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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2008

Open to Public Inspection

A **For the 2008 calendar year, or tax year beginning** , 2008, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization **Twelve-step Living Corporation**
Doing Business As **Twelve-step Living Corporation**
Number and street (or P.O. box if mail is not delivered to street address) **2601 S. Minnesota Ave., Suite 105-378**
Room/suite
City or town, state or country, and ZIP + 4 **Sioux Falls, SD**

D Employer identification number **20 : 0293050**

E Telephone number **(605) 368-5559**

G Gross receipts $ **1,228,834**

F Name and address of principal officer: **Douglas Bowden, Executive Director (address above)**

H(a) Is this a group return for affiliates? ☐ Yes ☑ No
H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ **www.twelvestepliving.org**

K Type of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation. **2004**

M State of legal domicile. **SD**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **To be the leading advocate for, and implementer of, our community's integrated, 12-step, spiritual model of recovery from alcoholism.**

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of employees (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	125
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-0-
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-0-

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	486,640	659,148
9	Program service revenue (Part VIII, line 2g)	384,636	567,399
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	757	2,287
11	Other revenue (Part VIII, column (A), lines 5c 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	872,033	1,228,834
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	388,744	512,341
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	477,408	682,080
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	866,152	1,194,421
19	Revenue less expenses. Subtract line 18 from line 12	5881	34,413

		Beginning of Year	End of Year
20	Total assets (Part X, line 16)	1,397,126	1,327,565
21	Total liabilities (Part X, line 26)	546,870	442,896
22	Net assets or fund balances. Subtract line 21 from line 20	850,256	884,669

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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer — Date 9/8/10

KEVIN T. KIRBY, CHAIRMAN of the BOARD
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: Charles T Day — Date 9/8/10 — Check if self-employed ▶ ☑ — Preparer's identifying number (see instructions) 385-46-6174

Firm's name (or yours if self-employed), address, and ZIP + 4: **Charles T. Day, CPA, 196 E. 6th, St. # 403, Sioux Falls, SD 57104** — EIN ▶ — Phone no ▶ (605) 366-0211

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2008)

SCANNED SEP 24 2010

615

3

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
Our Mission is to be the leading advocate for and implementer of our community's integrated, 12-step, spiritual model of recovery from alcoholism. We do this by operating an 18 bed non-medical facility teaching chemically dependent individuals how to live with the disease, 4 sober living homes providing a safe environment in which to to practice those skills and a massive & revolutionary awareness campaign ("Face It! Sioux Falls)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☑ Yes ☐ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No
If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 777,885 including grants of $ 0) (Revenue $ 741,777)
Twelve-step Living Corporation (TLC) provides recovery focused services under three related programs. Program #1 is the operation of an 18 bed non-medical, non-treatment, recovery facility known as TLC-Tallgrass. At this facility, during a 28 day stay, individuals are exposed to the means by which a life of recovery can be pursued. The recovery skills program is based heavily on the successful model developed by The Retreat (located in Wayzata, MN) which teaches sobriety and recovery through the 12 Steps of Alcoholics Anonymous. No grants were made to others.

4b (Code:) (Expenses $ 96,683 including grants of $ 0) (Revenue $ 79,477)
Program #2 is the operation of 4 sober living homes within the city limits of Sioux Falls, SD. In general terms, at these locations individuals are offered the opportunity to practice the skills necessary to live a life of sobriety. The homes have a zero tolerance policy for use of chemically dependent substances, require the residents to obtain and maintain employment and further require the residents to regularly attend Alcoholics Anonymous meetings. No grants were made to others.

4c (Code:) (Expenses $ 319,853 including grants of $ 0) (Revenue $ 322,580)
Program #3 is a strategic initiative to cause the Sioux Falls region to collaboratively create a "recovery oriented system of care". The initiative is referred to as the "Face It! Sioux Falls" project. The Face It! project was begun to fulfill the "advocacy" component of TLC's mission. The outcome of the Face It! project was the creation in 2009 of a South Dakota not-for-profit corporation called Face It! Sioux Falls, Inc. (The "Face It Entity"). The Face It Entity, which has EIN 94-3472044, was granted tax exemption under Sec. 501(c)(3) on or about April 15, 2009.

With the exception of 2 directors out of 15 the Face It Entity is separate and independent from TLC. The Face It entity is now engaged in operationalizing the "recovery oriented system of care" described in the Form 1023 supporting its request for tax exemption. TLC, as directed by its board of directors and under the direction of Kevin Kirby (Chair) & Charles Day (Vice-Chair), is supporting efforts to raise funds to develop a national awareness campaign.

