INTRODUCTION:

This was going to be such a great day for Israel. This was the "Day of Atonement." The Jews today still observe it and call it "Yom Kippur" in early October. The Hebrew word for "atone" means cover. On this day, the one time of the year the people confessed their sins as a nation when the High Priest carried the blood into the Holy of Holies for the sins of the people, and for his own sins as well. He was to make atonement for them. Sacrifices were made and blood was shed so that the people's sins could be covered until Christ's sacrifice on the cross gave all people the opportunity to remove sin from their lives forever. The Israelites with their limited perspective of God's plan, did not understand the distinction between "covered" sins and sins that were cleansed and completely removed.

16:1 And the Lord spake unto Moses after the death of the two sons of Aaron, when they offered before the Lord, and died;—Aaron, the brother of Moses is the first high priest. Jesus is the only High Priest forever. Two of Aaron's sons died when they came to offer before the Lord. When this happened, the Lord spoke to Moses.

16:2 And the Lord said unto Moses, Speak unto Aaron thy brother, that he come not at all times into the holy place within the vail before the mercy seat, which is upon the ark; that he die not: for I will appear in the cloud upon the mercy seat. The Lord speaks only to Moses: "Tell your brother Aaron that he must not come into the Holy Place within the vail—The Holy of Holies whenever he chooses to come. If he does, he will die." The "tent" or "tabernacle" or "God's dwelling place" was divided into the Holy Place and the Holy of Holies. The Holy Place was the outer room where the priest would tend to the showbread, golden lampstands, and altar of incense. The Most Holy Place or Holy of Holies was the inner room behind the thick curtain; the vail which the mercy seat and the ark dwelt—the presence of God prevailed. The thick vail separated the Holy Place and the Most Holy Place. The power of God's presence dwells there when He reveals Himself in the cloud over the mercy seat (atonement cover). This place will be so potent, that it will cause Aaron to die if he gazed upon the Shekinah glory of God.

16:3 Thus shall Aaron come into the holy place: with a young bullock for a sin offering, and a ram for a burnt offering. Aaron had to spend hours preparing himself to meet God. God is explicit to Moses as He explains how Aaron is to go into the House of God; the Most Holy Place. He must take (with him) a "young bull" for a "sin offering" and a "ram" for a "burnt (whole) offering." For Aaron had to make offering for himself. However, because of Jesus Christ, we have easy access to God anytime and we can approach God at anytime as we draw nigh with hearts honoring Him, not just on special days, and not with any of the
Old Testament offerings. Jesus was made our only offering for our sins and He has opened the way to God. Jesus is our Way, Truth, and Life.

16:4 He shall put on the holy linen coat, and he shall have the linen breeches upon his flesh, and shall be girded with a linen girdle, and with the linen mitre shall he be attired: these are holy garments; therefore shall he wash his flesh in water, and so put them on. Our outer attire does not have to be special, just our hearts unto Him. However, Aaron had to bathe himself in water before he put on his sacred clothes: his sacred “linen coat”, wearing knee-length trousers; his linen belt tied around him—a sash tied around the waist made from the same material as the ephod; a “linen girdle, and his linen hat—"mitre"; headgear. It speaks of preparation for service. Linen is a material people make from the flax plant. Jesus our High Priest didn’t wear any fine linen turban, but, rather a painful crown of thorns, and a seamless robe that was not torn, but soldiers cast lots for the garments at the cross.

16:5 And he shall take of the congregation of the children of Israel two kids of the goats for a sin offering, and one ram for a burnt offering. Even the Israelite community had a responsibility of which animals to bring to the priest. The "two goats" are a special sin offering. The two goats represented the two ways God was dealing with the Israelites’ sin:
   1. He was forgiving their sin through the first goat which was sacrificed.
   2. He was removing their guilt through the second goat, the scapegoat which was sent into the wilderness. This symbolized how God carried away the sins of the people, but the same ritual had to be repeated every year.
   1. The "ram" was their burnt (whole) offering. The "burnt offering" is a freewill offering involving a male animal wholly consumed by fire.
   2. In the case of the "sin offering," it was given to reflect a repentant heart (whenever someone sinned). At any time we can have our sins forgiven and guilt removed by placing our trust in Jesus Christ—our permanent scapegoat (Heb.10:1-4). Jesus Christ’s death replaced this system once and for all.

