

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Altona Colony, Henderson, MN 56044

Location by State: Minnesota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

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=alton...]

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=006020420&summlevel=address]

Date: 10/20/2009

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

1) Name: Altona Colony

2) Location: Henderson, MN 56044

3) Subsidy Total 1995-2006: \$617,187.66 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$617,188 (note: rounded off calculation)

5) Different Business Names: Altona Hutterian Brethren Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006020420]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$617,188 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006020420&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: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006020420&summlevel=whois]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=000033935]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(E)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Glanzer, Wipf, Wollman  
(note: data is for Altona Hutterian Brethren Inc, no data for Altona Colony)

B) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php?a=1&bmf=1]

Date: 10/20/2009

2:

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

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

- 1) No data. Webpages are for reference.

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

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

1) EIN: 460411021

2) Name: Altona Hutterian Brethren Inc

3) State: MN

4) Rule Date: 1990

(note: Ruling Date)

5) IRS Subsection: 40

(note: Subsection Code)

6) 990 Image: (no data)

(note: Form 990 data)

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Altona Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460411021>]

Date: 10/20/2009

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

1) No data. Webpage is for reference.

C) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Altona Hutterian Brethren, Inc - Henderson, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [[http://www.manta.com/coms2/dnbcompany\\_ddn6t4](http://www.manta.com/coms2/dnbcompany_ddn6t4)]

Date: 10/20/2009

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

1) Name: Altona Hutterian Brethren, Inc

2) Also Does Business As: (no data)

3) Phone: (507) 248-3191

4) Address: 35227 290th St, Henderson, MN 56044

5) Business Category: Farms

6) Established: 1999

7) State of Incorporation: Minnesota

8) Annual Revenue (estimated): \$960,000

9) Employees (estimated): 25

D) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 9

URL: [[www.thecommonlife.com/bookshelf](http://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(D))List 1(1))

1) Altona, MN, 2001 - present (note: Schmiedeleut)

E) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Altona Colony, Henderson, MN 56044

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

1) Hutterite Surnames: Glanzer, Wipf, Wollman

(note: data is for Altona Hutterian Brethren Inc, no data for Altona Colony)

F) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Altona Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=25B477B64D13D1F8>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Altona

2) Group (Leut): (unspecified)

3) Phone (Switchboard): 507-248-3786

4) Address: 35227 - 290th St., Henderson, MN 56044



Notes for Section LF, Version 1, for:

[Altona Colony, Henderson, MN 56044]

1) The List of Evidence for [Altona Colony, Henderson, MN 56044] 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: Altona Colony, Henderson, MN 56044

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Altona Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on USDA farm subsidy data for 'Addresses on file with USDA' for [Altona Hutterian Brethren Inc, Henderson, MN 56044] and data for ID as a Hutterite colony. The USDA data indicates Altona Hutterian Brethren Inc received farm subsidies as Altona Colony at the same address as [Henderson, MN 56044]. The data record leads to the conclusion that Altona Hutterian Brethren Inc and Altona Colony are the same identity as a organization that changed its name. Altona Colony is a recognized Hutterite colony and Altona Colony is included in the Hutterite Directory. Hutterite surnames are found at Altona Hutterian Brethren Inc (no USDA ownership shares data for Altona Colony).

Data for Altona Colony for ID as a Hutterite colony:

1) Name: Altona Colony, Henderson, MN 56044

2) EWG/USDA farm subsidy data:

[Addresses on file with USDA' data for [Altona Hutterian Brethren Inc, Henderson, MN 56044]. The USDA data indicates Altona Hutterian Brethren Inc received farm subsidies as Altona Colony at the same address as [Henderson, MN 56044]. The data record leads to the conclusion that Altona Hutterian Brethren Inc and Altona Colony are the same identity as a organization that changed its name. (Section LF(A)List 1(2)), (Section SF(A)List 1(2))]

3) EWG/USDA ownership shares data, Hutterite Surnames: Glanzer, Wipf, Wollman (note: data is for Altona Hutterian Brethren Inc, no data for Altona Colony)

4) Rocky Cape Christian Community/Hutterite colony data:

[Altona, MN, 2001 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Altona Colony): Altona, 35227 - 290th St., Henderson, MN 56044

2:

IRS EO/BMF data not found so do not know IRC section.

3:

NCCS data for Altona Hutterian Brethren Inc is available as search result data but is not available as a search record from their database. Search result data indicates:

1) Rule Date: 1990

(note: Ruling Date)

2) IRS Subsection: 40

(note: Subsection Code)

Rule Date (Ruling Date) indicates tax-exempt status during EWG's timeframe of 1995-2006 for USDA farm subsidy information.

IRS Subsection (Subsection Code) indicates IRC section '501(d) Apostolic and religious organization'.

4:

Different Business Names:

1) EWG/USDA farm subsidy data: Altona Hutterian Brethren Inc (Section LF(A)List 1(2)), (Section SF(A)List 1(2))

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Altona Colony, Henderson, MN 56044]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$617,187.66 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$617,188 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Altona Colony, Henderson, MN 56044

Location by State: Minnesota

Status: Investigation 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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Altona Colony, Henderson, MN 56044]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$617,187.66 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$617,188 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Altona Colony, Henderson, MN 56044

Manta data: Altona Hutterian Brethren, Inc, 35227 290th St, Henderson, MN 56044

Hutterite Directory (for Altona Colony): Altona, 35227 - 290th St., Henderson, MN 56044

Different Business Names:

1) EWG/USDA farm subsidy data: Altona Hutterian Brethren Inc, Henderson, MN 56044

(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Hutterian Brethren, Graceville, MN 56240

Location by State: Minnesota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

#### 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=big+s...]

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=004554801&summlevel=address]

Date: 10/20/2009

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

1) Name: Big Stone Hutterian Brethren

2) Location: Graceville, MN 56240

3) Subsidy Total 1995-2006: \$836,875.90 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$836,876 (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=004554801]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$836,876 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004554801&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: no

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: 416029403

2) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN  
INC]

3) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE MN]

4) Zip Code: 56240-0000

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 196306

(note: decoded form of ruling date data is 06/1963)

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:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]

2) IRS Location: Graceville, MN 56240-0000

3) IRC Section:

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

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

4) Ruling Date: 06/1963

5) USDA Business Name: Big Stone Hutterian Brethren

6) USDA Location: Graceville, MN 56240

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

### 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: Big Stone Hutterian Brethren, Graceville, MN 56240

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

1) EIN: 416029403

2) Name: Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

3) Address: 75217 Colony Road West, Graceville, MN 56240-0000

4) IRC Section:

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



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

5) Ruling Date: 06/1963

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 - Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=416029403]

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 - Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=416029403]

Date: 10/20/2009

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

1) EIN: 416029403

2) Name: Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Graceville, MN 56240

5) Rule Date (Ruling Date): 1963

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=416029403]

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=416029403]

Date: 10/20/2009

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

1) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHERN  
INC]

2) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE, MN 56240-0000]

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

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

4) Type of Organization: Partnership

5) Tax I.D. Number: 416029403

(note: EIN)

6) Exempt Since: 06-1963

(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=big+stone+hutterian]

Date: 10/20/2009

2:

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

Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN INC - GR...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=862764]

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=big+stone+hutterian]

Date: 10/20/2009

4:

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

Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN INC - GRACEVILLE, MN 56240 - 75217 COL...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=862764]

Date: 10/20/2009

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

1) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN INC]

2) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE, MN 56240-0000]

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: 06/1963

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Big Stone Hutterian Brethren, Inc - Graceville, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_djchv3]

Date: 10/20/2009

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

1) Name: Big Stone Hutterian Brethren, Inc (Big Stone Colony)

2) Also Does Business As: Big Stone Colony

- 3) Phone: (320) 748-7961
- 4) Address: 75217 Colony Rd, Graceville, MN 56240
- 5) Business Category: Hogs
- 6) Established: 1957
- 7) State of Incorporation: Minnesota
- 8) Annual Revenue (estimated): \$2,200,000
- 9) Employees (estimated): 24