4d Other program services. (Describe in Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses ► $ 1,194,421** *(Must equal Part IX, Line 25, column (B).)*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	✓	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		✓
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		✓
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		✓
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		✓
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	✓	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		✓
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? *If "Yes," complete Schedule F, Part I*	14b		✓
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		✓
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		✓
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		✓
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		✓
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✓
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		✓
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		✓
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		✓
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✓
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		✓
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		✓
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		✓

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c		✓
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		✓
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		✓
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		✓
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-chantable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 1		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b -0-		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a		✓
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓
b	If "Yes," enter the name of the foreign country: ► ..... See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a	Did the organization solicit any contributions that were not tax deductible?	6a		✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?	7a		✓
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		N/A
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	-	N/A
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		N/A
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**			
a	Did the organization make any taxable distributions under section 4966?	9a		N/A
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		N/A
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		

Part VI **Governance, Management, and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a 10		
b	Enter the number of voting members that are independent	1b 9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3		✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		✓
6	Does the organization have members or stockholders?	6		✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		✓
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	✓	
b	Each committee with authority to act on behalf of the governing body?	8b	✓	
9a	Does the organization have local chapters, branches, or affiliates?	9a		✓
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	✓	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	11		✓

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	✓	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c	✓	
13	Does the organization have a written whistleblower policy?	13	✓	
14	Does the organization have a written document retention and destruction policy?	14		✓
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	✓	
b	Other officers or key employees of the organization?	15b	✓	
	Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ none

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ Thomas Black, Twelve-step Living Corporation, 27048 Tallgrass Avenue, Sioux Falls, SD 57108

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☑ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Kevin T. Kirby **President & Chairman of the Board**	**10**	✓		✓				**0**	**0**	**0**
Charles T. Day **Vice Chairman of the Board**	**50+**	✓		✓	✓	✓		**113,200**	**0**	**0**
Thomas Ashworth **Vice President & Exec. Dir. (former)**	**50+**			✓	✓			**77,908**	**0**	**0**
Robert Livingston **Facilities Director**	**50+**							**36,223**	**0**	**0**
Jessica Nieman **Treasurer, Secretary & Bookkeeper**	**50+**			✓				**35,222**	**0**	**0**
Josh Meendering **Chef**	**40+**							**34,399**	**0**	**0**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total ▶								296,952	0	0

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶

		Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		✓
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		✓
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
none		

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ **-0-**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a -0-				
	b Membership dues	1b -0-				
	c Fundraising events	1c				
	d Related organizations	1d -0-				
	e Government grants (contributions)	1e -0-				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 659,148				
	g Noncash contributions included in lines 1a-1f: $ 85,000					
	h **Total.** Add lines 1a–1f ▶		659,148			
Program Service Revenue		Business Code				
	2a **Prog. Revs: Tallgrass**		487,922			
	b **Prog. Revs: Sober Homes**		79,477			
	c **Prog. Revs: Face It (n/a: start**					
	d **up phase)**		0			
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f ▶		567,399			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		2,287			
	4 Income from investment of tax-exempt bond proceeds ▶		-0-	-0-	-0-	-0-
	5 Royalties ▶		-0-	-0-	-0-	-0-
		(i) Real	(ii) Personal			
	6a Gross Rents	-0-	-0-			
	b Less: rental expenses	-0-	-0-			
	c Rental income or (loss)	-0-	-0-			
	d Net rental income or (loss) ▶		-0-	-0-	-0-	-0-
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	-0-	-0-			
	b Less: cost or other basis and sales expenses	-0-	-0-			
	c Gain or (loss)	-0-	-0-			
	d Net gain or (loss) ▶		-0-	-0-	-0-	-0-
	8a Gross income from fundraising events (not including $ ..... of contributions reported on line 1c). See Part IV, line 18 a					
	b Less: direct expenses b	-0-				
	c Net income or (loss) from fundraising events ▶					
	9a Gross income from gaming activities. See Part IV, line 19 a	-0-				
	b Less: direct expenses b	-0-				
	c Net income or (loss) from gaming activities ▶		-0-	-0-	-0-	-0-
	10a Gross sales of inventory, less returns and allowances a	-0-				
	b Less: cost of goods sold b	-0-				
	c Net income or (loss) from sales of inventory ▶		-0-	-0-	-0-	-0-
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d ▶		0			
	12 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶		1,228,834			

