

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Ayers Ranch Colony Inc, Grass Range, MT 59032

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371372&summlevel=address]

Date: 10/21/2009

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

1) Name: Ayers Ranch Colony Inc

2) Location: Grass Range, MT 59032

3) Subsidy Total 1995-2006: \$337,154.38 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$337,154 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371372]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$337,154 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371372&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371372&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810293965

2) Name: AYERS RANCH COLONY INC

3) Address:

[PO BOX 77
GRASS RANGE MT]

4) Zip Code: 59032-0077

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 196712

(note: decoded form of ruling date data is 12/1967)

8) Filing Requirement (FR) Code:

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

9) Sort Name (Secondary Name): STAHL ETAL PTR

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Ayers Ranch Colony Inc
- 2) IRS Location: Grass Range, MT 59032-0077
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 12/1967
- 5) USDA Business Name: Ayers Ranch Colony Inc
- 6) USDA Location: Grass Range, MT 59032

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1967. Ayers Ranch Colony Inc, Grass Range, MT 59032, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded
Subject: Ayers Ranch Colony Inc, Grass Range, MT 59032

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

- 1) EIN: 810293965
- 2) Name: Ayers Ranch Colony Inc
- 3) Address: PO Box 77, Grass Range, MT 59032-0077
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 12/1967

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/21/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Ayers Ranch Colony Inc Stahl Etal Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810293965]

Date: 10/21/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 10/21/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Ayers Ranch Colony Inc Stahl Etal Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810293965]

Date: 10/21/2009

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

- 1) EIN: 810293965
- 2) Name: Ayers Ranch Colony Inc Stahl Etal Ptr
- 3) Secondary Name: Stahl Etal Ptr
- 4) Address (Street/Location): Covass Range, MT 59032
- 5) Rule Date (Ruling Date): 1967
- 6) IRS Subsection: 40

(note: Subsection Code)

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

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

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 10/21/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810293965]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810293965]

Date: 10/21/2009

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

1) Name: AYERS RANCH COLONY INC STAHL ETAL PTR

2) Address:

[PO BOX 77

GRASS RANGE, MT 59032-0077]

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: 810293965

(note: EIN)

6) Exempt Since: 12-1967

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/21/2009

2:

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

Name:

[AYERS RANCH COLONY INC (STAHL ETAL PTR) - GRASS RANGE, MT 59032 - PO BOX 77 - ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=881545]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

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

Date: 10/21/2009

4:

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

Name:

[AYERS RANCH COLONY INC (STAHL ETAL PTR) - GRASS RANGE, MT 59032 - PO BOX 77 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=881545]

Date: 10/21/2009

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

1) Name: AYERS RANCH COLONY INC

2) Address:

[PO BOX 77

GRASS RANGE, MT 59032-0077]

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

(note: description and IRC section)

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

5) Secondary Name: STAHL ETAL PTR

6) Exempt Status As Of Date: 12/1967

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Ayers Ranch Colony Inc - Grass Range, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mtvww12]

Date: 10/21/2009

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

1) Name: Ayers Ranch Colony Inc

- 2) Also Does Business As: (no data)
- 3) Phone: (406) 428-2362
- 4) Address: 7 Miles W, Grass Range, MT 59032
- 5) Business Category: Wheat
- 6) Established: 1944
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$400,000
- 9) Employees (estimated): 40

H) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [www.gameo.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Dariusleut - GAMEO

Page Number: 1-2

URL: [http://www.gameo.org/encyclopedia/contents/dariusleut]

Date: 10/7/2009

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

[(Bruderhofs in Montana)

Name of Colony | Address | Founded | Population (1950) | Head Preacher

Ayers Ranch | Grass Range | 1945 | 54 | John A. Stahl]

I) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Ayers Ranch Colony Inc, Grass Range, MT 59032

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

1) Hutterite Surnames: Stahl

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Ayers Ranch Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=A&dcid=0F6971B9D1D86BE8]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: Ayers Ranch
- 2) Group (Leut): Dariusleut
- 3) Phone (John WM Stahl, Manager): 406-428-2362
- 4) Address: Box 77, Grass Range, MT 59032

Notes for Section LF, Version 1, for:

[Ayers Ranch Colony Inc, Grass Range, MT 59032]

1) The List of Evidence for [Ayers Ranch Colony Inc, Grass Range, MT 59032] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Ayers Ranch Colony Inc, Grass Range, MT 59032

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

Ayers Ranch Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Ayers Ranch Colony Inc is a tax-exempt nonprofit religious organization.

Ayers Ranch Colony is a recognized Hutterite colony, a Hutterite surname is found at Ayers Ranch Colony Inc, and Ayers Ranch Colony is included in the Hutterite Directory.

Data for Ayers Ranch Colony Inc for ID as a Hutterite colony:

1) Name: Ayers Ranch Colony Inc, Grass Range, MT 59032

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

3) IRS EO/BMF data:

a) Name: Ayers Ranch Colony Inc, Grass Range, MT 59032-0077

b) IRC Section:

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

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

4) GAMEO/Hutterite colony data:

[(Bruderhofs in Montana)

Name of Colony | Address | Founded | Population (1950) | Head Preacher

Ayers Ranch | Grass Range | 1945 | 54 | John A. Stahl]

5) Hutterite Directory (for Ayers Ranch Colony): Ayers Ranch, Box 77, Grass Range, MT 59032

2:

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

USDA Business Name and Location:

[Ayers Ranch Colony Inc, Grass Range, MT 59032]

IRS Organization Name and Location:

[Ayers Ranch Colony Inc, Grass Range, MT 59032-0077]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1967.

Ayers Ranch Colony Inc, Grass Range, MT 59032, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/21/2009)]

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

[810293965, Ayers Ranch Colony Inc, MT, 501(d), 12/1967 = IRS]

[810293965, Ayers Ranch Colony Inc Stahl Etal Ptr, MT, 501(d), 1967 = NCCS]

[810293965, Ayers Ranch Colony Inc Stahl Etal Ptr, MT, 501(d), 12-1967 = Melissa Data]

[no data....., Ayers Ranch Colony Inc, MT, 501(d), 12/1967 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 10/21/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Ayers Ranch Colony Inc, Grass Range, MT 59032]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$337,154.38 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$337,154 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1967

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Ayers Ranch Colony Inc, Grass Range, MT 59032

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Ayers Ranch Colony Inc, Grass Range, MT 59032]

IRS Organization Name and Location:

[Ayers Ranch Colony Inc, Grass Range, MT 59032-0077]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1967. Ayers Ranch Colony Inc, Grass Range, MT 59032, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Ayers Ranch Colony Inc, Grass Range, MT 59032]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$337,154.38 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$337,154 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1967

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

3:

Identification data:

Name: Ayers Ranch Colony Inc, Grass Range, MT 59032

IRS EO/BMF data: Ayers Ranch Colony Inc, PO Box 77, Grass Range, MT 59032-0077

Hutterite Directory (for Ayers Ranch Colony): Ayers Ranch, Box 77, Grass Range, MT 59032

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Sky Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373346&summlevel=address]

Date: 10/21/2009

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

1) Name: Big Sky Colony Inc

2) Location: Cut Bank, MT 59427

3) Subsidy Total 1995-2006: \$1,248,774.54 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,248,775 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373346]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$1,248,775 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373346&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009373346&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810379459

2) Name: BIG SKY COLONY INC

3) Address:

[1657 MERIWETHER
CUT BANK MT]

4) Zip Code: 59427-9113

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200906

(note: decoded form of ruling date data is 06/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Big Sky Colony Inc
- 2) IRS Location: Cut Bank, MT 59427-9113
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/2009
- 5) USDA Business Name: Big Sky Colony Inc
- 6) USDA Location: Cut Bank, MT 59427

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Big Sky Colony Inc, Cut Bank, MT 59427

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

- 1) EIN: 810379459
- 2) Name: Big Sky Colony Inc
- 3) Address: 1657 Meriwether, Cut Bank, MT 59427-9113
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810379459]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810379459]

Date: 10/21/2009

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

- 1) Name: BIG SKY COLONY INC DANIEL E WIPF ETAL PTR
- 2) Address:

[1657 MERIWETHER
CUT BANK, MT 59427-9113]
- 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: 810379459
(note: EIN)
- 6) Exempt Since: 06-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=big+sky+colony]

Date: 10/21/2009

2:

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

Name:

[BIG SKY COLONY INC (DANIEL E WIPF ETAL PTR) - CUT BANK, MT 59427 - 1657 MERIWET...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1732934]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=big+sky+colony]

Date: 10/21/2009

4:

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

Name:

[BIG SKY COLONY INC (DANIEL E WIPF ETAL PTR) - CUT BANK, MT 59427 - 1657 MERIWETHER - NonProfit/Tax Exempt Organi...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1732934]

Date: 10/21/2009

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

1) Name: BIG SKY COLONY INC

2) Address:

[1657 MERIWETHER
CUT BANK, MT 59427-9113]

3) Classification: Apostolic and Religious Org. (501(d))
(note: description and IRC section)

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

5) Secondary Name: DANIEL E WIPF ETAL PTR

6) Exempt Status As Of Date: 06/2009
(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Big Sky Colony Inc - Cut Bank, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2ql8k]

Date: 10/21/2009

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

- 1) Name: Big Sky Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 336-3690
- 4) Address: 1657 Meriwether, Cut Bank, MT 59427
- 5) Business Category: Churches
- 6) Established: 1978
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$620,000
- 9) Employees (estimated): 30

G) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 16

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

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

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

- 1) Big Sky, MT, 1978 - present (note: Lehrerleut)

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Big Sky Colony Inc, Cut Bank, MT 59427

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

- 1) Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wipf

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Big Sky Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=B&dcid=307DC0E0E1EDD12A>]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: Big Sky
- 2) Group (Leut): Lehrerleut
- 3) Phone (Switchboard): 406-336-3692
- 4) Address: Box 147, Cut Bank, MT 59427

Notes for Section LF, Version 1, for:

[Big Sky Colony Inc, Cut Bank, MT 59427]

1) The List of Evidence for [Big Sky Colony Inc, Cut Bank, MT 59427] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Sky Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Big Sky Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Big Sky Colony Inc is a tax-exempt nonprofit religious organization. Big Sky Colony is a recognized Hutterite colony, Hutterite surnames are found at Big Sky Colony Inc, and Big Sky Colony is included in the Hutterite Directory.

Data for Big Sky Colony Inc for ID as a Hutterite colony:

1) Name: Big Sky Colony Inc, Cut Bank, MT 59427

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

3) IRS EO/BMF data:

a) Name: Big Sky Colony Inc, Cut Bank, MT 59427-9113

b) IRC Section:

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

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

4) Rocky Cape Christian Community/Hutterite colony data:

[Big Sky, MT, 1978 - present (note: Lehrerleut)]

5) Hutterite Directory (for Big Sky Colony): Big Sky, Box 147, Cut Bank, MT 59427

2:

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

USDA Business Name and Location:

[Big Sky Colony Inc, Cut Bank, MT 59427]

IRS Organization Name and Location:

[Big Sky Colony Inc, Cut Bank, MT 59427-9113]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data: (note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 06/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[810379459, Big Sky Colony Inc, MT, 501(d), 06/2009 = IRS]

[810379459, Big Sky Colony Inc Daniel E Wipf Etal Ptr, MT, 501(d), 06-2009 = Melissa Data]

[no data....., Big Sky Colony Inc, MT, 501(d), 06/2009 = TaxExemptWorld.com]

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

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa

Data and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

5:

Different Business Names:

1) IRS EO/BMF data: Secondary Name for Big Sky Colony Inc is Daniel E Wipf Etal Pt

2) TaxExemptWorld.com data:

[Secondary Name for Big Sky Colony Inc is Daniel E Wipf Etal Ptr]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Sky Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,248,774.54 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,248,775 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Sky Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Big Sky Colony Inc, Cut Bank, MT 59427]

IRS Organization Name and Location:

[Big Sky Colony Inc, Cut Bank, MT 59427-9113]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Sky Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,248,774.54 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,248,775 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Big Sky Colony Inc, Cut Bank, MT 59427

IRS EO/BMF data: Big Sky Colony Inc, 1657 Meriwether, Cut Bank, MT 59427-9113

Hutterite Directory (for Big Sky Colony): Big Sky, Box 147, Cut Bank, MT 59427

Different Business Names:

1) IRS EO/BMF data:

[Secondary Name for Big Sky Colony Inc is Daniel E Wipf Etal Pt]

[Big Sky Colony Inc, 1657 Meriwether, Cut Bank, MT 59427-9113]

2) TaxExemptWorld.com data:

[Secondary Name for Big Sky Colony Inc is Daniel E Wipf Etal Ptr]

[Big Sky Colony Inc, 1657 Meriwether, Cut Bank, MT 59427-9113]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Colony Inc, Sand Coulee, MT 59472

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374755&summlevel=address]

Date: 10/21/2009

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

1) Name: Big Stone Colony Inc

2) Location: Sand Coulee, MT 59472

3) Subsidy Total 1995-2006: \$1,315,888.39 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,315,888 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374755]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$1,315,888 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374755&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009374755&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810426904

2) Name: BIG STONE COLONY INC

3) Address:

[PO BOX 70
SAND COULEE MT]

4) Zip Code: 59472-0070

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200906

(note: decoded form of ruling date data is 06/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Big Stone Colony Inc
- 2) IRS Location: Sand Coulee, MT 59472-0070
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/2009
- 5) USDA Business Name: Big Stone Colony Inc
- 6) USDA Location: Sand Coulee, MT 59472

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Big Stone Colony Inc, Sand Coulee, MT 59472

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

- 1) EIN: 810426904
- 2) Name: Big Stone Colony Inc
- 3) Address: PO Box 70, Sand Coulee, MT 59472-0070
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810426904]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810426904]

Date: 10/21/2009

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

- 1) Name: BIG STONE COLONY INC
- 2) Address:

[PO BOX 70
SAND COULEE, MT 59472-0070]
- 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: 810426904
(note: EIN)
- 6) Exempt Since: 06-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=big+stone+colony]

Date: 10/21/2009

2:

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

Name:

[BIG STONE COLONY INC - SAND COULEE, MT 59472 - PO BOX 70 - NonProfit/Tax Exempt Orga...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1730500]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=big+stone+colony]

Date: 10/21/2009

4:

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

Name:

[BIG STONE COLONY INC - SAND COULEE, MT 59472 - PO BOX 70 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1730500]

Date: 10/21/2009

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

1) Name: BIG STONE COLONY INC

2) Address:

[PO BOX 70

SAND COULEE, MT 59472-0070]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/2009

(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Big Stone Colony - Sand Coulee, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm3gxlr]

Date: 10/21/2009

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

- 1) Name: Big Stone Colony (Big Stone Colony Incorporated)
- 2) Also Does Business As: Big Stone Colony Incorporated
- 3) Phone: (406) 736-5401
- 4) Address: RR 1 Box 70, Sand Coulee, MT 59472 (Great Falls, MT Metro Area)
- 5) Business Category: Livestock Producers
- 6) Established: 1983
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 100 to 249 (D&B: 106)

G) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 16

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

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

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

- 1) Big Stone, MT, 1986 - present (note: Lehrerleut)

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Big Stone Colony Inc, Sand Coulee, MT 59472

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

- 1) Hutterite Surnames: Entz, Hofer, Kleinsasser, Waldner, Wurz

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Big Stone Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=B&dcid=1B3F509063612CE7]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: Big Stone
- 2) Group (Leut): Lehrerleut
- 3) Phone (Andrew Wurz Jr., Manager): 406-736-5401
- 4) Address: Box 70, Sand Coulee, MT 59472

Notes for Section LF, Version 1, for:

[Big Stone Colony Inc, Sand Coulee, MT 59472]

1) The List of Evidence for [Big Stone Colony Inc, Sand Coulee, MT 59472] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Colony Inc, Sand Coulee, MT 59472

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Big Stone Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Big Stone Colony Inc is a tax-exempt nonprofit religious organization. Big Stone Colony is a recognized Hutterite colony, Hutterite surnames are found at Big Stone Colony Inc, and Big Stone Colony is included in the Hutterite Directory.

Data for Big Stone Colony Inc for ID as a Hutterite colony:

1) Name: Big Stone Colony Inc, Sand Coulee, MT 59472

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

[Entz, Hofer, Kleinsasser, Waldner, Wurz]

3) IRS EO/BMF data:

a) Name: Big Stone Colony Inc, Sand Coulee, MT 59472-0070

b) IRC Section:

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

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

4) Rocky Cape Christian Community/Hutterite colony data:

[Big Stone, MT, 1986 - present (note: Lehrerleut)]

5) Hutterite Directory (for Big Stone Colony): Big Stone, Box 70, Sand Coulee, MT 59472

2:

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

USDA Business Name and Location:

[Big Stone Colony Inc, Sand Coulee, MT 59472]

IRS Organization Name and Location:

[Big Stone Colony Inc, Sand Coulee, MT 59472-0070]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data: (note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 06/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[810426904, Big Stone Colony Inc, MT, 501(d), 06/2009 = IRS]

[810426904, Big Stone Colony Inc, MT, 501(d), 06-2009 = Melissa Data]

[no data....., Big Stone Colony Inc, MT, 501(d), 06/2009 = TaxExemptWorld.com]

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

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa

Data and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

5:

Different Business Names:

1) Manta data: Big Stone Colony also does business as Big Stone Colony Incorporated

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Colony Inc, Sand Coulee, MT 59472]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,315,888.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,315,888 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Big Stone Colony Inc, Sand Coulee, MT 59472

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Big Stone Colony Inc, Sand Coulee, MT 59472]

IRS Organization Name and Location:

[Big Stone Colony Inc, Sand Coulee, MT 59472-0070]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Big Stone Colony Inc, Sand Coulee, MT 59472]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,315,888.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,315,888 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Big Stone Colony Inc, Sand Coulee, MT 59472

IRS EO/BMF data: Big Stone Colony Inc, PO Box 70, Sand Coulee, MT 59472-0070

Hutterite Directory (for Big Stone Colony): Big Stone, Box 70, Sand Coulee, MT 59472

Different Business Names:

1) Manta data: Big Stone Colony also does business as Big Stone Colony Incorporated

[Big Stone Colony, RR 1 Box 70, Sand Coulee, MT 59472 (Great Falls, MT Metro Area)]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Camrose Colony Inc, Ledger, MT 59456
Location by State: Montana
Form and Version of Evidence: Long Form, Version 1
Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010563863&summlevel=address]

Date: 10/21/2009

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

1) Name: Camrose Colony Inc

2) Location: Ledger, MT 59456

3) Subsidy Total 1995-2006: \$936,825.70 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$936,826 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010563863]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$936,826 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010563863&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-9

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010563863&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810515858

2) Name: CAMROSE COLONY INC

3) Address:

[26 CAMROSE COLONY LN
LEDGER MT]

4) Zip Code: 59456-0000

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 199906

(note: decoded form of ruling date data is 06/1999)

8) Filing Requirement (FR) Code:

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

9) Sort Name (Secondary Name): (no data)

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Camrose Colony Inc
- 2) IRS Location: Ledger, MT 59456-0000
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/1999
- 5) USDA Business Name: Camrose Colony Inc
- 6) USDA Location: Ledger, MT 59456

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1999. Camrose Colony Inc, Ledger, MT 59456, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded
Subject: Camrose Colony Inc, Ledger, MT 59456

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

- 1) EIN: 810515858
- 2) Name: Camrose Colony Inc
- 3) Address: 26 Camrose Colony Ln, Ledger, MT 59456-0000
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/1999

D) Documentation from:
National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].
List 1. Documentation

- 1:
Webpage (note: for search result information for active organization)
Name: NCCS - Search Active Organizations
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]
Date: 10/21/2009
- 2:
Webpage (note: for active organization profile)
Name: NCCS Organization Profile - Camrose Colony Inc
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810515858]
Date: 10/21/2009
- 3:
Webpage (note: for search result information for active or inactive organization)
Name: NCCS - Search NCCS Master File
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]
Date: 10/21/2009
- 4:
Webpage (note: for active or inactive organization profile)
Name: NCCS Organization Profile - Camrose Colony Inc
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810515858]
Date: 10/21/2009

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

- 1) EIN: 810515858
- 2) Name: Camrose Colony Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Ledger, MT 59456
- 5) Rule Date (Ruling Date): 1999
- 6) IRS Subsection: 40

(note: Subsection Code)

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

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

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 10/21/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810515858]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810515858]

Date: 10/21/2009

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

1) Name: CAMROSE COLONY INC

2) Address:

[26 CAMROSE COLONY LN
LEDGER, MT 59456-0000]

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: 810515858

(note: EIN)

6) Exempt Since: 06-1999

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/21/2009

2:

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

Name:

[CAMROSE COLONY INC - LEDGER, MT 59456 - 26 CAMROSE COLONY LN - NonProfit/
Tax Ex...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=884819]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

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

Date: 10/21/2009

4:

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

Name:

[CAMROSE COLONY INC - LEDGER, MT 59456 - 26 CAMROSE COLONY LN - NonProfit/
Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=884819]

Date: 10/21/2009

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

1) Name: CAMROSE COLONY INC

2) Address:

[26 CAMROSE COLONY LN
LEDGER, MT 59456-0000]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/1999

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Camrose Colony, Ledger, MT

Page Number: 1-2

URL: [http://www.manta.com/company/mmzvhqg]

Date: 10/21/2009

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

1) Name: Camrose Colony

- 2) Also Does Business As: (no data)
- 3) Phone: (406) 627-2119
- 4) Address: Highway 74, Ledger, MT 59456
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 10 to 19

2:

Webpage (note: for company profile)

Name: Camrose Colony Inc - Ledger, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmgsfkfp>]

Date: 10/21/2009

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

- 1) Name: Camrose Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 398-5355
- 4) Address: 253 Union School Rd, Ledger, MT 59456
- 5) Business Category: Farms
- 6) Established: 1998
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$120,000
- 9) Employees (estimated): 1

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Camrose Colony Inc, Ledger, MT 59456

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

- 1) Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wurz

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Camrose Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=C&dcid=08C32518A69AF016]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: Camrose
- 2) Group (Leut): Lehrerleut
- 3) Phone (George J. Waldner, Minister): 406-627-2490
- 4) Address: HC 74 Box 18, Ledger, MT 59456

Notes for Section LF, Version 1, for:
[Camrose Colony Inc, Ledger, MT 59456]

- 1) The List of Evidence for [Camrose Colony Inc, Ledger, MT 59456] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - [4) NCCS]
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Camrose Colony Inc, Ledger, MT 59456

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

Camrose Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Camrose Colony Inc is a tax-exempt nonprofit religious organization. Hutterite surnames are found at Camrose Colony Inc and Camrose Colony is a recognized Hutterite colony by inclusion in the Hutterite Directory.

Data for Camrose Colony Inc for ID as a Hutterite colony:

1) Name: Camrose Colony Inc, Ledger, MT 59456

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wurz

3) IRS EO/BMF data:

a) Name: Camrose Colony Inc, Ledger, MT 59456-0000

b) IRC Section:

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

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

4) Hutterite Directory (for Camrose Colony): Camrose, HC 74 Box 18, Ledger, MT 59456

2:

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

USDA Business Name and Location:

[Camrose Colony Inc, Ledger, MT 59456]

IRS Organization Name and Location:

[Camrose Colony Inc, Ledger, MT 59456-0000]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1999.

Camrose Colony Inc, Ledger, MT 59456, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/21/2009)]

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

[810515858, Camrose Colony Inc, MT, 501(d), 06/1999 = IRS]

[810515858, Camrose Colony Inc, MT, 501(d), 1999..... = NCCS]

[810515858, Camrose Colony Inc, MT, 501(d), 06-1999 = Melissa Data]

[no data....., Camrose Colony Inc, MT, 501(d), 06/1999 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/21/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Camrose Colony Inc, Ledger, MT 59456]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$936,825.70 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$936,826 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/1999

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Camrose Colony Inc, Ledger, MT 59456

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Camrose Colony Inc, Ledger, MT 59456]

IRS Organization Name and Location:

[Camrose Colony Inc, Ledger, MT 59456-0000]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1999.

Camrose Colony Inc, Ledger, MT 59456, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Camrose Colony Inc, Ledger, MT 59456]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$936,825.70 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$936,826 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/1999

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

3:

Identification data:

Name: Camrose Colony Inc, Ledger, MT 59456

IRS EO/BMF data: Camrose Colony Inc, 26 Camrose Colony Ln, Ledger, MT 59456-0000

Manta data: Camrose Colony Inc, 253 Union School Rd, Ledger, MT 59456

Hutterite Directory (for Camrose Colony): Camrose, HC 74 Box 18, Ledger, MT 59456

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Cool Spring Colony Inc, Rudyard, MT 59540
Location by State: Montana
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/2/2011-7/7/2011

Section LF. List of Long Form of Evidence

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=MT&city=&zip=&last=&first=&stab=AL...>]

Date: 7/2/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00463878&summlevel=address>]

Date: 7/2/2011

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

1) Name: Cool Spring Colony Inc

2) Location: Rudyard, MT 59540

3) Subsidy Total 1995-2010: \$300,575.45 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$300,575 (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=B00463878>]

Date: 7/2/2011

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

1) Total USDA Subsidies 1995-2010: \$300,575 (note: rounded off calculation)
(note: data applies to 2008-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00463878&summlevel=detail>]

Date: 7/2/2011

Data 3 (from Section LF(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

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00463878&summlevel=whois>]

Date: 7/2/2011

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 7/7/11)

EO File Updated: 6-10-11

EO File Name: eo_mt.exe (EO_MT) (EO_MT.LST)

EO File Page Number: (one EO file page)

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

EO File Date: (7/7/2011 is date EO file page was printed from the IRS website)

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

- 1) EIN: 261482050
- 2) Name: COOL SPRING COLONY INC
- 3) Address:
 - [PO BOX 246
 - RUDYARD MT]
- 4) Zip Code: 59540-0246
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 200906
(note: decoded form of ruling date data is 06/2009)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00

(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0

(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

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

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

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

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

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

IRC section:

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

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

Data 3. Short Form of IRS EO/BMF data

1) EIN: 261482050

2) Name: Cool Spring Colony Inc

3) Address: PO Box 246, Rudyard, MT 59540-0246

4) Subsection Code: 40

5) Classification Code: 1

6) IRC Section:

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

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

7) Ruling Date: 06/2009

Data 4. Data for analysis and Findings

1) IRS Organization Name: Cool Spring Colony Inc

2) IRS Location: Rudyard, MT 59540-0246

3) IRC Section:

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

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

4) Ruling Date: 06/2009

5) USDA Business Name: Cool Spring Colony Inc

6) USDA Location: Rudyard, MT 59540

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2009. Cool Spring Colony Inc, Rudyard, MT 59540, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2010 when the organization received USDA farm subsidies.

C) 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=261482050]

Date: 7/2/2011

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

1) Name: COOL SPRING COLONY INC

2) Address:

[PO BOX 246

RUDYARD, MT 59540-0246]

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: 261482050

(note: EIN)

6) Exempt Since: 06-2009

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

D) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Cool Spring Colony - Rudyard, Montana (MT) | Company Profile

Page Number: 1

URL: [http://www.manta.com/c/mtcddh9/cool-spring-colony]

Date: 7/2/2011

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

1) Name: Cool Spring Colony

2) Also Does Business As: (no data)

3) Phone: (406) 355-4400

4) Address: 140 N Rudyard Road, Rudyard, MT 59540

5) Business Category: Springs

- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 2

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Cool Springs Colony, MT - Hutterite Directory

Page Number: 2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=MT&dcid=2D04B2072059D579>]

Date: 7/2/2011

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

- 1) Name of Hutterite Colony: Cool Springs
- 2) Group (Leut): Unspecified
- 3) Phone (Contact): 406-355-4400
- 4) Address: Box 248, Rudyard, MT 59540

Notes for Section LF, Version 1, for:

[Cool Spring Colony Inc, Rudyard, MT 59540]

1) The List of Evidence for [Cool Spring Colony Inc, Rudyard, MT 59540] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cool Spring Colony Inc, Rudyard, MT 59540

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Cool Spring Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterite surnames are found at Cool Spring Colony Inc and Cool Springs Colony is included in the Hutterite Directory.

Data for Cool Spring Colony Inc for ID as a Hutterite colony:

1) Name: Cool Spring Colony Inc, Rudyard, MT 59540

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

3) IRS EO/BMF data:

a) Name: Cool Spring Colony Inc, Rudyard, MT 59540-0246

b) IRC Section:

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

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

4) Hutterite Directory (for Cool Springs Colony): Cool Springs, Box 248, Rudyard, MT 59540

2(a):

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

USDA Business Name and Location:

[Cool Spring Colony Inc, Rudyard, MT 59540]

IRS Organization Name and Location:

[Cool Spring Colony Inc, Rudyard, MT 59540-0246]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2009. Cool Spring Colony Inc, Rudyard, MT 59540, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2010 when the organization received USDA farm subsidies.

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 2008-2010.

3:

Comparison of IRS EO/BMF data with Melissa Data data:

[Data Date: (IRS 7/7/2011), (Melissa Data 7/2/2011)]

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

[261482050, Cool Spring Colony Inc, MT, 501(d), 06/2009 = IRS]

[261482050, Cool Spring Colony Inc, MT, 501(d), 06-2009 = Melissa Data]

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

The IRS data is included with the evidence to verify the Employer Identification Number (EIN) found with the Melissa Data data for 'Tax I.D. Number'. The process of verification of EIN data will help to establish the validity of the Melissa Data data.

4:

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

5:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Cool Spring Colony Inc, Rudyard, MT 59540]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$300,575.45 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$300,575 (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 2008-2010. So, a calculation for financial compensation will need to consider the ruling date 06/2009.
- 4) 'Summary' data for Total USDA Subsidies 2010: \$138,785

IRS EO/BMF data (7/7/2011):

1) Name:

[Cool Spring Colony Inc, PO Box 246, Rudyard, MT 59540-0246]

2) Employer Identification Number (EIN): 261482050

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

4) Ruling Date: 06/2009

Melissa Data (7/2/2011):

1) Name:

[Cool Spring Colony Inc, PO Box 246, Rudyard, MT 59540-0246]

2) Tax I.D. Number: 261482050

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

4) Exempt Since: 06-2009

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cool Spring Colony Inc, Rudyard, MT 59540

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1(a):

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

USDA Business Name and Location:

[Cool Spring Colony Inc, Rudyard, MT 59540]

IRS Organization Name and Location:

[Cool Spring Colony Inc, Rudyard, MT 59540-0246]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2009. Cool Spring Colony Inc, Rudyard, MT 59540, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2010 when the organization received USDA farm subsidies.

1(b):

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

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Cool Spring Colony Inc, Rudyard, MT 59540]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$300,575.45 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$300,575 (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 2008-2010. So, a calculation for financial compensation will need to consider the ruling date 06/2009.
- 4) Total USDA Subsidies 2010: \$138,785 (note: rounded off calculation)

IRS EO/BMF data (7/7/2011):

1) Name:

[Cool Spring Colony Inc, PO Box 246, Rudyard, MT 59540-0246]

2) Employer Identification Number (EIN): 261482050

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

4) Ruling Date: 06/2009

Melissa Data (7/2/2011):

1) Name:

[Cool Spring Colony Inc, PO Box 246, Rudyard, MT 59540-0246]

2) Tax I.D. Number: 261482050

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

4) Exempt Since: 06-2009

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

3:

Identification data:

Name: Cool Spring Colony Inc, Rudyard, MT 59540

IRS EO/BMF data: Cool Spring Colony Inc, PO Box 246, Rudyard, MT 59540-0246

Manta data: Cool Spring Colony, 140 N Rudyard Road, Rudyard, MT 59540

Hutterite Directory (for Cool Springs Colony): Cool Springs, Box 248, Rudyard, MT 59540

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Countryhome Colony Inc, Ulm, MT 59485
Location by State: Montana
Form and Version of Evidence: Long Form, Version 1
Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010889481&summlevel=address]

Date: 10/21/2009

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

1) Name: Countryhome Colony Inc

2) Location: Ulm, MT 59485

3) Subsidy Total 1995-2006: \$692,873.93 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$692,874 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010889481]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$692,874 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010889481&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010889481&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810522988

2) Name: COUNTRYHOME COLONY INC

3) Address:

[PO BOX 369
ULM MT]

4) Zip Code: 59485-0369

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200906

(note: decoded form of ruling date data is 06/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Countryhome Colony Inc
- 2) IRS Location: Ulm, MT 59485-0369
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/2009
- 5) USDA Business Name: Countryhome Colony Inc
- 6) USDA Location: Ulm, MT 59485

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Countryhome Colony Inc, Ulm, MT 59485

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

- 1) EIN: 810522988
- 2) Name: Countryhome Colony Inc
- 3) Address: PO Box 369, Ulm, MT 59485-0369
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810522988]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810522988]

Date: 10/21/2009

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

- 1) Name: COUNTRYHOME COLONY INC
- 2) Address:

[PO BOX 369
ULM, MT 59485-0369]
- 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: 810522988
(note: EIN)
- 6) Exempt Since: 06-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/21/2009

2:

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

Name:

[COUNTRYHOME COLONY INC - ULM, MT 59485 - PO BOX 369 - NonProfit/Tax Exempt Organiz...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1729954]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

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

Date: 10/21/2009

4:

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

Name:

[COUNTRYHOME COLONY INC - ULM, MT 59485 - PO BOX 369 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1729954]

Date: 10/21/2009

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

1) Name: COUNTRYHOME COLONY INC

2) Address:

[PO BOX 369

ULM, MT 59485-0369]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/2009

(note: Ruling Date)

F) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Countryhome Colony Inc, Ulm, MT 59485

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

1) Hutterite Surnames: Entz, Kleinsasser

Notes for Section LF, Version 1, for:

[Countryhome Colony Inc, Ulm, MT 59485]

1) The List of Evidence for [Countryhome Colony Inc, Ulm, MT 59485] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Countryhome Colony Inc, Ulm, MT 59485

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Countryhome Colony Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Countryhome Colony Inc that fits a profile of a Hutterite colony:

1) Name: Countryhome Colony Inc, Ulm, MT 59485 (USDA farm subsidy recipient)

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

3) IRS EO/BMF data:

a) Name: Countryhome Colony Inc, Ulm, MT 59485-0369

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Countryhome Colony Inc, Ulm, MT 59485]

IRS Organization Name and Location:

[Countryhome Colony Inc, Ulm, MT 59485-0369]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

(note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 06/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[810522988, Countryhome Colony Inc, MT, 501(d), 06/2009 = IRS]

[810522988, Countryhome Colony Inc, MT, 501(d), 06-2009 = Melissa Data]

[no data....., Countryhome Colony Inc, MT, 501(d), 06/2009 = TaxExemptWorld.com]

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

4:

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

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Countryhome Colony Inc, Ulm, MT 59485]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$692,873.93 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$692,874 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 06/2009.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Countryhome Colony Inc, Ulm, MT 59485

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Countryhome Colony Inc, Ulm, MT 59485]

IRS Organization Name and Location:

[Countryhome Colony Inc, Ulm, MT 59485-0369]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Countryhome Colony Inc, Ulm, MT 59485]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$692,873.93 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$692,874 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2009

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 06/2009.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Countryhome Colony Inc, Ulm, MT 59485

(note: for data refer to Step 2)

> Step 2

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

Name: Countryhome Colony Inc, Ulm, MT 59485

IRS EO/BMF data: Countryhome Colony Inc, PO Box 369, Ulm, MT 59485-0369

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Duncan Ranch Colony, Harlowton, MT 59036

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371250&summlevel=address]

Date: 10/21/2009

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

1) Name: Duncan Ranch Colony

2) Location: Harlowton, MT 59036

3) Subsidy Total 1995-2006: \$1,295,474.33 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,295,474 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371250]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$1,295,474 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371250&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371250&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810281057

2) Name: DUNCAN RANCH COLONY INC

3) Address:

[PO BOX 248
HARLOWTON MT]

4) Zip Code: 59036-0248

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200905

(note: decoded form of ruling date data is 05/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Duncan Ranch Colony Inc
- 2) IRS Location: Harlowton, MT 59036-0248
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/2009
- 5) USDA Business Name: Duncan Ranch Colony
- 6) USDA Location: Harlowton, MT 59036

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Duncan Ranch Colony, Harlowton, MT 59036

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

- 1) EIN: 810281057
- 2) Name: Duncan Ranch Colony Inc
- 3) Address: PO Box 248, Harlowton, MT 59036-0248
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 05/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810281057]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810281057]

Date: 10/21/2009

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

- 1) Name: DUNCAN RANCH COLONY INC DUNCAN RANCH COLONY
- 2) Address:

[PO BOX 248
HARLOWTON, MT 59036-0248]
- 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: 810281057
(note: EIN)
- 6) Exempt Since: 05-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/21/2009

2:

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

Name:

[DUNCAN RANCH COLONY INC (DUNCAN RANCH COLONY) - HARLOWTON, MT 59036 - PO...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1739257]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

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

Date: 10/21/2009

4:

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

Name:

[DUNCAN RANCH COLONY INC (DUNCAN RANCH COLONY) - HARLOWTON, MT 59036 - PO BOX 248 - NonProfit/Tax Exempt O...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1739257]

Date: 10/21/2009

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

1) Name: DUNCAN RANCH COLONY INC

2) Address:

[PO BOX 248

HARLOWTON, MT 59036-0248]

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

(note: description and IRC section)

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

5) Secondary Name: DUNCAN RANCH COLONY

6) Exempt Status As Of Date: 05/2009

(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Duncan Ranch Colony, Harlowton, MT

Page Number: 1-2

URL: [http://www.manta.com/company/mtwzvpg]

Date: 10/21/2009

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

- 1) Name: Duncan Ranch Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 632-4106
- 4) Address: 12 Duncan Colony Ln Hwy 12, Harlowton, MT 59036
- 5) Business Category: Ranches
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 10 to 19

G) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

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

Date: 8/22/07

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

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

1962 | Duncan Ranch, Montana | Harlowton (Wheatland) MT | Birch Creek, Montana

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

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

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

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

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

- 1) Duncan Ranch, MT, 1963 - present (note: Lehrerleut)

I) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Duncan Ranch Colony, Harlowton, MT 59036

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

1) Hutterite Surnames: Kleinsasser, Waldner

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Duncan Ranch Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=D&dcid=4046C7A93C39C442>]

Date: 10/21/2009

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

1) Name of Hutterite Colony: Duncan Ranch

2) Group (Leut): Lehrerleut

3) Phone (Switchboard): 406-635-4146 or 632-4147

4) Address: Box 248, Harlowtown, MT 59036

Notes for Section LF, Version 1, for:

[Duncan Ranch Colony, Harlowton, MT 59036]

1) The List of Evidence for [Duncan Ranch Colony, Harlowton, MT 59036] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Duncan Ranch Colony, Harlowton, MT 59036

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Duncan Ranch Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Duncan Ranch Colony is a recognized Hutterite colony, Hutterite surnames are found at Duncan Ranch Colony, and Duncan Ranch Colony is included in the Hutterite Directory. The Hutterite Directory location for Duncan Ranch Colony is Harlowtown but only Harlowton is on a Montana map (Rand McNally map, 2005).

Data for Duncan Ranch Colony for ID as a Hutterite colony:

1) Name: Duncan Ranch Colony, Harlowton, MT 59036

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1962 | Duncan Ranch, Montana | Harlowton (Wheatland) MT | Birch Creek, Montana

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

4) Rocky Cape Christian Community/Hutterite colony data:

[Duncan Ranch, MT, 1963 - present (note: Lehrerleut)]

5) Hutterite Directory (for Duncan Ranch Colony):

[Duncan Ranch, Box 248, Harlowtown, MT 59036]

2:

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

USDA Business Name and Location:

[Duncan Ranch Colony, Harlowton, MT 59036]

IRS Organization Name and Location:

[Duncan Ranch Colony Inc, Harlowton, MT 59036-0248]

If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

4:

Different Business Names:

1) IRS EO/BMF data: Secondary Name for Duncan Ranch Colony Inc is Duncan Ranch Colony

5:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:
(note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 05/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[810281057, Duncan Ranch Colony Inc, MT, 501(d), 05/2009 = IRS]

[810281057, Duncan Ranch Colony Inc Duncan Ranch Colony, MT, 501(d), 05-2009 =
Melissa Data]

[no data....., Duncan Ranch Colony Inc, MT, 501(d), 05/2009 = TaxExemptWorld.com]

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

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Duncan Ranch Colony, Harlowton, MT 59036]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,295,474.33 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,295,474 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Duncan Ranch Colony, Harlowton, MT 59036

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Duncan Ranch Colony, Harlowton, MT 59036]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,295,474.33 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,295,474 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Duncan Ranch Colony, Harlowton, MT 59036]

IRS Organization Name and Address:

[Duncan Ranch Colony Inc, PO Box 248, Harlowton, MT 59036-0248]

(note: for data refer to Step 2)

> Step 2

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

Name: Duncan Ranch Colony, Harlowton, MT 59036

Manta data: Duncan Ranch Colony, 12 Duncan Colony Ln Hwy 12, Harlowton, MT 59036

Hutterite Directory (for Duncan Ranch Colony):

[Duncan Ranch, Box 248, Harlowtown, MT 59036]

Different Business Names:

1) IRS EO/BMF data: Secondary Name for Duncan Ranch Colony Inc is Duncan Ranch Colony

[Duncan Ranch Colony Inc, PO Box 248, Harlowton, MT 59036-0248]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Eagle Creek Colony Inc, Galata, MT 59444

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374410&summlevel=address]

Date: 10/21/2009

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

1) Name: Eagle Creek Colony Inc

2) Location: Galata, MT 59444

3) Subsidy Total 1995-2006: \$1,527,150.80 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,527,151 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374410]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$1,527,151 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009374410&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009374410&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810408560

2) Name: EAGLE CREEK COLONY

3) Address:

[333 2100 RD S
GALATA MT]

4) Zip Code: 59444-9533

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200906

(note: decoded form of ruling date data is 06/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

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

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

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

IRC section:

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

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

Data 3. Data for analysis and Findings

1) IRS Organization Name: Eagle Creek Colony

2) IRS Location: Galata, MT 59444-9533

3) IRC Section:

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

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

4) Ruling Date: 06/2009

5) USDA Business Name: Eagle Creek Colony Inc

6) USDA Location: Galata, MT 59444

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Eagle Creek Colony Inc, Galata, MT 59444

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

- 1) EIN: 810408560
- 2) Name: Eagle Creek Colony
- 3) Address: 333 2100 Rd S, Galata, MT 59444-9533
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810408560]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810408560]

Date: 10/21/2009

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

- 1) Name: EAGLE CREEK COLONY
- 2) Address:

[333 2100 RD S
GALATA, MT 59444-9533]
- 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: 810408560
(note: EIN)
- 6) Exempt Since: 06-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=eagle+creek+colony]

Date: 10/21/2009

2:

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

Name:

[EAGLE CREEK COLONY - GALATA, MT 59444 - 333 2100 RD S - NonProfit/Tax Exempt Organiza...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1735406]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=eagle+creek+colony]

Date: 10/21/2009

4:

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

Name:

[EAGLE CREEK COLONY - GALATA, MT 59444 - 333 2100 RD S - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1735406]

Date: 10/21/2009

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

1) Name: EAGLE CREEK COLONY

2) Address:

[333 2100 RD S

GALATA, MT 59444-9533]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/2009

(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Eagle Creek Colony - Galata, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmd6ssm]
Date: 10/21/2009

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

- 1) Name: Eagle Creek Colony (Eagle Creek Colony Inc)
- 2) Also Does Business As: Eagle Creek Colony Inc
- 3) Phone: (406) 432-2581
- 4) Address: 333 2100 Rd S, Galata, MT 59444-9533
- 5) Business Category: Churches, Farms in Galata, MT
- 6) Established: 1983
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 10 to 19 (D&B: 1)

G) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

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

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

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

- 1) Eagle Creek, MT, 1982 - present (note: Lehrerleut)

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Eagle Creek Colony Inc, Galata, MT 59444

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

- 1) Hutterite Surnames: Hofer, Waldner, Wurz

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Eagle Creek Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=E&dcid=288CC251D2866C4E>]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: Eagle Creek
- 2) Group (Leut): Lehrerleut
- 3) Phone (Switchboard): 406-432-2581
- 4) Address: R. R. North Box 78, Galata, MT 59444

Notes for Section LF, Version 1, for:

[Eagle Creek Colony Inc, Galata, MT 59444]

- 1) The List of Evidence for [Eagle Creek Colony Inc, Galata, MT 59444] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - 4) NCCS
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Eagle Creek Colony Inc, Galata, MT 59444

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Eagle Creek Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Eagle Creek Colony is a recognized Hutterite colony, Hutterite surnames are found at Eagle Creek Colony Inc, and Eagle Creek Colony is included in the Hutterite Directory.

Data for Eagle Creek Colony Inc for ID as a Hutterite colony:

1) Name: Eagle Creek Colony Inc, Galata, MT 59444

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Waldner, Wurz

3) Rocky Cape Christian Community/Hutterite colony data:

[Eagle Creek, MT, 1982 - present (note: Lehrerleut)]

4) Hutterite Directory (for Eagle Creek Colony):

[Eagle Creek, R. R. North Box 78, Galata, MT 59444]

2:

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

USDA Business Name and Location:

[Eagle Creek Colony Inc, Galata, MT 59444]

IRS Organization Name and Location:

[Eagle Creek Colony, Galata, MT 59444-9533]

If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data: (note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 06/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[810408560, Eagle Creek Colony, MT, 501(d), 06/2009 = IRS]

[810408560, Eagle Creek Colony, MT, 501(d), 06-2009 = Melissa Data]

[no data....., Eagle Creek Colony, MT, 501(d), 06/2009 = TaxExemptWorld.com]

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

4:

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

5:

Different Business Names:

1) Manta data: Eagle Creek Colony also does business as Eagle Creek Colony Inc
6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Eagle Creek Colony Inc, Galata, MT 59444]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,527,150.80 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,527,151 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Eagle Creek Colony Inc, Galata, MT 59444

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 06/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Eagle Creek Colony Inc, Galata, MT 59444]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,527,150.80 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,527,151 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Eagle Creek Colony Inc, Galata, MT 59444]

IRS Organization Name and Address:

[Eagle Creek Colony, 333 2100 Rd S, Galata, MT 59444-9533]

(note: for data refer to Step 2)

> Step 2

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

Name: Eagle Creek Colony Inc, Galata, MT 59444

Hutterite Directory (for Eagle Creek Colony):

[Eagle Creek, R. R. North Box 78, Galata, MT 59444]

Different Business Names:

1) Manta data: Eagle Creek Colony also does business as Eagle Creek Colony Inc

[Eagle Creek Colony, 333 2100 Rd S, Galata, MT 59444-9533]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East End Colony Inc, Havre, MT 59501

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373187&summlevel=address]

Date: 10/21/2009

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

1) Name: East End Colony Inc

2) Location: Havre, MT 59501

3) Subsidy Total 1995-2006: \$1,066,690.79 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,066,691 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373187]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$1,066,691 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373187&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments (note: data shows a negative value as \$-1,834)

c) Disaster Payments: yes

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009373187&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: East End Colony - Havre, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmf5v1w>]

Date: 10/21/2009

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

1) Name: East End Colony

2) Also Does Business As: (no data)

3) Phone: (406) 398-5355

4) Address: 55601 Shepard Rd, Havre, MT 59501

5) Business Category: Nonchurch Religious Organizations

6) Established: 1978

7) State of Incorporation: Montana

8) Annual Revenue (estimated): \$220,000

9) Employees (estimated): 5

2:

Webpage (note: for company profile)

Name: East End Colony Inc, Havre, MT

Page Number: 1-2

URL: [<http://www.manta.com/company/mtwzfxk>]

Date: 10/21/2009

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

- 1) Name: East End Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 398-5349
- 4) Address: N of City, Havre, MT 59501
- 5) Business Category: Nonclassified Establishments
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4

C) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: East End Colony Inc, Havre, MT 59501

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

- 1) Hutterite Surnames: Hofer, Kleinsasser, Waldner

D) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: East End Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=E&dcid=2E7B9D9361AEB372>]

Date: 10/21/2009

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

- 1) Name of Hutterite Colony: East End
- 2) Group (Leut): Lehrerleut
- 3) Phone (David Kleinsasser, Manager): 406-398-5355
- 4) Address: Box 297, Havre, MT 59501

Notes for Section LF, Version 1, for:
[East End Colony Inc, Havre, MT 59501]

- 1) The List of Evidence for [East End Colony Inc, Havre, MT 59501] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East End Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

East End Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterite surnames are found at East End Colony Inc and East End Colony is a recognized Hutterite colony by inclusion in the Hutterite Directory.

Data for East End Colony Inc for ID as a Hutterite colony:

1) Name: East End Colony Inc, Havre, MT 59501

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Kleinsasser, Waldner

3) Hutterite Directory (for East End Colony): East End, Box 297, Havre, MT 59501

2:

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

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[East End Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,066,690.79 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,066,691 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: East End Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[East End Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,066,690.79 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,066,691 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: East End Colony Inc, Havre, MT 59501

Manta data: East End Colony, 55601 Shepard Rd, Havre, MT 59501

Hutterite Directory (for East End Colony): East End, Box 297, Havre, MT 59501

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elk Creek Colony Inc, Wolf Creek, MT 59648

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=elk+c...]

Date: 10/21/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012776680&summlevel=address]

Date: 10/21/2009

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

1) Name: Elk Creek Colony Inc

2) Location: Wolf Creek, MT 59648

3) Subsidy Total 1995-2006: \$103,846.40 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$103,846 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012776680]

Date: 10/21/2009

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

1) Total USDA Subsidies 1995-2006: \$103,846 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012776680&summlevel=detail]

Date: 10/21/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012776680&summlevel=whois>]

Date: 10/21/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 201461226

2) Name: ELK CREEK COLONY INC

3) Address:

[PO BOX 167
WOLF CREEK MT]

4) Zip Code: 59648-0167

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200905

(note: decoded form of ruling date data is 05/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Elk Creek Colony Inc
- 2) IRS Location: Wolf Creek, MT 59648-0167
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/2009
- 5) USDA Business Name: Elk Creek Colony Inc
- 6) USDA Location: Wolf Creek, MT 59648

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Elk Creek Colony Inc, Wolf Creek, MT 59648

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

- 1) EIN: 201461226
- 2) Name: Elk Creek Colony Inc
- 3) Address: PO Box 167, Wolf Creek, MT 59648-0167
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 05/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=201461226]

Date: 10/21/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=201461226]

Date: 10/21/2009

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

- 1) Name: ELK CREEK COLONY INC
- 2) Address:

[PO BOX 167
WOLF CREEK, MT 59648-0167]
- 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: 201461226
(note: EIN)
- 6) Exempt Since: 05-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=elk+creek+colony]

Date: 10/21/2009

2:

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

Name:

[ELK CREEK COLONY INC - WOLF CREEK, MT 59648 - PO BOX 167 - NonProfit/Tax Exempt Org...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1729285]

Date: 10/21/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=elk+creek+colony]

Date: 10/21/2009

4:

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

Name:

[ELK CREEK COLONY INC - WOLF CREEK, MT 59648 - PO BOX 167 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1729285]

Date: 10/21/2009

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

1) Name: ELK CREEK COLONY INC

2) Address:

[PO BOX 167

WOLF CREEK, MT 59648-0167]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 05/2009

(note: Ruling Date)

F) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Elk Creek Colony Inc, Wolf Creek, MT 59648

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

1) Hutterite Surnames: Wipf

Notes for Section LF, Version 1, for:

[Elk Creek Colony Inc, Wolf Creek, MT 59648]

1) The List of Evidence for [Elk Creek Colony Inc, Wolf Creek, MT 59648] includes these documents as separate documents:

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

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

[1) EWG]

[2) IRS]

[3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']

4) NCCS

[5) Melissa Data]

[6) TaxExemptWorld.com]

7) Manta

8) FEEFHS

9) GAMEO

10) Rocky Cape Christian Community

[11) Corel WordPerfect document entitled 'Hutterite Surnames']

12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elk Creek Colony Inc, Wolf Creek, MT 59648

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Elk Creek Colony Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Elk Creek Colony Inc that fits a profile of a Hutterite colony:

1) Name: Elk Creek Colony Inc, Wolf Creek, MT 59648 (USDA farm subsidy recipient)

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

3) IRS EO/BMF data:

a) Name: Elk Creek Colony Inc, Wolf Creek, MT 59648-0167

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Elk Creek Colony Inc, Wolf Creek, MT 59648]

IRS Organization Name and Location:

[Elk Creek Colony Inc, Wolf Creek, MT 59648-0167]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data: (note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/21/2009 because of the ruling date 05/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/21/2009)]

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

[201461226, Elk Creek Colony Inc, MT, 501(d), 05/2009 = IRS]

[201461226, Elk Creek Colony Inc, MT, 501(d), 05-2009 = Melissa Data]

[no data....., Elk Creek Colony Inc, MT, 501(d), 05/2009 = TaxExemptWorld.com]

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

4:

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

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elk Creek Colony Inc, Wolf Creek, MT 59648]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$103,846.40 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$103,846 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 05/2009

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 05/2009.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Elk Creek Colony Inc, Wolf Creek, MT 59648

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Elk Creek Colony Inc, Wolf Creek, MT 59648]

IRS Organization Name and Location:

[Elk Creek Colony Inc, Wolf Creek, MT 59648-0167]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Elk Creek Colony Inc, Wolf Creek, MT 59648]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$103,846.40 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$103,846 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 05/2009

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 05/2009.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Elk Creek Colony Inc, Wolf Creek, MT 59648

(note: for data refer to Step 2)

> Step 2

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

Name: Elk Creek Colony Inc, Wolf Creek, MT 59648

IRS EO/BMF data: Elk Creek Colony Inc, PO Box 167, Wolf Creek, MT 59648-0167

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glendale Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/22/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371639&summlevel=address]

Date: 10/22/2009

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

1) Name: Glendale Colony Inc

2) Location: Cut Bank, MT 59427

3) Subsidy Total 1995-2006: \$1,250,795.39 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,250,795 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371639]

Date: 10/22/2009

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

1) Total USDA Subsidies 1995-2006: \$1,250,795 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371639&summlevel=detail]

Date: 10/22/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371639&summlevel=whois>]

Date: 10/22/2009

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

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

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Glendale Colony Inc - Cut Bank, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmc0hxs>]

Date: 10/22/2009

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

- 1) Name: Glendale Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 336-2634
- 4) Address: 2151 Chalk Butte, Cut Bank, MT 59427-9101
- 5) Business Category: Churches, Farms in Cut Bank, MT
- 6) Established: 1969
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 20 to 49 (D&B: 78)

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

URL: [<http://feefhs.org/hut/h-lplace.html>]

Date: 8/22/07

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

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

1969 | Glendale, Montana | Cut Bank (Glacier) MT | New Rockport, Alberta

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

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Glendale Colony Inc, Cut Bank, MT 59427

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

1) Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wipf

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Glendale Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=G&dcid=48BC6EF1D2E3A9AB>]

Date: 10/22/2009

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

1) Name of Hutterite Colony: Glendale

2) Group (Leut): Lehrerleut

3) Phone (Switchboard): 406-336-2636

4) Address: 2151 Chalk Butte Rd., Cut Bank, MT 59427-9101

Notes for Section LF, Version 1, for:
[Glendale Colony Inc, Cut Bank, MT 59427]

- 1) The List of Evidence for [Glendale Colony Inc, Cut Bank, MT 59427] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - [8) FEEFHS]
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glendale Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Glendale Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Glendale Colony is a recognized Hutterite colony, Hutterite surnames are found at Glendale Colony Inc, and Glendale Colony is included in the Hutterite Directory.

Data for Glendale Colony Inc for ID as a Hutterite colony:

1) Name: Glendale Colony Inc, Cut Bank, MT 59427

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

3) FEEFHS/Hutterite colony data:

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

1969 | Glendale, Montana | Cut Bank (Glacier) MT | New Rockport, Alberta

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

4) Hutterite Directory (for Glendale Colony):

[Glendale, 2151 Chalk Butte Rd., Cut Bank, MT 59427-9101]

2:

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

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Glendale Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,250,795.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,250,795 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glendale Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Glendale Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,250,795.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,250,795 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Glendale Colony Inc, Cut Bank, MT 59427

Manta data: Glendale Colony Inc, 2151 Chalk Butte, Cut Bank, MT 59427-9101

Hutterite Directory (for Glendale Colony):

[Glendale, 2151 Chalk Butte Rd., Cut Bank, MT 59427-9101]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Golden Valley Colony, Ryegate, MT 59074

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/22/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373557&summlevel=address]

Date: 10/22/2009

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

1) Name: Golden Valley Colony

2) Location: Ryegate, MT 59074

3) Subsidy Total 1995-2006: \$1,218,130.73 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,218,131 (note: rounded off calculation)

5) Different Business Names: Golden Valley Colony Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373557]

Date: 10/22/2009

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

1) Total USDA Subsidies 1995-2006: \$1,218,131 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009373557&summlevel=detail]

Date: 10/22/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009373557&summlevel=whois>]

Date: 10/22/2009

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

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(D)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Kleinsasser, Wipf
(note: data is for Golden Valley Colony Inc, no data for Golden Valley Colony)

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Golden Valley Colony Inc - Ryegate, Montana (MT) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2hzvs>]

Date: 10/22/2009

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

- 1) Name: Golden Valley Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 568-2210
- 4) Address: 2 Mt Highway 300, Ryegate, MT 59074
- 5) Business Category: Frying Chickens, Raising Of
- 6) Established: 1978
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$8,300,000
- 9) Employees (estimated): 135

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

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

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

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

1) Golden Valley, MT, 1978 - present (note: Lehrerleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Golden Valley Colony, Ryegate, MT 59074

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

1) Hutterite Surnames: Hofer, Kleinsasser, Wipf

(note: data is for Golden Valley Colony Inc, no data for Golden Valley Colony)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Golden Valley Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=G&dcid=F75EE3AD0DA7AB2A]

Date: 10/22/2009

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

1) Name of Hutterite Colony: Golden Valley

2) Group (Leut): Lehrerleut

3) Phone (Ben Wipf, Manager): 406-568-2210

4) Address: R. R. 1, Ryegate, MT 59074

Notes for Section LF, Version 1, for:

[Golden Valley Colony, Ryegate, MT 59074]

- 1) The List of Evidence for [Golden Valley Colony, Ryegate, MT 59074] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - 2) IRS
 - 3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'
 - 4) NCCS
 - 5) Melissa Data
 - 6) TaxExemptWorld.com
 - [7) Manta]
 - 8) FEEFHS
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Golden Valley Colony, Ryegate, MT 59074

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

Golden Valley Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Golden Valley Colony is a recognized Hutterite colony, Hutterite surnames are found at Golden Valley Colony Inc (as the same identity as Golden Valley Colony), and Golden Valley Colony is included in the Hutterite Directory.

Data for Golden Valley Colony for ID as a Hutterite colony:

1) Name: Golden Valley Colony, Ryegate, MT 59074

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Kleinsasser, Wipf
(note: data is for Golden Valley Colony Inc, no data for Golden Valley Colony)

3) Rocky Cape Christian Community/Hutterite colony data:

[Golden Valley, MT, 1978 - present (note: Lehrerleut)]

4) Hutterite Directory (for Golden Valley Colony): Golden Valley, R. R. 1, Ryegate, MT 59074

2:

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

3:

Different Business Names:

1) EWG/USDA farm subsidy data: Golden Valley Colony Inc
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Golden Valley Colony, Ryegate, MT 59074]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,218,130.73 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,218,131 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Golden Valley Colony, Ryegate, MT 59074

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Golden Valley Colony, Ryegate, MT 59074]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,218,130.73 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,218,131 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Golden Valley Colony, Ryegate, MT 59074

Manta data: Golden Valley Colony Inc, 2 Mt Highway 300, Ryegate, MT 59074

Hutterite Directory (for Golden Valley Colony): Golden Valley, R. R. 1, Ryegate, MT 59074

Different Business Names:

1) EWG/USDA farm subsidy data: Golden Valley Colony Inc, Ryegate, MT 59074

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

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hartland Colony Inc, Havre, MT 59501

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/22/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009807353&summlevel=address]

Date: 10/22/2009

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

1) Name: Hartland Colony Inc

2) Location: Havre, MT 59501

3) Subsidy Total 1995-2006: \$1,101,437.58 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,101,438 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009807353]

Date: 10/22/2009

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

1) Total USDA Subsidies 1995-2006: \$1,101,438 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009807353&summlevel=detail]

Date: 10/22/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009807353&summlevel=whois>]

Date: 10/22/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810508313

2) Name: HARTLAND COLONY INC

3) Address:

[2105 WOODPILE RD
HAVRE MT]

4) Zip Code: 59501-7803

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 199706

(note: decoded form of ruling date data is 06/1997)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

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

IRC section:

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Hartland Colony Inc
- 2) IRS Location: Havre, MT 59501-7803
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 06/1997

5) USDA Business Name: Hartland Colony Inc

6) USDA Location: Havre, MT 59501

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1997. Hartland Colony Inc, Havre, MT 59501, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded
Subject: Hartland Colony Inc, Havre, MT 59501

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

- 1) EIN: 810508313
- 2) Name: Hartland Colony Inc
- 3) Address: 2105 Woodpile Rd, Havre, MT 59501-7803
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 06/1997

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/22/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Hartland Colony Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810508313]

Date: 10/22/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 10/22/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Hartland Colony Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810508313]

Date: 10/22/2009

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

- 1) EIN: 810508313
- 2) Name: Hartland Colony Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Havre, MT 59501
- 5) Rule Date (Ruling Date): 1997
- 6) IRS Subsection: 40

(note: Subsection Code)

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

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

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 10/22/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810508313]

Date: 10/22/2009

2:

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

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810508313]

Date: 10/22/2009

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

1) Name: HARTLAND COLONY INC

2) Address:

[2105 WOODPILE RD

HAVRE, MT 59501-7803]

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: 810508313

(note: EIN)

6) Exempt Since: 06-1997

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/22/2009

2:

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

Name:

[HARTLAND COLONY INC - HAVRE, MT 59501 - 2105 WOODPILE RD - NonProfit/Tax Exempt O...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=885070]

Date: 10/22/2009

3:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

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

Date: 10/22/2009

4:

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

Name:

[HARTLAND COLONY INC - HAVRE, MT 59501 - 2105 WOODPILE RD - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=885070]

Date: 10/22/2009

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

1) Name: HARTLAND COLONY INC

2) Address:

[2105 WOODPILE RD

HAVRE, MT 59501-7803]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/1997

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hartland Colony - Havre, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmff90pw]

Date: 10/22/2009

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

1) Name: Hartland Colony

- 2) Also Does Business As: (no data)
- 3) Phone: (406) 398-5350
- 4) Address: 2105 Woodpile Rd, Havre, MT 59501-7803
- 5) Business Category: General Livestock-Except Dairy/Poultry
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 50 to 99 (D&B: 2)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

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

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

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

- 1) Hartland, MT, 1999 - present (note: Lehrerleut)

I) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Hartland Colony Inc, Havre, MT 59501

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

- 1) Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wipf

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hartland Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=H&dcid=A889EA639AAA7FD0>]

Date: 10/22/2009

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

- 1) Name of Hutterite Colony: Hartland
- 2) Group (Leut): Lehrerleut
- 3) Phone (John Waldner, Minister): 406-262-4419
- 4) Address: HC 30 Box 69, Havre, MT 59501

Notes for Section LF, Version 1, for:
[Hartland Colony Inc, Havre, MT 59501]

1) The List of Evidence for [Hartland Colony Inc, Havre, MT 59501] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hartland Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

Hartland Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hartland Colony is a recognized Hutterite colony, Hutterite surnames are found at Hartland Colony Inc, and Hartland Colony is included in the Hutterite Directory.

Data for Hartland Colony Inc for ID as a Hutterite colony:

1) Name: Hartland Colony Inc, Havre, MT 59501

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

3) Rocky Cape Christian Community/Hutterite colony data:

[Hartland, MT, 1999 - present (note: Lehrerleut)]

4) Hutterite Directory (for Hartland Colony): Hartland, HC 30 Box 69, Havre, MT 59501

2:

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

USDA Business Name and Location:

[Hartland Colony Inc, Havre, MT 59501]

IRS Organization Name and Location:

[Hartland Colony Inc, Havre, MT 59501-7803]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1997.

Hartland Colony Inc, Havre, MT 59501, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/22/2009)]

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

[810508313, Hartland Colony Inc, MT, 501(d), 06/1997 = IRS]

[810508313, Hartland Colony Inc, MT, 501(d), 1997.....= NCCS]

[810508313, Hartland Colony Inc, MT, 501(d), 06-1997 = Melissa Data]

[no data....., Hartland Colony Inc, MT, 501(d), 06/1997 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/22/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hartland Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,101,437.58 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,101,438 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/1997

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hartland Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Hartland Colony Inc, Havre, MT 59501]

IRS Organization Name and Location:

[Hartland Colony Inc, Havre, MT 59501-7803]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/1997.

Hartland Colony Inc, Havre, MT 59501, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hartland Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,101,437.58 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,101,438 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/1997

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

3:

Identification data:

Name: Hartland Colony Inc, Havre, MT 59501

IRS EO/BMF data: Hartland Colony Inc, 2105 Woodpile Rd, Havre, MT 59501-7803

Hutterite Directory (for Hartland Colony): Hartland, HC 30 Box 69, Havre, MT 59501

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hidden Lake Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/22/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376342&summlevel=address]

Date: 10/22/2009

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

1) Name: Hidden Lake Colony Inc

2) Location: Cut Bank, MT 59427

3) Subsidy Total 1995-2006: \$1,242,166.78 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,242,167 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376342]

Date: 10/22/2009

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

1) Total USDA Subsidies 1995-2006: \$1,242,167 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009376342&summlevel=detail]

Date: 10/22/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009376342&summlevel=whois>]

Date: 10/22/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: Montana

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

EO File Updated: 11-12-09

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

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 810480560

2) Name: HIDDEN LAKE COLONY INC

3) Address:

[PO BOX 573
CUT BANK MT]

4) Zip Code: 59427-0573

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200905

(note: decoded form of ruling date data is 05/2009)

8) Filing Requirement (FR) Code:

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

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

1) Abbreviations:

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

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

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

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

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

- a) IRM Table: 501(d) Apostolic and religious organization
- b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Hidden Lake Colony Inc
- 2) IRS Location: Cut Bank, MT 59427-0573
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/2009
- 5) USDA Business Name: Hidden Lake Colony Inc
- 6) USDA Location: Cut Bank, MT 59427

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Hidden Lake Colony Inc, Cut Bank, MT 59427

Data 1 (from Section LF(C)List 1(1), condensed version)

- 1) EIN: 810480560
- 2) Name: Hidden Lake Colony Inc
- 3) Address: PO Box 573, Cut Bank, MT 59427-0573
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 05/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810480560]

Date: 10/22/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810480560]

Date: 10/22/2009

Data 1 (from Section LF(D)List 1(1))

- 1) Name: HIDDEN LAKE COLONY INC
- 2) Address:

[PO BOX 573
CUT BANK, MT 59427-0573]
- 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: 810480560
(note: EIN)
- 6) Exempt Since: 05-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hidden+lake+colony]

Date: 10/22/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HIDDEN LAKE COLONY INC - CUT BANK, MT 59427 - PO BOX 573 - NonProfit/Tax Exempt Org...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1739270]

Date: 10/22/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hidden+lake+colony]

Date: 10/22/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HIDDEN LAKE COLONY INC - CUT BANK, MT 59427 - PO BOX 573 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1739270]

Date: 10/22/2009

Data 1 (from Section LF(E)List 1(1-2))

1) Name: HIDDEN LAKE COLONY INC

2) Address:

[PO BOX 573

CUT BANK, MT 59427-0573]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 05/2009

(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hidden Lake Colony Inc - Cut Bank, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm29kzm]

Date: 10/22/2009

Data 1 (from Section LF(F)List 1(1))

- 1) Name: Hidden Lake Colony Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 336-3695
- 4) Address: 100 Welsh Rd, Cut Bank, MT 59427
- 5) Business Category: Farms
- 6) Established: 1992
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$820,000
- 9) Employees (estimated): 10

G) Documentation from:

Rocky Cape Christian Community - [www.thecommonlife.com].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 17

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)

Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(G)List 1(1))

- 1) Hidden Lake, MT, 1996 - present (note: Lehrerleut)

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Hidden Lake Colony Inc, Cut Bank, MT 59427

Data 1 (from Section LF(H)List 1(1))

- 1) Hutterite Surnames: Hofer, Kleinsasser, Wipf

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hidden Lake Colony, MT - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=H&dcid=2D9528091629C68F>]

Date: 10/22/2009

Data 1 (from Section LF(I)List 1(1))

- 1) Name of Hutterite Colony: Hidden Lake
- 2) Group (Leut): Lehrerleut
- 3) Phone (Switchboard): 406-336-4800 or 4801
- 4) Address: Box 188, Cut Bank, MT 59427

Notes for Section LF, Version 1, for:

[Hidden Lake Colony Inc, Cut Bank, MT 59427]

1) The List of Evidence for [Hidden Lake Colony Inc, Cut Bank, MT 59427] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

- [1) EWG]
- [2) IRS]
- [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
- 4) NCCS
- [5) Melissa Data]
- [6) TaxExemptWorld.com]
- [7) Manta]
- 8) FEEFHS
- 9) GAMEO
- [10) Rocky Cape Christian Community]
- [11) Corel WordPerfect document entitled 'Hutterite Surnames']
- [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hidden Lake Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Hidden Lake Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Hidden Lake Colony Inc is a tax-exempt nonprofit religious organization.

Hidden Lake Colony is a recognized Hutterite colony, Hutterite surnames are found at Hidden Lake Colony Inc, and Hidden Lake Colony is included in the Hutterite Directory.

Data for Hidden Lake Colony Inc for ID as a Hutterite colony:

1) Name: Hidden Lake Colony Inc, Cut Bank, MT 59427

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Kleinsasser, Wipf

3) IRS EO/BMF data:

a) Name: Hidden Lake Colony Inc, Cut Bank, MT 59427-0573

b) IRC Section:

1) IRM Table: 501(d) Apostolic and religious organization

2) SOI Table: 501(d) Apostolic and Religious Org.

4) Rocky Cape Christian Community/Hutterite colony data:

[Hidden Lake, MT, 1996 - present (note: Lehrerleut)]

5) Hutterite Directory (for Hidden Lake Colony): Hidden Lake, Box 188, Cut Bank, MT 59427

2:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Hidden Lake Colony Inc, Cut Bank, MT 59427]

IRS Organization Name and Location:

[Hidden Lake Colony Inc, Cut Bank, MT 59427-0573]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data: (note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/22/2009 because of the ruling date 05/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/22/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[810480560, Hidden Lake Colony Inc, MT, 501(d), 05/2009 = IRS]

[810480560, Hidden Lake Colony Inc, MT, 501(d), 05-2009 = Melissa Data]

[no data....., Hidden Lake Colony Inc, MT, 501(d), 05/2009 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa Data and TaxExemptWorld.com for the same organization indicates the organization is not

required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hidden Lake Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,242,166.78 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,242,167 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hidden Lake Colony Inc, Cut Bank, MT 59427

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Hidden Lake Colony Inc, Cut Bank, MT 59427]

IRS Organization Name and Location:

[Hidden Lake Colony Inc, Cut Bank, MT 59427-0573]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hidden Lake Colony Inc, Cut Bank, MT 59427]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,242,166.78 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,242,167 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Hidden Lake Colony Inc, Cut Bank, MT 59427

IRS EO/BMF data: Hidden Lake Colony Inc, PO Box 573, Cut Bank, MT 59427-0573

Manta data: Hidden Lake Colony Inc, 100 Welsh Rd, Cut Bank, MT 59427

Hutterite Directory (for Hidden Lake Colony): Hidden Lake, Box 188, Cut Bank, MT 59427

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hilldale Colony Inc, Havre, MT 59501

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full name=hillda...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371400&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Hilldale Colony Inc

2) Location: Havre, MT 59501

3) Subsidy Total 1995-2006: \$1,106,187.53 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,106,188 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371400]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,106,188 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009371400&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009371400&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(H)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Kleinsasser, Waldner, Wipf

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 816010722

2) Name: HILLDALE COLONY INC

3) Address:

[PO BOX 628

HAVRE MT]

4) Zip Code: 59501-0628

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200905

(note: decoded form of ruling date data is 05/2009)

8) Filing Requirement (FR) Code:

- a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): HILLDALE COLONY

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

- a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes
- (note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

- a) IRM Table: 501(d)
- b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

- a) IRM Table/classification: Apostolic and religious organization
- b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

- a) IRM Table: 501(d) Apostolic and religious organization
- b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Hilldale Colony Inc
- 2) IRS Location: Havre, MT 59501-0628
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/2009
- 5) USDA Business Name: Hilldale Colony Inc
- 6) USDA Location: Havre, MT 59501

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Hilldale Colony Inc, Havre, MT 59501

Data 1 (from Section LF(C)List 1(1), condensed version)

- 1) EIN: 816010722
- 2) Name: Hilldale Colony Inc
- 3) Address: PO Box 628, Havre, MT 59501-0628
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 05/2009

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=816010722]

Date: 10/22/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=816010722]

Date: 10/22/2009

Data 1 (from Section LF(D)List 1(1))

- 1) Name: HILLDALE COLONY INC HILLDALE COLONY
- 2) Address:

[PO BOX 628
HAVRE, MT 59501-0628]
- 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: 816010722
(note: EIN)
- 6) Exempt Since: 05-2009
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

E) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hilldale+colony]

Date: 10/22/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HILDALE COLONY INC (HILDALE COLONY) - HAVRE, MT 59501 - PO BOX 628 - NonProfit/...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1730405]

Date: 10/22/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hilldale+colony]

Date: 10/22/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HILDALE COLONY INC (HILDALE COLONY) - HAVRE, MT 59501 - PO BOX 628 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1730405]

Date: 10/22/2009

Data 1 (from Section LF(E)List 1(1-2))

1) Name: HILDALE COLONY INC

2) Address:

[PO BOX 628

HAVRE, MT 59501-0628]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: HILDALE COLONY

6) Exempt Status As Of Date: 05/2009

(note: Ruling Date)

F) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hilldale Colony - Havre, Montana (MT) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmfpbj7]

Date: 10/22/2009

Data 1 (from Section LF(F)List 1(1))

- 1) Name: Hilldale Colony (Hilldale Colony Inc)
- 2) Also Does Business As: Hilldale Colony Inc
- 3) Phone: (406) 398-5342
- 4) Address: 44829 Cottonwood Rd, Havre, MT 59501
- 5) Business Category: Churches, Farms in Havre, MT
- 6) Established: 1963
- 7) State of Incorporation: Montana
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 50 to 99 (D&B: 7)

G) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

URL: [http://feefhs.org/hut/h-lplace.html]

Date: 8/22/07

Data 1 (from Section LF(G)List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1963 | Hilldale, Montana | Havre (Hill) MT | Rockport, Montana

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

H) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Hilldale Colony Inc, Havre, MT 59501

Data 1 (from Section LF(H)List 1(1))

- 1) Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wipf

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hilldale Colony, MT - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=H&dcid=86D47707BDCB56F9]

Date: 10/22/2009

Data 1 (from Section LF(I)List 1(1))

- 1) Name of Hutterite Colony: Hilldale
- 2) Group (Leut): Lehrerleut
- 3) Phone (Andrew A. Waldner, Manager): 406-398-5342
- 4) Address: Box 628, Havre, MT 59501

Notes for Section LF, Version 1, for:
[Hilldale Colony Inc, Havre, MT 59501]

- 1) The List of Evidence for [Hilldale Colony Inc, Havre, MT 59501] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - 4) NCCS
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - [7) Manta]
 - [8) FEEFHS]
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hilldale Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Hilldale Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. IRS EO/BMF data for IRC section as 501(d) indicates Hilldale Colony Inc is a tax-exempt nonprofit religious organization. Hilldale Colony is a recognized Hutterite colony, Hutterite surnames are found at Hilldale Colony Inc, and Hilldale Colony is included in the Hutterite Directory.

Data for Hilldale Colony Inc for ID as a Hutterite colony:

1) Name: Hilldale Colony Inc, Havre, MT 59501

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Kleinsasser, Waldner, Wipf

3) IRS EO/BMF data:

a) Name: Hilldale Colony Inc, Havre, MT 59501-0628

b) IRC Section:

1) IRM Table: 501(d) Apostolic and religious organization

2) SOI Table: 501(d) Apostolic and Religious Org.

4) Manta data: Hilldale Colony also does business as Hilldale Colony Inc
[Hilldale Colony, 44829 Cottonwood Rd, Havre, MT 59501]

5) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1963 | Hilldale, Montana | Havre (Hill) MT | Rockport, Montana

(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

6) Hutterite Directory (for Hilldale Colony): Hilldale, Box 628, Havre, MT 59501

2:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Hilldale Colony Inc, Havre, MT 59501]

IRS Organization Name and Location:

[Hilldale Colony Inc, Havre, MT 59501-0628]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from Melissa Data and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

4:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:
(note: NCCS data not found. One reason may be the organization was not in the database by the search date 10/22/2009 because of the ruling date 05/2009.)

[Data Date: (IRS 12/7/2009), (Melissa Data and TaxExemptWorld.com, 10/22/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[816010722, Hilldale Colony Inc, MT, 501(d), 05/2009 = IRS]

[816010722, Hilldale Colony Inc Hilldale Colony, MT, 501(d), 05-2009 = Melissa Data]

[no data....., Hilldale Colony Inc, MT, 501(d), 05/2009 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data disregarding the inclusion of a secondary name.

5:

Different Business Names:

- 1) IRS EO/BMF data: Secondary Name for Hilldale Colony Inc is Hilldale Colony
- 2) TaxExemptWorld.com data: Secondary Name for Hilldale Colony Inc is Hilldale Colony
- 3) Manta data: Hilldale Colony also does business as Hilldale Colony Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hilldale Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,106,187.53 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,106,188 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

- a) IRM Table: 501(d) Apostolic and religious organization
- b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hilldale Colony Inc, Havre, MT 59501

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Hilldale Colony Inc, Havre, MT 59501]

IRS Organization Name and Location:

[Hilldale Colony Inc, Havre, MT 59501-0628]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 05/2009 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hilldale Colony Inc, Havre, MT 59501]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,106,187.53 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,106,188 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 05/2009

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Hilldale Colony Inc, Havre, MT 59501

Hutterite Directory (for Hilldale Colony): Hilldale, Box 628, Havre, MT 59501

Different Business Names:

1) IRS EO/BMF data: Secondary Name for Hilldale Colony Inc is Hilldale Colony

[Hilldale Colony Inc, PO Box 628, Havre, MT 59501-0628]

2) TaxExemptWorld.com data: Secondary Name for Hilldale Colony Inc is Hilldale Colony

[Hilldale Colony Inc, PO Box 628, Havre, MT 59501-0628]

3) Manta data: Hilldale Colony also does business as Hilldale Colony Inc

[Hilldale Colony, 44829 Cottonwood Rd, Havre, MT 59501]

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full
name=hillsi...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370586&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Hillside Colony Inc

2) Location: Sweet Grass, MT 59484

3) Subsidy Total 1995-2006: \$1,170,459.19 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,170,459 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370586]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$1,170,459 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=009370586&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: yes

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009370586&summlevel=whois>]

Date: 10/22/2009

6:

Webpage (note: for 'Recipient ownership share(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010601443>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5-6))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(J)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Wurz

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 810244540

2) Name: HILLSIDE COLONY

3) Address:

[PO BOX 169

SWEETGRASS MT]

4) Zip Code: 59484-0169

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 195603

(note: decoded form of ruling date data is 03/1956)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00

(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0

(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

1) IRS Organization Name: Hillside Colony

2) IRS Location: Sweetgrass, MT 59484-0169

3) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 03/1956

5) USDA Business Name: Hillside Colony Inc

6) USDA Location: Sweet Grass, MT 59484

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. The Zip Code is the same for Sweet Grass, MT, and Sweetgrass, MT, as 59484. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1956 indicate the organization received USDA farm subsidies during the

timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Hillside Colony Inc, Sweet Grass, MT 59484

Data 1 (from Section LF(C)List 1(1), condensed version)

1) EIN: 810244540

2) Name: Hillside Colony

3) Address: PO Box 169, Sweetgrass, MT 59484-0169

4) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

5) Ruling Date: 03/1956

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].

List 1. Documentation

1:

Webpage (note: for search result information for active organization)

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/22/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Hillside Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810244540]

Date: 10/22/2009

3:

Webpage (note: for search result information for active or inactive organization)

Name: NCCS - Search NCCS Master File

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/22/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Hillside Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=810244540]

Date: 10/22/2009

Data 1 (from Section LF(D))List 1(1-4))

- 1) EIN: 810244540
- 2) Name: Hillside Colony
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Sweetgrass, MT 59484
- 5) Rule Date (Ruling Date): 1956
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/22/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=810244540]

Date: 10/22/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=810244540]

Date: 10/22/2009

Data 1 (from Section LF(E))List 1(1))

- 1) Name: HILLSIDE COLONY
- 2) Address:
[PO BOX 169
SWEETGRASS, MT 59484-0169]
- 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: 810244540
(note: EIN)
- 6) Exempt Since: 03-1956
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

F) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hillside+colony]

Date: 10/22/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HILLSIDE COLONY - SWEET GRASS, MT 59484 - PO BOX 169 - NonProfit/Tax Exempt Organization...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=885022]

Date: 10/22/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=hillside+colony]

Date: 10/22/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HILLSIDE COLONY - SWEET GRASS, MT 59484 - PO BOX 169 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=885022]

Date: 10/22/2009

Data 1 (from Section LF(F)List 1(1-2))

1) Name: HILLSIDE COLONY

2) Address:

[PO BOX 169

SWEET GRASS, MT 59484-0169]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 03/1956

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hillside Colony, Sweet Grass, MT
Page Number: 1-2
URL: [<http://www.manta.com/company/mmmzvr42>]
Date: 10/22/2009

Data 1 (from Section LF(G))List 1(1))

- 1) Name: Hillside Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (406) 937-4966
- 4) Address: 1880 Loop Rd, Sweet Grass, MT 59484
- 5) Business Category: Ranches
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$2.5 to 5 million
- 9) Employees (estimated): 20 to 49

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feefhs.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Hutterite Place Names in North America: "Lehrerleut Colonies" (1973)

Page Number: 3

URL: [<http://feefhs.org/hut/h-lplace.html>]

Date: 8/22/07

Data 1 (from Section LF(H))List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1950 | Hillside, Montana | Sweet Grass (Toole) MT | Sunnyside, Alberta

(note 1: Sweet Grass spelled as one word, Sweetgrass, by a AAA map of Montana. Only Sweet Grass found on a Rand McNally map of Montana, 2005.)

(note 2: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

I) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [www.gameo.org].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Lehrerleut - GAMEO

Page Number: 1-2

URL: [<http://www.gameo.org/encyclopedia/contents/L4475.html>]

Date: 10/7/2009

Data 1 (from Section LF(I))List 1(1))

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Hillside | Sweet Grass | 1950 | 129 | Andrew A. Wurz]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Hillside Colony Inc, Sweet Grass, MT 59484

Data 1 (from Section LF(J)List 1(1))

1) Hutterite Surnames: Hofer, Wurz

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

a) [www.cedrontech.com] (link: Hutterite Contacts Online)

b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hillside Colony, MT - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=H&dcid=2AE2F52E8B71A4A9>]

Date: 10/22/2009

Data 1 (from Section LF(K)List 1(1))

1) Name of Hutterite Colony: Hillside

2) Group (Leut): Lehrerleut

3) Phone (Mike J. Hofer, Manager): 406-937-2966

4) Address: Box 169, Sweetgrass, MT 59484

Notes for Section LF, Version 1, for:
[Hillside Colony Inc, Sweet Grass, MT 59484]

- 1) The List of Evidence for [Hillside Colony Inc, Sweet Grass, MT 59484] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - [4) NCCS]
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - [7) Manta]
 - [8) FEEFHS]
 - [9) GAMEO]
 - 10) Rocky Cape Christian Community
 - [11) Corel WordPerfect document entitled 'Hutterite Surnames']
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Hillside Colony Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hillside Colony is a recognized Hutterite colony, Hutterite surnames are found at Hillside Colony Inc, and Hillside Colony is included in the Hutterite Directory.

Data for Hillside Colony Inc for ID as a Hutterite colony:

1) Name: Hillside Colony Inc, Sweet Grass, MT 59484

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Wurz

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony

1950 | Hillside, Montana | Sweet Grass (Toole) MT | Sunnyside, Alberta

(note 1: Sweet Grass spelled as one word, Sweetgrass, by a AAA map of Montana. Only Sweet Grass found on a Rand McNally map of Montana, 2005.)

(note 2: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

4) GAMEO/Hutterite colony data:

[(Lehrerleut Bruderhofs in Montana)

Name of Colony | Address | Founded | Population | Head Preacher (1957)

Hillside | Sweet Grass | 1950 | 129 | Andrew A. Wurz]

5) Hutterite Directory (for Hillside Colony): Hillside, Box 169, Sweetgrass, MT 59484

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. The Zip Code is the same for Sweet Grass, MT, and Sweetgrass, MT, as 59484.

USDA Business Name and Location:

[Hillside Colony Inc, Sweet Grass, MT 59484]

IRS Organization Name and Location:

[Hillside Colony, Sweetgrass, MT 59484-0169]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1956 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/22/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[810244540, Hillside Colony, MT, 501(d), 03/1956 = IRS]

[810244540, Hillside Colony, MT, 501(d), 1956.....= NCCS]

[810244540, Hillside Colony, MT, 501(d), 03-1956 = Melissa Data]

[no data....., Hillside Colony, MT, 501(d), 03/1956 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/22/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hillside Colony Inc, Sweet Grass, MT 59484]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,170,459.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,170,459 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. The Zip Code is the same for Sweet Grass, MT, and Sweetgrass, MT, as 59484.

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1956 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hillside Colony Inc, Sweet Grass, MT 59484]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,170,459.19 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,170,459 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

Determine IRS organization name as same identity as USDA business name.

USDA Business Name and Location:

[Hillside Colony Inc, Sweet Grass, MT 59484]

IRS Organization Name and Address:

[Hillside Colony, PO Box 169, Sweetgrass, MT 59484-0169]

(note: for data refer to Step 2)

> Step 2

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Hillside Colony Inc, Sweet Grass, MT 59484

IRS EO/BMF data: Hillside Colony, PO Box 169, Sweetgrass, MT 59484-0169

Manta data: Hillside Colony, 1880 Loop Rd, Sweet Grass, MT 59484

Hutterite Directory (for Hillside Colony): Hillside, Box 169, Sweetgrass, MT 59484

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Horizon Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

Environmental Working Group's Farm Subsidy Database - [www.ewg.org/agmag].

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/addrsearch.php?s=yup&stab=MT&city=&zip=&last=&first=&full name=horiz...]

Date: 10/22/2009

2:

Webpage (note: for 'Farm Location(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012804230&summlevel=address]

Date: 10/22/2009

Data 1 (from Section LF(A)List 1(1-2))

1) Name: Horizon Colony Inc

2) Location: Sweet Grass, MT 59484

3) Subsidy Total 1995-2006: \$169,795.30 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$169,795 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012804230]

Date: 10/22/2009

Data 2 (from Section LF(A)List 1(3))

1) Total USDA Subsidies 1995-2006: \$169,795 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012804230&summlevel=detail]

Date: 10/22/2009

Data 3 (from Section LF(A)List 1(4))

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: yes
- c) Disaster Payments: no

5:

Webpage (note: for 'Ownership Interest(s)' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012804230&summlevel=whois>]

Date: 10/22/2009

Data 4 (from Section LF(A)List 1(5))

- 1) Comparison data from Corel WordPerfect document 'Hutterite Surnames' listed as documentation in [Section LF(G)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Wurz

B) Documentation from:

Internal Revenue Service (IRS) - [www.irs.gov].

List 1. Documentation

1:

Webpage as EO file page (note: for EO/BMF data)

EO File by State: Montana

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_MT.EXE

EO File Page Number: (one EO file page)

EO File URL: [<http://www.irs.gov/taxstats/charitablestats/article/0,,id=97186,00.html>]

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

Data 1 (from Section LF(B)List 1(1))

1) EIN: 202297822

2) Name: HORIZON COLONY INC

3) Address:

[PO BOX 50
SWEET GRASS MT]

4) Zip Code: 59484-0050

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200707

(note: decoded form of ruling date data is 07/2007)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')

b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')

9) Sort Name (Secondary Name): (no data)

Data 2. Subsection Code and Classification Code decoded for IRC Section

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes

c) IRS = Internal Revenue Service

d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes

(note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

> Step 2: classification code 1 decoded for classification and description

a) IRM Table/classification: Apostolic and religious organization

b) SOI Table/description: Apostolic and Religious Org.

> Step 3: subsection code 40 classification code 1 decoded for IRC section

IRC section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

1) IRS Organization Name: Horizon Colony Inc

2) IRS Location: Sweet Grass, MT 59484-0050

3) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

4) Ruling Date: 07/2007

5) USDA Business Name: Horizon Colony Inc

6) USDA Location: Sweet Grass, MT 59484

Findings:

The IRS organization name and location are the same as the USDA business name and location. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'.

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Horizon Colony Inc, Sweet Grass, MT 59484

Data 1 (from Section LF(C)List 1(1), condensed version)

- 1) EIN: 202297822
- 2) Name: Horizon Colony Inc
- 3) Address: PO Box 50, Sweet Grass, MT 59484-0050
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 07/2007

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].

List 1. Documentation

1:

Webpage (note: for search result information for active organization)

Name: NCCS - Search Active Organizations

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/22/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Horizon Colony Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202297822]

Date: 10/22/2009

3:

Webpage (note: for search result information for active or inactive organization)

Name: NCCS - Search NCCS Master File

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]

Date: 10/22/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Horizon Colony Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202297822]

Date: 10/22/2009

Data 1 (from Section LF(D)List 1(1-4))

- 1) EIN: 202297822
- 2) Name: Horizon Colony Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Sweetgrass, MT 59484
- 5) Rule Date (Ruling Date): 2007
- 6) IRS Subsection: 40
(note: Subsection Code)

- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/22/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information, print orientation = Portrait)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=202297822]

Date: 10/22/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=202297822]

Date: 10/22/2009

Data 1 (from Section LF(E)List 1(1))

1) Name: HORIZON COLONY INC

2) Address:

[PO BOX 50

SWEET GRASS, MT 59484-0050]

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: 202297822

(note: EIN)

6) Exempt Since: 07-2007

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

TaxExemptWorld.com - [www.taxexemptworld.com].

List 1. Documentation

1:

Webpage (note: for search result information, print orientation = Portrait)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=horizon+colony]

Date: 10/22/2009

2:

Webpage (note: for organization information, print orientation = Portrait)

Name:

[HORIZON COLONY INC - SWEET GRASS, MT 59484 - PO BOX 50 - NonProfit/Tax Exempt Organi...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1566483]

Date: 10/22/2009

3:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1-2

URL: [http://www.taxexemptworld.com/search.asp?type=on&criteria=horizon+colony]

Date: 10/22/2009

4:

Webpage (note: same webpage as (2) except print orientation = Landscape)

Name:

[HORIZON COLONY INC - SWEET GRASS, MT 59484 - PO BOX 50 - NonProfit/Tax Exempt Organization]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1566483]

Date: 10/22/2009

Data 1 (from Section LF(F)List 1(1-2))

1) Name: HORIZON COLONY INC

2) Address:

[PO BOX 50

SWEET GRASS, MT 59484-0050]

3) Classification: Apostolic and Religious Org. (501(d))

(note: description and IRC section)

4) Filing Requirement: Form 990 - Not required to file(all other)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2007

(note: Ruling Date)

G) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Horizon Colony Inc, Sweet Grass, MT 59484

Data 1 (from Section LF(G)List 1(1))

1) Hutterite Surnames: Hofer, Wurz

Notes for Section LF, Version 1, for:

[Horizon Colony Inc, Sweet Grass, MT 59484]

1) The List of Evidence for [Horizon Colony Inc, Sweet Grass, MT 59484] includes these documents as separate documents:

- 1) Long Form of Evidence (Section LF)
- 2) Short Form of Evidence (Section SF)
- 3) Findings (for Section LF and Section SF)
- 4) Conclusion (for Section LF and Section SF)

2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:

- [1] EWG]
- [2] IRS]
- [3] Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
- [4] NCCS]
- [5] Melissa Data]
- [6] TaxExemptWorld.com]
- 7) Manta
- 8) FEEFHS
- 9) GAMEO
- 10) Rocky Cape Christian Community
- [11] Corel WordPerfect document entitled 'Hutterite Surnames']
- 12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Horizon Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF and Section SF, Version 1

Findings (for Section LF and Section SF, Version 1):

1:

Horizon Colony Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Horizon Colony Inc that fits a profile of a Hutterite colony:

1) Name: Horizon Colony Inc, Sweet Grass, MT 59484 (USDA farm subsidy recipient)

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Wurz

3) IRS EO/BMF data:

a) Name: Horizon Colony Inc, Sweet Grass, MT 59484-0050

b) IRC Section:

1) IRM Table: 501(d) Apostolic and religious organization

2) SOI Table: 501(d) Apostolic and Religious Org.

2:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Horizon Colony Inc, Sweet Grass, MT 59484]

IRS Organization Name and Location:

[Horizon Colony Inc, Sweet Grass, MT 59484-0050]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

Comparison of IRS EO/BMF data with NCCS, Melissa Data, and TaxExemptWorld.com data:

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/22/2009)]

[Data: EIN, Organization Name, Location by State, IRC Section, Ruling Date]

[202297822, Horizon Colony Inc, MT, 501(d), 07/2007 = IRS]

[202297822, Horizon Colony Inc, MT, 501(d), 2007..... = NCCS]

[202297822, Horizon Colony Inc, MT, 501(d), 07-2007 = Melissa Data]

[no data....., Horizon Colony Inc, MT, 501(d), 07/2007 = TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data.

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(d) and files Form 1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/22/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Horizon Colony Inc, Sweet Grass, MT 59484]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$169,795.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$169,795 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 07/2007

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 07/2007.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Horizon Colony Inc, Sweet Grass, MT 59484

Location by State: Montana

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF and Section SF, Version 1

Conclusion (for Section LF and Section SF, Version 1):

1:

IRS EO/BMF data found and the organization name and location are the same as the USDA business name and location.

USDA Business Name and Location:

[Horizon Colony Inc, Sweet Grass, MT 59484]

IRS Organization Name and Location:

[Horizon Colony Inc, Sweet Grass, MT 59484-0050]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Horizon Colony Inc, Sweet Grass, MT 59484]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$169,795.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$169,795 (note: rounded off calculation)

IRS EO/BMF data (12/7/2009):

1) IRC Section:

a) IRM Table: 501(d) Apostolic and religious organization

b) SOI Table: 501(d) Apostolic and Religious Org.

2) Ruling Date: 07/2007

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence. The organization is operating as a tax-exempt nonprofit religious organization as of 07/2007.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Horizon Colony Inc, Sweet Grass, MT 59484

(note: for data refer to Step 2)

> Step 2

A investigation to find IRC section data from the IRS Business Master File (BMF) for:

Name: Horizon Colony Inc, Sweet Grass, MT 59484

IRS EO/BMF data: Horizon Colony Inc, PO Box 50, Sweet Grass, MT 59484-0050

Timeframe for IRC section data: 1995-2006

Update 1 for [List of Evidence for Hutterite colonies as USDA farm subsidy recipients]

The Short Form of evidence for the Long Form of evidence (original evidence) is being deleted. So the List of Evidence for the original evidence will only include these parts:

- 1) Long Form (Section LF)
- 2) Findings
- 3) Conclusion

All references to the Short Form (Section SF) for the Long Form (Section LF) (original evidence) can be disregarded. A Short Form of evidence is being set up to cover the original evidence and new evidence 1.