



GOSPEL PARTNERSHIP:
THE MASTER'S SEMINARY
GUIDE TO GIVING



Dear Ministry Partner,

Five hundred years ago, through the preaching of God's Word, the truth of the gospel shattered the unbiblical traditions of medieval Catholicism. The history of Europe and the world was forever altered by the resulting revival. We call that revival the Reformation.

At The Master's Seminary, our graduates share the very convictions that fueled that seismic movement five centuries ago. Foundational doctrines like the authority of Scripture and the purity of the gospel form the core of our curriculum. Those truths were worth contending for in the sixteenth century, and they still are.

Today, the global church stands on the brink of a new Reformation. By God's grace, TMS is uniquely positioned to influence the world for Christ. We are actively training the next generation of faithful men to "preach the Word, in season and out of season" (2 Tim. 4:2).

And that's where you come in. The Reformation not only involved preachers and theologians but also involved ministry supporters laboring behind the scenes to enable the Reformers to do their work. The following pages will introduce you to some of those gospel partners, as well as outline a number of options to facilitate your partnership with us. I know you'll be encouraged by the legacy of courage and generosity of those who've gone before us.

God bless you, and thank you for contributing to the Lord's work here.



COUNTING THE COST

IT WAS A DANGEROUS BUSINESS TO BE ASSOCIATED WITH THE REFORMATION IN 16TH-CENTURY EUROPE. THOSE WILLING TO STAND UP TO CORRUPTION IN THE CHURCH PUT THEIR LIVES ON THE LINE.

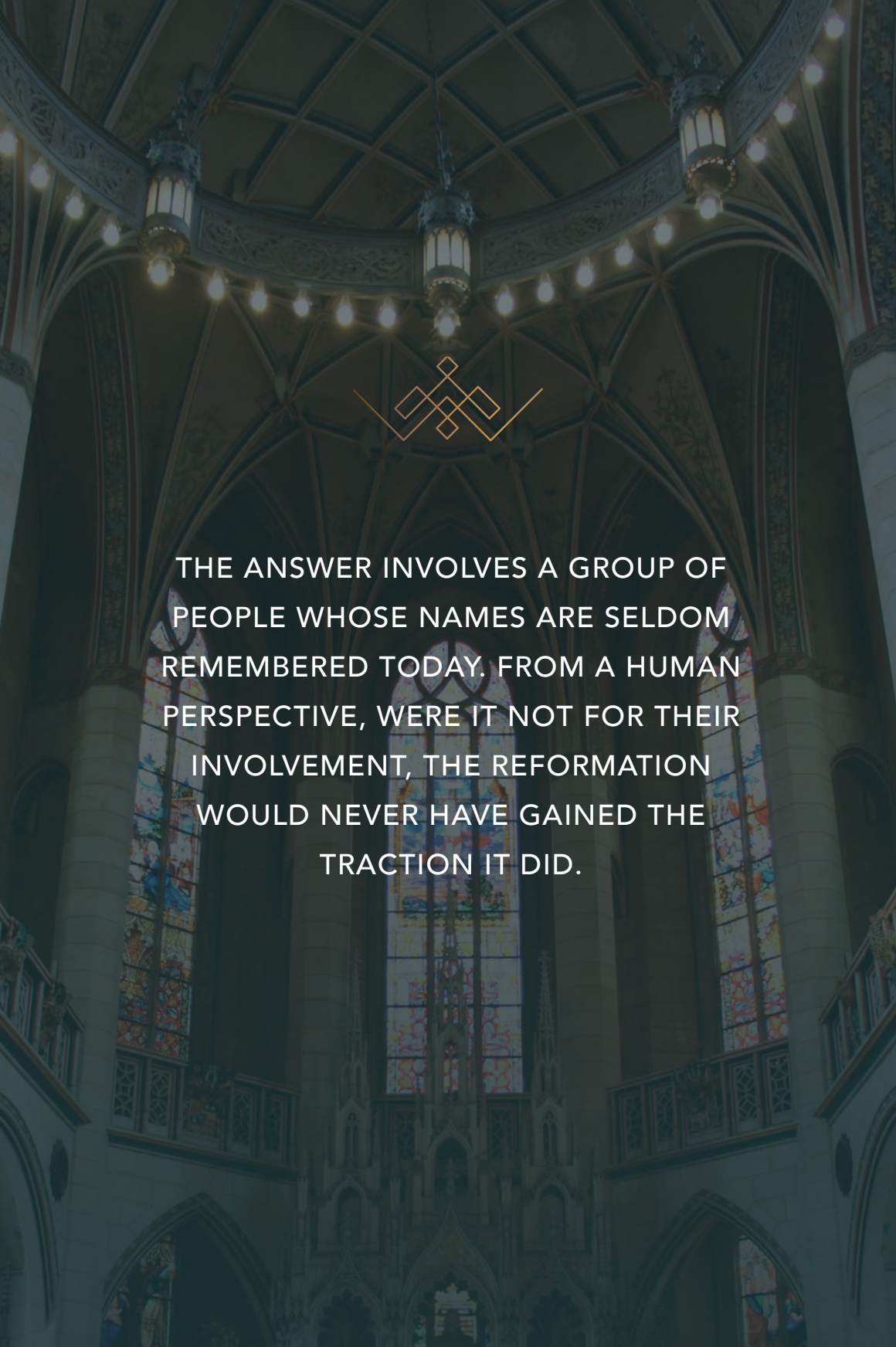
SOME, LIKE **WILLIAM TYNDALE**, WERE CAPTURED AND BURNED AT THE STAKE. OTHERS, LIKE **MARTIN LUTHER**, WERE DEEMED PUBLIC ENEMIES AND FACED A CONSTANT THREAT OF ARREST AND PROSECUTION.



