

Meeting God at your dead ends can lead to something better

BY RANDY PIERCE
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Every one of us has seen one of those signs along the road which says, "dead end road." It is a warning that road does not lead elsewhere. If what you need is at the end of that road, fine. But you cannot reach another destination or find an outlet to another street or road on a "dead end" road. Dead end roads are not what we are usually seeking, so much so in fact, that the highway department warns us of dead end roads leading off highly traveled roads.

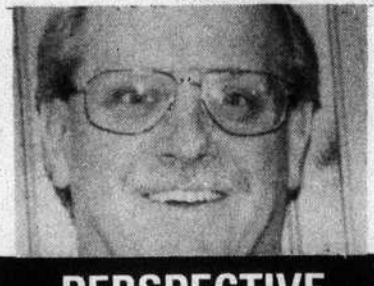
Life can have many dead end roads. Sometimes we wake up in life and find ourselves at a dead end. Maybe you feel you're at a dead end today. It seems there is nowhere to go from where you are. You're

without hope — seemingly without a promise of anything better.

Sometimes our dead end is simply God's waiting room. Those of you who are parents, think back to the births of your children. I don't know about your children, but ours, especially the first two, put us through some waiting, at least me. My wife, Carol, waited but her waiting was quite different than mine, of course. We went to the hospital and it was almost 24 hours of labor before a battered little boy emerged to begin life in the real world. I was with Carol during those long hours but family and friends spent them in a waiting room.

God has waiting rooms also. We find ourselves waiting for God to respond to our prayers; waiting for God to keep His promise; waiting for God to

A Pastor's



PERSPECTIVE

speak to us; waiting for God to heal us; waiting for God to act; waiting for God's direction. We find ourselves saying with the Bible writer, Oh, Lord, how long! How long must I wait? At times it seems as if He is on vacation, or maybe has misplaced our address.

But we aren't the first people to find ourselves in God's waiting room. Look at some of the people who have spent time there: Noah — waiting for the rain (120 years); Abraham — waiting until he was 100 years old for a son, the promised heir; Joseph, waiting for release from prison...waiting through the prime of his life. You can tell Joseph's story in a few minutes.

But he was probably 16-17 years of age when his brothers sold him into slavery and many feel about age 30 when he was elevated to ruler of Egypt. That's a long time to spend

parked at a dead end! But God was working with Joseph — he was putting iron in his soul. While Joseph's dreams (remember he was called a dreamer by his brothers for sharing the dreams he had from God) were on hold, God was working on Joseph's behalf and all of Israel's behalf.

Joseph held on through the dead ends and became ruler of Egypt. In your time of waiting, God will also put some steel in your soul if you will trust in Him.

What are some of the dead ends we face today? The dead end of physical illness? You may be struggling with an illness today over which you cannot seem to find victory. I want to encourage you to hold on to the promise which Jesus gave us that we can be healed. Remember, one of the names for God in the Bible is Jehovah Rophe — The Lord Your Healer. It may seem you are at a dead end, but Jesus will meet you.

Is it financial bankruptcy that has you feeling you are at a dead end? The word of God says, "My God shall supply all your needs according to His riches in glory."

Is what's troubling you an emotional dead end of depression and discouragement? The Bible says He can give you a "garment of praise for the spirit

of heaviness" — That He is the "glory and lifter of your head." Is it a wayward child that has you battling despair? God can bring the prodigal home and restore the relationship.

Every one of us will come to many "dead ends" in this journey of life. But we must remember that God has the last at bat. Life and its dead ends remind me a lot of the game of T-Ball. Some of you have children who play or have played T-Ball, or maybe you have coached a T-Ball team.

T-Ball is baseball for little children who haven't developed any skills yet. They know how to put on a glove, swing a bat, gang chase or gang tackle a baseball hit into the field, and run bases, even if it is sometimes backward. But it doesn't matter. In T-Ball whoever bats last wins. The first team to bat may score a dozen runs but the other team will follow and score a dozen...they will match the lead-off team...but the last team up wins.

