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Update

32nd Annual Sermon Seminar Scheduled

Known as a unique and exceptional resource for preachers, Austin Grad's Sermon Seminar is open to anyone who desires to expand his or her knowledge of scripture. Presenters for the 2013 seminar, May 20-22, include Bruce McLarty, Mark Hamilton, Todd Still, Allan McNicol, Daniel Napier, Todd Hall and Eddie Sharp.



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Visionary Philanthropy: Philanthropy and the New Tax Laws

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May 19

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In Grateful Appreciation

Once again, we want to thank our gracious and generous supporters. Your donations from October 16, 2012 through February 28, 2013 helped Austin Grad to carry out its mission.

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In January, Mark Shipp attended the Worship Conference at Columbia Theological Seminar in Decatur, Georgia. Dr. Shipp presented information on *Timeless: Ancient Psalms for the Church Today*.

Volume II of *Timeless* is scheduled for publication in the fall of 2013.

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Outstanding Presenters Scheduled for the 32nd Annual Sermon Seminar

Known as a unique and exceptional resource for preachers, Austin Grad's Sermon Seminar is open to anyone who desires to expand his or her knowledge of scripture. Presenters for the 2013 seminar, May 20-22, include Bruce McLarty, Mark Hamilton, Todd Still, Allan McNicol, Daniel Napier, Todd Hall and Eddie Sharp.

Bruce McLarty will speak on *The Gospel of John*. A graduate of Harding University and Harding Graduate School of Religion, Dr. McLarty earned a Doctor of Ministry degree from Ashland Seminary in Ashland, Ohio. In June, he will assume his duties as the fifth president of Harding University. Dr. McLarty is the author of *Journey of Faith: Walking with Jesus Through the Gospel of John*.

Mark Hamilton, Professor of Old Testament and Associate Dean of the Graduate School of Theology at Abilene Christian University, holds a Ph.D. in Near Eastern Languages and Civilizations from Harvard University. Dr. Hamilton will present *Hosea*. A prolific writer, his books include *The Body Royal: The Social Poetics of Kingship in Ancient Israel and the Levant* and *On the Mountain with God*.

Philippians will be the topic of Todd Still, Professor of Christian Scriptures in the George W. Truett Theological Seminary at Baylor University. He earned the Doctor of Philosophy degree from the University of Glasgow, Scotland. In addition to teaching and writing, Dr. Still has served in a variety of ministry positions.

Daniel Napier, an Austin Grad alumnus, will present *Beginning Well: Preaching to Aid Deep Conversion (Retrieving a Patristic Model of Catechesis)*. Dr. Napier completed his doctorate in Theology at Vrije Universiteit, Amsterdam. He is presently Assistant Professor of Theology at Austin Graduate School of Theology.

Todd Hall, Director of the David Worley Library and faculty member at Austin Grad, will speak on *Weeping with God: Scripture as the Language for Grief*. After the death of his wife, Jennifer, Todd began to see a deep connection between theology and the grieving process. In speaking about his personal journey and the biblical view of grief, Todd seeks to help equip churches and individuals to minister in times of tragedy.

Allan McNicol will teach *From Text to Sermon -- "I Believe; Help My Unbelief" Mark 9:14-29, Matt 17:14-21 and Luke 9:37-42*. Dr. McNicol is A. B. Cox Professor Emeritus of New Testament and Biblical Theology at Austin Graduate School of Theology. He is also the author of *The Conversion of the Nations in Revelation*.

On Tuesday, Eddie Sharp will be the luncheon speaker. His topic is *Don't Fool Yourself*. Dr. Sharp has a Doctor of Ministry degree in Preaching and Church Growth from Abilene Christian University. Presently, he is the pulpit minister at University Avenue Church of Christ in Austin and an adjunct faculty member at Austin Grad.

Go to www.sermonseminar.com for more information, including the seminar schedule, registration form, book recommendations, and transportation options. We hope to see *you* at Sermon Seminar.

VISIONARY PHILANTHROPY

**Electronic Newsletter
February 2013**

Philanthropy and the New Tax Laws

It took the entire year but the American Taxpayer Relief Act of 2012 was finally passed.....on the last day of the year.....in the last hours of the day.

Some of the implications of the Act are still unknown but time will eventually tell.

While there were some changes that will effect the deductibility of some charitable gifts, the good news is that for most people the act will make little difference in the tax implications of their giving.

Most changes in the new law will affect those who earn more than \$400,000 per year. The top tax rate increases from 35% to 39.6% for individuals earning \$400,000 and for couples earning \$450,000.

For these upper-income folks, there are limitations on itemized deductions and personal exemptions. There also may be implications regarding the Alternative Minimum Tax and certain tax credits.

The capital gains rate remains at 15% for taxpayers earning less than the \$400,000/\$450,000 level but for those earning more, the rate increases to 20%.

Regarding Gift and Estate taxes, the exemption rate remains at \$5,000,000 but the rate increases to 20% for those earning more than the \$400,000/\$450,000 threshold.

At all levels of wealth, charitable giving can lessen the impact of taxation. Time and again, donors state that while they are interested in the tax benefits associated with their philanthropy, the real reason they give is to support the mission of the charitable organizations they love.

Perhaps the most favorable aspect of the new act was the extension of the IRA Charitable Rollover. Now, individuals 70.5 or older and who are drawing from an IRA account may make gifts to their favorite charities directly from that IRA. The amount given counts toward the mandatory amount required to be withdrawn each year. In effect, the gift becomes tax free because it reduces the annual taxable income withdrawn from the IRA.

Some friends of Austin Grad have chosen to make gifts from their IRA. If this method of giving would be of benefit to you, please call and we will provide detailed instructions on making such a gift.

Visionary philanthropists always seek advice from their tax preparers and advisors to determine the best way to make their charitable gifts. It is even more important to do so now. It is possible that other modifications to the tax laws will be made in the future.

Friends of Austin Grad support the school because they believe in the work being done to equip men, women and churches for service in God's kingdom. God has blessed this work for many years but he uses our generous friends to advance his work in this place. To those of you who contribute to our efforts, we are very grateful. Thank you for being our partners.

The opportunities for visionary philanthropy are many. We would welcome the opportunity to visit with you and to keep you informed of the things that God is accomplishing at Austin Grad. We would also welcome your involvement and support.

The contents of this article are not intended to be legal advice. Some of the things mentioned may or may not apply to your specific situation. Please consult your attorney and tax advisors for legal guidance.