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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)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$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

2011

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization INSIDE OUT CHRISTIAN COUNSELING INC	D Employer identification number 20-1725399
Number and street (or P O box, if mail is not delivered to street address) 401 MAIN STREET	E Telephone number (319) 526-5441
City or town, state or country, and ZIP + 4 KEOKUK, IA 52632	F Group Exemption Number ►

G Accounting method  Cash  Accrual Other (specify) ► \_\_\_\_\_H Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► N/A

J Tax-Exempt status (check only one) —  501(c)(3)  501(c)( ) (insert no)  4947(a)(1) or  527K Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 96,552

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . 

Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .	1 17,175
	2 Program service revenue including government fees and contracts . . . . .	2 65,132
	3 Membership dues and assessments . . . . .	3
	4 Investment income . . . . .	4
	5a Gross amount from sale of assets other than inventory . . . . .	5a
	b Less cost or other basis and sales expenses . . . . .	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c
	6 Gaming and fundraising events	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a
Expenses	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b 0
	c Less direct expenses from gaming and fundraising events . . . . .	6c 0
	d Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c) . . . . .	6d
	7a Gross sales of inventory, less returns and allowances . . . . .	7a
	b Less cost of goods sold . . . . .	7b 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c
	8 Other revenue (describe in Schedule O) . . . . .	8 14,245
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	9 96,552
	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10 525
Net Assets	11 Benefits paid to or for members . . . . .	11
	12 Salaries, other compensation, and employee benefits . . . . .	12 37,371
	13 Professional fees and other payments to independent contractors . . . . .	13 2,635
	14 Occupancy, rent, utilities, and maintenance . . . . .	14 25,725
	15 Printing, publications, postage, and shipping . . . . .	15 1,227
	16 Other expenses (describe in Schedule O) . . . . .	16 25,526
	17 Total expenses. Add lines 10 through 16 . . . . .	17 93,009
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 3,543
	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) . . . . .	19 20,537
	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21 24,080

**Part II Balance Sheets**Check if the organization used Schedule O to respond to any question in this Part II 

(See the instructions for Part II )

	(A) Beginning of year	(B) End of year
<b>22 Cash, savings, and investments</b>	9,235	<b>22</b> 9,490
<b>23 Land and buildings</b>	9,523	<b>23</b> 15,042
<b>24 Other assets (describe in Schedule O)</b>	3,186	<b>24</b> 2,842
<b>25 Total assets</b>	21,944	<b>25</b> 27,374
<b>26 Total liabilities (describe in Schedule O)</b>	1,407	<b>26</b> 3,294
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	20,537	<b>27</b> 24,080

**Part III Statement of Program Service Accomplishments**Check if the organization used Schedule O to respond to any question in this Part III 

What is the organization's primary exempt purpose?

TO ESTABLISH AND MAINTAIN A CHRISTIAN COUNSELING SERVICE FOR THE USE OF THE CHURCHES, BUSINESSES AND HEALTH CARE FACILITIES IN THE KEOKUK AREA AND THE GENERAL PUBLIC AND TO PROVIDE ACCESS TO SUCH CHRISTIAN COUNSELING SERVICE AND PRAYER MINISTRY BY VIRTUE OF PERSONAL CONTACT AND TELEPHONIC COMMUNICATION

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**28 PROVIDED TRAINING AND CERTIFICATION OF CHRISTIAN COUNSELORS AND TO CREATE TEACHING MATERIALS FOR SUCH TRAINING**(Grants \$ 2,740) If this amount includes foreign grants, check here  **28a****29 PROVIDED FINANCIAL ASSISTANCE TO OTHER 501(C)(3) ORGANIZATIONS IN THE PROMOTION OF CHRISTIAN COUNSELING MINISTRIES**(Grants \$ 525) If this amount includes foreign grants, check here  **29a**

525

**30 PROVIDED CHRISTIAN COUNSELING TO SEVERAL HUNDRED CLIENTS WHO NEEDED TRIPARTITE COUNSELING IN THEIR LIFE IF CLIENT INCOME IS BELOW \$40,000 ANNUALLY, A SLIDING FEE SCALE OF ONE TENTH OF ONE PERCENT OF ANNUAL INCOME IS APPLIED NO CLIENT IN NEED IS EVER TURNED AWAY FOR LACK OF ABILITY TO PAY**(Grants \$ 73,771) If this amount includes foreign grants, check here  **30a****31 Other program services (describe in Schedule O)**(Grants \$ ) If this amount includes foreign grants, check here  **31a****32 Total program service expenses** (add lines 28a through 31a)   **32** 77,036**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instructions for Part IV )Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V 

**33** Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

**34** Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)

**35** If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T

**a** Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

**b** If "Yes" to line 35a, has the organization filed a **Form 990-T** for the year? If "No," provide an explanation in Schedule O