Well, in life, God has the last at bat! No matter how bleak or dismal things seem, no matter how bad the situation — no matter how dark and deserted your dead ends seem, God has the last at bat. When He has the last bat, the last word, He can always win.

Your situation may seem like a lonely, deserted dead end

because of your family background; because of poor health and sickness; because of sin. You may feel deserted and alone because of a divorce — even though it wasn't your fault; because of a criminal record — even though you are a changed person now; because you feel you've failed as a parent, as a husband or wife, in school or business; because of a mental or physical disability.

Just remember, though, that when you're walking with God, He has the last at bat. When you're joined with Christ, He has the last word. He is the Alpha and the Omega, the Beginning and the End...the First and the Last.

Jesus taught us a lesson using sparrows. Sparrows were the first century equivalent of snack food. Early believers and people of their day didn't have potato chips, Snickers bars, the Taster Freez or McDonalds...but they did have vendors selling crunchy roasted sparrows.

Sparrows were plentiful and cheap. But Jesus said that not even a sparrow falls to the ground without His notice. We have a wonderful God who will meet us at our dead ends to care for us. If He cares about sparrows, He cares even more about you today. Reach out to Him. He is reaching out to you at your dead end!

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BE TAX-WISE IN TAKING MONEY FROM AN S CORPORATION

S corporations are a convenient form of organization for some small businesses. They have several of the advantages of corporate structure, but tax profits and losses flow through to the shareholders much as they would to partners in a partnership.

There are a number of ways shareholders can take money from an S corporation — as salaries, dividends, or rental income, for example. Structuring the type and size of the payments according to each corporation's needs can significantly change the tax effect to shareholders. One of the big tax breaks associated with S corporations is that corporate profits are not subject to self-employment tax when passed through to shareholders. In addition, if the shareholders are younger family members, their share of income may be taxed at a very low rate.

Because of the hefty payroll taxes associated with salaries, S corporation employee-shareholders tend to want to reduce salaries and increase other payments. However, in an audit, the Internal Revenue Service might insist on recharacterizing nonsalary payments to shareholders as salary.

It may be worth some effort on your part to support the payments most beneficial to your shareholders. Document the actual work time of corporate shareholders and other corporate employees, and note the tasks they perform. Rents paid to shareholders should be based on actual fair market rental for the equipment or real estate. Do research about local rents for similar properties and salaries for comparable duties so that you have a supportable range of values for the amounts the corporation decides to pay.

Don't underestimate the value of planning ahead with your tax advisor and keeping actual corporate minutes to document your decisions. Knowing where you want to end up makes it easier to justify how you got there.

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Church BRIEFS

WES CHESSON TO SPEAK TWICE IN TOWN

Edenton native Wes Chesson will be speaking at St. Paul's Episcopal Church Parish house Sunday, Feb. 28, at 5 p.m.

Chesson, son of Wesley and Betsy Chesson of Edenton, grew up as a member of the Edenton Baptist Church, where he will speak at a revival service Sunday night at 7 p.m.

Also speaking at St. Paul's on Sunday afternoon will be Dr. Paul Pridgen, new pastor of the Edenton Baptist Church. There will be a question and answer period, followed by free pizza supper. Everyone is welcome.

Wes Chesson sang in the Edenton Baptist Church Youth Choir and was the quarterback of the Edenton Aces football team, 1964-67. He also served as president of the Student Council and lettered in sports during all four years of high school. He graduated in 1967.

Chesson played wide receiver for Duke University and was a starter from 1969-71. He received a business degree from Duke and was a member of the FCA.

From 1972-1974, he played wide receiver for the Atlanta Falcons, and for the Philadelphia Eagles from 1974-76.

Chesson now lives in Raleigh, NC with his wife and family. He is the founder and owner of The Chesson Company.

METHODIST WOMEN PLAN GATHERING

The United Methodist Women of the Perquimans-Chowan subdistrict will hold their annual meeting Saturday, March 6, at the Hertford United Methodist Church, Hertford, NC beginning at 10 a.m.

The host church will provide lunch.

Presidents of the local units will give reports.

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