

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: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/20/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06020420&summlevel=address>]

Date: 7/20/2011

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

1) Name: Altona Colony

2) Location: Henderson, MN 56044

3) Subsidy Total 1995-2010: \$629,783.66 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$629,784 (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/persondetail.php?custnumber=A06020420>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$629,784 (note: rounded off calculation)  
(note: data applies to 1995 and 1998-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06020420&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): no

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06020420&summlevel=whois>]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00033935>]

Date: 7/20/2011

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

1) Hutterite surnames found with USDA ownership shares data for 2008:

Glanzer, Wipf, Wollman

(note 1: data is for Altona Colony, no data for Altona Hutterian Brethren Inc)

(note 2: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

> Notes for Section NE 1, for:

[Altona Colony, Henderson, MN 56044]

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

> Findings for Section NE 1, for:  
[Altona Colony, Henderson, MN 56044]  
(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

The Hutterite surnames found with the ownership shares data for 2008 are the same as the ones listed in Section LF. The variation is the Hutterite surnames found with the ownership shares data for 2008 are found at Altona Colony instead of Altona Hutterian Brethren Inc as a different business name for Altona Colony. The original findings confirmed Altona Colony as a Hutterite colony and member of the Hutterian Brethren Church.

3:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:  
[Altona Colony, Henderson, MN 56044]  
(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Altona Colony, Henderson, MN 56044]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$629,783.66 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$629,784 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995 and 1998-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

Name: Altona Colony, Henderson, MN 56044

Timeframe for IRC section data: 1995-2010

Data from Section LF:

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

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

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: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/20/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04554801&summlevel=address>]

Date: 7/20/2011

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

1) Name: Big Stone Hutterian Brethren

2) Location: Graceville, MN 56240

3) Subsidy Total 1995-2010: \$836,875.90 (note: exact calculation)

4) Subsidy Payments 1995-2010 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

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04554801>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$836,876 (note: rounded off calculation)  
(note: data applies to 1995-1997 and 1999-2001)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A04554801&summlevel=detail]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=416029403]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)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

> Notes for Section NE 1, for:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

1) For reference, new evidence 1 includes documentation from these sources:

- 1) EWG
- 2) Melissa Data

> Findings for Section NE 1, for:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2(a):

The Melissa Data webpage data for [Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF.

2(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF]:

[Data Date: (Melissa Data 7/20/2011), (IRS 12/7/2009, Melissa Data 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), 06-1963 = Melissa Data]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06-1963 = Melissa Data (7/20/2011)]

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

2(c):

Melissa Data address comparison:

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

75217 Colony Road West, Graceville, MN 56240-0000 = Melissa Data (10/20/2009)]

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

75217 Colony Road West, Graceville, MN 56240-0000 = Melissa Data (7/20/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/20/2011 and 10/20/2009.

3:

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

1) Name:

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

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

2) Employer Identification Number (EIN): 416029403

3) IRC Section: 501(d) Apostolic and religious organization

4) Ruling Date: 06/1963

Melissa Data (7/20/2011):

1) Name:

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

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

2) Tax I.D. Number: 416029403

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

4) Exempt Since: 06-1963

> Findings for Section NE 1, for:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

(page 2)

4:

Update for findings for IRS data (Section LF and Section NE 1):

a:

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 1995-2010 as a tax-exempt nonprofit religious organization.

5:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.



> Conclusion for Section NE 1, for:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

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 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Big Stone Hutterian Brethren, Graceville, MN 56240]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$836,875.90 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$836,876 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-1997 and 1999-2001.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

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]

> 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

Timeframe for IRC section data: 1995-2001

Data from Section LF:

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]

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04726060&summlevel=address>]

Date: 7/20/2011

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

1) Name: Big Stone Hutterian Brethren II

2) Location: Graceville, MN 56240

3) Subsidy Total 1995-2010: \$1,349,595.31 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,349,595 (note: rounded off calculation)  
(note: Subsidy Payments data shows a data conflict that needs to be investigated)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04726060>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$1,349,595 (note: rounded off calculation)  
(note: data applies to 1995-1998 and 2002-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04726060&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04726060&summlevel=whois>]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A02061397>]

Date: 7/20/2011

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

1) No data.

B) Documentation from:

Melissa Data - [[www.melissadata.com](http://www.melissadata.com)].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=416029403>]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)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

> Notes for Section NE 1, for:

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

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

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

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

'Farm Location(s)' (addresses on file) subsidy payments data shows a data conflict. The data conflict will not invalidate the figure [Subsidy Total 1995-2010: \$1,349,595.31] because 'Programs' (Payment Breakdown) data will validate the figure. The data is:

Total USDA - Subsidies = \$1,349,595

Subtotal, Farming Subsidies = \$1,101,109

Subtotal, Conservation Programs = \$185,413

Subtotal, Disaster Payments = \$63,073

(note: EWG will express a exact figure as a rounded off figure for their calculations)

3(a):

The Melissa Data webpage data for [Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF.

3(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF]:

[Data Date: (Melissa Data 7/20/2011), (IRS 12/7/2009, Melissa Data 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), 06-1963 = Melissa Data]

[416029403, Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc, MN, 501(d), 06-1963 = Melissa Data (7/20/2011)]

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

3(c):

Melissa Data address comparison:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc  
75217 Colony Road West, Graceville, MN 56240-0000 = Melissa Data (10/20/2009)]

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc  
75217 Colony Road West, Graceville, MN 56240-0000 = Melissa Data (7/20/2011)]

Comparison of data demonstrates the addresses are the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) and 3(c) is the same from 7/20/2011 and 10/20/2009.

> Findings for Section NE 1, for:

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

(page 2)

4:

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

1) Name:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc  
75217 Colony Road West, Graceville, MN 56240-0000]

2) Employer Identification Number (EIN): 416029403

3) IRC Section: 501(d) Apostolic and religious organization

4) Ruling Date: 06/1963

Melissa Data (7/20/2011):

1) Name:

[Mike J Hofen & Sam Wollman Etal Ptr Big Stone Hutterian Brethren Inc  
75217 Colony Road West, Graceville, MN 56240-0000]

2) Tax I.D. Number: 416029403

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

4) Exempt Since: 06-1963

5:

Update for findings for IRS data (Section LF and Section NE 1):

a:

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 1995-2010 as a tax-exempt nonprofit religious organization.

6:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

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

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

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 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,349,595.31 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,349,595 (note: rounded off calculation)

(note: 'Subsidy Payments' data shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-1998 and 2002-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

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

(page 2)

4:

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]

> 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

Timeframe for IRC section data: 1995-2010

Data from Section LF:

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]



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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12829163&summlevel=address>]

Date: 7/20/2011

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

1) Name: Elk Water Hutterian Brethren Inc

2) Location: Lake Benton, MN 56149

3) Subsidy Total 1995-2010: \$142,301.19 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$142,301 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12829163>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$142,301 (note: rounded off calculation)  
(note: data applies to 2006-2008)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12829163&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12829163&summlevel=whois>]

Date: 7/20/2011

Data 4 (from Section NE 1, (A)List 1(5))

- 1) Hutterite surnames found with USDA ownership shares data for 2008: Maendel, Wipf  
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

> Notes for Section NE 1, for:

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

- 1) For reference, new evidence 1 includes documentation from these sources:

- 1) EWG

> Findings for Section NE 1, for:

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

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2(a):

A finding from Section LF:

[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.]

The data applies to the timeframe 1995-2006.

2(b):

The finding can be updated by data from Section NE 1:

The new USDA farm subsidy data for timeframe 1995-2010 does not show a data conflict with the 'Summary' data so a investigation will not be necessary to determine the correct farm subsidy data.

3:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

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

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2(a):

The original findings for Section LF found:

[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.]

The data applies to the timeframe 1995-2006.

2(b):

The original finding from 2(a) can be updated by this finding for Section NE 1:

The new USDA farm subsidy data for timeframe 1995-2010 does not show a data conflict with the 'Summary' data so a investigation will not be necessary to determine the correct farm subsidy data.

3:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

4:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$142,301.19 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$142,301 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2006-2008.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

5:

Recommendation:

> Step 1

A investigation is not necessary to determine the correct USDA farm subsidy data for:

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

The new USDA farm subsidy data for timeframe 1995-2010 does not show any data conflicts so the data is valid.

> Step 2

A investigation 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: 2006-2008

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10668286&summlevel=address>]

Date: 7/20/2011

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

1) Name: Elmendorf Hutterian Brethren Inc

2) Location: Mountain Lake, MN 56159

3) Subsidy Total 1995-2010: \$1,034,250.58 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,034,251 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10668286>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$1,034,251 (note: rounded off calculation)  
(note: data applies to 1998-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10668286&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10668286&summlevel=whois>]

Date: 7/20/2011

Data 4 (from Section NE 1, (A)List 1(5))

1) Hutterite surnames found with USDA ownership shares data for 2008:

Decker, Waldner, Wipf, Wurtz

(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Melissa Data - [[www.melissadata.com](http://www.melissadata.com)].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=411983169>]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)List 1(1))

1) Name: ELMENDORF SCHOOL CORPORATION

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: 411983169

(note: EIN)

6) Exempt Since: 06-2001

(note: Ruling Date)

7) Form 990 Requirement: Not required to file (income less than \$25,000)

> Notes for Section NE 1, for:

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

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

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

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

Melissa Data for [Elmendorf Hutterian Brethern Inc, Mountain Lake, MN 56159-2058] was found for the original evidence on 10/20/2009 but not for the new evidence on 7/20/2011.

Melissa Data for [Elmendorf School Corporation, Mountain Lake, MN 56159-2058] was found for the new evidence on 7/20/2011. The data can be used for investigation.

3:

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

1) Name:

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

2) Employer Identification Number (EIN): 911897882

3) IRC Section: 501(c)(3) Charitable organization

4) Ruling Date: 09/1998

Melissa Data (10/20/2009):

1) Name:

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

2) Tax I.D. Number: 911897882

3) IRS Subsection:

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

4) Exempt Since: 09-1998

4:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.



> Conclusion for Section NE 1, for:

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

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

Melissa Data for [Elmendorf Hutterian Brethern Inc, Mountain Lake, MN 56159-2058] was found for the original evidence on 10/20/2009 but not for the new evidence on 7/20/2011.

Melissa Data for [Elmendorf School Corporation, Mountain Lake, MN 56159-2058] was found for the new evidence on 7/20/2011. The data can be used for investigation.

3:

Data from original conclusion for Section LF:

a:

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.

b:

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

4:

Dataset for timeframe 1995-2010 for use if investigation of IRS data determines organization is a exempt organization (EO) during the timeframe 1995-2010:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,034,250.58 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,034,251 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1998-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

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

(page 2)

5:

Recommendation:

> Step 1 (from original conclusion for Section LF):

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 Brethren Inc, 42668 600th Ave, Mountain Lake, MN 56159-2058]

> 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

Timeframe for IRC section data:

1) Timeframe 1995-2006 for original USDA farm subsidy data from Section LF.

2) Timeframe 1995-2010 for new USDA farm subsidy data from Section NE 1.

Data from Section LF:

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]

Note:

Determine why Melissa Data did not have any IRS data for [Elmendorf Hutterian Brethren Inc] on 7/20/2011. Melissa Data was found for the organization on 10/20/2009.

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### Part 1. First Set of Documentation

###### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

###### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04574186&summlevel=address>]

Date: 7/20/2011

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

1) Name: Haven Hutterian Brethren Inc

2) Location: Dexter, MN 55926

3) Subsidy Total 1995-2010: \$29,257.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 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

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04574186>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$29,257 (note: rounded off calculation)  
(note: data applies to 1995-2006)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A04574186&summlevel=detail]

Date: 7/20/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): no

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): no

Part 2. Second Set of Documentation

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [http://farm.ewg.org/].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=B00064873&summlevel=address]

Date: 7/20/2011

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

1) Name: Haven Hutterian Brethren Inc

2) Location: Dexter, MN 55926

3) Subsidy Total 1995-2010: \$4,289.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$4,289 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=B00064873]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$4,289 (note: rounded off calculation)  
(note: data applies to 2006-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00064873&summlevel=detail>]

Date: 7/20/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): no

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): no

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00064873&summlevel=whois>]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00064872>]

Date: 7/20/2011

Data 4 (from Section NE 1, Part 2, (A)List 1(5-6))

1) No data.

> Notes for Section NE 1, for:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

> Findings for Section NE 1, for:  
[Haven Hutterian Brethren Inc, Dexter, MN 55926]  
(page 1)

1:

Refer to the original findings for Section LF, Part 1 and Part 2, for data. This findings includes updated data.

2:

EWG's farm subsidy database includes 2 listings for [Haven Hutterian Brethren Inc] for timeframe 1995-2010:

1) Haven Hutterian Brethren Inc, Dexter, MN 55926

Subsidy Total 1995-2010: \$29,257.00

Note: 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2006.

2) Haven Hutterian Brethren Inc, Dexter, MN 55926

Subsidy Total 1995-2010: \$4,289.00

Note: 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2006-2010.

'Summary' data for both listings shows that the farm subsidy data is a data record for one organization in 2 parts with one part showing 'Summary' data for timeframe 1995-2010 actually applying to 1995-2006 and the other part showing 'Summary' data for timeframe 1995-2010 actually applying to 2006-2010. The data for both listings is valid as a data record for the same organization. So, the farm subsidy total for both listings can be combined into one farm subsidy total for timeframe 1995-2010.

To give a accurate USDA farm subsidy total for the combined total of the 2 different data records a data correction needs to be made for the overlapping 'Summary' data for 2006 from the 2 different data records. To make the correction the data for 2006, as \$216, will be deleted from the figure \$29,257.00 to reflect a farm subsidy total that applies to 1995-2005.

The corrected USDA farm subsidy total is:

[Subsidy Total 1995-2010: \$29,041] (estimated total) (data applies to 1995-2005)

The data from the 2 different data records is:

1) [Subsidy Total 1995-2010: \$29,257.00] (data applies to 1995-2006)

2) [Subsidy Total 1995-2010: \$4,289.00] (data applies to 2006-2010)

The calculations for the combined USDA farm subsidy total are:

1) Combined USDA farm subsidy total:

[Subsidy Total 1995-2010: \$33,546.00]

2) Corrected Combined USDA farm subsidy total:

[Subsidy Total 1995-2010: \$33,330] (estimated total)

> Findings for Section NE 1, for:  
[Haven Hutterian Brethren Inc, Dexter, MN 55926]  
(page 2)

Note:

The USDA farm subsidy data is from the Environmental Working Group's Farm Subsidy Database. EWG represents USDA farm subsidy data with exact financial figures and rounded off financial figures. For example, their financial figures appear this way:

1) [Subsidy Total 1995-2010: \$29,257.00]

2) [Subsidy Payments 1995-2010 Total: \$29,257]

The financial figure for the corrected USDA farm subsidy total (\$29,041) is derived from a calculation that includes a rounded off figure (\$216) so the total is a estimated total. As a result the financial figure for the corrected combined USDA farm subsidy total (\$33,330) will be a estimated total. EWG will round off their USDA farm subsidy data to within \$1 of the exact total.

3:

Upon examination of the USDA farm subsidy data from Section LF, Part 1, for [Haven Hutterian Brethren Inc, Dexter, MN 55926] for timeframe 1995-2006 the data is the same as the data from Section NE 1, Part 1, for timeframe 1995-2010. So, the data from Part 1 for timeframe 1995-2010 is actually the data from 1995-2006 set up for timeframe 1995-2010. The data from Section NE 1, Part 2, for timeframe 1995-2010 is the new farm subsidy data for 2006-2010 set up for timeframe 1995-2010. This is the reason why there are 2 listings for [Haven Hutterian Brethren Inc, Dexter, MN 55926] for timeframe 1995-2010 in EWG's farm subsidy database.

4:

The USDA farm subsidy data from Section LF, Part 2, shows a data conflict with the 'Summary' data. The data shows:

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

The figure \$1,135 is included in the 'Summary' data for 2006 from Section NE 1, Part 2, so it appears that this data was added as a update to EWG's farm subsidy database but the dataset shows a data conflict with the 'Summary' data for timeframe 1995-2006. The data conflict is resolved by the new USDA farm subsidy data for timeframe 1995-2010 in Section NE 1, Part 1 and Part 2.

5:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:  
[Haven Hutterian Brethren Inc, Dexter, MN 55926]  
(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF, Part 1 and Part 2, so refer to this updated conclusion as the new conclusion for Section LF, Part 1 and Part 2. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Haven Hutterian Brethren Inc, Dexter, MN 55926]

USDA farm subsidy total:

- 1) Data from Section NE 1, Part 1, for [Haven Hutterian Brethren Inc, Dexter, MN 55926]:
  - a) Subsidy Total 1995-2010: \$29,257.00 (note: exact calculation)
  - b) Subsidy Payments 1995-2010 Total: \$29,257 (note: rounded off calculation)
  - c) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2006.
- 2) Data from Section NE 1, Part 2, for [Haven Hutterian Brethren Inc, Dexter, MN 55926]:
  - a) Subsidy Total 1995-2010: \$4,289.00 (note: exact calculation)
  - b) Subsidy Payments 1995-2010 Total: \$4,289 (note: rounded off calculation)
  - c) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2006-2010.
- 3) Combined USDA farm subsidy total corrected for overlapping 'Summary' data for 2006 from 2 different data records for [Haven Hutterian Brethren Inc, Dexter, MN 55926]:
  - a) Corrected Combined USDA farm subsidy total:  
[Subsidy Total 1995-2010: \$33,330] (estimated total) (data applies to 1995-2010)  
(note: calculation represents a estimated total that can be regarded as being within \$1 of the exact total. calculation made by author.)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony



> Conclusion for Section NE 1, for:  
[Haven Hutterian Brethren Inc, Dexter, MN 55926]  
(page 2)

4:

Recommendation:

> Step 1

The USDA farm subsidy data from Section LF, Part 2, shows a data conflict with the 'Summary' data. The data shows:

- 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

The conclusion for Section LF, Part 2, recommends a investigation of USDA farm subsidy data to verify the 'Subsidy Total' figure of \$1,135.00. The USDA farm subsidy data for timeframe 1995-2010 for [Haven Hutterian Brethren Inc, Dexter, MN 55926] from Section NE 1, Part 1 and Part 2, does not show any data conflicts so a investigation of USDA farm subsidy data from Section LF, Part 2, will not be necessary.

> Step 2

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

Name: Haven Hutterian Brethren Inc, Dexter, MN 55926

Timeframe for IRC section data: 1995-2010

Data from Section LF, Part 1:

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

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: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/20/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04576788&summlevel=address>]

Date: 7/20/2011

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

1) Name: Heartland Hutterian Brethren

2) Location: Lake Benton, MN 56149

3) Subsidy Total 1995-2010: \$260,003.81 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$260,004 (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/persondetail.php?custnumber=A04576788>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$260,004 (note: rounded off calculation)  
(note: data applies to 1995-2000, year 2000 shows a negative value, 2009)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A04576788&summlevel=detail]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

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

Date: 7/20/2011

Data 1 (from Section NE 1, (B)List 1(1))

1) Name: HEARTLAND HUTTERIAN BRETHREN 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

> Notes for Section NE 1, for:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

Comparison of USDA farm subsidy data for timeframe 1995-2006 and timeframe 1995-2010 shows that [Heartland Hutterian Brethren Inc, Lake Benton, MN 56149] is the same identity as [Heartland Hutterian Brethren, Lake Benton, MN 56149] so the data record for both organizations can be considered to be for the same organization. This information can be used for investigation.

3(a):

The Melissa Data webpage data for [Heartland Hutterian Brethren Inc] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF.

3(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF]:

[Data Date: (Melissa Data 7/20/2011), (IRS 12/7/2009, Melissa Data 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), 10-1995 = Melissa Data]

[931052252, Heartland Hutterian Brethren Inc, MN, 501(d), 10-1995 = Melissa Data (7/20/2011)]

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

3(c):

Melissa Data address comparison:

[Heartland Hutterian Brethren Inc, 2171 100th Ave, Lake Benton, MN 56149-1122 = Melissa Data (10/20/2009)]

[Heartland Hutterian Brethren Inc, 2171 100th Ave, Lake Benton, MN 56149-1122 = Melissa Data (7/20/2011)]

Comparison of data demonstrates the addresses are the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) and 3(c) is the same from 7/20/2011 and 10/20/2009.

> Findings for Section NE 1, for:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

(page 2)

4:

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

1) Name:

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

2) Employer Identification Number (EIN): 931052252

3) IRC Section: 501(d) Apostolic and religious organization

4) Ruling Date: 10/1995

Melissa Data (7/20/2011):

1) Name:

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

2) Tax I.D. Number: 931052252

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

4) Exempt Since: 10-1995

5:

Update for findings for IRS data (Section LF and Section NE 1):

a:

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 1995-2010 as a tax-exempt nonprofit religious organization.

b:

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2000, year 2000 shows a negative value, 2009.

6:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:  
[Heartland Hutterian Brethren, Lake Benton, MN 56149]  
(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2(a):

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 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2000, year 2000 shows a negative value, 2009.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$260,003.81 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$260,004 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2000, year 2000 shows a negative value, 2009.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

[Heartland Hutterian Brethren, Lake Benton, MN 56149]

(page 2)

4:

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]

> 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

Timeframe for IRC section data: 1995-2000 and 2009

Data from Section LF:

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

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

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 8/6/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

Part 1: Data for [Members Of Leaning Oak Hutterian, Gully, MN 56646]

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fullna...>]

Date: 8/6/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00019031&summlevel=address>]

Date: 8/6/2011

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

1) Name: Members Of Leaning Oak Hutterian

2) Location: Gully, MN 56646

3) Subsidy Total 1995-2010: Farm Owner (note: financial data not included)

4) Subsidy Payments 1995-2010 Total: \$0

5) Different Business Names: (no data)

3:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00019031&summlevel=ownswhat>]

Date: 8/6/2011

Part 2: Data for [Leaning Oak Hutterian Brethren In, Doland, SD 57436]

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

List 1. Documentation

1:

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



Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12565769&summlevel=address]

Date: 8/6/2011

Data 1 (from Section NE 1, Part 2, (A)List 1(1))

1) Name: Leaning Oak Hutterian Brethren In

2) Location: Doland, SD 57436

3) Subsidy Total 1995-2010: (no data)

4) Subsidy Payments 1995-2010 Total: \$254,842 (note: rounded off calculation)

5) Different Business Names: (no data)

2:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12565769]

Date: 8/6/2011

Data 2 (from Section NE 1, Part 2, (A)List 1(2))

1) Total USDA Subsidies 1995-2010: \$254,842 (note: rounded off calculation)  
(note: data applies to 2004-2010)

3:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12565769&summlevel=detail]

Date: 8/6/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

4:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12565769&summlevel=whois]

Date: 8/6/2011

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=B00019031]

Date: 8/6/2011

Data 4 (from Section NE 1, Part 2, (A)List 1(4-5))

1) Ownership information from 2009 for [Leaning Oak Hutterian Brethren In] shows owner as [Members Of Leaning Oak Hutterian].

> Notes for Section NE 1, for:

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

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

> Findings for Section NE 1, for:

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

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

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, Doland, SD 57436

2) Data from Section LF:

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

b) Hutterite Directory (for Leaning Oak Colony):

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

3:

[Leaning Oak Hutterian Brethren In, Gully, MN 56646] as the original subject for the list of evidence is not listed as a business name search result in EWG's farm subsidy database as of 8/6/2011 but data can be found included with data for [Members Of Leaning Oak Hutterian, Gully, MN 56646] as the farm owner. The location of the organization has been changed from [Gully, MN 56646] to [Doland, SD 57436] so a investigation will be necessary to determine if the USDA farm subsidy data for [Leaning Oak Hutterian Brethren In, Doland, SD 57436] is valid for [Leaning Oak Hutterian Brethren In, Gully, MN 56646]. The 'Summary' farm subsidy data for both organizations is the same from 2004-2006 so the data record indicates that both organizations are the same identity.

4:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

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

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes the original dataset for timeframe 1995-2006 and a dataset for timeframe 1995-2010 that can be included with the original dataset if the data is determined to be for the same organization.

2:

[Leaning Oak Hutterian Brethren In, Gully, MN 56646] as the original subject for the list of evidence is not listed as a business name search result in EWG's farm subsidy database as of 8/6/2011 but data can be found included with data for [Members Of Leaning Oak Hutterian, Gully, MN 56646] as the farm owner. The location of the organization has been changed from [Gully, MN 56646] to [Doland, SD 57436] so a investigation will be necessary to determine if the USDA farm subsidy data for [Leaning Oak Hutterian Brethren In, Doland, SD 57436] is valid for [Leaning Oak Hutterian Brethren In, Gully, MN 56646]. The 'Summary' farm subsidy data for both organizations is the same from 2004-2006 so the data record indicates that both organizations are the same identity.

3:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

4:

Dataset for [Leaning Oak Hutterian Brethren In, Gully, MN 56646] as the original subject for the list of evidence:

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

5:

Dataset for [Leaning Oak Hutterian Brethren In, Doland, SD 57436] as the subject for Section NE 1, Part 2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Leaning Oak Hutterian Brethren In, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: (no data)

2) Subsidy Payments 1995-2010 Total: \$254,842 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2004-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:  
[Leaning Oak Hutterian Brethren In, Gully, MN 56646]  
(page 2)

6:

Recommendation:

> Step 1

A investigation is necessary to determine if the USDA farm subsidy data for these 2 organizations is valid as data for the same organization:

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

2) Leaning Oak Hutterian Brethren In, Doland, SD 57436

The 'Summary' farm subsidy data for both organizations is the same from 2004-2006 so the data record indicates that both organizations are the same identity.

If the 2 organizations are the same identity then the dataset for [Leaning Oak Hutterian Brethren In, Doland, SD 57436] for timeframe 1995-2010 can be included with the dataset for [Leaning Oak Hutterian Brethren In, Gully, MN 56646] for timeframe 1995-2006, as datasets for the same organization.

> Step 2

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

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

Timeframe for IRC section data: 1995-2006

Name 2: Leaning Oak Hutterian Brethren In, Doland, SD 57436

Timeframe for IRC section data: 2004-2010

Data from Section LF:

Hutterite Directory (for Leaning Oak Colony):

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

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10963074&summlevel=address>]

Date: 7/20/2011

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

1) Name: Lismore Hutterian Brethren Inc

2) Location: Clinton, MN 56225

3) Subsidy Total 1995-2010: \$1,507,491.88 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,507,492 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10963074>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$1,507,492 (note: rounded off calculation)  
(note: data applies to 1999-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10963074&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10963074&summlevel=whois>]

Date: 7/20/2011

Data 4 (from Section NE 1, (A)List 1(5))

1) Hutterite surnames found with USDA ownership shares data for 2010:

Hofer, Tschetter, Wipf, Wollman

(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

> Notes for Section NE 1, for:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

> Findings for Section NE 1, for:  
[Lismore Hutterian Brethren Inc, Clinton, MN 56225]  
(page 1)

1:

Refer to the original findings for Section LF for data.

2:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.



> Conclusion for Section NE 1, for:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Lismore Hutterian Brethren Inc, Clinton, MN 56225]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,507,491.88 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,507,492 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1999-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

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

Timeframe for IRC section data: 1999-2010

Data from Section LF:

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]

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: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/20/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06022182&summlevel=address>]

Date: 7/20/2011

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

1) Name: Neuhoof Hutterian Brethren

2) Location: Mountain Lake, MN 56159

3) Subsidy Total 1995-2010: \$3,315.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 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

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06022182>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$3,315 (note: rounded off calculation)  
(note: data applies to 1995)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06022182&summlevel=detail]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460431189]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)List 1(1))

1) Name: NEUHOF HUTTERIAN BRETHREN 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

> Notes for Section NE 1, for:

[Neuhof Hutterian Brethren, Mountain Lake, MN 56159]

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

[Neuhof Hutterian Brethren, Mountain Lake, MN 56159]

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2:

The Melissa Data webpage data for [Neuhof Hutterian Brethren Inc] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF. The data will not apply to [Neuhof Hutterian Brethren] as a USDA farm subsidy recipient because of the ruling date 02/1999. 'Summary' data from 1995-2010 shows organization received a farm subsidy payment only in 1995 and is the same data as 'Summary' data from 1995-2006. So, organization did not receive any farm subsidy payments from 1996-2010. A investigation will be necessary to determine the organization's IRC section for 1995.

3:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

[Neuhof Hutterian Brethren, Mountain Lake, MN 56159]

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

IRS EO/BMF data and Melissa Data for [Neuhof Hutterian Brethren Inc] will not apply to [Neuhof Hutterian Brethren] as a USDA farm subsidy recipient because of the ruling date 02/1999. 'Summary' data from 1995-2010 shows organization received a farm subsidy payment only in 1995 and is the same data as 'Summary' data from 1995-2006. So, organization did not receive any farm subsidy payments from 1996-2010. A investigation will be necessary to determine the organization's IRC section for 1995.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Neuhof Hutterian Brethren, Mountain Lake, MN 56159]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$3,315.00 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$3,315 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

Name: Neuhof Hutterian Brethren, Mountain Lake, MN 56159

Timeframe for IRC section data: 1995

Data from Section LF and Section NE 1:

IRS EO/BMF data and Melissa Data:

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

Hutterite Directory (for Neuhof Colony):

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

Different Business Names:

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

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

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11434376&summlevel=address>]

Date: 7/20/2011

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

1) Name: Sandy Rivers Hutterian Brethren I

2) Location: Lamberton, MN 56152

3) Subsidy Total 1995-2010: \$20,000.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 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

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11434376>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$20,000 (note: rounded off calculation)  
(note: data applies to 2003)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A11434376&summlevel=detail]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A11434376&summlevel=whois]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A13066219]

Date: 7/20/2011

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

1) No data.

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=912070390]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)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

> Notes for Section NE 1, for:

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

1) For reference, new evidence 1 includes documentation from these sources:

1) EWG

2) Melissa Data



> Findings for Section NE 1, for:

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

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2(a):

The Melissa Data webpage data for [Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF.

2(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF]:

[Data Date: (Melissa Data 7/20/2011), (IRS 12/7/2009, Melissa Data 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), 05-2002 = Melissa Data]

[912070390, Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries, MN, 501(d), 05-2002 = Melissa Data (7/20/2011)]

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

2(c):

Melissa Data address comparison:

[Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries

29424 US Highway 14, Lamberton, MN 56152-2200 = Melissa Data (10/20/2009)]

[Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries

29424 US Highway 14, Lamberton, MN 56152-2200 = Melissa Data (7/20/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/20/2011 and 10/20/2009.

> Findings for Section NE 1, for:

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

(page 2)

3:

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

1) Name:

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

2) Secondary Name: Sandy Rivers Industri

3) Employer Identification Number (EIN): 912070390

4) IRC Section: 501(d) Apostolic and religious organization

5) Ruling Date: 05/2002

Melissa Data (7/20/2011):

1) Name:

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

2) Tax I.D. Number: 912070390

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

4) Exempt Since: 05-2002

4:

Update for findings for IRS data (Section LF and Section NE 1):

a:

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 1995-2010 as a tax-exempt nonprofit religious organization.

b:

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003.

5:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

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

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2(a):

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 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$20,000.00 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$20,000 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

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

(page 2)

4:

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 (IRS 12/7/2009):

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

IRS Organization Name and Address (Melissa Data 7/20/2011):

[Sandy Rivers Hutterian Brethren Inc Sandy Rivers Industries

29424 US Highway 14, Lamberton, MN 56152-2200]

(note: IRS data for secondary name for Sandy Rivers Hutterian Brethren Inc is Sandy Rivers Industri)

> 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

Timeframe for IRC section data: 2003

Data from Section LF:

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]

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: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/20/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04556919&summlevel=address>]

Date: 7/20/2011

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

1) Name: Spring Prairie Hutterian Brethren

2) Location: Hawley, MN 56549

3) Subsidy Total 1995-2010: \$1,975,458.17 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,975,458 (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/persondetail.php?custnumber=A04556919>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$1,975,458 (note: rounded off calculation)  
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04556919&summlevel=detail>]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04556919&summlevel=whois>]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13082678>]

Date: 7/20/2011

7:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13082678>]

Date: 7/20/2011

Data 4 (from Section NE 1, (A)List 1(5-7))

1) No data.

B) Documentation from:

Melissa Data - [[www.melissadata.com](http://www.melissadata.com)].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=411374767>]

Date: 7/20/2011

Data 1 (from Section NE 1, (B)List 1(1))

1) Name: SPRING PRAIRIE HUTTERIAN BRETHERN 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 (income less than \$25,000)

> Notes for Section NE 1, for:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

- 1) For reference, new evidence 1 includes documentation from these sources:
  - 1) EWG
  - 2) Melissa Data

> Findings for Section NE 1, for:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

(page 1)

1:

Refer to the original findings for Section LF for data. This findings includes updated data.

2(a):

The Melissa Data webpage data for [Spring Prairie Hutterian Brethren Inc] is the same for the new data from 7/20/2011 and the original data from 10/20/2009 found in Section LF, except for the data for 'Form 990 Requirement' that does not change the fact that the organization is not required to file Form 990. The data is:

a) Form 990 Requirement: Not required to file 990

(data from 10/20/2009)

b) Form 990 Requirement: Not required to file (income less than \$25,000)

(data from 7/20/2011)

2(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF]:

[Data Date: (Melissa Data 7/20/2011), (IRS 12/7/2009, Melissa Data 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), 10-1991 = Melissa Data]

[411374767, Spring Prairie Hutterian Brethren Inc, MN, 501(c)(24), 10-1991 = Melissa Data (7/20/2011)]

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

2(c):

Melissa Data address comparison:

[Spring Prairie Hutterian Brethren Inc, R R 2 Box 201, Hawley, MN 56549-0000 = Melissa Data (10/20/2009)]

[Spring Prairie Hutterian Brethren Inc, R R 2 Box 201, Hawley, MN 56549-0000 = Melissa Data (7/20/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/20/2011 and 10/20/2009.



> Findings for Section NE 1, for:  
[Spring Prairie Hutterian Brethren, Hawley, MN 56549]  
(page 2)

3:

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

1) Name:

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

2) Employer Identification Number (EIN): 411374767

3) IRC Section: 501(c)(24) Trust described in Section 4049 of ERISA

4) Ruling Date: 10/1991

Melissa Data (7/20/2011):

1) Name:

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

2) Tax I.D. Number: 411374767

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

4) Exempt Since: 10-1991

4:

Update for findings for IRS data (Section LF and Section NE 1):

a:

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 1995-2010 as a tax-exempt nonprofit organization.

5:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:  
[Spring Prairie Hutterian Brethren, Hawley, MN 56549]  
(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

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 1995-2010 as a tax-exempt nonprofit organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Spring Prairie Hutterian Brethren, Hawley, MN 56549]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$1,975,458.17 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$1,975,458 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

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, R R 2 Box 201, Hawley, MN 56549-0000]

> 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

Timeframe for IRC section data: 1995-2010

Data from Section LF:

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)]

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: New Evidence 1 (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/20/2011  
Status Update: same as original status, Investigation as EO (Exempt Organization)  
Topic: New Evidence 1 includes Findings and Conclusion

#### Section NE 1. New Evidence 1

##### A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [<http://farm.ewg.org/>].

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

[<http://farm.ewg.org/addrsearch.php?s=yup&stab=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/20/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04572451&summlevel=address>]

Date: 7/20/2011

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

1) Name: Starland Hutterian Brethren Inc

2) Location: Gibbon, MN 55335

3) Subsidy Total 1995-2010: \$915,510.45 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$915,510 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A04572451>]

Date: 7/20/2011

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

1) Total USDA Subsidies 1995-2010: \$915,510 (note: rounded off calculation)  
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A04572451&summlevel=detail]

Date: 7/20/2011

Data 3 (from Section NE 1, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A04572451&summlevel=whois]

Date: 7/20/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=B00050079]

Date: 7/20/2011

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

1) No data.

> Notes for Section NE 1, for:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

1) For reference, new evidence 1 includes documentation from these sources:

- 1) EWG

> Findings for Section NE 1, for:  
[Starland Hutterian Brethren Inc, Gibbon, MN 55335]  
(page 1)

1:

Refer to the original findings for Section LF for data.

2:

Melissa Data can be established as a valid data source for IRS data from [Findings for documentation as evidence for Hutterite colonies as USDA farm subsidy recipients] that will establish that there are 100 organizations with IRS EO/BMF data and Melissa Data data with the same IRS Employer Identification Number (EIN) and Melissa Data data that can be converted to decoded IRS EO/BMF data, so the data is for the same organization.

> Conclusion for Section NE 1, for:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

(page 1)

1:

This conclusion is a updated version of the original conclusion for Section LF so refer to this updated conclusion as the new conclusion for Section LF. This conclusion includes a updated dataset with data for timeframe 1995-2010.

2:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Starland Hutterian Brethren Inc, Gibbon, MN 55335]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$915,510.45 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$915,510 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

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

Timeframe for IRC section data: 1995-2010

Data from Section LF:

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]