

1) INTRODUCTION

- a) There are words used in English Bibles that have no relationship whatsoever with the underlying Hebrew or Greek. One such word is *ekklesia*, which is wrongly translated *church* in all but one place in the KJV and its variants. Dictionaries define church as a **building** or **organization** for worship. The Greek word, however, is a calling of people to an *assembly*. Mickelson's dictionary says *ekklesia* is used only of PEOPLE, never a building, so a better rendering would be *assembly* or *congregation*.
- b) Other English words unrelated to the Hebrew are the noun *atonement* (reconciliation) and the verb *make atonement* (to reconcile). The Hebrew words they translate are the noun *kippur* and the verb *kaphar*, respectively, and their true meaning is simply a *cover(ing)* and *to cover*. *Atonement* and *make atonement* are never valid translations.
- c) Examination of the meaning of the Hebrew words opens up understanding of how sin is dealt with in both the Old and New Covenants and provides insight into the holyday commonly called Day of Atonement.

2) ETYMOLOGY OF ATONEMENT

- a) The English word *atonement* is actually derived from the **Latin** word *adūnāmentum*.
- b) International Standard Bible Encyclopedia (ISBE)¹:
 - i) "It is obvious that **the English word "atonement" does not correspond etymologically [study of word meanings] with any Hebrew or Greek word which it translates**. Furthermore, **the Greek words** in both Septuagint and New Testament **do not correspond exactly to the Hebrew words**; especially is it true that the root idea of **the most frequently employed Hebrew word, "cover," is not found in any of the Greek words** employed. ... The English word is derived from the phrase "at one," and signifies, etymologically, harmony of relationship or unity of life, etc. It ... takes its meaning, **not from its origin [the Hebrew words], but from** theological content of **the thinking of the Continental and Latin-speaking Schoolmen [i.e., Catholics]** who employed such English terms as seemed most nearly **to convey** to the hearers and readers **their ideas**. Not only was **no effort made to convey the original Hebrew and Greek meanings by means of English words**, but no effort was made toward uniformity in translating of Hebrew and Greek words by their English equivalents."
- c) *Atonement* entered into the Bible through the direct influence of the Catholic Church whose purpose was to force into the Bible their sacrament ("ceremony or ritual that imparts divine grace") of PENANCE. They define *penance* as "religious discipline or self-mortification [*self-denial*] as a token of repentance and **as atonement [by a man, not God!] for some sin**."² *Atonement* of the Catholic sacrament of penance requires confession of sins to a PRIEST who then mandates some punishment or **penalty** upon the SINNER to expiate or 'atone' for the sin, whereby the PRIEST forgives the sinner. Punishments even included self-flagellation. In all regards, penance is contrary to the

¹ <https://www.internationalstandardbible.com/A/atonement.html>.

² <http://www.etymonline.com>.

sacrifice of Jesus Christ that **paid the penalty** for sin (Rom. 6:23). In truth, **kippur and kaphar have nothing to do with a sinner paying the penalty for sin nor does forgiveness come from a man (priest).**

