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SCANNED SEP 1 8 2012

Form 990-EZ

Short Form 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)

2008

Sponsoning organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

Open to Public Inspection

OMB No 1545-1150

For the 2008 calendar year, or tax year beginning and ending Employer identification number Please C Name of organization Check if applicable: uga IRS Minn-Iowa Christian Broadcasting Address change label or 41-1699000 Name chance Foundation print or Number and street (or P.O. box, if mail is not delivered to street address) Room/suite Telephone number Initial return type. PO Box 72, County Road 6 Termination Specific Group Exemption City or town, state or country, and ZiP + 4 Amended return instruc-MN 56013 Number Blue Earth Application pending Cash X Accrual Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach G Accounting method a completed Schedule A (Form 990 or 990-EZ). Other (specify) Check required to attach Schedule B (Form 990, 990-EZ, or 990-PF) www.kinshipradio.org Check -Organization type (check only one)— X 501(c) (3) ◀ (insert no) 4947(a)(1) or 527 if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return 70,860 Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ S Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.) Part I STATUTE CLEARED 4 12" 32,140 Contributions, gifts, grants, and similar amounts received Program service revenue including government fees and contracts 2 2 Membership dues and assessments 3 37,256 investment income 4 Gross amount from sale of assets other than inventor 2 3 7117 5b Less cost or other basis and sales expenses Gain or (loss) from sale of assets other than inventory Silviact line to from the 5a) (attach sch.) 5¢ Special events and activities (complete applicable parts of Schedule G). If any amount is from garning, check here Gross revenue (not including \$ of contributions reported on line 1) ва Less direct expenses other than fundraising expenses Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 60 Gross sales of inventory, less returns and allowances 7a Less cost of goods sold 7b Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 7c Other revenue (describe > See Statement 1 1,464 A 8 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 70,860 9 9 10 Grants and similar amounts paid (attach schedule) 10 11 Benefits paid to or for members 11 Professional fees and other payments to independent contractors ECEVED Occupancy, rent, utilities, and mainteen 12 12 3,691 13 13 AUG 1 6 2012 23,774 14 14 15 Printing, publications, postage, and shipping 15 16 Other expenses (describe > See Statement 717 16 17 Total expenses. Add lines 10 through 16 17 28,213 Excess or (deficit) for the year (Subtract line 17 from line 9) 18 42,647 18 19 Net assets or fund balances at beginning of year (from line 27, column (A)) must agree with end-of-year figure reported on prior year's return) 1,355,846 19 20 Other changes in net assets or fund balances (attach explanation) 20 ž 21 Net assets or fund balances at end of year. Combine lines 18 through 20 1,398,493 21 Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ (A) Beginning of year (See the instructions for Part II) (B) End of year 22 Cash, savings, and investments 682,914 640,102 22 23 Land and buildings 23 See Statement 3 24 Other assets (describe 716,137 716,137 24 25 Total assets 1.356.2391,399,051 25 See Statement 4 26 Total liabilities (describe 393 558 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) 1,355,846 1,398,493

5-1-8

Form 990-EZ (2008)

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

_		n-lowa Unristian Broadca		1-1699000	\		F	Page 2
_		of Program Service Accomplishment	s (See the instruc	tions for Part I	<u>II.)</u>	} ,	•	99nses
	at is the organization's prim							for 501(c)(3) ganizations
		-Iowa Christian Broadcasting, Inc. Carrying out the organization's exempt purposes.	In a clear and concre	manner		1		(a)(1) trusts,
		the number of persons benefited, or other releva				1		or others.)
28	See Statement 5			<u> </u>		1	,,,,,,,,	
				•		l		
	(Grants \$) If this amount includes foreign grants	, check here	<u>, ., </u>	\Box	28a		23,982
29								
						Ì		
				_	П			
	(Grants \$) If this amount includes foreign grants	, check here		4	29a		
30						İ		
					•	1		
	(Cenalo S) If this amount includes foreign grants	check here	•	П	30a	i	
34	(Grants \$ Other program services (at		, check here			308	t —	
٠.	(Grants \$) If this amount includes foreign grants	i. check here	•	\Box	31a		
32		penses (add lines 28a through 31a)			┢	32		23,982
_		s, Directors, Trustees, and Key Employees. Lis	t each one even if not	compensated (Se	e the	instru	ictions fo	
			(b) Title and average hours per week	(c) Compensation (If not paid,	(0)	Contrib	outions to lefit plans &	(e) Expense account and
		(a) Name and address	devoted to position	enter -0)			pensation	other allowances
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DA	A						_	- 990 E7 (1000)

Form 990-EZ (2008)

Form	990-EZ (2008) Minn-Iowa Christian Broadcasting 41-1	6990	00		F	Page 3
Pe	other Information (Note the statement requirements in the instructions	for Pa	art VI.)			
					Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed	ed		1	·	
-4	description of each activity			_ 33	├ ─	X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Ye	: S,"				•
25	attach a conformed copy of the changes		•	34	 	X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), to consider the property of the propert	out not		1		ŀ
а	reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice			Ì		
a	and proxy tax requirements?	æ, repor	ung,	35a		x
ь	If "Yes," has it filed a tax return on Form 990-T for this year?			35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes,"			335	+-	
	complete applicable parts of Schedule N			36		X
37a	·	37a			1	
ь	Did the organization file Form 1120-POL for this year?	<u> </u>		37b	j	x
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee	or were		-	1	
	any such loans made in a prior year and still unpaid at the start of the period covered by this return?			38a	İ	X
b	The state of the s	38b	•			
39	Section 501(c)(7) organizations. Enter					
а		39a		1		[
b	· · · · · · · · · · · · · · · · · · ·	39b		· · · · · · · · · · · · · · · · · · ·		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under				l	
	section 4911 ▶				-	
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess bene	fit trans	action		}	
	during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," cor	mplete S	Schedule			
	L, Part I			40b		X
c	Enter amount of tax imposed on organization managers or disqualified persons during			``	1	
	the year under sections 4912, 4955, and 4958	>			I .	
d	Enter amount of tax on line 40c reimbursed by the organization	—			1:	
9	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelt	ter			ł	
	transaction? If "Yes," complete Form 8886-T			40e		X
41	List the states with which a copy of this return is filed > None					
42a	The books are in care of ▶	Tele	phone no	<u> </u>		
			•	•		•
	Located at .		ZIP + 4	•		
b	At any time during the calendar year, did the organization have an interest in or a signature or other au	uthority				•
	over a financial account in a foreign country (such as a bank account, securities account, or other final	ncial			Yes	No
	account)?			42b		X
	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.					-
C	At any time during the calendar year, did the organization maintain an office outside of the U.S.?			42c		X
	If "Yes," enter the name of the foreign country:					
43	Section 4947(a)(1) nonexempt charable trusts filing Form 990-EZ in lieu of Form 1041—Check here					▶ 🗌
	and enter the amount of tax-exempt interest received or accrued during the tax year		▶ [_	13		
					Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead	d of				
	Form 990-EZ			44	<u> </u>	X
45	is any related organization a controlled entity of the organization within the meaning of section 512(b)((13)? If				
	"Yes," Form 990 must be completed instead of Form 990-EZ			45	<u> </u>	X
				Form 9	90-EZ	(200B)

Form	n 990-EZ (2008) Minn-lowa Unristian Broadcas		1-1033000			Page 4
Pa	Section 501(c)(3) organizations only. All section 50 and complete the tables for lines 50 and 51.)1(c)(3) organiz	ations must an	swer questions	s 46 -4	9
46		an hohalf of or in or	noedion to			es No
40	Did the organization engage in direct or indirect political campaign activities of	on behalf of or in op	position to			X
	candidates for public office? If "Yes," complete Schedule C, Part I				46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedu				47	X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)	? If "Yes," complete	Schedule E		48	X
49a	Did the organization make any transfers to an exempt non-chantable related	organization?			49a	X
b	If "Yes," was the related organization(s) a section 527 organization?				49b	
50	Complete this table for the five highest compensated employees (other than each received more than \$100,000 of compensation from the organization if		-	nployees) who		
	(a) Name and address of each employee paid more than \$100 000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deterred compensation	accou	rpense int and lowences
None	e.					
					7	
					·	
Tota	al number of other employees paid over \$100,000 .		<u> </u>			
		<u> </u>				
51	Complete this table for the five highest compensated independent contractor compensation from the organization. If there is none, enter "None."	3 4110 02011 100011	a more than \$100.	000 01		
	(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) C	ompensa	JON .
No	one					
					-	
	·					, ,
Tota	al number of other independent contractors each receiving over \$100,000	•				
O:	Under penalties of perjury, I declare that I have examined this return, including and belief, it is true, correct, and complete. Declaration of preparer (other that	g accompanying sche n officer) is based on a	dules and statements, all information of which	and to the best of my preparer has any kno	knowledg wledge	Ð
Sig		·	13-4	7.7017		
Hei			Date			
	Matthew Dorfner Type or print name and title	Exe	cutive Di	rector		
		Date	Check if	Preparer's Iden	himo Numi	per (See instr.)
Pai	Preparer's signature	<u> </u>	setf-			()
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UDI				Phone		
		36-1760		no ▶ 641	<u>~585</u>	<u>-4631</u>
May	y the IRS discuss this return with the preparer shown above? See instructions			•	Yes	No

Form 990-EZ (2008)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

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

Open to Public ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization Minn-Iowa Christian Broadcasting Foundation

Employer Identification number 41-1699000

OMB No 1545-0047

Inspection

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.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H) 3 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 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). 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) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 XX An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross 9 receipts from activities related to its exempt functions-subject to certain exceptions, and (2) no more than 33 1/3 % 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) An organization organized and operated exclusively for the benefit of, to perform the functions of or to carry out the 11 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. c Type III-Functionally Integrated b Type II 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) 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 Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) Yes No 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) Provide the following information about the organizations the organization supports h (i) Name of supported (ii) EIN (iii) Type of organization (iv) is the organization (v) Did you notify (vi) is the (vii) Amount of (described on lines 1-9 organization in col (i) issed in your the organization in anız atton ın col support above or IRC section col (i) of your governing document? (i) organized in the (see instructions)) US? support? Yes No Yes No No Yes