JOHN CALVIN | Letter to King Francis

"Your duty, most serene prince, is, not to shut either your ears or mind against a cause involving such mighty interests as these: how the glory of God is to be maintained on the earth inviolate, how the truth of God is to preserve its dignity, how the kingdom of Christ is to continue amongst us compact and secure. The cause is worthy of your ear, worthy of your investigation, worthy of your throne."

WITH CHURCH AND CIVIL AUTHORITIES
EAGER TO SILENCE THE MOVEMENT'S
LEADERS, HOW WERE THE REFORMERS
ABLE TO SURVIVE AND CARRY OUT THE
WORK OF REFORMATION?



THE ANSWER INVOLVES A GROUP OF
PEOPLE WHOSE NAMES ARE SELDOM
REMEMBERED TODAY. FROM A HUMAN
PERSPECTIVE, WERE IT NOT FOR THEIR
INVOLVEMENT, THE REFORMATION
WOULD NEVER HAVE GAINED THE
TRACTION IT DID.



MARTIN LUTHER | Open Letter to the Christian
Nobility of the German nation

"The distress and oppression which weigh down all the estate of
Christendom...have forced me even now to cry aloud that God may
inspire someone with His spirit to lend a helping hand."

GOSPEL PARTNERS OF THE REFORMATION



JOHN OF GAUNT

A son of King Edward III of England, John of Gaunt opposed the political power of the Catholic clergy. He became an ally of the pre-Reformer John Wycliffe, who also actively condemned the corruption of the pope and the priests. Wycliffe was directly involved in the translation of the Bible, from the Latin Vulgate, into English. When the Bishop of London summoned Wycliffe to be tried for heresy, John of Gaunt accompanied him and openly defied the Bishop. Without supporters like that, it is likely that Wycliffe would have been burned at the stake, much like his protégé, John Huss.



ELECTOR JOHN

John Frederick I was a nephew of Frederick III. Known as the "Champion of the Reformation," John Frederick I not only followed Luther's teachings, but the two also developed a friendship. Under his leadership, many people in his lands converted to the Protestant faith. John Frederick I was captured and imprisoned near the end of his life by Catholic Emperor Charles V. Yet, even when offered release in exchange for compromise, he never wavered in his commitment to the Protestant faith.



FREDERICK THE WISE

Prince Frederick III of Saxony protected Martin Luther during the early days of the Reformation. After Luther was deemed a notorious heretic at the Diet of Worms, a designation that made him an outlaw, Frederick sent men to "kidnap" Luther and safely hide him in Wartburg Castle. During his time in hiding, Luther translated the New Testament from Greek into German. Luther's German translation influenced William Tyndale's work on the English New Testament, which was completed several years later.