3) MEANING OF KIPPUR & KAPHAR

- a) **KIPPUR**: H3725, noun (masc.) = **cover(ing)**; NOT *atonement* [from 3722].
- i) The noun *kippur* is used only 8 times and always specifies that a sacrificial offering is a COVER(ING) FOR SIN as in this example:
- 1) EXODUS 29:36 “And you shall offer a bull every day as **a sin offering for atonement [H3725 kippur = a covering]**. You shall cleanse the altar when you ~~make atonement~~ [H3722 kaphar = cover (sins)] for it, and you shall anoint it to sanctify it.
- 2) Also Exod. 30:10; 30:16; Lev. 23:27-28; 25:9; Num. 5:8; 29:11.
- b) **KAPHAR**: H3722, verb = **to cover**; NOT *make atonement*.
- i) The verb *kaphar* is used 94 times and almost always describes the PURPOSE of a sacrificial offering is to COVER SIN as in this example:
- 1) LEVITICUS 4:20 ‘And he [*the priest*] shall do with the bull as he did with the bull as a **sin offering**; thus he shall do with it. So the priest shall **make atonement [H3722 kaphar = cover (sins)]** for them, and it shall be forgiven them.
- 2) There are seven instances in the KJV where *kaphar* is wrongly translated to *reconciliation* or *reconcile* (equivalent to *atonement* and *make atonement*).
- a) (Lev. 6:30; 8:15; 16:20; Ezek 45:15, 17, 20; Dan. 9:24.)
- ii) EXCEPTIONS:
- 1) Within the context of covering sin but in terms of mercy FROM God (x3):
- a) Deut. 21:8 (the *mercy* of God); 32:43 (the *mercy* of God); Ezek. 16:63 (God is *pacified*).
- 2) Outside the context of sin entirely (x5):
- a) Gen. 6:14 (*cover* the ark with pitch); Gen. 32:20 (Jacob *appeased* Esau); Prov. 16:14 (*pacify* wrath); Isa. 28:18 (covenant is *annulled*); 47:11 (cannot *put off* destruction).
- c) As stated in the ISBE, *atonement* is a state of being “**at one**” with God; however, it is NOT possible to break down the original Hebrew words in this manner nor do *kippur* or *kaphar* even imply being “at one” with God. Bible dictionaries rightly define *kippur* and *kaphar* as a *cover(ing)* or *to cover* but then wrongly include the words *atonement* and *make atonement*. The English word *atonement* means reparation and redemption from sin, which is not even inferred in *kippur* or *kaphar*—they **always** mean a *cover(ing)* or *to cover* and are **always** in the context of sin (5 exceptions where sin is not involved out of 102 total instances). *Atonement* is a complete corruption of the Hebrew.
- d) Refer to the [Sabbath Thought 2025-08-30 Day of Atonement or Day of Covering?](#) for more proofs of COVERING versus ATONEMENT.

4) MERCY SEAT

- a) Proof that *kippur* and *kaphar* mean a cover or to cover sin and not *atonement* is exemplified in the layout of the Mercy Seat in the Holy of Holies. The Hebrew word for *Mercy Seat* is *kapporeth*, derived from *kaphar* (to cover). The Ark of the Testimony, which contained the tablets of the The Law that defined sin, a golden pot with manna, and Aaron's rod that budded (Heb. 9:4), was COVERED by the Mercy Seat:
 - i) EXODUS 25:20-22 "And the cherubim shall stretch out *their* wings above, covering the **mercy seat [kapporeth]** with their wings, and they shall face one another; the faces of the cherubim *shall be* toward the **mercy seat [kapporeth]**. 21 "You shall put **the mercy seat [kapporeth] on top of the ark**, and in the ark you shall put the Testimony that I [God] will give you. 22 "And there I will meet with you, and **I [God] will speak with you from above the mercy seat [kapporeth]**, from between the two cherubim which *are* on the ark of the Testimony, about everything which I will give you in commandment to the children of Israel.
- b) The presence of God was above the Mercy Seat, which COVERED the Ark of the Testimony. It is a portrayal of Him judging sin according to The Law but with mercy to cover (*kaphar*) and forgive the sins of His covenant people.

5) SIN & FORGIVENESS IN THE OT

- a) The sin and trespass sacrificial animal offerings (Lev. 1-6) allowed God to forgive sin; however, a vital component was missing that is only available through the New Covenant—the REMISSION of sin. To understand this, compare the sacrifices in the Old and New Covenants.
- b) OT PROCESS TO RECEIVE FORGIVENESS
 - i) In the sin and trespass offerings, animals were the blood sacrifice for sin ("It [*the animal sacrifice*] is a sin offering."—Lev. 4:24). The animal was brought to the tabernacle where the sinner laid a hand on the head of the animal and confessed the sin over it. The sinner then killed the animal and the priest poured out the blood. God then forgave the sinner.
 - ii) ACTIONS OF THE SINNER:
 - 1) The SINNER (not a priest) laid a hand upon the head of the animal and confessed his sins:
 - a) LEVITICUS 4:24 'And **he [the sinner] shall lay his hand on the head of the [animal]**, and kill it at the place where they kill the burnt offering before the LORD. It *is* a sin offering.
 - b) LEVITICUS 5:5 'And it shall be, when he is guilty in any of these *matters*, that **he [the sinner] shall confess that he has sinned in that thing;**
 - c) Laying a hand on the animal and confessing the sins over it made the animal a **sacrifice** for sin but the animal did not actually BECOME sin. This is critically important because:
 - i) HEBREWS 10:4 For **it is not possible that the blood of bulls and goats could take away sins [because an animal could not BECOME sin].**
 - 2) The SINNER (not a priest) then sacrificed (killed) the animal:
 - a) LEVITICUS 4:24 'And **he [the sinner] shall** lay his hand on the head of the [*animal*], and **kill it at the place where they kill the burnt offering** before the LORD. It *is* a sin offering.