Total

Sche	dule A (Form 990 or 990-EZ) 2008 Min					-1699000	Page 2
Pa	irt'll Support Schedule for O	rganizations [escribed in S	ections 170(b)(1)(A)(iv) and	170(b)(1)(A)(vi)	
	(Complete only if you che	ecked the box	on line 5, 7, o	r 8 of Part I.)			
	tion A. Public Support						
Ca	lendar 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						
Sec	tion B. Total Support						
Ca	lendar 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	<u></u>	<u> </u>	1		<u> </u>	
12	Gross receipts from related activities, etc	,		_	•	. 12	
13	First five years. If the Form 990 is for the		t, second, third, fo	urth, or fifth tax ye	ar as a section 50	1(c)(3)	. —
Car	organization, check this box and stop her		4				
	tion C. Computation of Public S						
14	Public support percentage for 2008 (line 6	• • • • • • • • • • • • • • • • • • • •	• • • • • •	nn (f))		14	%
15	Public support percentage from 2007 Sch					15	<u></u> %
16a	33 1/3 % support test—2008. If the organ				33 1/3 % or more	check this box	. \square
	and stop here. The organization qualifies		-				▶ ∐
b	33 1/3 % support test—2007. If the organ				15 is 33 1/3 % or	more, check this	, —
170	box and stop here. The organization qual						▶ 📖
174	10%-facts-and-circumstances test—200						
	more, and if the organization meets the "fa						
	organization meets the "facts-and-circums						▶ ⊔
b							
	more, and if the organization meets the "facts and circums	stances" test The	ances test, check	this box and stop	nere. Explain in P	art IV how the	, —
18	organization meets the "facts-and-circums	t not shock a barr	organization qualif	nes as a publicly s	upported organiza	tion	₹ H
10	Private foundation. If the organization did	HOL CHECK B DOX	on line 13, 16a, 16	o, 1/a, of 17b, ch	eck this dox and s	ee instructions	▶

41-1699000 Schedule A (Form 990 or 990-EZ) 2008 Minn-Iowa Christian Broadcasting Page 3 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 (e) 2008 (f) Total (c) 2006 (d) 2007 Gifts, grants, contributions, and membership fees received (Do not include 690 32,140 32,840 any "unusual grants") 10 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 Gross receipts from activities that are not an 3 unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge Total. Add lines 1-5 690 10 32,140 32,840 7a Amounts included on lines 1, 2, and 3 received from disqualified persons Amounts included on lines 2 and 3 b 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 Add lines 7a and 7b 690 10 32,140 Public support (Subtract line 7c from line 6 32,840 Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2004 (b) 2005 (c) 2006 (d) 2007 (e) 2008 (f) Total 690 Amounts from line 6 10 32,140 32,840 Gross income from interest, dividends. payments received on securities loans. rents, royalties and income from similar 12,815 18,851 29,195 38,360 37,256 136,477 sources Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b 12,815 18,851 29,195 38,360 37,256 136,477 c Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carned on Other income. Do not include gain or 12 loss from the sale of capital assets (Explain in Part IV) -1,129 -1,132 1,101 -5,803 1.464 -5,499 13 Total support. (Add lines 9, 10c, 11, 12,376 17.729 30,296 32,557 70,860 and 12.) 163,818 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 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) 15 15 20.0466 Public support percentage from 2007 Schedule A, Part IV-A, line 27g 16 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 83.3101 % 18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h 18 % 19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line

17 is not more than 33 1/3 % check this box and stop here. The organization qualifies as a publicly supported organization 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

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

Schedule A (Form 990 or 990-EZ) 2008 Minn-Iowa Christian Broadcasting 41-1699000

Part IV. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10;

Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Part III, Line 12 - Other Income Detail

Other Income

-5,499

Page 4

MI9000 Minn-lowa Christian Broadcasting 41-1699000 Fed

Federal Statements

FYE: 12/31/2008

Statement 1 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	 Amount			
Tower Rent Other Income	\$ 1,200 264			
Total	\$ 1,464			

Statement 2 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Insurance	509
Bank Charges	13
Miscellaneous	195
Total	\$ 717

Statement 3 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	 Beginning of Year	 End of Year
Other Loans Receivable Inventories for Sale or Use	\$ 700,293 2,968 12,876 716,137	\$ 700,293 2,968 12,876 716,137

Statement 4 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year		End of Year		
Accounts Payable and Accrued Expenses	\$ 39	\$ \$	558		
	39:	3	558		

41-1699000 FYE: 12/31/2008

Federal Statements

Statement 5 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments

Description

The Organization assists in the fundraising activities for Minn-Iowa Christian Broadcasting, Inc. The Organization also manages the bequests received by Minn-Iowa Christian Broadcsting, Inc. (EIN: 41-1412836)