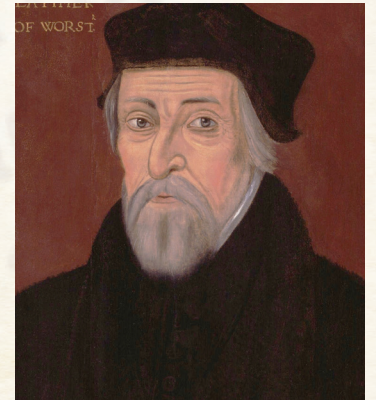
PHILIP OF HESSE

As a seventeen-year-old, Philip heard Luther defend his teachings at the Diet of Worms. Several years later, after meeting with Luther's colleague Philipp Melancthon, Philip became one of the Reformation's greatest supporters. He was also a supporter of the Swiss Reformer, Ulrich Zwingli. In 1529, Philip organized an important summit with a number of Reformation leaders, including Luther and Zwingli, in an effort to unify the budding reform movement. He also helped found a university in Marburg to train Protestant leaders and theologians.



HUMPHREY MONMOUTH

In order to focus on translating the Greek New Testament into English, William Tyndale needed food, clothing, and a place to stay. Monmouth, a wealthy cloth merchant, heard Tyndale preach in 1524 and subsequently invited him into his home. He later paid for Tyndale's travel to mainland Europe so he could continue his translation work with more freedom. When Tyndale finished his first edition of the New Testament, Monmouth helped smuggle copies back into England in bolts of cloth. Though Monmouth was imprisoned for aiding Tyndale, his sacrifice was not in vain. Just a few years later, English translations of the Bible were made available in every church.



EDWARD VI

King Edward VI was only nine years old when he succeeded his father, Henry VIII, to the throne of England. Though his reign lasted a mere six years, the Reformation in England made significant advances during that time. Edward himself was highly supportive of the Protestant cause. A woodcut illustration from Foxe's Book of Martyrs shows him listening intently to a sermon by the renowned Protestant preacher, Hugh Latimer. English Protestants compared Edward to Josiah, the boy-king of the Old Testament who initiated vital religious reforms in Judah.



THROUGHOUT CHURCH HISTORY IT HAS ALWAYS BEEN THE **GOSPEL PARTNERS** THAT HAVE ENABLED THE WORK OF THE MINISTRY. AS A SEMINARY, OUR GOAL IS TO BE FAITHFUL TO THE TASK TO WHICH GOD HAS CALLED US TO **TRAIN MEN BECAUSE LIVES DEPEND ON IT.** HAVING DONE THAT, WE TRUST HIM TO RAISE UP MINISTRY SUPPORTERS WHO WILL PARTNER WITH US FOR THE SAKE OF THE GOSPEL.