iii) ACTIONS OF THE PRIEST:

- 1) The PRIEST then placed some of the blood on the Altar of Burnt Offerings and poured the rest on the ground around the altar:
 - a) LEVITICUS 4:25 **The priest shall take some of the blood of the sin offering with his finger, put it on the horns of the altar of burnt offering, and pour its blood at the base of the altar of burnt offering.**
- 2) This act portrayed the blood COVERING the sin:
 - a) LEVITICUS 4:26 ... **The priest shall make an atonement [H3722 kaphar = cover (sins)] for him [the sinner] as concerning his sin, and [then] it shall be forgiven him [by God].**

iv) ACTIONS OF GOD:

- 1) God forgives the sin after it is covered:
 - a) LEVITICUS 4:26 ... The priest shall make an atonement [H3722 kaphar = cover (sins)] for him [the sinner] as concerning his sin, **and [then] it shall be forgiven him [by God].**
 - 2) **NOTE:** COVERING sin and FORGIVING sin are two separate acts:
- c) No man can forgive sins. All sin is against GOD (Ps. 51:4) so only He can forgive sin (“Who can forgive sins but God alone?”—Mark 2:7).
- i) Also Job 14:4; Isa. 43:25; Dan. 9:9; Ps. 32:5; 51:1.

6) SIN & FORGIVENESS IN THE NT

- a) How the Old and New Covenants deal with sin may seem similar but there are significant differences that truly matter and they all pertain to PERFECTING the sinner.
 - i) HEBREWS 10:1-4 For the [Mosaic] law, having a shadow of the good things to come, *and* not the very image of the things, can **never with these same [animal] sacrifices**, which they offer continually year by year, **make those who approach [God] perfect.** 2 For then would they not have ceased to be offered? For the worshipers, **once purified [cleansed], would have had no more consciousness of sins.** 3 But in those [animal] sacrifices there is a reminder of sins every year. 4 For **it is not possible that the blood of bulls and goats could take away [remove] sins.**
- b) BLOOD OF CHRIST CLEANSSES SIN:
 - i) The blood of Jesus Christ does more than COVER sin; unlike animal sacrifices, it CLEANSSES sin:
 - 1) 1 JOHN 1:7 ... **the blood of Jesus Christ His Son cleanses us from all sin.**
 - 2) REVELATION 1:5 and from Jesus Christ ... who loved us and **washed us from our sins in His own blood,**
- c) CLEANSING = REMISSION OF SIN = REMOVAL OF DEBT:
 - i) MATTHEW 26:28 “For this is My [Jesus Christ’s] blood of the new covenant, which is shed for many for the remission [removal] of sins.
 - ii) COLOSSIANS 1:14 in whom [God] we have redemption [ransom paid] through His [Jesus Christ’s] blood, the forgiveness of sins.

iii) Old Covenant animal sacrifices did not REMOVE sin:

1) HEBREWS 10:11-12, 16-18 And every priest stands ministering daily and offering repeatedly the same **[animal] sacrifices, which can never take away [remove] sins.** 12 But this Man [*Jesus Christ*], after He had offered one sacrifice for sins forever, sat down at the right hand of God, ... 16 “This is the covenant that I will make with them after those days, says the LORD: I will put My laws into their hearts, and in their minds I will write them,” 17 then He adds, “**Their sins and their lawless deeds I will remember no more [sin is removed].**” 18 Now **where there is remission of these [sins], there is no longer an offering [sacrifice] for sin.**

iv) Remission removes the debt of sin so there is no longer a requirement for another sin sacrifice. Paul is making the crucial point that NO animal sacrifice brought REMISSION of sin so they had to continually sacrifice animals.

v) **DEFINITION:** CLEANSING is the complete REMISSION of sin—the full removal, pardon, release from the debt of sin (death).

vi) If there is no longer a penalty or debt, the sinner must be SINLESS allowing God to impute [*account, conclude, reckon*] His RIGHTEOUSNESS (sinlessness) to the sinner:

1) ROMANS 4:22-24 And therefore “**it was accounted to him [Abraham] for righteousness.**” 23 Now it was not written for his sake alone that **it was imputed** to him, 24 but also for us. **It [righteousness] shall be imputed to us** who believe in Him who raised up Jesus our Lord from the dead,

d) RIGHTEOUSNESS IS BY JUSTIFICATION:

i) **DEFINITION:** JUSTIFICATION is God imputing—accounting, concluding, or reckoning—the sinner to have HIS **righteousness**, making the sinner **perfect and sinless.**

ii) ROMANS 3:24-26 being **justified [judged to be righteous]** freely [*a gift, no charge, without cause*] **by His [God’s] grace through the redemption [ransom] that is in Christ Jesus,** 25 whom God set forth as **a propitiation [means of obtaining forgiveness] by His [Jesus Christ’s] blood through faith,** to demonstrate His [*God’s*] righteousness, because **in His [God’s] forbearance [tolerance] God had passed over the sins that were previously committed [under the Old Covenant],** 26 to demonstrate [*prove, declare*] at the present time His [*God’s*] righteousness, that **He [God] might be just [one who is righteous] and the justifier [the one who makes righteous] of the one who has faith** in Jesus.

iii) Basically this says, “24 Sinners are justified (judged to be righteous) as a free gift of God’s grace through the ransom paid by Jesus Christ. 25 That sacrifice is the means by which God forgives the sins of those who have faith in the blood of His Son. In the past (*before the sacrifice of Jesus Christ*), God proved His righteousness by refraining (forbearing) from His legal right to collect on the debt of sin because He instead passed over sins. 26 But now (*after the sacrifice of Jesus Christ*) He proves He is righteous by justifying (making righteous) those who have faith in the sacrifice of His Son.”

iv) This is why baptism is one of repentance AND remission of sins through the one sacrifice of Jesus Christ who paid the debt to ransom our lives:

- 1) Mark 1:4 John came baptizing in the wilderness and preaching **a baptism of repentance for the remission [removal] of sins.**
 - 2) ACTS 2:38 Then Peter said to them, “**Repent**, and let every one of you **be baptized** in the name of Jesus Christ **for the remission [removal] of sins**; and you shall receive the gift of the Holy Spirit.
 - 3) MARK 1:18 Now where there is remission [*removal*] of these [*sins*], *there is no longer an offering for sin [to pay the debt again].*
- e) In the Old Covenant sins were COVERED by the blood of animals such that God overlooked (“passed over”—Rom. 3:25) them, but the sinner was never perfected because the sins were not removed so the sinner could never be justified and made righteous.
- f) Under the New Covenant, sins are cleansed by the blood of Jesus Christ who paid the ransom for the sinner. God then justifies the sinner by imputing—accounting, concluding, or reckoning—His righteousness to the sinner, making the sinner perfect (sinless) since God is perfect (sinless). Sin is not simply covered, it no longer exists.
- i) 2 CORINTHIANS 5:21 For He [*God*] made Him [*Jesus Christ*] who knew no sin *to be* sin for us, **that we might become the righteousness of God** in Him [*Jesus Christ*].
 - ii) Future sins still require repentance (2 Cor. 7:8-9) but the cleansing of sin, remission of sin, forgiveness of sin, justification of sin, and perfection comes through the ONE sacrifice of Jesus Christ—no more SACRIFICE is required.
- g) Because the sacrifice of Jesus Christ PERFECTS the sinner, there is only ONE SACRIFICE FOR SIN in the New Covenant. Unlike animal sacrifices, baptism into the sacrifice of Jesus Christ brings complete remission of sin so there is no need for another sacrifice. Remission of sin through repentance and baptism into the blood and death of Jesus Christ is complete FORGIVENESS of God:
- i) EPHESIANS 4:32 And be kind to one another, tenderhearted, forgiving one another, even **as God in Christ forgave you.**
 - ii) However, it is not only God who forgives, but Christ also:
 - 1) COLOSSIANS 3:13 bearing with one another, and forgiving one another, if anyone has a complaint against another; even **as Christ forgave you**, so you also *must do*.