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: Hutterite Place Names in North America: "101 Schmiedeleut Colonies" (1973)

Page Number: 3

URL: [http://feefhs.org/hut/h-splace.html]

Date: 8/22/07

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

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1958 | Big Stone, Minnesota | Graceville (Traverse) MN | New Elmspring, South Dakota

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

I) 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: Big Stone Colony, MN - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=79A48E67B0766A57]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Big Stone

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 320-748-7117

4) Address: 75217 Big Stone Colony Rd, Graceville, MN 56240-4715

Notes for Section LF, Version 1, for:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

1) The List of Evidence for [Big Stone Hutterian Brethren, Graceville, MN 56240] 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: Big Stone Hutterian Brethren, Graceville, MN 56240

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Big Stone Hutterian Brethren 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 Big Stone Hutterian Brethren for ID as a Hutterite colony:

1) Name: Big Stone Hutterian Brethren, Graceville, MN 56240

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1958 | Big Stone, Minnesota | Graceville (Traverse) MN | New Elmspring, South Dakota

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

3) Hutterite Directory (for Big Stone Colony):

[Big Stone, 75217 Big Stone Colony Rd, Graceville, MN 56240-4715]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

IRS Organization Name and Location:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

Graceville, MN 56240-0000]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06/1963 = IRS]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 1963 = NCCS]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06-1963 = Melissa Data]

[no data....., Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06/1963 = 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: Big Stone Hutterian Brethren, Inc, also does business as Big Stone Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$836,875.90 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$836,876 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Hutterian Brethren, Graceville, MN 56240

Location by State: Minnesota

Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$836,875.90 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$836,876 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

IRS Organization Name and Address:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

75217 Colony Road West, Graceville, MN 56240-0000]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Big Stone Hutterian Brethren, Graceville, MN 56240

Hutterite Directory (for Big Stone Colony):

[Big Stone, 75217 Big Stone Colony Rd, Graceville, MN 56240-4715]

Different Business Names:

1) Manta data: Big Stone Hutterian Brethren, Inc, also does business as Big Stone Colony

[Big Stone Hutterian Brethren, Inc, 75217 Colony Rd, Graceville, MN 56240]

Timeframe for IRC section data: 1995-2006



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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Hutterian Brethren II, Graceville, MN 56240

Location by State: Minnesota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

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=big+s...]

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=004726060&summlevel=address]

Date: 10/20/2009

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

1) Name: Big Stone Hutterian Brethren II

2) Location: Graceville, MN 56240

3) Subsidy Total 1995-2006: \$974,554.12 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$974,554 (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=004726060]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$974,554 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004726060&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: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=004726060&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=002061397>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 416029403

2) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN INC]

3) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE MN]

4) Zip Code: 56240-0000

- (note: Zip+4)
- 5) Subsection Code: 40
  - 6) Classification Code: 1
  - 7) Ruling Date: 196306  
(note: decoded form of ruling date data is 06/1963)
  - 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:  
[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]
  - 2) IRS Location: Graceville, MN 56240-0000
  - 3) IRC Section:
    - a) IRM Table: 501(d) Apostolic and religious organization
    - b) SOI Table: 501(d) Apostolic and Religious Org.
  - 4) Ruling Date: 06/1963
  - 5) USDA Business Name: Big Stone Hutterian Brethren II
  - 6) USDA Location: Graceville, MN 56240
- Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm

subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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: Big Stone Hutterian Brethren II, Graceville, MN 56240

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

1) EIN: 416029403

2) Name: Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

3) Address: 75217 Colony Road West, Graceville, MN 56240-0000

4) IRC Section:

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

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

5) Ruling Date: 06/1963

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 - Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=416029403]

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 - Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc]

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=416029403>]

Date: 10/20/2009

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

1) EIN: 416029403

2) Name: Mike J Hofen and Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Graceville, MN 56240

5) Rule Date (Ruling Date): 1963

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](http://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=416029403>]

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=416029403>]

Date: 10/20/2009

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

1) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN INC]

2) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE, MN 56240-0000]

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

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

4) Type of Organization: Partnership

5) Tax I.D. Number: 416029403

(note: EIN)

6) Exempt Since: 06-1963

(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=big+stone+hutterian]

Date: 10/20/2009

2:

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

Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN  
INC - GR...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=862764]

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=big+stone+hutterian]

Date: 10/20/2009

4:

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

Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN  
INC - GRACEVILLE, MN 56240 - 75217 COL...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=862764]

Date: 10/20/2009

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

1) Name:

[MIKE J HOFEN & SAM WOLLMAN ETAL PTR BIG STONE HUTTERIAN BRETHREN  
INC]

2) Address:

[75217 COLONY ROAD WEST  
GRACEVILLE, MN 56240-0000]

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: 06/1963  
(note: Ruling Date)

G) Documentation from:  
Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Big Stone Hutterian Brethren, Inc - Graceville, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_djchv3]

Date: 10/20/2009

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

1) Name: Big Stone Hutterian Brethren, Inc (Big Stone Colony)

2) Also Does Business As: Big Stone Colony

3) Phone: (320) 748-7961

4) Address: 75217 Colony Rd, Graceville, MN 56240

5) Business Category: Hogs

6) Established: 1957

7) State of Incorporation: Minnesota

8) Annual Revenue (estimated): \$2,200,000

9) Employees (estimated): 24

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: Hutterite Place Names in North America: "101 Schmiedeleut Colonies" (1973)

Page Number: 3

URL: [http://feefhs.org/hut/h-splace.html]

Date: 8/22/07

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

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1958 | Big Stone, Minnesota | Graceville (Traverse) MN | New Elmspring, South Dakota

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

I) 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: Big Stone Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=79A48E67B0766A57>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Big Stone

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 320-748-7117

4) Address: 75217 Big Stone Colony Rd, Graceville, MN 56240-4715

Notes for Section LF, Version 1, for:

[Big Stone Hutterian Brethren II, Graceville, MN 56240]

1) The List of Evidence for [Big Stone Hutterian Brethren II, Graceville, MN 56240] 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: Big Stone Hutterian Brethren II, Graceville, MN 56240

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Big Stone Hutterian Brethren II 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 Big Stone Hutterian Brethren II for ID as a Hutterite colony:

1) Name: Big Stone Hutterian Brethren II, Graceville, MN 56240

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1958 | Big Stone, Minnesota | Graceville (Traverse) MN | New Elmspring, South Dakota

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

3) Hutterite Directory (for Big Stone Colony):

[Big Stone, 75217 Big Stone Colony Rd, Graceville, MN 56240-4715]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Big Stone Hutterian Brethren II, Graceville, MN 56240]

IRS Organization Name and Location:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

Graceville, MN 56240-0000]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06/1963 = IRS]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 1963 = NCCS]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06-1963 = Melissa Data]

[no data....., Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06/1963 = 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: Big Stone Hutterian Brethren, Inc, also does business as Big Stone Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Hutterian Brethren II, Graceville, MN 56240]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$974,554.12 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$974,554 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Hutterian Brethren II, Graceville, MN 56240

Location by State: Minnesota

Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/1963 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Hutterian Brethren II, Graceville, MN 56240]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$974,554.12 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$974,554 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Big Stone Hutterian Brethren II, Graceville, MN 56240]

IRS Organization Name and Address:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc

75217 Colony Road West, Graceville, MN 56240-0000]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Big Stone Hutterian Brethren II, Graceville, MN 56240

Hutterite Directory (for Big Stone Colony):

[Big Stone, 75217 Big Stone Colony Rd, Graceville, MN 56240-4715]

Different Business Names:

1) Manta data: Big Stone Hutterian Brethren, Inc, also does business as Big Stone Colony

[Big Stone Hutterian Brethren, Inc, 75217 Colony Rd, Graceville, MN 56240]

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elk Water 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

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=elk+...]

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=012829163&summlevel=address]

Date: 10/20/2009

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

1) Name: Elk Water Hutterian Brethren Inc

2) Location: Lake Benton, MN 56149

3) Subsidy Total 1995-2006: \$119,426.19 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$119,426 (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=012829163]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$0

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012829163&summlevel=detail]

Date: 10/20/2009

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

1) No data.

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012829163&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(B)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Wipf

B) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

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

1) Hutterite Surnames: Wipf



Notes for Section LF, Version 1, for:

[Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149]

1) The List of Evidence for [Elk Water 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: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Elk Water 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 Elk Water Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

2) EWG/USDA ownership shares data, Hutterite Surnames: Wipf

2:

There is a problem with USDA farm subsidy data for Elk Water Hutterian Brethren Inc. 'Subsidy Total' shows \$119,426.19 and 'Summary' data for 'Total USDA Subsidies' shows \$0.

3:

IRS EO/BMF data not found so do not know IRC section.

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$119,426.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$119,426 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

There is a problem with USDA farm subsidy data for Elk Water Hutterian Brethren Inc. 'Subsidy Total' shows \$119,426.19 and 'Summary' data for 'Total USDA Subsidies' shows \$0.

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$119,426.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$119,426 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

There is a problem with USDA farm subsidy data for Elk Water Hutterian Brethren Inc.

'Subsidy Total' shows \$119,426.19 and 'Summary' data for 'Total USDA Subsidies' shows \$0.

A investigation is necessary to determine the correct USDA farm subsidy data for:

Name: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

Timeframe for USDA farm subsidy data: 1995-2006

> Step 2

If USDA farm subsidy data shows [Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149]

is receiving USDA farm subsidies then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Elk Water Hutterian Brethren Inc, Lake Benton, MN 56149

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159

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=elme...]

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=010668286&summlevel=address]

Date: 10/20/2009

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

1) Name: Elmendorf Hutterian Brethren Inc

2) Location: Mountain Lake, MN 56159

3) Subsidy Total 1995-2006: \$901,198.58 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$901,199 (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=010668286]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$901,199 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010668286&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: no
- c) Disaster Payments: yes

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010668286&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: Decker, Waldner, Wipf, Wurtz

B) Documentation from:

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

List I. 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: 911897882

2) Name: ELMENDORF HUTTERIAN BRETHERN INC

3) Address:

[42668 600TH AVE  
MOUNTAIN LAKE MN]

4) Zip Code: 56159-2058

(note: Zip+4)

5) Subsection Code: 03

6) Classification Code: 1

7) Ruling Date: 199809

(note: decoded form of ruling date data is 09/1998)

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 03 decoded for IRC section

IRC section:

- a) IRM Table: 501(c)(3)
- b) SOI Table: (no data)

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

- a) IRM Table/classification: Charitable organization
- b) SOI Table/description: Charitable Organization

> Step 3: subsection code 03 classification code 1 decoded for IRC section

IRC section:

- a) IRM Table: 501(c)(3) Charitable organization
- b) SOI Table: (no data)

#### Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Elmendorf Hutterian Brethern Inc
- 2) IRS Location: Mountain Lake, MN 56159-2058
- 3) IRC Section:
  - a) IRM Table: 501(c)(3) Charitable organization
  - b) SOI Table: (no data)
- 4) Ruling Date: 09/1998
- 5) USDA Business Name: Elmendorf Hutterian Brethren Inc
- 6) USDA Location: Mountain Lake, MN 56159

##### Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 09/1998 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

#### 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: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159

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

1) EIN: 911897882

2) Name: Elmendorf Hutterian Brethern Inc

3) Address: 42668 600th Ave, Mountain Lake, MN 56159-2058

4) IRC Section:

a) IRM Table: 501(c)(3) Charitable organization

b) SOI Table: (no data)

5) Ruling Date: 09/1998

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 - Elmendorf Hutterian Brethern Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=911897882]

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 - Elmendorf Hutterian Brethern Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=911897882]

Date: 10/20/2009

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

1) EIN: 911897882

2) Name: Elmendorf Hutterian Brethern Inc

3) Secondary Name: (no data)

4) Address (Street/Location): 42668 600th Ave, Mountain Lake, MN 56159

5) Rule Date (Ruling Date): 1998

6) IRS Subsection: 03



(note: Subsection Code)

7) IRS Type:

[501(c)(3) - Public charity: Religious, educational, charitable, scientific, and literary organizations...]

(note: IRC section and a derivation of a series of classifications, 'Public charity' may not apply to all classifications)

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=911897882]

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=911897882]

Date: 10/20/2009

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

1) Name: ELMENDORF HUTTERIAN BRETHERN INC

2) Address:

[42668 600TH AVE

MOUNTAIN LAKE, MN 56159-2058]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]

(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 911897882

(note: EIN)

6) Exempt Since: 09-1998

(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=elmendorf+hutterian]

Date: 10/20/2009

2:

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

Name:

[ELMENDORF HUTTERIAN BROTHERN INC - MOUNTAIN LAKE, MN 56159 - 42668 600TH AV...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861871]

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=elmendorf+hutterian]

Date: 10/20/2009

4:

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

Name:

[ELMENDORF HUTTERIAN BROTHERN INC - MOUNTAIN LAKE, MN 56159 - 42668 600TH AVE - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861871]

Date: 10/20/2009

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

1) Name: ELMENDORF HUTTERIAN BROTHERN INC

2) Address:

[42668 600TH AVE

MOUNTAIN LAKE, MN 56159-2058]

3) Classification: Charitable Organization

(note: classification is 'Charitable organization', description)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 09/1998

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Elmendorf Hb Inc - Mountain Lake, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_m0kqf]

Date: 10/20/2009

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

- 1) Name: Elmendorf Hb Inc (Elmendorf Mfg)
- 2) Also Does Business As: Elmendorf Mfg
- 3) Phone: (507) 427-2340
- 4) Address: 42668 600th Ave, Mountain Lake, MN 56159-2058
- 5) Business Category: Turkey Farms
- 6) Established: 1994
- 7) State of Incorporation: Minnesota
- 8) Annual Revenue (estimated): \$500,000 to \$1 million
- 9) Employees (estimated): 5 to 9 (D&B: 13)

H) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 9

URL: [[www.thecommonlife.com/bookshelf](http://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(H)List 1(1))

- 1) Elmendorf, MN, 1998 - present (note: Schmiedeleut)

I) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159

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

- 1) Hutterite Surnames: Decker, Waldner, Wipf, Wurtz

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Elmendorf Colony, MN - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=AEBB3F2FDA6091D7>]

Date: 10/20/2009

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

- 1) Name of Hutterite Colony: Elmendorf
- 2) Group (Leut): (unspecified)
- 3) Phone (Switchboard): 507-427-3041
- 4) Address: 42668 600 Ave, Mountain Lake, MN 56159

Notes for Section LF, Version 1, for:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159]

1) The List of Evidence for [Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159] 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: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159  
Location by State: Minnesota  
Status: Investigation as EO (Exempt Organization)  
Topic: Findings, for Section LF and Section SF, Version 1

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

1:

Elmendorf 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 Elmendorf Hutterian Brethren Inc for ID as a Hutterite colony:

- 1) Name: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Decker, Waldner, Wipf, Wurtz
- 3) Rocky Cape Christian Community/Hutterite colony data:  
[Elmendorf, MN, 1998 - present (note: Schmiedeleut)]
- 4) Hutterite Directory (for Elmendorf Colony):  
[Elmendorf, 42668 600 Ave, Mountain Lake, MN 56159]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159]

IRS Organization Name and Location:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159-2058]

If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 09/1998 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

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]

[911897882, Elmendorf Hutterian Brethren Inc, MN, 501(c)(3), 09/1998 = IRS]

[911897882, Elmendorf Hutterian Brethren Inc, MN, 501(c)(3), 1998.....= NCCS]

[911897882, Elmendorf Hutterian Brethren Inc, MN, 501(c)(3), 09-1998 = Melissa Data]

[no data, Elmendorf Hutterian Brethren Inc, MN, no data, 09/1998 = 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(c)(3) and can file Form 990-N 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: Elmendorf Hb Inc also does business as Elmendorf Mfg

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$901,198.58 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$901,199 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159  
Location by State: Minnesota  
Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 09/1998 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$901,198.58 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$901,199 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159]

IRS Organization Name and Address:

[Elmendorf Hutterian Brethern Inc, 42668 600th Ave, Mountain Lake, MN 56159-2058]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Elmendorf Hutterian Brethren Inc, Mountain Lake, MN 56159

Hutterite Directory (for Elmendorf Colony):

[Elmendorf, 42668 600 Ave, Mountain Lake, MN 56159]

Different Business Names:

1) Manta data: Elmendorf Hb Inc also does business as Elmendorf Mfg

[Elmendorf Hb Inc, 42668 600th Ave, Mountain Lake, MN 56159-2058]

Timeframe for IRC section data: 1995-2006



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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Form and Version of Evidence: Long Form, Part 1, Version 1

Timeframe of Evidence as Webpages: 10/2009

Part 1. First Set of Documentation

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=have...]

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=004574186&summlevel=address]

Date: 10/20/2009

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

1) Name: Haven Hutterian Brethren Inc

2) Location: Dexter, MN 55926

3) Subsidy Total 1995-2006: \$29,257.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$29,257 (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=004574186]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$29,257 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=004574186&summlevel=detail>]  
Date: 10/20/2009

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

- 1) Types of Payments:
  - a) Commodity Subsidies: no
  - b) Conservation Payments: yes
  - c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=004574186&summlevel=whois>]

Date: 10/20/2009

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

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

B) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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 Part 1, Section LF(B)List 1(1))

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
1989 | Haven | Dexter | Rolland | Wipf, Decker]

C) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://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](http://www.thecommonlife.com/bookshelf)] (link: American Communities)

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

Data 1 (from Part 1, Section LF(C)List 1(1))

- 1) Haven, MN, 1989 - present (note: Schmiedeleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Haven Hutterian Brethren Inc, Dexter, MN 55926

Data 1 (from Part 1, Section LF(D)List 1(1))

1) Hutterite Surnames: Decker, Hofer, Wipf

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Haven Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=9997E63F7A22578D>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Haven

2) Group (Leut): Schmiedeleut Group 1

3) Phone (Nathan Decker, Minister): 507-584-6687

4) Address: 67374 - 310St., Dexter, MN 55926

Notes for [Section LF, Part 1, Version 1] for:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

1) The List of Evidence for [Haven Hutterian Brethren Inc, Dexter, MN 55926] includes these documents as separate documents:

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

2) For reference, the list of evidence for [Section LF, Part 1, 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: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Haven 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 Haven Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Haven Hutterian Brethren Inc, Dexter, MN 55926

2) EWG/USDA ownership shares data, Hutterite Surnames: Decker, Hofer, Wipf

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
1989 | Haven | Dexter | Rolland | Wipf, Decker]

4) Rocky Cape Christian Community/Hutterite colony data:

[Haven, MN, 1989 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Haven Colony): Haven, 67374 - 310St., Dexter, MN 55926

2:

IRS EO/BMF data not found so do not know IRC section.

3:

EWG's search result page shows 2 listings for Haven Hutterian Brethren Inc with 2 different 'Subsidy Total' figures for 1995-2006, as:

1) \$29,257.00

2) \$1,135.00

The first set of documentation (Part 1) with the 'Subsidy Total' figure of \$29,257.00 does not show any figures for \$1,135.00 and the second set of documentation (Part 2) shows \$0 for the Summary 'Total USDA Subsidies' figure. So, the first set of documentation does not show a problem with USDA farm subsidy data but the second set of documentation does show a problem with USDA farm subsidy data. The second set of documentation will require a investigation of USDA farm subsidy data to verify the 'Subsidy Total' figure of \$1,135.00.

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$29,257.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$29,257 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$29,257.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$29,257 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Haven Hutterian Brethren Inc, Dexter, MN 55926

Hutterite Directory (for Haven Colony): Haven, 67374 - 310St., Dexter, MN 55926

Timeframe for IRC section data: 1995-2006

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Form and Version of Evidence: Long Form, Part 2, Version 1

Timeframe of Evidence as Webpages: 10/2009

## Part 2. Second Set of Documentation

### 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=have...]

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=000064873&summlevel=address]

Date: 10/20/2009

#### Data 1 (from Part 2, Section LF(A)List 1(1-2))

1) Name: Haven Hutterian Brethren Inc

2) Location: Dexter, MN 55926

3) Subsidy Total 1995-2006: \$1,135.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,135 (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=000064873]

Date: 10/20/2009

#### Data 2 (from Part 2, Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$0

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2



URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=000064873&summlevel=detail>]  
Date: 10/20/2009

Data 3 (from Part 2, Section LF(A)List 1(4))

1) No data.

Notes for [Section LF, Part 2, Version 1] for:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

1) The List of Evidence for [Haven Hutterian Brethren Inc, Dexter, MN 55926] includes these documents as separate documents:

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

2) For reference, the list of evidence for [Section LF, Part 2, 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: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

Topic: Findings (for Section LF and Section SF, Part 2, Version 1)

Findings (for Section LF and Section SF, Part 2, Version 1):

(note: the findings for Part 1 apply to Part 2 except for the dataset)

1:

EWG's search result page shows 2 listings for Haven Hutterian Brethren Inc with 2 different 'Subsidy Total' figures for 1995-2006, as:

1) \$29,257.00

2) \$1,135.00

The first set of documentation (Part 1) with the 'Subsidy Total' figure of \$29,257.00 does not show any figures for \$1,135.00 and the second set of documentation (Part 2) shows \$0 for the Summary 'Total USDA Subsidies' figure. So, the first set of documentation does not show a problem with USDA farm subsidy data but the second set of documentation does show a problem with USDA farm subsidy data. The second set of documentation will require a investigation of USDA farm subsidy data to verify the 'Subsidy Total' figure of \$1,135.00.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,135.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,135 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Haven Hutterian Brethren Inc, Dexter, MN 55926

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion (for Section LF and Section SF, Part 2, Version 1)

Conclusion (for Section LF and Section SF, Part 2, Version 1):

1:

EWG's search result page shows 2 listings for Haven Hutterian Brethren Inc with 2 different 'Subsidy Total' figures for 1995-2006, as:

1) \$29,257.00

2) \$1,135.00

The first set of documentation (Part 1) with the 'Subsidy Total' figure of \$29,257.00 does not show any figures for \$1,135.00 and the second set of documentation (Part 2) shows \$0 for the Summary 'Total USDA Subsidies' figure. So, the first set of documentation does not show a problem with USDA farm subsidy data but the second set of documentation does show a problem with USDA farm subsidy data. The second set of documentation will require a investigation of USDA farm subsidy data to verify the 'Subsidy Total' figure of \$1,135.00.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,135.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,135 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to verify USDA farm subsidy data for:

Name: Haven Hutterian Brethren Inc, Dexter, MN 55926

Hutterite Directory (for Haven Colony): Haven, 67374 - 310St., Dexter, MN 55926

Data:

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,135.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,135 (note: rounded off calculation)

3) Total USDA Subsidies 1995-2006 (from Summary): \$0

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Heartland Hutterian Brethren, 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=004576788&summlevel=address]

Date: 10/20/2009

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

1) Name: Heartland Hutterian Brethren

2) Location: Lake Benton, MN 56149

3) Subsidy Total 1995-2006: \$258,369.81 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$258,370 (note: rounded off calculation)

5) Different Business Names: Heartland Hutterian Brethren Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004576788]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$258,370 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004576788&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: no

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 BRETHERN 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

6) USDA Location: Lake Benton, MN 56149

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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, 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 BRETHERN 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 BRETHERN 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 BRETHERN 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](http://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](http://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 from:

Hutterite Directory.

Websites for Hutterite Directory:

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

b) [[www.hutterites.org](http://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(J)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, Lake Benton, MN 56149]

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

Location by State: Minnesota

Status: Investigation 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 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 for ID as a Hutterite colony:

1) Name: Heartland Hutterian Brethren, Lake Benton, MN 56149

2) FEEFHS/Hutterite colony data:

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

3) Rocky Cape Christian Community/Hutterite colony data:

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

4) Hutterite Directory (for Heartland Colony):

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

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

IRS Organization Name and Location:

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

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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 all 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) EWG/USDA farm subsidy data: Heartland Hutterian Brethren Inc  
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) 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, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$258,369.81 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$258,370 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Heartland Hutterian Brethren, Lake Benton, MN 56149

Location by State: Minnesota

Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$258,369.81 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$258,370 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

IRS Organization Name and Address:

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

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Heartland Hutterian Brethren, Lake Benton, MN 56149

Hutterite Directory (for Heartland Colony):

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

Different Business Names:

1) EWG/USDA farm subsidy data: Heartland Hutterian Brethren Inc, Lake Benton, MN 56149 (Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) Manta data: Heartland Colony also does business as Heartland Hutterian Brethren Inc [Heartland Colony, 2171 100th Ave, Lake Benton, MN 56149-1122]

Timeframe for IRC section data: 1995-2006



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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Leaning Oak Hutterian Brethren In, Gully, MN 56646  
Location by State: Minnesota  
Form and Version of Evidence: Long Form, Version 1  
Timeframe of Evidence as Webpages: 10/2009

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=leani...]

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=012565769&summlevel=address]

Date: 10/20/2009

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

1) Name: Leaning Oak Hutterian Brethren In

2) Location: Gully, MN 56646

3) Subsidy Total 1995-2006: \$151,225.96 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$151,226 (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=012565769]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$151,226 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012565769&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: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012565769&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=000019031>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

1) No data.

B) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

- a) [[www.cedrontech.com](http://www.cedrontech.com)] (link: Hutterite Contacts Online)
- b) [[www.hutterites.org](http://www.hutterites.org)] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Leaning Oak Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=F945042F841A0F06>]

Date: 10/20/2009

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

- 1) Name of Hutterite Colony: Leaning Oak
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Tom Glanzer, Minister): 218-268-4266
- 4) Address: 62330 101st Ave, Gully, MN 56646

Notes for Section LF, Version 1, for:

[Leaning Oak Hutterian Brethren In, Gully, MN 56646]

1) The List of Evidence for [Leaning Oak Hutterian Brethren In, Gully, MN 56646] 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: Leaning Oak Hutterian Brethren In, Gully, MN 56646

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Leaning Oak Hutterian Brethren In is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony. The addition of 'In' at the end of the name is probably a reference to Inc.

Data for Leaning Oak Hutterian Brethren In for ID as a Hutterite colony:

1) Name: Leaning Oak Hutterian Brethren In, Gully, MN 56646

2) Hutterite Directory (for Leaning Oak Colony):

[Leaning Oak, 62330 101st Ave, Gully, MN 56646]

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Leaning Oak Hutterian Brethren In, Gully, MN 56646]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$151,225.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$151,226 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Leaning Oak Hutterian Brethren In, Gully, MN 56646

Location by State: Minnesota

Status: Investigation 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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Leaning Oak Hutterian Brethren In, Gully, MN 56646]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$151,225.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$151,226 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Leaning Oak Hutterian Brethren In, Gully, MN 56646

Hutterite Directory (for Leaning Oak Colony):

[Leaning Oak, 62330 101st Ave, Gully, MN 56646]

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Lismore Hutterian Brethren Inc, Clinton, MN 56225

Location by State: Minnesota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

#### 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=lismo...]

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=010963074&summlevel=address]

Date: 10/20/2009

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

1) Name: Lismore Hutterian Brethren Inc

2) Location: Clinton, MN 56225

3) Subsidy Total 1995-2006: \$1,339,045.55 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,339,046 (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=010963074]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$1,339,046 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010963074&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: no
- c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010963074&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013018531>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

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

1) EIN: 911959862

2) Name: Lismore Hutterian Brethren Inc

3) State: MN

4) Rule Date: 1999

(note: Ruling Date)

5) IRS Subsection: 03

(note: Subsection Code)

6) 990 Image: (no data)

(note: Form 990 data)

2:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Lismore Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=911959862>]

Date: 10/20/2009

Data 2 (from Section LF(B)List 1(2))

1) No data. Webpage is for reference.

C) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Lismore Farms - Clinton, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [[http://www.manta.com/coms2/dnbcompany\\_gnczc8](http://www.manta.com/coms2/dnbcompany_gnczc8)]

Date: 10/20/2009

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

1) Name: Lismore Farms (Lismore Hutterian Brethern, Lismore Colony Farms)

2) Also Does Business As: Lismore Colony Farms, Lismore Hutterian Brethern

3) Phone: (320) 325-5485

4) Address: 80391 County Road 60, Clinton, MN 56225-5081

5) Business Category: Farms

6) Established: 1999

7) State of Incorporation: Minnesota

8) Annual Revenue (estimated): \$1 to 2.5 million

9) Employees (estimated): 10 to 19 (D&B: 59)

D) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://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](http://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(D)List 1(1))

1) Lismore, MN, 2001 - present (note: Schmiedeleut)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Lismore Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=F9D0AEE71EC4511F>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Lismore

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Herbert Hofer, Minister): 320-325-5955

4) Address: 80391 County Rd. 60, Clinton, MN 56225

Notes for Section LF, Version 1, for:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

1) The List of Evidence for [Lismore Hutterian Brethren Inc, Clinton, MN 56225] 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: Lismore Hutterian Brethren Inc, Clinton, MN 56225

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Lismore 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 Lismore Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Lismore Hutterian Brethren Inc, Clinton, MN 56225

2) Rocky Cape Christian Community/Hutterite colony data:

[Lismore, MN, 2001 - present (note: Schmiedeleut)]

3) Hutterite Directory (for Lismore Colony): Lismore, 80391 County Rd. 60, Clinton, MN 56225

2:

IRS EO/BMF data not found so do not know IRC section.

3:

NCCS data for Lismore Hutterian Brethren Inc is available as search result data but is not available as a search record from their database. Search result data indicates:

1) Rule Date: 1999

(note: Ruling Date)

2) IRS Subsection: 03

(note: Subsection Code)

Rule Date (Ruling Date) indicates tax-exempt status during EWG's timeframe of 1995-2006 for USDA farm subsidy information.

IRS Subsection (Subsection Code) indicates IRC section 501(c)(3).

4:

Different Business Names:

1) Manta data:

[Lismore Farms also does business as Lismore Colony Farms, Lismore Hutterian Brethern]

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,339,045.55 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,339,046 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Lismore Hutterian Brethren Inc, Clinton, MN 56225

Location by State: Minnesota

Status: Investigation 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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,339,045.55 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,339,046 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Lismore Hutterian Brethren Inc, Clinton, MN 56225

Hutterite Directory (for Lismore Colony): Lismore, 80391 County Rd. 60, Clinton, MN 56225

Different Business Names:

1) Manta data:

[Lismore Farms also does business as Lismore Colony Farms, Lismore Hutterian Brethern]

[Lismore Farms, 80391 County Road 60, Clinton, MN 56225-5081]

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Neuhoof Hutterian Brethren, Mountain Lake, MN 56159

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=neuh...]

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=006022182&summlevel=address]

Date: 10/20/2009

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

1) Name: Neuhoof Hutterian Brethren

2) Location: Mountain Lake, MN 56159

3) Subsidy Total 1995-2006: \$3,315.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$3,315 (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=006022182]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$3,315 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006022182&summlevel=detail]



Date: 10/20/2009

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

1) Types of Payments:

- a) Commodity Subsidies: no
- b) Conservation Payments: yes
- c) Disaster Payments: no

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: 460431189

2) Name: NEUHOF HUTTERIAN BRETHREN INC

3) Address:

[40394 570TH AVE  
MOUNTAIN LAKE MN]

4) Zip Code: 56159-2008

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 199902

(note: decoded form of ruling date data is 02/1999)

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: Neuhof Hutterian Brethren Inc

2) IRS Location: Mountain Lake, MN 56159-2008

3) IRC Section:

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

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

4) Ruling Date: 02/1999

5) USDA Business Name: Neuhof Hutterian Brethren

6) USDA Location: Mountain Lake, MN 56159

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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: Neuhof Hutterian Brethren, Mountain Lake, MN 56159

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

1) EIN: 460431189

2) Name: Neuhof Hutterian Brethren Inc

3) Address: 40394 570th Ave, Mountain Lake, MN 56159-2008

4) IRC Section:

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

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

5) Ruling Date: 02/1999

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 - Neuhof Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460431189]

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 - Neuhof Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460431189]

Date: 10/20/2009

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

1) EIN: 460431189

2) Name: Neuhof Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Mountain Lake, MN 56159

5) Rule Date (Ruling Date): 1999

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=460431189]

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=460431189]

Date: 10/20/2009

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

1) Name: NEUHOF HUTTERIAN BRETHERN INC

2) Address:

[40394 570TH AVE

MOUNTAIN LAKE, MN 56159-2008]

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: 460431189

(note: EIN)

6) Exempt Since: 02-1999

(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=neuhof+hutterian]

Date: 10/20/2009

2:

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

Name:

[NEUHOF HUTTERIAN BRETHERN INC - MOUNTAIN LAKE, MN 56159 - 40394 570TH AVE - N...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861867]

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=neuhof+hutterian]

Date: 10/20/2009

4:

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

Name:

[NEUHOF HUTTERIAN BRETHREN INC - MOUNTAIN LAKE, MN 56159 - 40394 570TH AVE - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=861867]

Date: 10/20/2009

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

1) Name: NEUHOF HUTTERIAN BRETHREN INC

2) Address:

[40394 570TH AVE

MOUNTAIN LAKE, MN 56159-2008]

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: 02/1999

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Neuhof Hutterian Brethren Inc - Mountain Lake, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_9zmbq9]

Date: 10/20/2009

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

1) Name: Neuhof Hutterian Brethren Inc (Nh Metal Shop)

2) Also Does Business As: Nh Metal Shop

3) Phone: (507) 427-2500

4) Address: 40394 570th Ave, Mountain Lake, MN 56159

5) Business Category: Brethren Church

6) Established: 1994

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$300,000

9) Employees (estimated): 1

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  
(no data) | Neuhoof | Mountain Lake | (no data) | Decker, Wollman]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 11

URL: [[www.thecommonlife.com/bookshelf](http://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) Neuhoof, MN, 1994 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Neuhoof Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=A908656ADF5E63CF>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Neuhoof

2) Group (Leut): Schmiedeleut Group 1

3) Phone (Switchboard): 507-427-2510

4) Address: 40394 - 570th Ave, Mountain Lake, MN 56159-9752

Notes for Section LF, Version 1, for:

[Neuhof Hutterian Brethren, Mountain Lake, MN 56159]

1) The List of Evidence for [Neuhof Hutterian Brethren, Mountain Lake, MN 56159] 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: Neuhoof Hutterian Brethren, Mountain Lake, MN 56159  
Location by State: Minnesota  
Status: Investigation as EO (Exempt Organization)  
Topic: Findings, for Section LF and Section SF, Version 1

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

1:

Neuhoof Hutterian Brethren 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 Neuhoof Hutterian Brethren for ID as a Hutterite colony:

1) Name: Neuhoof Hutterian Brethren, Mountain Lake, MN 56159

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
(no data) | Neuhoof | Mountain Lake | (no data) | Decker, Wollman]

3) Rocky Cape Christian Community/Hutterite colony data:

[Neuhoof, MN, 1994 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Neuhoof Colony):

[Neuhoof, 40394 - 570th Ave, Mountain Lake, MN 56159-9752]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Neuhoof Hutterian Brethren, Mountain Lake, MN 56159]

IRS Organization Name and Location:

[Neuhoof Hutterian Brethren Inc, Mountain Lake, MN 56159-2008]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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]

[460431189, Neuhoof Hutterian Brethren Inc, MN, 501(d), 02/1999 = IRS]

[460431189, Neuhoof Hutterian Brethren Inc, MN, 501(d), 1999.....= NCCS]

[460431189, Neuhoof Hutterian Brethren Inc, MN, 501(d), 02-1999 = Melissa Data]

[no data....., Neuhoof Hutterian Brethren Inc, MN, 501(d), 02/1999 = 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: Neuhoof Hutterian Brethren Inc also does business as Nh Metal Shop

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Neuhoof Hutterian Brethren, Mountain Lake, MN 56159]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$3,315.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$3,315 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Neuhoof Hutterian Brethren, Mountain Lake, MN 56159

Location by State: Minnesota

Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Neuhoof Hutterian Brethren, Mountain Lake, MN 56159]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$3,315.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$3,315 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Neuhoof Hutterian Brethren, Mountain Lake, MN 56159]

IRS Organization Name and Address:

[Neuhoof Hutterian Brethren Inc, 40394 570th Ave, Mountain Lake, MN 56159-2008]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Neuhoof Hutterian Brethren, Mountain Lake, MN 56159

Hutterite Directory (for Neuhoof Colony):

[Neuhoof, 40394 - 570th Ave, Mountain Lake, MN 56159-9752]

Different Business Names:

1) Manta data: Neuhoof Hutterian Brethren Inc also does business as Nh Metal Shop

[Neuhoof Hutterian Brethren Inc, 40394 570th Ave, Mountain Lake, MN 56159]

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152

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=sand...]

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=011434376&summlevel=address]

Date: 10/20/2009

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

1) Name: Sandy Rivers Hutterian Brethren I

2) Location: Lamberton, MN 56152

3) Subsidy Total 1995-2006: \$20,000.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$20,000 (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=011434376]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$20,000 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011434376&summlevel=detail]

Date: 10/20/2009

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

1) Types of Payments:

a) Commodity Subsidies: no

b) Conservation Payments: yes

c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011434376&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013066219>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 912070390

2) Name: SANDY RIVERS HUTTERIAN BRETHREN INC

3) Address:

[29424 US HIGHWAY 14

LAMBERTON MN]

4) Zip Code: 56152-2200

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200205  
(note: decoded form of ruling date data is 05/2002)
- 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): SANDY RIVERS INDUSTRI

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 sectionIRC 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: Sandy Rivers Hutterian Brethren Inc
- 2) IRS Location: Lamberton, MN 56152-2200
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/2002
- 5) USDA Business Name: Sandy Rivers Hutterian Brethren I
- 6) USDA Location: Lamberton, MN 56152

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152

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

1) EIN: 912070390

2) Name: Sandy Rivers Hutterian Brethren Inc

3) Address: 29424 US Highway 14, Lamberton, MN 56152-2200

4) IRC Section:

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

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

5) Ruling Date: 05/2002

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 - Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=912070390]

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 - Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=912070390]

Date: 10/20/2009

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

- 1) EIN: 912070390
- 2) Name: Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries
- 3) Secondary Name: Sandy Rivers Industries
- 4) Address (Street/Location): Lamberton, MN 56152
- 5) Rule Date (Ruling Date): 2002
- 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=912070390]

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=912070390]

Date: 10/20/2009

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

- 1) Name: SANDY RIVERS HUTTERIAN BRETHREN INC SANDY RIVERS INDUSTRIES
- 2) Address:  
[29424 US HIGHWAY 14  
LAMBERTON, MN 56152-2200]
- 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: 912070390  
(note: EIN)
- 6) Exempt Since: 05-2002  
(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=sandy+rivers+hutterian>]

Date: 10/20/2009

2:

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

Name:

[SANDY RIVERS HUTTERIAN BRETHREN INC (SANDY RIVERS INDUSTRIES) - LAMBERTON...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=861770>]

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=sandy+rivers+hutterian>]

Date: 10/20/2009

4:

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

Name:

[SANDY RIVERS HUTTERIAN BRETHREN INC (SANDY RIVERS INDUSTRIES) - LAMBERTON, MN 56152 - 29424 US HIGHWAY...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=861770>]

Date: 10/20/2009

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

1) Name: SANDY RIVERS HUTTERIAN BRETHREN INC

2) Address:

[29424 US HIGHWAY 14

LAMBERTON, MN 56152-2200]

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: SANDY RIVERS INDUSTRIES

6) Exempt Status As Of Date: 05/2002

(note: Ruling Date)

G) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Sandy Rivers Ind - Lambertton, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_8mcg4]

Date: 10/20/2009

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

- 1) Name: Sandy Rivers Ind (Cindy Rivers Industries)
- 2) Also Does Business As: Cindy Rivers Industries
- 3) Phone: (507) 752-6010
- 4) Address: 29424 US Highway 14, Lamberton, MN 56152-2200
- 5) Business Category: Wholesale Electric Equipment and Supplies
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$2.5 to 5 million
- 9) Employees (estimated): 5 to 9 (D&B: 6)

Notes for Section LF, Version 1, for:

[Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152]

1) The List of Evidence for [Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152] 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: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Sandy Rivers Hutterian Brethren I is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on name and data for ID as a Hutterite colony. The addition of 'I' at the end of the name is probably a reference to Inc.

Data for Sandy Rivers Hutterian Brethren I for ID as a Hutterite colony:

1) Name: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152]

IRS Organization Name and Location:

[Sandy Rivers Hutterian Brethren Inc, Lamberton, MN 56152-2200]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

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]

[912070390, Sandy Rivers Hutterian Brethren Inc, MN, 501(d), 05/2002 = IRS]

[912070390, Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries, MN, 501(d), 2002 = NCCS]

[912070390, Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries, MN, 501(d), 05-2002 = Melissa Data]

[no data, Sandy Rivers Hutterian Brethren Inc, MN, 501(d), 05/2002 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data disregarding the inclusion of a secondary name.

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, disregarding the inclusion of a secondary name, and indicates the organization is active as of 10/20/09.

5:

Different Business Names:

1) IRS EO/BMF data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc is Sandy Rivers Industri]

2) NCCS data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries is Sandy Rivers Industries]

3) TaxExemptWorld.com data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc is Sandy Rivers Industries]

4) Manta data: Sandy Rivers Ind also does business as Cindy Rivers Industries

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$20,000.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$20,000 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152  
Location by State: Minnesota  
Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$20,000.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$20,000 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152]

IRS Organization Name and Address:

[Sandy Rivers Hutterian Brethren Inc, 29424 US Highway 14, Lamberton, MN 56152-2200]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Sandy Rivers Hutterian Brethren I, Lamberton, MN 56152

Different Business Names:

1) IRS EO/BMF data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc is Sandy Rivers Industri]

[Sandy Rivers Hutterian Brethren Inc, 29424 US Highway 14, Lamberton, MN 56152-2200]

2) NCCS data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries is Sandy Rivers Industries]

[Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries, Lamberton, MN 56152]

3) TaxExemptWorld.com data:

[Secondary Name for Sandy Rivers Hutterian Brethren Inc is Sandy Rivers Industries]

[Sandy Rivers Hutterian Brethren Inc, 29424 US Highway 14, Lamberton, MN 56152-2200]

4) Manta data: Sandy Rivers Ind also does business as Cindy Rivers Industries

[Sandy Rivers Ind, 29424 US Highway 14, Lamberton, MN 56152-2200]

Timeframe for IRC section data: 1995-2006

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.



List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Prairie Hutterian Brethren, Hawley, MN 56549

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=sprin...]

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=004556919&summlevel=address]

Date: 10/20/2009

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

1) Name: Spring Prairie Hutterian Brethren

2) Location: Hawley, MN 56549

3) Subsidy Total 1995-2006: \$1,656,527.06 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,656,527 (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=004556919]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$1,656,527 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004556919&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: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=004556919&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013082678>]

Date: 10/20/2009

7:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013082678>]

Date: 10/20/2009

8:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=000027145>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-8))

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 411374767
- 2) Name: SPRING PRAIRIE HUTTERIAN BRETHERN INC
- 3) Address:  
[R R 2 BOX 201  
HAWLEY MN]
- 4) Zip Code: 56549-0000  
(note: Zip+4)
- 5) Subsection Code: 24
- 6) Classification Code: 1
- 7) Ruling Date: 199110  
(note: decoded form of ruling date data is 10/1991)
- 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 24 decoded for IRC section  
IRC section:
    - a) IRM Table: 501(c)(24)
    - b) SOI Table: (no data)
  - > Step 2: classification code 1 decoded for classification and description
    - a) IRM Table/classification: Trust described in Section 4049 of ERISA
    - b) SOI Table/description: Trust Described in Sect. 4049 of ERISA
  - > Step 3: subsection code 24 classification code 1 decoded for IRC section  
IRC section:
    - a) IRM Table: 501(c)(24) Trust described in Section 4049 of ERISA
    - b) SOI Table: (no data)

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Spring Prairie Hutterian Brethren Inc
- 2) IRS Location: Hawley, MN 56549-0000
- 3) IRC Section:
  - a) IRM Table: 501(c)(24) Trust described in Section 4049 of ERISA

- b) SOI Table: (no data)
- 4) Ruling Date: 10/1991
- 5) USDA Business Name: Spring Prairie Hutterian Brethren
- 6) USDA Location: Hawley, MN 56549

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(c)(24) Trust described in Section 4049 of ERISA' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

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: Spring Prairie Hutterian Brethren, Hawley, MN 56549

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

- 1) EIN: 411374767
- 2) Name: Spring Prairie Hutterian Brethren Inc
- 3) Address: RR 2 Box 201, Hawley, MN 56549-0000
- 4) IRC Section:
  - a) IRM Table: 501(c)(24) Trust described in Section 4049 of ERISA
  - b) SOI Table: (no data)
- 5) Ruling Date: 10/1991

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 - Spring Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=411374767]

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 - Spring Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=411374767]

Date: 10/20/2009

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

1) EIN: 411374767

2) Name: Spring Prairie Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Hawley, MN 56549

5) Rule Date (Ruling Date): 1991

6) IRS Subsection: 24

(note: Subsection Code)

7) IRS Type: 501(c)(24) - Trust described in Section 4049 of ERISA

(note: IRC section and classification)

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=411374767]

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=411374767]

Date: 10/20/2009

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

1) Name: SPRING PRAIRIE HUTTERIAN BRETHREN INC

2) Address:

[R R 2 BOX 201

HAWLEY, MN 56549-0000]

3) IRS Subsection: 501(c)(24) - A trust described in Section 4049 of ERISA.

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

4) Type of Organization: Trust

- 5) Tax I.D. Number: 411374767  
(note: EIN)
- 6) Exempt Since: 10-1991  
(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=spring+prairie+hutterian]

Date: 10/20/2009

2:

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

Name:

[SPRING PRAIRIE HUTTERIAN BRETHERN INC - HAWLEY, MN 56549 - R R 2 BOX 201 - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=867012]

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=spring+prairie+hutterian]

Date: 10/20/2009

4:

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

Name:

[SPRING PRAIRIE HUTTERIAN BRETHERN INC - HAWLEY, MN 56549 - R R 2 BOX 201 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=867012]

Date: 10/20/2009

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

1) Name: SPRING PRAIRIE HUTTERIAN BRETHERN INC

2) Address:

[R R 2 BOX 201

HAWLEY, MN 56549-0000]

3) Classification: Trust Described in Sect. 4049 of ERISA

(note: description)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 10/1991  
(note: Ruling Date)

G) Documentation from:  
Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Spring Prairie Electric - Hawley, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_3sxdd]

Date: 10/20/2009

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

1) Name: Spring Prairie Electric (Spring Prairie Hutterian Brethren, Inc)

2) Also Does Business As: Spring Prairie Hutterian Brethren, Inc

3) Phone: (218) 498-0222

4) Address: 6189 170th St N, Hawley, MN 56549-9094 (Fargo-Moorhead, ND-MN Metro Area)

5) Business Category: Livestock Farm, General

6) Established: 1976

7) State of Incorporation: Minnesota

8) Annual Revenue (estimated): less than \$500,000

9) Employees (estimated): 1 to 4 (D&B: 120)

2:

Webpage (note: for company profile)

Name: Spring Prairie Colony - Hawley, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/coms2/dnbcompany\_cz23by]

Date: 10/20/2009

Data 2 (from Section LF(G)List 1(2))

1) Name: Spring Prairie Colony

2) Also Does Business As: (no data)

3) Phone: (218) 498-0221

4) Address: 6189 170th St N, Hawley, MN 56549

5) Business Category: City Government-Executive Offices

6) Established: (no data)

7) State of Incorporation: (no data)

8) Annual Revenue (estimated): (no data)

9) Employees (estimated): 3

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feeffhs.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  
1980 | Spring Prairie | Hawley | White Rock | Wipf, Waldner]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

URL: [[www.thecommonlife.com/bookshelf](http://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) Spring Prairie, MN, 1980 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Spring Prairie Colony, MN - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=91263E26A495DAA6>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Spring Prairie

2) Group (Leut): Schmiedeleut Group 2

3) Phone (John Waldner, Minister): 218-498-0229

4) Address: 6189 - 170th St. N., Hawley, MN 56549-9094



Notes for Section LF, Version 1, for:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

1) The List of Evidence for [Spring Prairie Hutterian Brethren, Hawley, MN 56549] 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: Spring Prairie Hutterian Brethren, Hawley, MN 56549

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Spring Prairie Hutterian Brethren 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 Spring Prairie Hutterian Brethren for ID as a Hutterite colony:

1) Name: Spring Prairie Hutterian Brethren, Hawley, MN 56549

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
1980 | Spring Prairie | Hawley | White Rock | Wipf, Waldner]

3) Rocky Cape Christian Community/Hutterite colony data:

[Spring Prairie, MN, 1980 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Spring Prairie Colony):

[Spring Prairie, 6189 - 170th St. N., Hawley, MN 56549-9094]

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

IRS Organization Name and Location:

[Spring Prairie Hutterian Brethren Inc, Hawley, MN 56549-0000]

If the 2 names are the same identity then the IRC section '501(c)(24) Trust described in Section 4049 of ERISA' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

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]

[411374767, Spring Prairie Hutterian Brethren Inc, MN, 501(c)(24), 10/1991 = IRS]

[411374767, Spring Prairie Hutterian Brethren Inc, MN, 501(c)(24), 1991.....= NCCS]

[411374767, Spring Prairie Hutterian Brethren Inc, MN, 501(c)(24), 10-1991 = Melissa Data]

[no data, Spring Prairie Hutterian Brethren Inc, MN, no data, 10/1991 = 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(c)(24) and can file Form 990-N 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:

[Spring Prairie Electric also does business as Spring Prairie Hutterian Brethren, Inc]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,656,527.06 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,656,527 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Prairie Hutterian Brethren, Hawley, MN 56549

Location by State: Minnesota

Status: Investigation 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 but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(c)(24) Trust described in Section 4049 of ERISA' and the ruling date 10/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,656,527.06 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,656,527 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

IRS Organization Name and Address:

[Spring Prairie Hutterian Brethren Inc, RR 2 Box 201, Hawley, MN 56549-0000]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Spring Prairie Hutterian Brethren, Hawley, MN 56549

Hutterite Directory (for Spring Prairie Colony):

[Spring Prairie, 6189 - 170th St. N., Hawley, MN 56549-9094]

Different Business Names:

1) Manta data (1):

[Spring Prairie Electric also does business as Spring Prairie Hutterian Brethren, Inc]

[Spring Prairie Electric, 6189 170th St N, Hawley, MN 56549-9094

(Fargo-Moorhead, ND-MN Metro Area)]

Timeframe for IRC section data: 1995-2006

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Starland Hutterian Brethren Inc, Gibbon, MN 55335

Location by State: Minnesota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

#### 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=starla...]

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=004572451&summlevel=address]

Date: 10/20/2009

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

1) Name: Starland Hutterian Brethren Inc

2) Location: Gibbon, MN 55335

3) Subsidy Total 1995-2006: \$826,288.45 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$826,288 (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=004572451]

Date: 10/20/2009

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

1) Total USDA Subsidies 1995-2006: \$826,288 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=004572451&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: no
- c) Disaster Payments: yes

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=004572451&summlevel=whois>]

Date: 10/20/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=000050079>]

Date: 10/20/2009

Data 4 (from Section LF(A)List 1(5-6))

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Starland Hutterian Brethren, Inc - Gibbon, Minnesota (MN) | Company Profile

Page Number: 1-2

URL: [[http://www.manta.com/coms2/dnbcompany\\_6wfzyd](http://www.manta.com/coms2/dnbcompany_6wfzyd)]

Date: 10/20/2009

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

1) Name: Starland Hutterian Brethren, Inc (Starland Colony)

2) Also Does Business As: Starland Colony

3) Phone: (507) 834-6915

4) Address: 59917 236th St, Gibbon, MN 55335

5) Business Category: Galvanizing Manufacturers

6) Established: 1988

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$1,500,000

9) Employees (estimated): 20

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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.feeffhs.org/links/hutterites/splace97.html>]

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
1993 | Starland | Gibbon | Pembroke | Decker]

D) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

#### List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

URL: [[www.thecommonlife.com/bookshelf](http://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(D))List 1(1))

1) Starland, MN, 1993 - present (note: Schmiedeleut)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

#### List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Starland Colony, MN - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MN&dcid=5E54655A9AA619C0>]

Date: 10/20/2009

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

1) Name of Hutterite Colony: Starland

2) Group (Leut): Schmiedeleut Group 1

3) Phone (Switchboard): 507-834-6124

4) Address: 59917 - 236th St., Gibbon, MN 55335



Notes for Section LF, Version 1, for:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

1) The List of Evidence for [Starland Hutterian Brethren Inc, Gibbon, MN 55335] 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: Starland Hutterian Brethren Inc, Gibbon, MN 55335

Location by State: Minnesota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Starland 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 Starland Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Starland Hutterian Brethren Inc, Gibbon, MN 55335

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (MN) | Parent Colony | Leading Surnames  
1993 | Starland | Gibbon | Pembroke | Decker]

3) Rocky Cape Christian Community/Hutterite colony data:

[Starland, MN, 1993 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Starland Colony): Starland, 59917 - 236th St., Gibbon, MN 55335

2:

IRS EO/BMF data not found so do not know IRC section.

3:

Different Business Names:

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$826,288.45 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$826,288 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Starland Hutterian Brethren Inc, Gibbon, MN 55335

Location by State: Minnesota

Status: Investigation 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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$826,288.45 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$826,288 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Starland Hutterian Brethren Inc, Gibbon, MN 55335

Hutterite Directory (for Starland Colony): Starland, 59917 - 236th St., Gibbon, MN 55335

Different Business Names:

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

[Starland Hutterian Brethren, Inc, 59917 236th St, Gibbon, MN 55335]

Timeframe for IRC section data: 1995-2006

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.