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	-0-	-0-		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	-0-	-0-		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	-0-	-0-		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	296,952	240,387	56,565	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	151,698	133,587	18,111	0
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	10,874	5,437	5,437	0
9 Other employee benefits	30,864	15,432	15432	0
10 Payroll taxes	21,953	12,836	9,117	0
11 Fees for services (non-employees):				
a Management	0	0	0	0
b Legal	4,511	0	4,511	0
c Accounting	17,850	0	17,850	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other	26,782	26,782	0	0
12 Advertising and promotion	33,967	33,967	0	0
13 Office expenses	31,288	31,288	0	0
14 Information technology	30,916	30,916	0	0
15 Royalties	0	0	0	0
16 Occupancy	0	0	0	0
17 Travel	9,519	9,519	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	31,371	31,371	0	0
21 Payments to affiliates	0	0	0	0
22 Depreciation, depletion, and amortization	100,449	100,449	0	0
23 Insurance	26,569	26,569	0	0
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a **facility costs**	96,005	96,005	0	0
b **vehicle costs**	35,185	35,185	0	0
c **Tallgrass guest related**	78,589	78,589	0	0
d **Face It! Townhall & workshops**	142,837	142,837	0	0
e **bank fees**	13,376	0	13,376	0
f All other expenses	3,866	3,866	0	0
25 **Total functional expenses.** Add lines 1 through 24f	1,194,421	1,054,022	140,399	0
26 **Joint Costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	56,237	1	11,956
	2	Savings and temporary cash investments	30,835	2	615
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost basis 10a 1,643,711			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D 10b 377,668	1,299,569	10c	1,266,043
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	10,485	15	48,951
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	1,397,126	16	1,327,565
Liabilities	17	Accounts payable and accrued expenses		17	8,526
	18	Grants payable		18	
	19	Deferred revenue		19	2,070
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L SEE SCHEDULE O	85,000	22	
	23	Secured mortgages and notes payable to unrelated third parties	452,340	23	432,300
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	9,530	25	
	26	**Total liabilities.** Add lines 17 through 25	546,870	26	442,896
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	850,256	32	884,669
	33	Total net assets or fund balances	850,256	33	884,669
	34	Total liabilities and net assets/fund balances	1,397,126	34	1,327,565

Part XI Financial Statements and Reporting

			Yes	No
1		Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other		
2a		Were the organization's financial statements compiled or reviewed by an independent accountant?	✓	
b		Were the organization's financial statements audited by an independent accountant?		✓
c		If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	✓	
3a		As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b		If "Yes," did the organization undergo the required audit or audits?		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
Twelve-step Living Corporation	20 : 0293050

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ----------

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☑ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally integrated d ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11g(i)		
(ii) A family member of a person described in (i) above? 11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . 14 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . . 15 %

16a **33⅓% support test—2008.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33⅓% support test—2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11,150	32,045	75,660	486,640	659,148	1,264,643
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	11,125	39,049	151,836	384,636	567,399	1,154,045
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 **Total.** Add lines 1-5	22,275	71,094	227,496	871,276	1,226,547	2,418,688
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	10,000	16,546	20,000	0	85,000	131,546
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000	0	0	0	0	0	0
c Add lines 7a and 7b	10,000	16,546	20,000	0	85,000	131,546
8 **Public support** (Subtract line 7c from line 6.)						2,287,142

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	22,275	71,094	227,496	871,276	1,226,547	2,418,688
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0	757	207	964
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	22,275	71	227,496	872,033	1,226,754	2,419,652
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						2,419,652

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☑

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	%

19a **33⅓ % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33⅓ % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Form **8868**
(Rev April 2008)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► ☑
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ► ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (*e-file*). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization	Employer identification number
	Twelve-step Living Corporation	**20 0293050**
	Number, street, and room or suite no If a P O box, see instructions **2601 S. Minnesota Ave, Suite 105-378**	
	City, town or post office, state, and ZIP code For a foreign address, see instructions **Sioux Falls, SD 57105-4750**	

Check type of return to be filed (file a separate application for each return)·

☑ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ► **Jessica Nieman**

Telephone No. ► (**605**) **368-5559** FAX No ► (**605**) **368-2331**

- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)_____ If this is for the whole group, check this box . ► ☐ If it is for part of the group, check this box . ► ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **August 15**, 20**09**, to file the exempt organization return for the organization named above The extension is for the organization's return for·

► ☑ calendar year 20**09** or

► ☐ tax year beginning _____, 20____, and ending _____, 20____.