**c** Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III

**36** Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

**37a** Enter amount of political expenditures, direct or indirect, as described in the instructions **37a**

**b** Did the organization file **Form 1120-POL** for this year?

**38a** Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

**b** If "Yes," complete Schedule L, Part II and enter the total amount involved **38b** 2,858

**39** *Section 501(c)(7) organizations.* Enter

**a** Initiation fees and capital contributions included on line 9

**b** Gross receipts, included on line 9, for public use of club facilities

**40a** *Section 501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under

section 4911 **38a**, section 4912 **38b**, section 4955 **38c**

**b** *Section 501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I **40b**

**c** *Section 501(c)(3) and 501(c)(4) organizations.* Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 **40c**

**d** *Section 501(c)(3) and 501(c)(4) organizations.* Enter amount of tax on line 40c reimbursed by the organization **40d**

**e** *All organizations.* At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T **40e**

**41** List the states with which a copy of this return is filed **41**

**42a** The organization's books are in care of **JEANNE KUCKELMAN** Telephone no **(319) 526-5441**  
Located at **401 MAIN STREET** ZIP + 4 **52632**

**b** 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)?

If "Yes," enter the name of the foreign country **42b**

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.?

If "Yes," enter the name of the foreign country **42c**

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here **43** and enter the amount of tax-exempt interest received or accrued during the tax year

**44a** Did the organization maintain any donor advised funds? If "Yes," *Form 990 must be completed instead of Form 990-EZ.*

**b** Did the organization operate one or more hospital facilities during the year? If "Yes," *Form 990 must be completed instead of Form 990-EZ*

**c** Did the organization receive any payments for indoor tanning services during the year?

**d** If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

**45a** Did the organization have a controlled entity within the meaning of section 512(b)(13)?

**45b** Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," *Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)*

	Yes	No
<b>33</b>		No
<b>34</b>		No
<b>35a</b>		No
<b>35b</b>		No
<b>35c</b>		No
<b>36</b>		No
<b>37b</b>		No
<b>38a</b>	Yes	
<b>38b</b>	2,858	
<b>39a</b>	0	
<b>39b</b>	0	
<b>40b</b>		No
<b>40c</b>		
<b>40d</b>		
<b>40e</b>		No
<b>41</b>		
<b>42a</b>		
<b>42b</b>		No
<b>42c</b>		No
<b>43</b>		
<b>44a</b>		No
<b>44b</b>		No
<b>44c</b>		No
<b>44d</b>		No
<b>45a</b>		No
<b>45b</b>		No

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
<b>46</b>		No

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.**

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.

Check if the organization used Schedule O to respond to any question in this Part VI

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
<b>47</b>		No

**48** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
<b>48</b>		No

**49a** Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
<b>49a</b>		No

**b** If "Yes," was the related organization a section 527 organization?

	Yes	No
<b>49b</b>		No

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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 & deferred compensation	(e) Expense account and other allowances
NONE				

**f** Total number of other employees paid over \$100,000

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000

**52** Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A  Yes  No

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.

<b>Sign Here</b>	***** Signature of officer JEANNE KUCKELMAN President Type or print name and title	2012-10-24 Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature <input type="checkbox"/> Brian K Isom	Date <input type="checkbox"/> Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 <input type="checkbox"/> TD&T FINANCIAL GROUP PC 323 Jefferson Street Burlington, IA 526015256	EIN <input type="checkbox"/>	Phone no <input type="checkbox"/> (319) 753-9877
	May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

2011

Open to Public  
Inspection**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

Department of the Treasury

Internal Revenue Service

Name of the organization

INSIDE OUT CHRISTIAN COUNSELING INC

Employer identification number

20-1725399

**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 (For lines 1 through 11, check only one box)

1  A church, convention of churches, or association of churches **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)**.

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 33 1/3% 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 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)**.

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

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?

(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 the supported organization?

(ii) a family member of a person described in (i) above?

(iii) a 35% controlled entity of a person described in (i) or (ii) above?

h  Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 <b>Total.</b> Add lines 1 through 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 <b>Public Support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 <b>Total support</b> (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 <b>First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						►

**Section C. Computation of Public Support Percentage**

14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15
16a <b>33 1/3% support test—2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	►
b <b>33 1/3% support test—2010.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization	►
17a <b>10%-facts-and-circumstances test—2011.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization	►
b <b>10%-facts-and-circumstances test—2010.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization	►
18 <b>Private Foundation</b> 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 IRC 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	10,444	6,230	2,140	9,165	17,175	45,154
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	52,919	45,514	77,387	77,742	65,132	318,694
3 Gross receipts from activities that are not an unrelated trade or business under section 513		10,551				10,551
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>6 Total.</b> Add lines 1 through 5	<b>63,363</b>	<b>62,295</b>	<b>79,527</b>	<b>86,907</b>	<b>82,307</b>	<b>374,399</b>
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
<b>c</b> Add lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6 )						<b>374,399</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6	<b>63,363</b>	<b>62,295</b>	<b>79,527</b>	<b>86,907</b>	<b>82,307</b>	<b>374,399</b>
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			10			10
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
<b>c</b> Add lines 10a and 10b			10			10
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )	13,206	11,606	6,490	17,955	14,245	63,502
<b>13 Total support</b> (Add lines 9, 10c, 11 and 12 )	<b>76,569</b>	<b>73,901</b>	<b>86,027</b>	<b>104,862</b>	<b>96,552</b>	<b>437,911</b>

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

**Section C. Computation of Public Support Percentage**

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	<b>15</b>	85 500 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	<b>16</b>	85 840 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	<b>17</b>	0 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	<b>18</b>	
<b>19a 33 1/3% support tests—2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization 		
<b>b 33 1/3% support tests—2010.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization 		
<b>20 Private Foundation</b> If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

**Part IV** **Supplemental Information.** 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. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

**Explanation**

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## Additional Data

**Software ID:** 11000144  
**Software Version:** 2011v1.2  
**EIN:** 20-1725399  
**Name:** INSIDE OUT CHRISTIAN COUNSELING INC

### Form 990-EZ, Special Condition Description:

#### Special Condition Description

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
PASTOR JAMES MAHEN SR 401 MAIN STREET KEOKUK, IA 52632	Director 1 00	0		
REV CONNIE L PETRY 401 MAIN STREET KEOKUK, IA 52632	Director 1 00	0		
REV SHARON MACHEN 401 MAIN STREET KEOKUK, IA 52632	Director 20 00	2,070		
REV JAMES H SEARS 401 MAIN STREET KEOKUK, IA 52632	Director 1 00	0		
KEVIN KUCKELMAN 401 MAIN STREET KEOKUK, IA 52632	SEC/TREASURER 1 00	0		
JEANNE KUCKELMAN 401 MAIN STREET KEOKUK, IA 52632	President 40 00	11,500		

## Schedule L

## Transactions with Interested Persons

OMB No 1545-0047

2011

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

## INSIDE OUT CHRISTIAN COUNSELING INC

**Employer identification number**

20-1725399

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . . ► \$

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

**Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) KUCKELMAN PROPERTIES	SEE PART V	8,280	OFFICE RENTAL		No
(2) KEOKUK ABSTRACT & TITLE CO	SEE PART V	281	VEHICLE LEASE		No

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
		PART IV, LINE 1 KEOKUK ABSTRACT & TITLE CO IS OWNED 100% BY KEVIN KUCKELMAN, HUSBAND OF THE EXECUTIVE DIRECTOR PART IV, LINE 2 KUCKELMAN PROPERTIES IS OWNED 49% BY KEVIN KUCKELMAN, HUSBAND OF THE EXECUTIVE DIRECTOR and 51% by JEANNE KUCKELMAN, EXECUTIVE DIRECTOR KEVIN KUCKELMAN ALSO SERVES AS THE SECRETARY/TREASURER ON THE ORGANIZATION'S BOARD OF DIRECTORS

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

**2011****Open to Public  
Inspection**Name of the organization  
INSIDE OUT CHRISTIAN COUNSELING INC**Employer identification number**

20-1725399

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 26 1006	Total Liabilities 1006	Payable to Officers, Directors, Etc - Beginning \$0 Payable to Officers, Directors, Etc - Ending \$2858
Form 990-EZ, Part II, Line 26 1001	Total Liabilities 1001	Accounts Payable and Accrued Expenses - Beginning \$1407 Accounts Payable and Accrued Expenses - Ending \$436
Form 990-EZ, Part II, Line 24 1007	Other Assets 1007	Receivables-Officers, Directors, Etc - Beginning \$2535 Receivables-Officers, Directors, Etc - Ending \$0
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$651 Machinery and Equipment - Ending \$2842
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	MISCELLANEOUS EXPENSE \$112
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	LICENSES & PERMITS EXPENSE \$195
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	AUTOMOBILE EXPENSE \$260
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	MEALS \$539
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	DUES & SUBSCRIPTIONS \$604
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	BOOKS & LIBRARY EXPENSE \$1281
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	MISSIONARY WORK \$2425
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	INSIDE OUT ACADEMY EXPENSES \$2740
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	PROGRAM EXPENSES \$3830
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$1633
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$1875
Form 990-EZ, Part I, Line 16 1007	Other Expenses 1007	Conferences, Conventions, and Meetings \$1263
Form 990-EZ, Part I, Line 16 1005	Other Expenses 1005	Travel \$1182
Form 990-EZ, Part I, Line 16 1003	Other Expenses 1003	Information Technology \$1098
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$6237
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$252

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 8 3	Other Revenue 3	MISCELLANEOUS REVENUES \$1459
Form 990-EZ, Part I, Line 8 2	Other Revenue 2	SEMINARS \$1933
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	INSIDE OUT ACADEMY \$10853