

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Fairview Hutterian Association, Lamoure, ND 58458
Location by State: North Dakota
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=ND&city=&zip=&last=&first=&full
name=fairvi...]

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=001248503&summlevel=address]

Date: 10/26/2009

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

1) Name: Fairview Hutterian Association

2) Location: Lamoure, ND 58458

3) Subsidy Total 1995-2006: \$753,108.55 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$753,109 (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=001248503]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$753,109 (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=001248503&summlevel=detail]

Date: 10/26/2009

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=001248503&summlevel=whois>]

Date: 10/26/2009

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=012384934>]

Date: 10/26/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013141263>]

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=003628549>]

Date: 10/26/2009

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

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 Section LF(B)List 1(1))

- 1) EIN: 237033115
- 2) Name: FAIRVIEW HUTTERIAN BRETHREN ASSOCIATION
- 3) Address:
[9644 74TH ST SE
LAMOURE ND]
- 4) Zip Code: 58458-9038
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199412
(note: decoded form of ruling date data is 12/1994)
- 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: Fairview Hutterian Brethren Association
- 2) IRS Location: Lamoure, ND 58458-9038
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization

- b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 12/1994
- 5) USDA Business Name: Fairview Hutterian Association
- 6) USDA Location: Lamoure, ND 58458

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1994 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: Fairview Hutterian Association, Lamoure, ND 58458

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

- 1) EIN: 237033115
- 2) Name: Fairview Hutterian Brethren Association
- 3) Address: 9644 74th St SE, Lamoure, ND 58458-9038
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 12/1994

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 - Fairview Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=237033115]

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 - Fairview Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=237033115]

Date: 10/26/2009

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

1) EIN: 237033115

2) Name: Fairview Hutterian Brethren Association

3) Secondary Name: (no data)

4) Address (Street/Location): Lamoure, ND 58458

5) Rule Date (Ruling Date): 1994

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=237033115]

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=237033115]

Date: 10/26/2009

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

1) Name: FAIRVIEW HUTTERIAN BRETHREN ASSOCIATION

2) Address:

[9644 74TH ST SE

LAMOURE, ND 58458-9038]

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: 237033115
(note: EIN)
- 6) Exempt Since: 12-1994
(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=fairview+hutterian]

Date: 10/26/2009

2:

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

Name:

[FAIRVIEW HUTTERIAN BRETHREN ASSOCIATION - LAMOURE, ND 58458 - 9644
74TH ST SE ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=878711]

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

1) Name: FAIRVIEW HUTTERIAN BRETHREN ASSOCIATION

2) Address:

[9644 74TH ST SE

LAMOURE, ND 58458-9038]

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: 12/1994

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Fairview Colony - Lamoure, North Dakota (ND) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm24740>]

Date: 10/26/2009

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

1) Name: Fairview Colony (Dakota Country Trucks)

2) Also Does Business As: Dakota Country Trucks

3) Phone: (701) 883-5487

4) Address: 9644 74th St SE, Lamoure, ND 58458-9038

5) Business Category: Nonchurch Religious Organizations, Miscellaneous Crop Farming

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 (D&B: 40)

2:

Webpage (note: for company profile)

Name: Fairview Hutterian Brethern Assn - Lamoure, North Dakota (ND) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2jycz>]

Date: 10/26/2009

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

1) Name: Fairview Hutterian Brethern Assn

2) Also Does Business As: (no data)

3) Phone: (701) 883-4457

4) Address: 9644 74th St Se, Lamoure, ND 58458

5) Business Category: Churches, Religious Organization/Farming

6) Established: 1969

7) State of Incorporation: North Dakota

8) Annual Revenue (estimated): \$5,000,000

9) Employees (estimated): 35

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 4

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

Date: 8/22/07

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

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

1971 | Fairview, North Dakota | LaMour (LaMoure) ND | Rockport, South Dakota

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

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Fairview Colony, ND - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=C418C8CAD576F6DA>]

Date: 10/26/2009

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

1) Name of Hutterite Colony: Fairview

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 701-883-5800

4) Address: 9644 - 74th St. SE, La Moure, ND 58458-9038

Notes for Section LF, Version 1, for:

[Fairview Hutterian Association, Lamoure, ND 58458]

1) The List of Evidence for [Fairview Hutterian Association, Lamoure, ND 58458] 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: Fairview Hutterian Association, Lamoure, ND 58458

Location by State: North Dakota

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:

Fairview Hutterian Association 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 Fairview Hutterian Association that fits a profile of a Hutterite colony:

1) Name: Fairview Hutterian Association, Lamoure, ND 58458 (USDA farm subsidy recipient)

2) IRS EO/BMF data:

a) Name: Fairview Hutterian Brethren Association, Lamoure, ND 58458-9038

b) IRC Section:

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

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

3) FEEFHS/Hutterite colony data:

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

1971 | Fairview, North Dakota | LaMour (LaMoure) ND | Rockport, South Dakota

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

4) Hutterite Directory (for Fairview Colony):

[Fairview, 9644 - 74th St. SE, La Moure, ND 58458-9038]

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:

[Fairview Hutterian Association, Lamoure, ND 58458]

IRS Organization Name and Location:

[Fairview Hutterian Brethren Association, Lamoure, ND 58458-9038]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1994 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, 10/26/2009)]

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

[237033115, Fairview Hutterian Brethren Association, ND, 501(d), 12/1994 = IRS]

[237033115, Fairview Hutterian Brethren Association, ND, 501(d), 1994.....= NCCS]

[237033115, Fairview Hutterian Brethren Association, ND, 501(d), 12-1994 = Melissa Data]

[no data....., Fairview Hutterian Brethren Association, ND, 501(d), 12/1994 =

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 10/26/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fairview Hutterian Association, Lamoure, ND 58458]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$753,108.55 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$753,109 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fairview Hutterian Association, Lamoure, ND 58458

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1994 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:

[Fairview Hutterian Association, Lamoure, ND 58458]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$753,108.55 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$753,109 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Fairview Hutterian Association, Lamoure, ND 58458

(note: for data refer to Step 2 and Step 3)

> Step 2

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

USDA Business Name and Location:

[Fairview Hutterian Association, Lamoure, ND 58458]

IRS Organization Name and Address:

[Fairview Hutterian Brethren Association, 9644 74th St SE, Lamoure, ND 58458-9038]

(note: for data refer to Step 3)

> Step 3

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: Fairview Hutterian Association, Lamoure, ND 58458

Manta data (1): Fairview Colony, 9644 74th St SE, Lamoure, ND 58458-9038

Manta data (2): Fairview Hutterian Brethern Assn, 9644 74th St Se, Lamoure, ND 58458

Hutterite Directory (for Fairview Colony):

[Fairview, 9644 - 74th St. SE, La Moure, ND 58458-9038]

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: Forest River Colony Prtshp, Fordville, ND 58231

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full name=forest...]

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=005651118&summlevel=address]

Date: 10/26/2009

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

1) Name: Forest River Colony Prtshp

2) Location: Fordville, ND 58231

3) Subsidy Total 1995-2006: \$1,611,256.50 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,611,257 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=005651118]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,611,257 (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=005651118&summlevel=detail]

Date: 10/26/2009

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=005651118&summlevel=whois>]

Date: 10/26/2009

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, Maendel, Stahl, Waldner

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Forest River Colony & Salvage - Fordville, North Dakota (ND) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm8wrnj>]

Date: 10/26/2009

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

1) Name:

[Forest River Colony & Salvage (Midway School District 128, Forest River Clny Elmntary Schl)]

2) Also Does Business As: Forest River Clny Elmntary Schl, Midway School District 128

3) Phone: (701) 865-4112

4) Address: 4068 35th Ave NE, Fordville, ND 58231-9525

5) Business Category: Public Elementary and Secondary Schools

6) Established: (no data)

7) State of Incorporation: (no data)

8) Annual Revenue (estimated): \$20 to 50 million

9) Employees (estimated): 50 to 99

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1950 | Forest River, North Dakota | Fordville (Walsh) ND | New Rosedale, Manitoba

(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: Forest River Colony Prtshp, Fordville, ND 58231

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

1) Hutterite Surnames: Hofer, Maendel, Stahl, Waldner

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: Forest River Colony, ND - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=59E306063D52D717>]

Date: 10/26/2009

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

1) Name of Hutterite Colony: Forest River

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 701-865-4297

4) Address: 4068 35th Ave NE, Fordville, ND 58231-9525

Notes for Section LF, Version 1, for:

[Forest River Colony Prtshp, Fordville, ND 58231]

1) The List of Evidence for [Forest River Colony Prtshp, Fordville, ND 58231] 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: Forest River Colony Prtshp, Fordville, ND 58231

Location by State: North Dakota

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:

Forest River Colony Prtshp is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. The addition of 'Prtshp' at the end of the name is probably a reference to Partnership. Forest River Colony is a recognized Hutterite colony, Hutterite surnames are found at Forest River Colony Prtshp, and Forest River Colony is included in the Hutterite Directory.

Data for Forest River Colony Prtshp for ID as a Hutterite colony:

1) Name: Forest River Colony Prtshp, Fordville, ND 58231

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

3) FEEFHS/Hutterite colony data:

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

1950 | Forest River, North Dakota | Fordville (Walsh) ND | New Rosedale, Manitoba

(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 Forest River Colony):

[Forest River, 4068 35th Ave NE, Fordville, ND 58231-9525]

2:

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

3:

Different Business Names:

1) Manta data:

[Forest River Colony & Salvage also does business as Forest Rver Clny Elmntary Schl, Midway School District 128]

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Forest River Colony Prtshp, Fordville, ND 58231]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,611,256.50 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,611,257 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Forest River Colony Prtshp, Fordville, ND 58231

Location by State: North Dakota

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:

[Forest River Colony Prtshp, Fordville, ND 58231]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,611,256.50 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,611,257 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Forest River Colony Prtshp, Fordville, ND 58231

Hutterite Directory (for Forest River Colony):

[Forest River, 4068 35th Ave NE, Fordville, ND 58231-9525]

Different Business Names:

1) Manta data:

[Forest River Colony & Salvage also does business as Forest Rver Clny Elmntary Schl,
Midway School District 128]

[Forest River Colony & Salvage, 4068 35th Ave NE, Fordville, ND 58231-9525]

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: Grand Valley Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full name=grand...]

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=010967059&summlevel=address]

Date: 10/26/2009

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

1) Name: Grand Valley Hutterian Brethren I

2) Location: Forbes, ND 58439

3) Subsidy Total 1995-2006: \$1,272,157.91 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,272,158 (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=010967059]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,272,158 (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=010967059&summlevel=detail]

Date: 10/26/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010967059&summlevel=whois>]

Date: 10/26/2009

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=013016481>]

Date: 10/26/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011679830>]

Date: 10/26/2009

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

1) No data.

Notes for Section LF, Version 1, for:

[Grand Valley Hutterian Brethren I, Forbes, ND 58439]

1) The List of Evidence for [Grand Valley Hutterian Brethren I, Forbes, ND 58439] 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: Grand Valley Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

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:

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

Data for Grand Valley Hutterian Brethren I for ID as a Hutterite colony:

1) Name: Grand Valley Hutterian Brethren I, Forbes, ND 58439

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:

[Grand Valley Hutterian Brethren I, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,272,157.91 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,272,158 (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: Grand Valley Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

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:

[Grand Valley Hutterian Brethren I, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,272,157.91 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,272,158 (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: Grand Valley Hutterian Brethren I, Forbes, ND 58439

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: Grant Hutterian Brethern Associa, Enderlin, ND 58027
Location by State: North Dakota
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011-7/25/2011

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=US&zip=&last=&first=&stab=AL&fulln...>]

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12198382&summlevel=address>]

Date: 7/21/2011

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

1) Name: Grant Hutterian Brethern Associa

2) Location: Enderlin, ND 58027

3) Subsidy Total 1995-2010: \$470,666.29 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$470,666 (note: rounded off calculation)

5) Different Business Names: Grant Hutt Brethren Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12198382>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$470,666 (note: rounded off calculation)
(note: data applies to 2003-2006 and 2008-2009)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12198382&summlevel=detail>]

Date: 7/21/2011

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): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12198382&summlevel=whois>]

Date: 7/21/2011

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

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 7/25/11)

EO File Updated: 7-15-11

EO File Name: eo_nd.exe (EO_ND) (EO_ND.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: (7/25/2011 is date EO file page was printed from the IRS website)

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

1) EIN: 861050747

2) Name: GRANT HUTTERIAN BRETHREN INC

3) Address:

[5543 129TH AVE SE
ENDERLIN ND]

4) Zip Code: 58027-9642

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200307

(note: decoded form of ruling date data is 07/2003)

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: 861050747

2) Name: Grant Hutterian Brethren Inc

3) Address: 5543 129th Ave SE, Enderlin, ND 58027-9642

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: 07/2003

Data 4. Data for analysis and Findings

1) IRS Organization Name: Grant Hutterian Brethren Inc

2) IRS Location: Enderlin, ND 58027-9642

3) IRC Section:

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

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

4) Ruling Date: 07/2003

5) USDA Business Name: Grant Hutterian Brethern Associa

6) USDA Location: Enderlin, ND 58027

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

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=861050747]

Date: 7/21/2011

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

1) Name: GRANT HUTTERIAN BRETHREN INC

2) Address:

[5543 129TH AVE SE
ENDERLIN, ND 58027-9642]

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: 861050747
(note: EIN)

6) Exempt Since: 07-2003
(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

Notes for Section LF, Version 1, for:

[Grant Hutterian Brethern Associa, Enderlin, ND 58027]

1) The List of Evidence for [Grant Hutterian Brethern Associa, Enderlin, ND 58027] 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: Grant Hutterian Brethern Associa, Enderlin, ND 58027

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Grant Hutterian Brethern Associa 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 Grant Hutterian Brethern Associa that fits a profile of a Hutterite colony:

1) Name: Grant Hutterian Brethern Associa, Enderlin, ND 58027 (USDA farm subsidy recipient)

2) IRS EO/BMF data:

a) Name: Grant Hutterian Brethren Inc, Enderlin, ND 58027-9642

b) IRC Section:

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

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

2(a):

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

USDA Business Name and Location:

[Grant Hutterian Brethern Associa, Enderlin, ND 58027]

IRS Organization Name and Location:

[Grant Hutterian Brethren Inc, Enderlin, ND 58027-9642]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003-2006 and 2008-2009.

3:

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

[Data Date: (IRS 7/25/2011), (Melissa Data 7/21/2011)]

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

[861050747, Grant Hutterian Brethren Inc, ND, 501(d), 07/2003 = IRS]

[861050747, Grant Hutterian Brethren Inc, ND, 501(d), 07-2003 = 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:

Different Business Names:

- 1) EWG/USDA farm subsidy data: Grant Hutt Brethren Inc
(Section LF(A)List 1(2))

6:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Grant Hutterian Brethern Associa, Enderlin, ND 58027]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$470,666.29 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$470,666 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003-2006 and 2008-2009.

IRC Section: (unknown)

Ruling Date: (unknown)

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grant Hutterian Brethern Associa, Enderlin, ND 58027

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1(a):

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

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 2003-2006 and 2008-2009.

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Grant Hutterian Brethern Associa, Enderlin, ND 58027]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$470,666.29 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$470,666 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2003-2006 and 2008-2009.

IRC Section: (unknown)

Ruling Date: (unknown)

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.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Grant Hutterian Brethern Associa, Enderlin, ND 58027

IRS EO/BMF data:

[Grant Hutterian Brethren Inc, 5543 129th Ave SE, Enderlin, ND 58027-9642]

> Step 2

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

USDA Business Name and Location:

[Grant Hutterian Brethern Associa, Enderlin, ND 58027]

IRS Organization Name and Address:

[Grant Hutterian Brethren Inc, 5543 129th Ave SE, Enderlin, ND 58027-9642]

> Step 3

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: Grant Hutterian Brethern Associa, Enderlin, ND 58027

Different Business Names:

1) EWG/USDA farm subsidy data: Grant Hutt Brethren Inc
(Section LF(A)List 1(2))

Timeframe for IRC section data: 2003-2009

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full name=home...]

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=011308104&summlevel=address]

Date: 10/26/2009

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

1) Name: Homestead Hutterian Brthn Assoc

2) Location: Fullerton, ND 58441

3) Subsidy Total 1995-2006: \$660,939.28 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$660,939 (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=011308104]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$660,939 (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=011308104&summlevel=detail]

Date: 10/26/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011308104&summlevel=whois>]

Date: 10/26/2009

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=011339947>]

Date: 10/26/2009

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

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 Section LF(B)List 1(1))

1) EIN: 450456352

2) Name: HOMESTEAD HUTTERIAN BRETHERN ASSOCIATION

3) Address:

[9260 93RD AVE SE
FULLERTON ND]

4) Zip Code: 58441-9774

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200004
(note: decoded form of ruling date data is 04/2000)
- 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: Homestead Hutterian Brethren Association
- 2) IRS Location: Fullerton, ND 58441-9774
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 04/2000
- 5) USDA Business Name: Homestead Hutterian Brthn Assoc
- 6) USDA Location: Fullerton, ND 58441

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/2000 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: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

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

1) EIN: 450456352

2) Name: Homestead Hutterian Brethren Association

3) Address: 9260 93rd Ave SE, Fullerton, ND 58441-9774

4) IRC Section:

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

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

5) Ruling Date: 04/2000

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 - Homestead Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450456352]

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 - Homestead Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450456352]

Date: 10/26/2009

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

1) EIN: 450456352

2) Name: Homestead Hutterian Brethren Association

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Fullerton, ND 58441
- 5) Rule Date (Ruling Date): 2000
- 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=450456352]

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=450456352]

Date: 10/26/2009

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

1) Name: HOMESTEAD HUTTERIAN BRETHERN ASSOCIATION

2) Address:

[9260 93RD AVE SE

FULLERTON, ND 58441-9774]

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

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

4) Type of Organization: Association

5) Tax I.D. Number: 450456352

(note: EIN)

6) Exempt Since: 04-2000

(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=homestead+hutterian]

Date: 10/26/2009

2:

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

Name:

[HOMESTEAD HUTTERIAN BRETHERN ASSOCIATION - FULLERTON, ND 58441 - 9260
93RD A...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=878651]

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

1) Name: HOMESTEAD HUTTERIAN BRETHERN ASSOCIATION

2) Address:

[9260 93RD AVE SE

FULLERTON, ND 58441-9774]

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: 04/2000

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Homestead Hutterian Brthn Assoc, Fullerton, ND 58441]

1) The List of Evidence for [Homestead Hutterian Brthn Assoc, Fullerton, ND 58441] 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: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

Location by State: North Dakota

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:

Homestead Hutterian Brthn Assoc 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 Homestead Hutterian Brthn Assoc that fits a profile of a Hutterite colony:

1) Name: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

(USDA farm subsidy recipient)

2) IRS EO/BMF data:

a) Name: Homestead Hutterian Brethren Association, Fullerton, ND 58441-9774

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 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:

[Homestead Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Location:

[Homestead Hutterian Brethren Association, