Reformed Christians celebrate their heritage while “always reforming” their lives according to God’s Word. Each Mid-America professor recently spoke at a Reformation weekend event.

Dr. Cornel Venema spoke at the Colorado Springs Reformation Day Conference, hosted by Springs Reformed Church (RPCNA), on “But for the Grace of God” (title of his recently re-released book).

“I basically gave five presentations on the so-called ‘five points of Calvinism’ or ‘TULIP,’” he said. “These are not particular points held by some sect within the church, but basic gospel themes that a biblical and evangelical Christian ought to affirm.”

Dr. Venema also addressed “Children at the Lord’s Table?: Assessing the Case for Paedocommunion,” briefly summarizing the argument in his book of the same title.

“One unique aspect of the conference was meeting with a group of young people after the Friday evening session, answering questions on a wide range of topics,” Dr. Venema said. “The questions were keen, and the discussion was a weekend highlight.”

Dr. Mark Beach spoke on “Reformation Then and Now: Ingredients for Reformation Today” and preached at Bethel URC in Calgary, AB. Avoiding works religion and overcoming distortions of divine grace (loveless/judgmental Christianity) will initiate fresh reformation.

“Grace that is reluctant grace is no grace at all,” he said. “In overcoming distortions of grace we shall experience the reformation of the church in our own time.”

Dr. Beach preached in the morning from Genesis 15, integrating Lord’s Day 23. We lose the blessing of its teaching by listening to an accusing conscience instead of God’s Word. The evening sermon, from Mark 9, focused on seeing Jesus in His glory and listening to Him as we struggle with doubt and despair in difficult circumstances.

One woman told Dr. Beach that his addresses were like “a giant hug from God.”

Rev. Marcus Mininger preached at a service at Covenant Christian High School in DeMotte, IN, hosted by Trinity PCA (DeMotte), Good Shepherd PCA (Valparaiso), Covenant PCA (Hammond), and Immanuel URC (DeMotte).

“I was particularly glad to see both PCA and URC involvement together,” said Rev. Mininger. Worship leaders included Rev. Stephan Van Eck and Rev. Richard Greene. Rev. Greene was recently elected to Mid-America’s Board of Trustees.

Rev. Mininger demonstrated from Judges 7 that salvation is “By God’s Power Alone,” choosing
Going, Going, Gone?

by Keith LeMahieu

In August, 2006, then President George W. Bush signed the Pension Protection Act of 2006 into law. This act provided a new benefit to American seniors who owned a traditional or Roth Individual Retirement Account (IRA). The law allowed taxpayers who were 70 1/2 or older to donate up to $100,000 from their IRA directly to a qualified charity while satisfying the minimum IRA distribution requirement. Thus, if seniors did not need the IRA distribution, they could avoid paying taxes on the distribution by donating it to a qualified charity.

The IRA rollover provision was originally set to expire at the end of 2007, but Congress has extended the provision several times. The most recent extension of the provision is set to expire December 31, 2011. Since there are discussions in the halls of Congress regarding limiting the tax benefits of all charitable contributions, the potential for a further extension of this provision seems questionable. This may be your last chance to take advantage of what has been a great opportunity for many donors.

Prior to enactment of the IRA charitable rollover provision, any distribution from an IRA was taxable and subject to ordinary income tax rates (unless it was a rollover to another IRA account). Distributions had to be made to the account holder (or their beneficiaries) and were subject to tax as they were distributed. The only method to avoid the tax liability in the account was to name a charitable organization as the beneficiary upon death.

The IRA charitable rollover provision allows individuals to make gifts to charity from their traditional or Roth IRAs without any tax liability. No charitable deduction may be taken, but distributions will qualify for all or part of the IRA owners’ required minimum distributions. A husband and wife could transfer up to $200,000, provided each owns at least one IRA and can each make a qualified charitable distribution of $100,000 from their plans. Any amounts exceeding this limitation are subject to the previous rules. It is important to note that the charitable organization may not be a donor-advised fund or private foundation, and the gift must be made directly to the charity.

The tax exclusion applies to traditional and Roth IRAs only. Other forms of retirement plans are not eligible. Owners of ineligible plans may consider rolling amounts into a qualifying IRA to take advantage of the new rules. This decision should be made with the assistance of your financial consultant or accountant.

Would you benefit from this type of gift? The answer is maybe (please check with your tax adviser). If you are a non-itemizer, this will eliminate the need to claim a charitable income tax deduction. Additionally, individuals who choose to make gifts in excess of 50 percent of adjusted gross income could also benefit. For higher income earners, the impact of receiving additional income on the taxability of social security payments, the deductibility of medical expenses, miscellaneous itemized deductions and child tax credit, and application of the alternative minimum tax can often result in a net income tax cost of making a charitable gift. Qualified charitable distributions from IRAs may eliminate this friction, but you will need to perform trial income tax calculations to analyze your net income tax effect.

To make a gift to Mid-America contact your IRA administrator and let him know that you want to make a gift directly from your IRA to Mid-America Reformed Seminary. The plan administrator will advise you on the requirements for transferring funds for a qualified distribution. Ask the administrator to indicate on the transfer of funds that you are the donor. You will want to start this process well before December 31 so that your gift can be completed before year’s end.

Mid-America Hosts Dinners

Mid-America had the pleasure recently of hosting two dinners for friends of the seminary. The first was held in Grand Rapids, Michigan on Tuesday evening, October 11. Mid-America personnel joined with friends to reflect on God’s faithfulness over the past 30 years.

Mid-America’s first President of the Board of Trustees, Rev. Tom Vanden Heuvel, addressed the guests, recounting the events that led to the formation of the Mid-America Reformed Seminary Association and the founding of the seminary. He then reminded everyone from God’s Word that the importance of preparing men who will faithfully proclaim the gospel continues today.

The following Thursday evening Mid-America faculty, students and staff gathered with friends of the seminary in the Chicago area. After another delicious dinner the guests were treated to an address by current Board President, Rev. Richard Kuiken. Rev. Kuiken shared his recollections of the founding of Mid-America and the evident blessings the seminary has seen over the past 30 years. He then spoke of the Board’s commitment to continued faithfulness to the seminary’s mission as we face the future. The evening concluded with everyone singing the Doxology.

2012 Calendar

The Seminary will be mailing 2012 Calendars to supporters. The calendar also includes our annual report. There is a limited quantity of additional calendars available. If you would like to request a calendar, please call the Seminary at 219-864-2400 or email info@midamerica.edu.
Fall Lecture Series

Dr. Hughes Oliphant Old, John H. Leith Professor of Reformed Theology and Worship at Erskine Theological Seminary (Due West, SC), recently gave three lectures, as part of the Annual Fall Lectures Series, on “The Lord’s Supper and the Piety of the Reformed Church.” The three talks examined words like “memorial,” “presence,” “thanksgiving,” and others as they reflect on the practice of Holy Communion. Dr. Hughes, who has studied and worked as a research fellow at Princeton, explored the rich heritage of Reformed Eucharistic theology. These talks reflect a book in process on the Lord’s Supper. The bookstore featured several of his other books, including Worship: Reformed According to Scripture, and Leading in Prayer: A Workbook for Ministers. Dr. Hughes has written on all the elements of Reformed Worship, most notably in his magisterial seven-volume set, The Reading and Preaching of the Scriptures in the Worship of the Christian Church. All enjoyed his wide-ranging and often personally reflective presentations.

Faculty Reformation Conferences continued...

to work through weak vessels. Rev. Mininger applied that to the five solas.

“Some people commented that my text was unexpected for a Reformation service, since it is not one of the typical ‘Reformation passages,’” said Rev. Mininger, “but that it tied in beautifully to these Reformation themes and helped cast them in a new light.”

Rev. Alan Strange spoke and preached at Grace OPC in Sheboygan, WI. His first lecture surveyed the development of doctrine, particularly John Calvin's regarding the Holy Spirit and its fuller expression in the Westminster Standards. A second lecture discussed the lasting legacy of J. Gresham Machen, who had to overcome “historicism” before understanding that a “strong doctrine of providence” formed “the foundation of a strong doctrine of Scripture.”

From 2 Kings 22-23, Rev. Strange showed on Sunday morning how recovery of the law led to repentance and reformation. The evening sermon focused on Daniel’s prayer in Daniel 9, showing the need to see our sin, our Savior, and our restoration in Christ.

Pastor Brian De Jong (Grace OPC) quoted a visitor overwhelmed by the teaching since he “didn’t know there were still people who believed these things.”

Rev. Mark Vander Hart spoke, preached, and taught at Covenant URC of Pantego, NC.

“The focus during the conference was on the freeing power of God’s grace in Jesus Christ,” he said. “Recovering the biblical understanding of ‘grace alone’ liberated and continues to liberate the consciences and lives of millions.”

Rev. Vander Hart traced some Dutch church history, emphasizing how grace equipped believers to secede from the state church. His morning sermon on 1 Corinthians 15:10 showed how Paul needed God’s grace “powerfully to break him, re-assemble him, and then re-direct him in gospel service. Grace still does that for God’s people.”

During Sunday school, Rev. Vander Hart examined the means of grace. The evening sermon on Romans 1:16-17 showed that grace is not a divine attitude or feeling; it is a power that actually changes lives.

Board of Trustees Report

When Mid-America’s Board of Trustees met on October 6-7, 2011, Rev. Jon Blair, Rev. Ron Scheuers, Mr. Jeff Huizenga, Dr. David Beezhold, and Mr. Gerald Rozema began serving second terms. Newly elected Board member, Rev. Rick Greene, attended an orientation session prior to the Board meeting to familiarize him with the Seminary’s history and Board operations.

Current officers were re-elected: Rev. Richard Kuiken (President), Rev. Bill Pols (Vice-President), Mr. Paul Anema (Secretary), Mr. Everett Hoekstra (Treasurer), Mr. Chuck Dykstra (Vice-all).

The Board of Trustees granted Rev. Alan Strange his requested study leave for February 2012 through July 2012.

Dr. Cornelis Venema noted several administrative items in his Presidential Report. The Seminary has responded to recommendations regarding compliance with accreditation standards. The faculty has appointed a committee to evaluate curriculum. Dr. Kloosterman taught Christian Ethics and Mr. Michael Parrot is teaching Greek this fall. A long range plan is undergoing review. The Seminary’s financial position continues to be challenging due to current economic uncertainty and a decline in giving from individuals. The Board approved the work of the President.

Mr. Keith LeMahieu presented the Director of Development report and the Board approved his work. Rev. Mark Vander Hart presented the Ministerial Apprenticeship Program Director report and the Board approved his work.

The Board approved several curriculum revisions, an updated Greek prerequisite policy, and changes in the method of administering comprehensive exams, all of which had been recommended by the Education Committee.

Rev. Alan Strange presented Registrar and Dean of Students reports. The Board approved his work.

The next meeting for the Board of Trustees is scheduled for May 10-12, 2012.
Each fall, one of Mid-America’s professors teaches an evening class each fall that is open to the public for a nominal fee. Rev. Mark Vander Hart taught on four sequential Thursdays, from October 27–November 17, 2011.

Rev. Vander Hart focused on the intriguing book of Ecclesiastes, a wisdom book that some people have found pessimistic and dark.

“The Teacher (Qoheleth) takes his readers on a guided tour of all he has seen under the sun, and he concludes that ‘all is meaningless,’” relates Rev. Vander Hart. “This is not ‘gloom and doom,’ however. This divinely-inspired book confronts us with the reality that every created thing has the potential of becoming an idol, even good things like wisdom itself.”

While Ecclesiastes sober the reader with the reality that death is the end of every human being, it also directs attention to a sovereign Creator and Christ as the only answer for meaningful living.

“This creation is finely tuned and well-ordered by God the Creator, and He appoints all things. There is a time for every purpose under heaven,” says Rev. Vander Hart. “It remains to man to fulfill his calling, namely, to fear God and keep His commandments. The only Man ever to have done this is the second Adam, the Lord Jesus Christ. Only in Christ can we truly see the meaningless of all idolatry, and then we can find our proper calling in Christ ‘under the sun.’”

Those who took the class may obtain CDs at no cost. Others may order CDs of the class for $10.00 by contacting the Seminary.

Rev. Mark Vander Hart's Evening Class on Ecclesiastes