16:6 And Aaron shall offer his bullock of the sin offering, which is for himself, and make an atonement for himself, and for his house. These animals were necessary for Aaron’s sin offering, which made atonement for himself and for his family.

16:7 And he shall take the two goats, and present them before the Lord at the door of the tabernacle of the congregation. Aaron, the priest must take the two goats and offer them to the Lord at the entrance of the tabernacle of congregation (meeting tent). Just as two birds were required for the cleansing of the leper, so, two goats were needed to bring atonement to the nation.

16:8 And Aaron shall cast lots upon the two goats; one lot for the Lord, and the other lot for the scapegoat. One goat is for the Lord. The other goat is to be the goat that takes sin away. Aaron must (use the "Urim and Thummim" to) decide which goat is which. The "Urim and Thummim" are lights and reflections which were used to learn the Will of God. They were used in varying means to cast lots. Most think they were a pair of stones, one light and another dark, and each stone indicated a "yes" or "no" from God. The High Priest would ask God a question, reach into the breastplate, and pull our either a "yes" or a "no".

http://www.pitwm.net/pitwm-sunday-school.html
16:9 And Aaron shall bring the goat upon which the Lord’s lot fell, and offer him for a sin offering. The first goat that Aaron brings up by lot must be offered for a sin offering unto the Lord to be sacrificed.

16:10 But the goat, on which the lot fell to be the scapegoat, shall be presented alive before the Lord, to make an atonement with him, and to let him go for a scapegoat into the wilderness. However, the goat on which that Aaron brings up by lot that fell to be the scapegoat was presented alive before the Lord. It was selected by the “Urim and Thummim” to choose it as the scapegoat that takes sin away, making atonement for the people when they send it into the desert. The goat must go into the desert to take sin away. The important thing is that people could not take their own sin away. Something or someone had to do it for them. The two goats (vv.9-10) represented and completed one atonement for sin. The goat that died typified and death of Christ, which addressed the root cause of sin. The scapegoat represented all acts of sin removed and taken away. When the goat was led into the wilderness, atonement was complete, the sin transferred figuratively onto the goat were already atoned for. The blood of the first goat was sprinkled before the Lord, and both animals represented one “sin offering.”

LESSON: I. ATONEMENT FOR THE HIGH PRIEST Leviticus 16:11-14

16:11 And Aaron shall bring the bullock of the sin offering, which is for himself, and shall make an atonement for himself, and for his house, and shall kill the bullock of the sin offering which is for himself:— All of this is reiterated again. In the above verses it has already been explained. Aaron is to bring and slaughter a bull for his own “sin offering” to make atonement for himself and family. By making offerings for his sins first, then he can deal with other people’s sins. Jesus was without sin. So, unlike other chief priests, He did not need to deal with sin.

16:12 And he shall take a censer full of burning coals of fire from off the altar before the Lord, and his hands full of sweet incense beaten small, and bring it within the vail:— The high priest carried live coals in a censer from the “Golden Altar”, along with incense, into the Holy of Holies. A “censer” was a dish or shallow bowl that hung by a chain or was carried with tongs. Inside the censer was placed incense (a combination of sweet smelling spices) upon the live coals from off the altar.

16:13 And he shall put the incense upon the fire before the Lord, that the cloud of the incense may cover the mercy seat that is upon the testimony, that he die not:— God allowed the high priest to enter the Most Holy Place on the Day of Atonement. The incense that was in his hand was put upon the fire of the burning coals which caused the smoke from the censer, and the smoke would shield and hide the mercy seat above the Ark of the Covenant (containing the stone tablets of the Ten commandments). Aaron, the priest was protected and would not die because the smoke would shield and hide him from the mercy seat and Ark or the presence of God. Aaron would not to gaze upon the mercy seat.

16:14 And he shall take of the blood of the bullock, and sprinkle it with his finger upon the mercy seat eastward; and before the mercy seat shall he sprinkle of the blood with his finger seven times. The priest must take some of the blood of the bull, dip his finger in it, and sprinkle it on the east side of...
the mercy seat. He must sprinkle blood seven times with his finger in front of the mercy seat. When God sees the blood, He covers over our sins. The atonement cover or mercy seat covered their sins (temporarily). Thus God does not see our sins, but He sees the provision for our sins. God has made provision for our sins—Jesus Christ and His shed blood!

II. ATONEMENT FOR THE PEOPLE Leviticus 16:15-17

16:15 Then shall he kill the goat of the sin offering, that is for the people, and bring his blood within the vail, and do with that blood as he did with the blood of the bullock, and sprinkle it upon the mercy seat, and before the mercy seat:—The priest will slaughter a goat for the "sin offering" for the sins of the people, taking the blood behind the curtain and do as he did with the bull’s blood: He shall sprinkle it upon and in front of the mercy seat.

16:16 And he shall make an atonement for the holy place, because of the uncleanness of the children of Israel, and because of their transgressions in all their sins: and so shall he do for the tabernacle of the congregation, that remaineth among them in the midst of their uncleanness. Because of the uncleanness of the children of Israel, and because of their transgressions in all their sins, atonement had to be made for the Most Holy Place. Though the people of Israel did not enter so much as into the Holy Place, where the priests at times went, and much less into the Holiest of all, yet their sins in some sense entered there, and came before the Lord that dwelt there. Whatever had been their sins, the priest had to do the same for the tabernacle of the congregation (meeting tent), which was outside the vail as he had made inside the vail, for there remained among them in the midst, their uncleanness.

16:17 And there shall be no man in the tabernacle of the congregation when he goeth in to make an atonement in the holy place, until he come out, and have made an atonement for himself, and for his household, and for all the congregation of Israel. No one is to be in the tent of meeting from the time Aaron goes in to make atonement in the Most Holy Place until he comes out, and having made atonement for himself, his household and the whole community of Israel. The Day of Atonement was necessary for everyone since all had sinned including the high priest.

III. ATONEMENT FOR THE ALTAR Leviticus 16:18-19

16:18 And he shall go out unto the altar that is before the Lord, and make an atonement for it; and shall take of the blood of the bullock, and of the blood of the goat, and put it upon the horns of the altar round about. Finally, the priest will come out to the altar that’s before the Lord and make atonement for it. He will take some of the blood of the bull and blood of the goat, putting it upon all the horns of the altar.

16:19 And he shall sprinkle of the blood upon it with his finger seven times, and cleanse it, and hallow it from the uncleanness of the children of Israel. The priest then will sprinkle the blood on horns of the altar with his finger seven times to cleanse it and consecrate it from the uncleanness of the Israelites.

1 http://biblehub.com/leviticus/16-16.htm
http://www.pitwm.net/pitwm-sunday-school.html
The only day, the Day of Atonement Aaron is to bring a bull for his own sin offering to make atonement for himself and family. He takes the censer of burning coals from off the altar and sweet incense and brings them within the vail. Aaron was protected as the smoke from the censer filled the Holy of Holies and covered the mercy seat which sat upon the Ark of the Covenant. This was a holy place that even Aaron was not to gaze upon. As the priest entered where the mercy seat was, he would take the blood of a bull and sprinkle it with his finger upon the mercy seat toward the east; seven times in front of it (16:11-14).

The priest will slaughter a goat and take the blood behind the vail to sprinkle it in front of the mercy seat for a sin offering. This will be an atonement for the holy place because of the uncleanness of the children of Israel, and because of their transgressions in all their sins, and has to do the same for the tabernacle of the congregation that remained unclean. No one is to be in the tabernacle of the congregation when he goes into the Holy Place to do this, until he comes out, and having made atonement for himself, his household, and the whole community of Israel (16:15-17).

Finally, the priest will come out to the altar and take the blood of the bull and goat and put it on the horns of the altar and then sprinkle the blood with his finger seven times to cleanse it and make it holy from the uncleanness of the children of Israel (16:18-19).