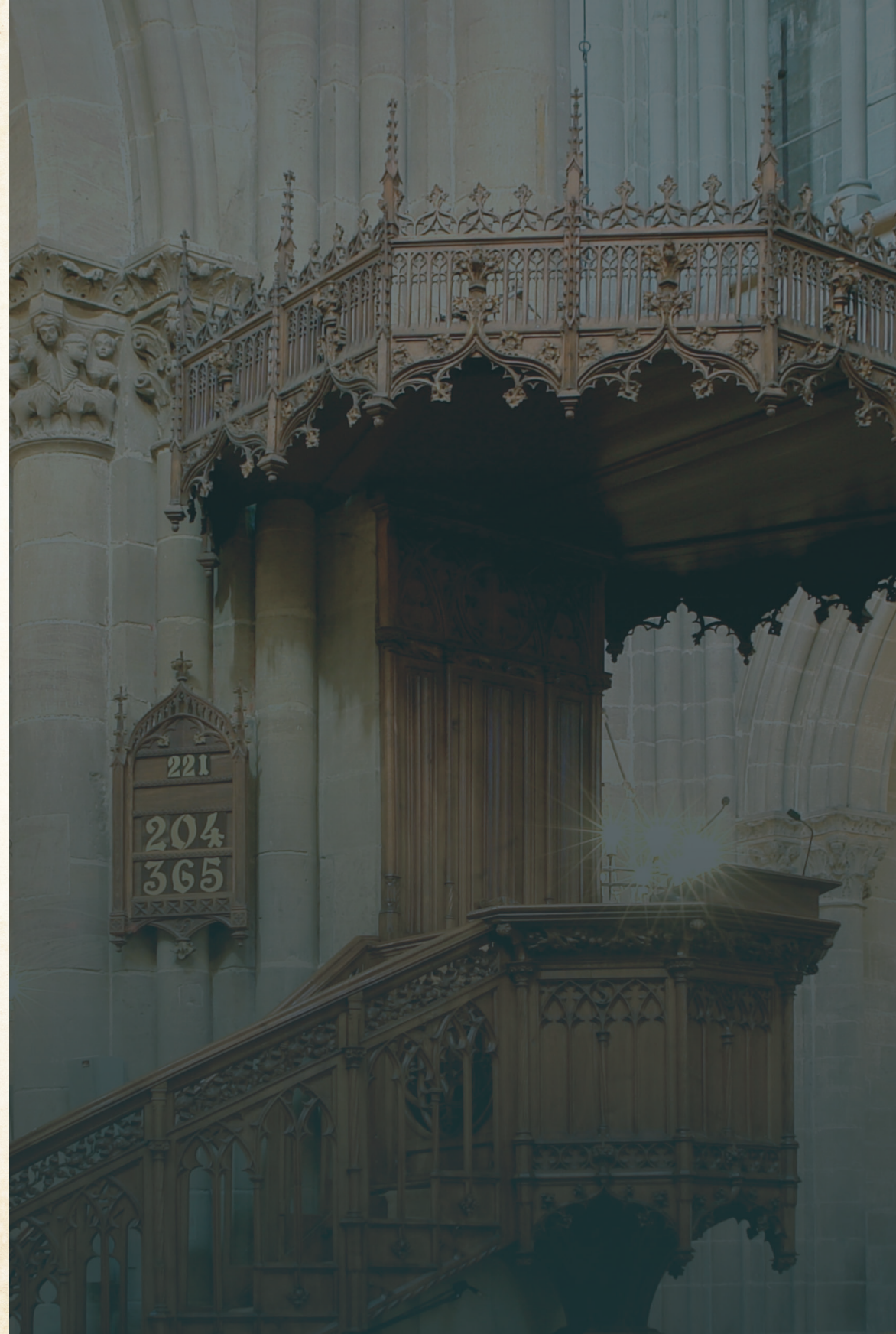


JOHN KNOX | Interview with Queen Mary

"Yea, God craves of kings that they be foster-fathers to His church,
and commands queens to be nurses to His people."

WAYS TO PARTNER WITH THE MASTER'S SEMINARY

Our graduates are in high demand across the globe. Upon graduation 85% of graduates are placed in pastoral positions around the world. This global deployment is only possible when men are freed from the burden of debt. Your investment alleviates this burden. **The TMS Fund, scholarships, endowment** and **legacy giving** are specific ways in which your partnership enables the training of men for gospel ministry.



TMS FUND: REDUCING TUITION COSTS

The TMS Fund reduces the cost of tuition for all students at The Master's Seminary by offsetting educational expenses, enabling us to offer one of the lowest tuition rates of any seminary in the United States. The TMS Fund reduces student tuition by approximately 40%.

As The Master's Seminary broadens its reach through distance learning campuses and an increasing number of online classes, contributions to the TMS Fund make pastoral training affordable for men across the globe.

SCHOLARSHIP FUNDS: MERIT-BASED & NEEDS-TARGETED ASSISTANCE

Scholarship funds are given to individual TMS students. TMS offers need-based and merit-based scholarships to help defray the cost of tuition. A scholarship donation can be directed toward the following funds:

***TIMOTHY MATCHING FUND:** Augments home church support for students—as a church sends its “Timothy” to be trained at TMS, the seminary will match \$1 of every \$3 given by the student's church, up to a \$500 contribution by TMS.

***INTERNATIONAL SCHOLARSHIP FUND:** Aids international students—with airfare, cost of living, and work restrictions, international students face high expenses to study at TMS.

***RICHARD MAYHUE HONORS SCHOLARSHIP:** Identifies promising prospective students who are marked by ministry giftedness, godly character, and academic excellence, and fully subsidizes their tuition for the M.Div program.

If you would like to direct your scholarship donation toward a specific purpose, we would be happy to talk to you about meeting your request.

ENDOWED SCHOLARSHIPS: THE PERPETUAL GIFT

Donations to endowed scholarships are invested through the seminary's endowment fund. As the endowment is invested, a percentage of the interest is distributed as student scholarships, and the rest is invested back in the endowment.

A donation to the seminary's endowment functions as a perpetual gift, as it becomes a permanent part of the endowment. In this way, a gift to the TMS endowment secures the future and provides scholarships for generations to come.

LEGACY GIVING: STRATEGIC INVESTMENT FOR THE FUTURE

Legacy gifts are non-cash donations to The Master's Seminary, which can be transferred during or after a donor's lifetime. They involve a greater degree of coordination, but can provide tax benefits to the donor and TMS.

SECURITIES

Avoids the capital gains tax of selling the securities and donating the proceeds.

RETIREMENT PLAN ASSETS

While most retirement plan gifts are subject to double taxation - those left to TMS transfer tax-free.

LIFE INCOME GIFTS

Provide regular income to the donor, either for life or for the duration of the gift term, and the remaining amount is used by TMS (Charitable Remainder Unitrusts & Charitable Gift Annuities).

REAL ESTATE

Retain the right to use donated property while yet living and also receive a charitable income tax deduction for the full fair market value of the property and avoid capital gains on any appreciation.

CHARITABLE LEAD TRUST

Distributes annual payments to TMS, and after a designated period of time, the remaining amount can be distributed to other beneficiaries.

LIFE INSURANCE

Policies can be donated by naming TMS as a sole or partial beneficiary.

BEQUESTS

TMS can be made a beneficiary of your retirement plan, bank account, brokerage account, or life insurance policy.

BECOME A GOSPEL PARTNER

You may never preach a sermon, but by investing your resources in the work that God is doing at The Master's Seminary, you share in the fruit of God's blessing around the world. Like the gospel partners of the Reformation, your willingness to support the proclamation of the truth and the advancement of the gospel will bear dividends both now and forever.

For questions on ways you can participate in the ministry of TMS or for any assistance you may need, please contact us at any time. We are looking forward to serving you.

OFFICE OF DEVELOPMENT

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WE WILL CONTINUE TRAINING
MEN FOR GOSPEL MINISTRY
UNTIL THE LORD RETURNS.

**PLEASE PRAYERFULLY CONSIDER
A GOSPEL PARTNERSHIP.**

APPENDIX: A GUIDE TO LEGACY GIVING

SECURITIES

Donating appreciated securities avoids capital gains tax.

When you donate securities directly, TMS credits you for your gift, and you receive an income tax deduction for your gift's full market value. This avoids capital gains taxes on the securities' appreciated valuation. If you instead sold the securities and donated the proceeds, you would be liable to capital gains taxes.

Do you own securities in a brokerage account? These shares can be electronically transferred to TMS with ease.

The general practice of TMS is to promptly sell publicly-traded gifted securities, then apply the cash proceeds toward your designated purpose.

RETIREMENT PLAN ASSETS

A donation of retirement plan assets to TMS transfers tax-free.

Retirement accounts—such as 401(k)s, 403(b)s, and IRAs—can be subject to double taxation at your death. Both ordinary income tax and estate tax apply. This means that, if your estate is simply left to your heirs, up to 60% of it may disappear to taxes. In contrast, retirement plan assets left to TMS upon your death transfer tax-free.

As you plan your estate, consider leaving your retirement plan assets to TMS. Leave your more favorably-taxed assets to your family.

Your retirement accounts likely allow you to name beneficiaries who will receive assets remaining after your death. Would you like to designate TMS as a beneficiary? Simply contact your plan administrator.

LIFE INCOME GIFTS

Life income gifts provide regular income to the donor for a fixed term or for life. TMS then uses the remaining amount.

Two kinds of donations to TMS supply you with income.

Charitable Remainder Unitrusts (CRUT). You can give appreciated assets through a CRUT. Once you establish the CRUT, it regularly distributes a percentage of its assets' value to a non-charitable beneficiary (normally yourself). This distribution continues for the beneficiary's lifespan, or for a fixed term of up to 20 years. What happens when the lifespan or fixed term ends? The CRUT distributes its remaining assets to TMS.

Charitable Gift Annuities. How does a charitable gift annuity work? You transfer cash or assets to TMS. In exchange for the gifted sum, TMS pledges to make regular payments to one or two people for life. Afterward, TMS uses the remaining balance for your designated purpose.

REAL ESTATE

You can donate real estate yet retain the right to use the property while you live.

Did you know that you can transfer the title of your personal residence to TMS now, but still live there for the rest of your life? You can even guarantee your spouse's right to the home as well. This is called a "retained life estate gift." When you initiate this gift by transferring title to TMS, you receive an immediate income tax deduction (based upon the property's fair market value).

You continue to handle property taxes, insurance, maintenance, and upkeep for your lifetime. Afterward, TMS receives full property rights, sells the property, and applies the proceeds to your designated purpose.

An alternative arrangement is an outright gift of real property. How does this work? You donate property to TMS, effective immediately. You receive a charitable income tax deduction for the property's full fair market value and avoid capital gains on any appreciation. (You will likely need an appraisal to substantiate the tax deduction.)

CHARITABLE LEAD TRUST

A charitable lead trust (CLT) can reduce the taxes your beneficiaries will owe.

Once you set up a CLT, it distributes annual payments to TMS. After a designated period, the CLT distributes the remaining amount to your family members or other beneficiaries. Why is this helpful? Because the distributions from the CLT lower its value. This can reduce the amount of gift or estate taxes your beneficiaries owe when they receive the final amount.

CLTs are a tax-advantaged way to support TMS for a set number of years while potentially reducing the taxes your heirs will owe. Since a CLT is rather complex, you should consult your financial advisor and ensure its compatibility with the rest of your estate plan.

LIFE INSURANCE

You can donate life insurance policies by naming TMS as the owner or a beneficiary.

Why donate life insurance? Because you can leverage your resources while providing TMS with a potentially extraordinary gift. When you name TMS as the owner of your policy, you receive an income tax deduction for its value.

Alternatively, you can maintain ownership of your policy, but name TMS as a sole or partial beneficiary. This method retains control of the policy for life.

TMS prefers to receive term policies. If you desire to donate another type of policy, contact us. We are glad to confer with you on the best design for such a gift.

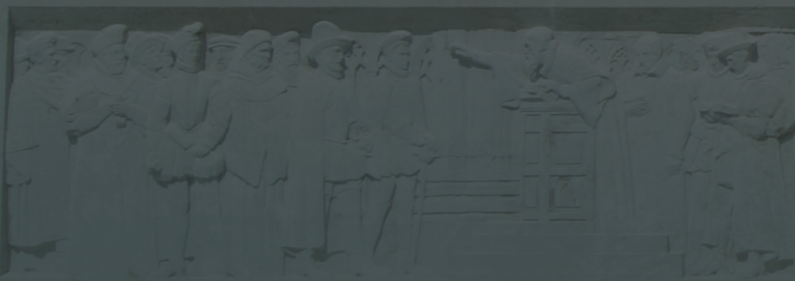
BEQUESTS

You can leave TMS a bequest of your retirement plan, bank account, brokerage account, or life insurance policy.

Since TMS may not receive your bequest for many years, you should place only minimal restrictions its use. This gives TMS the flexibility to employ your gift for current programs and priorities.

Why should you consider leaving TMS a gift from your estate? Because such a gift impacts future generations of pastors and church leaders, promoting global gospel advancement.

R FATHER WHICH ART IN HEAVEN, HALLOWED
Y NAME. THY KINGDOME COME. LET THY WILL
BE DONE IN EARTH, AS IT IS IN HEAVEN: O
LY BREAD GIVE VS FOR THE DAY. AND FORGIVE
OVR SINNES. FOR EVEN WE FORGIVE EVERIE MAN
THAT IS INDETTED TO VS. AND LEAD VS NOT IN
PTATION. BUT DELIVER VS FROM EVIL. AMEN



JOHN KNOX PRÊCHE
DEVANT LE ROI



FORME A ST. GILES
ALL SAINTS

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