

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439
Location by State: North Dakota
Form and Version of Evidence: Long Form, Part 1 and Part 2, Version 1
Timeframe of Evidence as Webpages: 10/2009-12/2009

Part 1. First Set of Documentation

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/26/2009

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=013158007&summlevel=address]

Date: 10/26/2009

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

1) Name: Rosenfeld Hutterian Brethren Inc

2) Location: Forbes, ND 58439

3) Subsidy Total 1995-2006: \$37,792.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$37,792 (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=013158007]

Date: 10/26/2009

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

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

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=013158007&fips=00000&summlevel=detail>]

Date: 10/26/2009

5:

Webpage (note: for 'Programs' information, for Dickey County, North Dakota)

Name: EWG || Farm Subsidy Database || Dickey County, North Dakota

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=013158007&fips=38021&summlevel=detail>]

Date: 10/26/2009

6:

Webpage (note: for 'Programs' information, for McPherson County, South Dakota)

Name: EWG || Farm Subsidy Database || McPherson County, South Dakota

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=013158007&fips=46089&summlevel=detail>]

Date: 10/26/2009

Data 3 (from Part 1, Section LF(A)List 1(4-6))

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments: no

c) Disaster Payments: no

7:

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=013158007&summlevel=whois>]

Date: 10/26/2009

8:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013158008>]

Date: 10/26/2009

9:

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=013158008>]

Date: 10/26/2009

Data 4 (from Part 1, Section LF(A)List 1(7-9))

1) No data.

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: North Dakota

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_ND.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 Part 1, Section LF(B)List 1(1))

1) EIN: 204292277

2) Name: ROSENFELD HUTTERIAN BRETHREN INC

3) Address:

[36560 102ND ST

FORBES ND]

4) Zip Code: 58439-9027

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200709

(note: decoded form of ruling date data is 09/2007)

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: Rosenfeld Hutterian Brethren Inc
- 2) IRS Location: Forbes, ND 58439-9027
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 09/2007
- 5) USDA Business Name: Rosenfeld Hutterian Brethren Inc
- 6) USDA Location: Forbes, ND 58439

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 09/2007 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: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439

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

- 1) EIN: 204292277
- 2) Name: Rosenfeld Hutterian Brethren Inc
- 3) Address: 36560 102nd St, Forbes, ND 58439-9027
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 09/2007

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: 10/26/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rosenfeld Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=204292277]

Date: 10/26/2009

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: 10/26/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rosenfeld Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=204292277]

Date: 10/26/2009

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

1) EIN: 204292277

2) Name: Rosenfeld Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Forbes, ND 58439

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 10/26/09)

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=204292277]

Date: 10/26/2009

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=204292277]

Date: 10/26/2009

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

1) Name: ROSENFELD HUTTERIAN BRETHREN INC

2) Address:

[36560 102ND ST

FORBES, ND 58439-9027]

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: 204292277

(note: EIN)

6) Exempt Since: 09-2007

(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=rosenfeld+hutterian]

Date: 10/26/2009

2:

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

Name:

[ROSENFELD HUTTERIAN BRETHREN INC - FORBES, ND 58439 - 36560 102ND ST - NonProfit/T...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=1578524]

Date: 10/26/2009

Note:

A Landscape print orientation version of webpages (1-2) is not included because the computer problem was fixed so the whole page of data is included with the Portrait print orientation version of webpages (1-2).

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

1) Name: ROSENFELD HUTTERIAN BRETHREN INC

2) Address:

[36560 102ND ST

FORBES, ND 58439-0000]

- 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: 09/2007
(note: Ruling Date)

Part 2. Second Set of Documentation

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/5/2009

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=013158007&summlevel=address]

Date: 11/5/2009

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

1) Name: Rosenfeld Hutterian Brethren Inc

2) Location: Forbes, ND 58439

3) Subsidy Total 1995-2006: \$37,792.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$37,792 (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=013158007]

Date: 11/5/2009

4:

Webpage (note: for 'Summary' information, for Dickey County, North Dakota)

Name: EWG || Farm Subsidy Database || Dickey County, North Dakota

Page Number: 1-2

URL:

[http://farm.ewg.org/farm/persondetail.php?custnumber=013158007&fips=38021&summlevel=
summary]

Date: 11/5/2009

5:

Webpage (note: for 'Summary' information, for McPherson County, South Dakota)

Name: EWG || Farm Subsidy Database || McPherson County, South Dakota

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=013158007&fips=46089&summlevel=summary>]

Date: 11/5/2009

Data 2 (from Part 2, Section LF(A)List 1(3-5))

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

2) Dickey County, North Dakota, 'Subsidy Payments 1995-2006': \$16,276

3) McPherson County, South Dakota, 'Subsidy Payments 1995-2006': \$21,516

Notes for [Section LF, Part 1 and Part 2, Version 1] for:
[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

1) The List of Evidence for [Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439
Location by State: North Dakota
Status: Investigation as EO (Exempt Organization)
Topic: Findings (for Section LF, Part 1 and Part 2, and Section SF, Version 1)

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

1:

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

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

1) Name: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439

2:

The list of evidence for [Section LF, Part 1 and Part 2, Version 1] includes USDA farm subsidy data for [Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]. The search result data in Part 1 shows 'Subsidy Total 1995-2006' as \$37,792.00. The 'Summary' data in Part 1 shows 'Total USDA Subsidies 1995-2006' as \$0. There is a conflict with the data. On the 'Summary' webpage there is a search option as 'Pick a county'. The USDA farm subsidy data in Part 2 includes county data for Dickey County and McPherson County, as:

a) Dickey County, North Dakota, 'Subsidy Payments 1995-2006': \$16,276

b) McPherson County, South Dakota, 'Subsidy Payments 1995-2006': \$21,516

This data will correct the conflict with the data in Part 1 so the figure for 'Subsidy Total 1995-2006' as \$37,792.00 is correct. The USDA farm subsidy data in Part 1 is dated 10/26/2009 and the USDA farm subsidy data in Part 2 is dated 11/5/2009.

3:

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:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

IRS Organization Name and Location:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439-9027]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 09/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

4:

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, 10/26/2009)]

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

[204292277, Rosenfeld Hutterian Brethren Inc, ND, 501(d), 09/2007 = IRS]

[204292277, Rosenfeld Hutterian Brethren Inc, ND, 501(d), 2007..... = NCCS]

[204292277, Rosenfeld Hutterian Brethren Inc, ND, 501(d), 09-2007 = Melissa Data]

[no data....., Rosenfeld Hutterian Brethren Inc, ND, 501(d), 09/2007 = TaxExemptWorld.com]

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

5:

IRS EO/BMF data shows 58439-9027 as the Zip Code.

TaxExemptWorld.com data shows 58439-0000 as the Zip Code.

IRS EO/BMF, NCCS, Melissa Data, and TaxExemptWorld.com data shows the same address or

location so the data is for the same organization.

6:

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 10/26/09.

7:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$37,792.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$37,792 (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: 09/2007

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439
Location by State: North Dakota
Status: Investigation as EO (Exempt Organization)
Topic: Conclusion (for Section LF, Part 1 and Part 2, and Section SF, Version 1)

Conclusion (for Section LF, Part 1 and Part 2, 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:
[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]
IRS Organization Name and Location:
[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439-9027]
IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 09/2007 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:
[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]
USDA farm subsidy total:
1) Subsidy Total 1995-2006: \$37,792.00 (note: exact calculation)
2) Subsidy Payments 1995-2006 Total: \$37,792 (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: 09/2007
Operating As: Hutterite colony

3:
Recommendation:

> Step 1

A investigation to find IRC section data from the IRS Business Master File (BMF) for:
Name: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439
IRS EO/BMF data: Rosenfeld Hutterian Brethren Inc, 36560 102nd St, Forbes, ND 58439-9027
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.