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	**3a**	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	**3b**	$
c	**Balance Due.** Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**3c**	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box . ▶ ☐

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II **Additional (Not Automatic) 3-Month Extension of Time.** You **must** file original and one copy

Type or print	Name of Exempt Organization		**Employer identification number**
File by the extended due date for filing the return See instructions	Number, street, and room or suite no If a P O box, see instructions		For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions		

Check type of return to be filed (File a separate application for each return)

☐ Form 990	☐ Form 990-PF	☐ Form 1041-A	☐ Form 6069
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 4720	☐ Form 8870
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 5227	

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ .....
  Telephone No ▶ (.....) ..... FAX No ▶ (.....) .....
- If the organization does not have an office or place of business in the United States, check this box . ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box . ▶ ☐ If it is for part of the group, check this box. . . ▶ ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until ....., 20.....

5 For calendar year ....., or other tax year beginning ....., 20...., and ending ....., 20....

6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension .....

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	**8a**	$
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	**8b**	$
c	**Balance Due.** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**8c**	$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ Title ▶ Date ▶

Twelve-Step Living Corporation
EIN: 20-0293050
Form 990, Calendar Year 2008

SUPPLEMENTAL SCHEDULE O

Part I, Page 1, Summary

During 2008 management of the Company determined that a need existed for an outside accounting resource to be retained to reconcile the accounts of the Company. As a result of that effort, which extended from 2008 into 2009, it was determined that an accrual to cash adjustment was required to the opening balance sheet reflected on this Form 990. That adjustment is in the amount of $ 13,874. It has been reflected as a downward adjustment of "other liabilities" reflected on line 25 of the opening balance sheet reflected on Schedule X.

Part III, Page 2, Question 2 (undertaking significant program services not listed on prior Form 990)

As noted, TLC's mission is to be the community's leading advocate and implementer of a 12-step based, spiritual model of recovery from alcoholism in Sioux Falls, SD. For the bulk of the years prior to 2008 the pursuit of this mission was confined to "implementation" through the operation of sober living homes in Sioux Falls, SD and the operation of an 18 bed non-medical, 12-step based facility south of Sioux Falls in which individuals seeking to enter a life of recovery from chemical dependency could be exposed to and learn the skills necessary to live a life of recovery.

Due to the prolonged nature of TLC's start-up activities no substantive effort had been made prior to 2008 to plan and implement the "advocacy" aspect of TLC's mission. This was a matter of frustration to both the board of TLC and in particular to Kevin Kirby, TLC's founder and board chair.

Beginning on a preliminary basis in late 2007 (when Charles Day began to assist Kirby on a volunteer basis in his vision for TLC and improving the state of recovery in Sioux Falls) and on into 2008 on a far more substantive basis, Kirby and Day envisioned and formulated the contours of a strategy by which the advocacy aspect of TLC's mission could be fully evolved. At the heart of the vision and strategy was an intention to bring to Sioux Falls a revolutionary, community wide, recovery focused model that had emerged from the writings and leadership of William White (see www.williamwhitepapers.com for more details).

This model that Kirby and Dave envisioned bringing to Sioux Falls is strategically referred to as a "recovery oriented system of care" and is typically implemented by a separate Sec. 501(c)(3) entity referred to as a "recovery community organization." As the initiative to introduce recovery "advocacy" to the Sioux Falls region began to unfold TLC, the TLC board and Kirby and Day began to refer to it as the "Face It" project.

After much discussion and deliberation with Kirby and Day during late 2007 and on into 2008 over the scope of the project (as evidenced in preliminary strategic plans for the undertaking) the TLC board concluded that for TLC to allocate its limited human and financial resources to the "Face It" project could well jeopardize TLC's core mission. Thus, and in furtherance of the board's commitment to this

aspect of the TLC mission, the board authorized Kirby and Day to pursue the "Face It" project in the name of TLC but without straining TLC's resources or jeopardizing its viability.