7) RECONCILIATION IN THE NT

- a) Another major difference between the Old and New Covenants, one that might rightly be called *atonement*, is RECONCILIATION with God:
 - i) 2 CORINTHIANS 5:18-19 Now all things *are* of **God, who has reconciled us to Himself through Jesus Christ**, and has given us the ministry of reconciliation, 19 that is, that God was in Christ **reconciling the world to Himself, not imputing their trespasses to them**, and has committed to us the word of **reconciliation**.
 - ii) EPHESIANS 2:16 and that **He [Jesus Christ] might reconcile them** both [*Israel and Gentiles*] **to God in one body through the cross**, thereby putting to death the enmity.
- b) The Old Covenant sin and trespass animal sacrifices were performed at the Altar of Burnt Offerings, never IN the Tabernacle or Temple. The limitations of animal blood

could not PERFECT the sinner. The existence of the veil (including the cloud of incense) between the people and God PROVES that sinners were never perfected because they could NOT come into the PRESENCE of God IN the Holy of Holies. Even though He forgave their sins, the veil (and cloud of incense) existed because there was never complete REMISSION of sin:

- i) HEBREWS 10:1 For the law, having a shadow of the good things to come, *and* not the very image of the things, can **never with these same [animal] sacrifices**, which they offer continually year by year, **make those who approach [lit. come NEAR] [to God] perfect.**
- c) Unlike the Old Covenant, there is RECONCILIATION under the New Covenant that allows the sinner to actually come into the PRESENCE of God because the sinner is made sinless and perfect:
 - i) HEBREWS 10:19-22 Therefore, brethren, having boldness **to enter the Holiest by the blood of Jesus**, 20 by a new and living way which He [*Jesus Christ*] consecrated for us, **through the veil**, that is, His flesh, 21 and *having* a High Priest over the house of God, 22 let us **draw near [to God and into His presence THROUGH or BEYOND the veil]** with a true heart in full assurance of faith, having our hearts sprinkled from an evil conscience and our bodies washed with pure water.
 - d) Translating *kippur* and *kaphar* as *atonement* and *make atonement* deceives the biblical reader into thinking there was RECONCILIATION in the Old Covenant. In fact, there is NO mention of atonement or reconciliation (except where it is wrongly translated). Although sin is covered and forgiven by the Old Covenant sin and trespass animal sacrifices, there is not even a mention of CLEANSING that perfects the sinner. Reconciliation ONLY happens under the New Covenant where there is complete remission of sins and the sinner is perfected. Animals do not TAKE AWAY SINS so there is no perfection of sinners.

8) YOM KIPPUR (DAY OF COVERING)

- a) NOTE: For more information about COVERING vs. ATONEMENT refer to the 2025-09-06 Sabbath Thought—Day of Atonement or Day of Covering?.
- b) Understanding forgiveness of sin in the Old and New Covenants provides a framework for the ceremony on Yom Kippur. (NOTE: I will refer to the Day of Atonement as Yom Kippur since *kippur* never means atonement.) On Yom Kippur, the sins of the entire nation of Israel are COVERED and CLEANSED but only to the extent that they were allowed to come NEAR to God (but not actually IN the Holy of Holies).
 - i) LEVITICUS 16:29-30 “*This* shall be a statute forever for you: **In the seventh month, on the tenth day of the month**, you shall afflict your souls, and do no work at all, *whether* a native of your own country or a stranger who dwells among you. 30 “**For on that day the priest shall make atonement [H3722 kaphar = cover (sins)] for you, to cleanse you, that you may be clean from all your sins before the LORD.**
 - ii) LEVITICUS 23:27-28 “Also the tenth *day* of this seventh month *shall* be the **Day of Atonement [H3725 kippur = Covering]**. It shall be a holy convocation for you; you shall afflict your souls, and offer an offering made by fire to the LORD. 28 “And you shall do no work on that same day, for it is the **Day of Atonement [H3725 kippur = Covering], to make atonement [H3722 kaphar = cover (sins)] for you [the whole nation of Israel]** before the LORD your God.

- c) There is ONE sin offering on Yom Kippur that consisted of TWO sacrificial goats (male kids)—BOTH of them were required for the sin offering:
- i) LEVITICUS 16:5 “And he [*the High Priest*] shall take from the congregation of the children of Israel **two kids of the goats as a sin offering**, and one ram as a burnt offering.
- d) Yom Kippur is not a ‘second Passover’ because an animal cannot actually take away sin. That would require them to BECOME sin just as Jesus Christ literally BECAME sin and BORE our sins to His grave:
- i) 2 CORINTHIANS 5:21 For **He [God] made Him [Jesus Christ]** who knew no sin **to be sin** for us ...
 - 1) Also Isa. 53:6, 12; Rom. 8:3; Gal. 3:13; Heb. 9:28; 1 Pet. 2:24.
- e) The ceremony for Yom Kippur simply COVERED and CLEANSED the sins of the entire nation, including the High Priest, but there is no FORGIVENESS of sin involved:
- i) LEVITICUS 16:16-17 “So he [*the High Priest*] shall **make atonement [H3722 kaphar = cover (sins)] for you** for the Holy Place, because of the uncleanness of the children of Israel, and because of their transgressions, for all their sins; and so he shall do for the tabernacle of meeting which remains among them in the midst of their uncleanness. 17 “There shall be no man in the tabernacle of meeting when he goes in to **make atonement [H3722 kaphar = cover (sins)]** in the Holy Place, until he comes out, that he may **make atonement [H3722 kaphar = cover (sins)] for himself, for his household, and for all the assembly of Israel.**
 - 1) The High Priest was not representing Jesus Christ because Yom Kippur is a CLEANSING ceremony for the entire nation of ISRAEL, including himself.
- f) Yom Kippur is the only day of the year when the High Priest enters into the Holy of Holies—NEAR God’s presence above the Mercy Seat but not actually in the PRESENCE of God because God was hidden by the cloud of incense. For Israel to come NEAR to God required COVERING the sins of the entire nation, including the High Priest and priests. The CLEANSING ceremony consists of:
- i) The High Priest sacrifices a bull as a sin offering for **himself** (Lev. 16:11),
 - ii) The High Priest puts incense on the “fire” before the Mercy Seat so it is covered in a cloud of incense and he cannot actually see God’s presence (Lev. 16:12-13),
 - iii) The High Priest sprinkles the blood of the bull in front of and on the Mercy Seat seven times (Lev. 16:14),
 - iv) The High Priest sacrifices the “Goat for the LORD” as a sin offering for the **people** (Lev. 16:15),
 - v) The High Priest sprinkles the blood of the “Goat for the LORD” seven times on and in front of the Mercy Seat (Lev. 16:15),
 - vi) The High Priest puts some of the blood of the bull on the horns of the Altar of Burnt Offering and then sprinkles the blood the bull seven times on the Altar of Burnt Offering (Lev. 16:18-19).
 - vii) The High Priest lays both his hands on the head of the “Goat of Departure (Azazel)” and confesses the **sins of the nation** (including his) over it (Lev. 16:20-21).

viii) The High Priest sends the “Goat of Departure” (*Azazel*) into the wilderness by the hand of a fit or appropriate man (Lev. 16:21),

ix) The High Priest washes himself and offers a burnt offering for himself and one for the nation of Israel on the Altar of Burnt Offering (Lev. 16:23-25).

x) YOM KIPPUR IS A CLEANSING CEREMONY:

1) LEVITICUS 16:30, 32-34 “For on that day the priest shall make atonement [H3722 kaphar = cover (sins)] for you, to cleanse you, that you may be clean from all your sins before the LORD. ... 32 “And the priest, who is anointed and consecrated to minister as priest in his father’s place, shall make atonement [H3722 kaphar = cover (sins)], and put on the linen clothes, the holy garments; 33 “then he shall make atonement [H3722 kaphar = cover (sins)] for the Holy Sanctuary, and he shall make atonement [H3722 kaphar = cover (sins)] for the tabernacle of meeting and for the altar, and he shall make atonement [H3722 kaphar = cover (sins)] for the priests and for all the people of the assembly. 34 “This shall be an everlasting statute for you, to make atonement [H3722 kaphar = cover (sins)] for the children of Israel, for all their sins, once a year.” And he did as the LORD commanded Moses.

g) Animal sacrifices (Lev. 1-6) covered sin so it could be FORGIVEN but there is not even a mention of sins being FORGIVEN on Yom Kippur—instead, the people were CLEANSED (but not to perfection). The Yom Kippur ceremony covered and cleansed the sins of the entire nation of Israel (including the priests) once a year, allowing them to be NEAR to God (but not IN His presence) for another year. Why? Because God dwelled with them:

i) EXODUS 25:8 “And let them make Me a sanctuary [*tabernacle*], that I may dwell among them.

h) If there is no forgiveness on Yom Kippur, then there cannot be ATONEMENT (reconciliation). This is why it is NOT the Day of *Atonement* but the Day of Covering!

9) CONCLUSION

a) Sin must be covered for it to be FORGIVEN in both the Old and New Covenants. Covering sins is a universal principle, which is why it is in both the OT and NT:

i) **OT:** PSALMS 32:1-2 Blessed is he whose transgression is forgiven, whose sin is covered. 2 Blessed is the man to whom the LORD does not impute iniquity, and in whose spirit *there is* no deceit.

ii) **NT:** ROMANS 4:7-8 “Blessed are those whose [transgressions] are forgiven, and whose sins are covered; 8 Blessed is *the* man to whom the LORD shall not impute sin.”

iii) **OT:** PROVERBS 17:9 He who covers a transgression seeks love, but he who repeats a matter separates friends.

iv) **NT:** JAMES 5:20 let him know that he who turns a sinner from the error of his way will save a soul from death and cover a multitude of sins.

b) The crucial difference is the SACRIFICE by which sin is COVERED. Animals cannot take away sin because animals CANNOT SIN. Therefore, in order to remove sin, Jesus Christ was made into flesh and blood so that it was POSSIBLE for Him to sin:

- i) HEBREWS 2:17 Therefore, **in all things He [Jesus Christ] had to be made like His brethren**, that He might be a merciful and faithful High Priest in things *pertaining* to God, **to make propitiation for the sins** of the people.
- c) Only the sacrifice of Jesus Christ can take away sin because He was flesh and blood (making it *possible* for Him to sin) BUT sinless when He was sacrificed. Only His blood can COVER sin **and** make the sinner PERFECT (sinless). This is by JUSTIFICATION—when God imputes the sinner according to His righteousness. But to remain justified in the righteousness of God, our sinful nature must be replaced. With what? God’s agape love. Notice again the unity of the OT and NT:
 - i) **OT:** PROVERBS 10:12 Hatred stirs up strife, but **love covers all sins**.
 - ii) **NT:** 1 PETER 4:8 And above all things have fervent love for one another, for **“love will cover a multitude of sins.”**
- d) God covers sin because of His love for mankind:
 - i) EZEKIEL 16:8 “When I [*the LORD*] passed by you [*Jerusalem = Judah*] again and looked upon you, indeed **your time was the time of love**; so I spread My wing over you and **covered your nakedness [shame because of sins]**. Yes, I swore an oath to you and entered into a covenant with you, and you became Mine,” says the Lord GOD.
- e) Nicodemus was a Pharisee who knew the Scripture in Ezekiel 16:8 regarding God’s love for covering sin. So, when he asked about being born again, Jesus explained that He was there to fulfill God’s love with a sacrifice that TRULY covers sin:
 - i) JOHN 3:16-17 “For **God so loved the world that He gave His only begotten Son**, that whoever believes in Him should not perish but have everlasting life. 17 “For God did not send His Son into the world to condemn the world, but that the world through Him might be saved (*by the sacrificial blood of His Son that TRULY COVERS SIN!*).
- f) The agape love of God to cover sins has always been in both the OT and NT. In the Old Covenant, sin is COVERED by the blood of animals and forgiven but sinners were never CLEANSED (perfected) because animal blood does not remove sin. So, the world had to wait for the perfect sacrifice—the Son of God who was made flesh, tempted but without sin (Heb. 4:15), and then sacrificed for all mankind’s sins. His blood, and **only** His blood, actually REMOVES (remits) sin so that the sinner is perfected—made sinless. This is PROOF of God’s righteousness toward us!
- g) In the New Covenant, there is REMISSION of sin (pardon of the debt—more than a covering) by the blood of Jesus Christ. The complete removal of sin means it no longer exists so the person BY DEFINITION is sinless whereby God JUSTIFIES the sinner by imputing His righteousness toward the sinner.
- h) No one can avoid sinning in this life, which is why those in the New Covenant are under God’s grace, not The Law (Rom. 6:14-15). God’s sacrifice of His Son for the world (Acts 2:38) not only provided the means to perfect sinners, it established the Ministry of Reconciliation whereby we are ONE with God and Jesus Christ:
 - i) COLOSSIANS 1:19-22 For it pleased *the Father that* in Him [*Jesus Christ*] all the fullness should dwell, 20 and by Him [*Jesus Christ*] to reconcile all things to Himself [*God*], by Him [*Jesus Christ*], whether things on earth or things in heaven, having made **peace [reconciliation] through the blood of His [Jesus Christ] cross**. 21 And you, who once were alienated and enemies in your mind by wicked works, yet

now **He [Jesus Christ] has reconciled 22 in the body of His flesh through death,** to present you holy, and blameless, and above reproach in His [God's] sight—

10)MAY GOD'S GRACE AND PEACE BE UPON YOU!