

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149
Location by State: Minnesota
Form and Version of Evidence: Long Form, Version 1
Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MN&city=&zip=&last=&first=&full
name=heartl...]

Date: 10/20/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010882976&summlevel=address]

Date: 10/20/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Heartland Hutterian Brethren Inc

2) Location: Lake Benton, MN 56149

3) Subsidy Total 1995-2006: \$1,011,088.08 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,011,088 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010882976]

Date: 10/20/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,011,088 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010882976&summlevel=detail]

Date: 10/20/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-7

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010882976&summlevel=whois>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(J)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Wipf

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Minnesota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MN.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 931052252

2) Name: HEARTLAND HUTTERIAN BRETHREN INC

3) Address:

[2171 100TH AVE
LAKE BENTON MN]

4) Zip Code: 56149-1122

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 199510

(note: decoded form of ruling date data is 10/1995)

8) Filing Requirement (FR) Code:

- a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

- a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes
- (note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

- a) IRM Table: 501(d)
- b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

- a) IRM Table/classification: Apostolic and religious organization
- b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

- a) IRM Table: 501(d) Apostolic and religious organization
- b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Heartland Hutterian Brethren Inc
- 2) IRS Location: Lake Benton, MN 56149-1122
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 10/1995
- 5) USDA Business Name: Heartland Hutterian Brethren Inc
- 6) USDA Location: Lake Benton, MN 56149

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/1995. Heartland Hutterian Brethren Inc, Lake Benton, MN 56149, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149

Data 1 (from Section LF(C))List 1(1), condensed version)

- 1) EIN: 931052252
- 2) Name: Heartland Hutterian Brethren Inc
- 3) Address: 2171 100th Ave, Lake Benton, MN 56149-1122
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 10/1995

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].

List 1. Documentation

- 1:

Webpage (note: for search result information for active organization)

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/20/2009
- 2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Heartland Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=931052252]

Date: 10/20/2009
- 3:

Webpage (note: for search result information for active or inactive organization)

Name: NCCS - Search NCCS Master File

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/20/2009
- 4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Heartland Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=931052252]

Date: 10/20/2009

Data 1 (from Section LF(D))List 1(1-4))

- 1) EIN: 931052252
- 2) Name: Heartland Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Lake Benton, MN 56149
- 5) Rule Date (Ruling Date): 1995
- 6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 10/20/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=931052252]

Date: 10/20/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=931052252]

Date: 10/20/2009

Data 1 (from Section LF(E)List 1(1))

1) Name: HEARTLAND HUTTERIAN BRETHERN INC

2) Address:

[2171 100TH AVE

LAKE BENTON, MN 56149-1122]

3) IRS Subsection: 501(d) - A religious and apostolic association.

(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 931052252

(note: EIN)

6) Exempt Since: 10-1995

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=heartland+hutterian]

Date: 10/20/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HEARTLAND HUTTERIAN BRETHREN INC - LAKE BENTON, MN 56149 - 2171 100TH AVE - N...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861694]

Date: 10/20/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=heartland+hutterian]

Date: 10/20/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HEARTLAND HUTTERIAN BRETHREN INC - LAKE BENTON, MN 56149 - 2171 100TH AVE - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861694]

Date: 10/20/2009

Data 1 (from Section LF(F)List 1(1-2))

1) Name: HEARTLAND HUTTERIAN BRETHREN INC

2) Address:

[2171 100TH AVE

LAKE BENTON, MN 56149-1122]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 10/1995

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Heartland Colony - Lake Benton, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany_d6d810]

Date: 10/20/2009

Data 1 (from Section LF(G)List 1(1))

1) Name: Heartland Colony (Heartland Hutterian Brethren Inc)

- 2) Also Does Business As: Heartland Hutterian Brethren Inc
- 3) Phone: (507) 368-9589
- 4) Address: 2171 100th Ave, Lake Benton, MN 56149-1122
- 5) Business Category: Brethren Church
- 6) Established: 1990
- 7) State of Incorporation: Minnesota
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 50 to 99 (D&B: 20)

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: FEEFHS: Hutterites (note: for '167 Schmiedeleut Colonies 1997')

Page Number: 3

URL: [<http://www.feefhs.org/links/hutterites/splace97.html>]

Date: 10/7/2009

Data 1 (from Section LF(H)List 1(1))

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames
1996 | Heart Land | Lake Benton | Plainview | Wipf]

I) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(I)List 1(1))

1) Heartland, MN, 1996 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149

Data 1 (from Section LF(J)List 1(1))

1) Hutterite Surnames: Hofer, Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Heartland Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=E0822E4741EDB5E9>]

Date: 10/20/2009

Data 1 (from Section LF(K)List 1(1))

1) Name of Hutterite Colony: Heartland

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 507-368-4601

4) Address: 2171 - 100th Ave, Lake Benton, MN 56149

Notes for Section LF, Version 1, for:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

1) The List of Evidence for [Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

- [1) EWG]
- [2) IRS]
- [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
- [4) NCCS]
- [5) Melissa Data]
- [6) TaxExemptWorld.com]
- [7) Manta]
- [8) FEEFHS]
- 9) GAMEO
- [10) Rocky Cape Christian Community]
- [11) Corel WordPerfect document entitled 'Hutterite Surnames']
- [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149
Location by State: Minnesota
Status: Confirmed as EO (Exempt Organization)
Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Heartland Hutterian Brethren Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony.

Data for Heartland Hutterian Brethren Inc for ID as a Hutterite colony:

- 1) Name: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Wipf
- 3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames
1996 | Heart Land | Lake Benton | Plainview | Wipf]

- 4) Rocky Cape Christian Community/Hutterite colony data:

[Heartland, MN, 1996 - present (note: Schmiedeleut)]

- 5) Hutterite Directory (for Heartland Colony):

[Heartland, 2171 - 100th Ave, Lake Benton, MN 56149]

2:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

IRS Organization Name and Location:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149-1122]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/1995.

Heartland Hutterian Brethren Inc, Lake Benton, MN 56149, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/20/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[931052252, Heartland Hutterian Brethren Inc, MN, 501(d), 10/1995 = IRS]

[931052252, Heartland Hutterian Brethren Inc, MN, 501(d), 1995.....= NCCS]

[931052252, Heartland Hutterian Brethren Inc, MN, 501(d), 10-1995 = Melissa Data]

[no data....., Heartland Hutterian Brethren Inc, MN, 501(d), 10/1995 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/20/09.

5:

Different Business Names:

1) Manta data: Heartland Colony also does business as Heartland Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,011,088.08 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,011,088 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 10/1995

Operating As: Hutterite colony as a tax-exempt nonprofit religious organization

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149

Location by State: Minnesota

Status: Confirmed as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

IRS Organization Name and Location:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149-1122]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/1995.

Heartland Hutterian Brethren Inc, Lake Benton, MN 56149, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Heartland Hutterian Brethren Inc, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,011,088.08 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,011,088 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 10/1995

Operating As: Hutterite colony as a tax-exempt nonprofit religious organization

3:

Identification data:

Name: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149

IRS EO/BMF data:

[Heartland Hutterian Brethren Inc, 2171 100th Ave, Lake Benton, MN 56149-1122]

Hutterite Directory (for Heartland Colony):

[Heartland, 2171 - 100th Ave, Lake Benton, MN 56149]

Different Business Names:

1) Manta data: Heartland Colony also does business as Heartland Hutterian Brethren Inc

[Heartland Colony, 2171 100th Ave, Lake Benton, MN 56149-1122]

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.