Key to this was an independent fundraising effort by Kirby and Day on behalf of TLC and the hiring of Day on a full-time basis to lead the "Face It" project. Accordingly, the TLC board reviewed and approved the hiring of Day for a 2 year period beginning on January 1, 2008 at a salary of $ 175,000 per year. Payment of this salary began in 2008 as funds became available. During 2008 only $ 113,200 of this salary was paid due to a lack of available funds. The TLC board also required Kirby and Day to provide quarterly reports on the progress of the "Face It" project.
The "Face It" project subsequently evolved to be known as "Face It! Sioux Falls." It's activities are now being conducted as a stand alone recovery community organization by a South Dakota not-for-profit corporation independent of TLC. Face It! Sioux Falls, Inc. (EIN 94-3472044), which received its IRS tax exemption under Sec. 501(c)(3) of the tax code in April, 2009, is independent of TLC. See www.faceitsiouxfalls.org and, if necessary, the Form 1023 for Face It! Sioux Falls, Inc. for more information on Face It! Sioux Falls, Inc.

Face It! Sioux Falls, Inc. evolved from the largest, community wide collaborative and strategic planning process ever undertaken by the community of Sioux Falls, SD. As noted, Charles Day was employed by TLC under a board approved employment agreement to lead the structuring and execution o f the 7+ month "town hall" process by which the strategic and business plans and governance structure for Face It! Sioux Falls, Inc. were developed and to guide Face It Sioux Falls during its start up phase.

The requirements for Day and Kirby to continue their focus on the "Face It" project began to wind down in mid 2009 as the Face It! Sioux Falls, Inc. board began to operationalize the community's directive to create a "recovery oriented system of care" in Sioux Falls. At that time the TLC board began to discuss with Kirby and Day the need for an "awareness" program to draw into recovery the large numbers of individuals suffering from chemical dependency. The TLC board was aware, because of the stigma and shame associated with the disease of chemical dependency, nearly 80% of those with the disease are unlikely to ever get help in their lifetimes.

Accordingly, Kirby and Day in 2009 brought the TLC board a plan to expand TLC's commitment to "advocacy" to embrace "awareness." Because of the magnitude of this project (from both a financial and human resources perspective), the TLC board affirmed the balance of Day's 2-year employment agreement and further endorsed the creation of a new not-for-profit entity to pursue the development and expansion of an "awareness" program. This entity, which was granted tax exempt status under Sec. 501(c)(3) of the tax code in July, 2010, is a South Dakota not-for-profit corporation named "Coalition For A World Class Addiction and Recovery Awareness Campaign, Inc."

Part VI, Section B (Policies), Question 12c (Conflict of Interest Policy)
TLC enforces and monitors its conflict of interest policy by requiring its directors to disclose situations where the risk or appearance of a conflict exists. This is done by declaration at each board meeting as well as the provision once a year of a signed disclosure form.

Part VI, Section C (Policies), Question 15 (Compensation Determinations)
Employee compensation is determined by reference to the results of a formal job performance review and Board review of local compensation patterns for similar positions when necessary. Each employee is subject to an annual personnel review during which job performance for the past 12 months is

examined and goals for the succeeding 12 months are established. These reviews are performed by the Chairman of the Board. During the annual budget process the Chairman reviews the performance reviews and local compensation data (when necessary and/or relevant) to recommend compensation levels for inclusion in the budget. The Board carefully considers the recommended compensation levels when it approves the budget.

Part VI, Section C (Disclosure), Question 19 (Availability of Governing Documents, Conflict of Interest Policy and Financial Statements To The Public)
A notice is provided at the company's Tallgrass facility (where the corporate records and business office is maintained) that these materials are readily available for inspection. In addition, summary financial information is incorporated into the company's fundraising materials.

Part VIII, Statement of Revenue, Line 1g (Noncash contribution of $ 85,000 included in revenue)
During the 2008 tax year it was noticed by the outside accountant retained to reconcile the accounts of the Company that the books and records of the Company reflected the existence of an $ 85,000 amount owing to Mr. Kirby. For lack of a more definitive approach, the amount was being treated as non-interest bearing demand note on the books of the Company.

When informed of this Mr. Kirby examined his records and determined that the amount was provided to the Company in 2006. At the time it was provided it was Mr. Kirby's intention to regard the amount as a charitable contribution. The timing of the contribution is not an issue from a tax perspective with Mr. Kirby as he has charitable contributions on his individual tax return for the years in question.

During 2008 Mr. Kirby informed the board of his intention to correct the situation by cancelling the loan. The board recognized the loan as having been cancelled during the 2008 tax year.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Twelve-step Living Corporation	**Addiction Recovery Activities**	**20-0293050**

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1 If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,118

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	97,331
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	100,449
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year.				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	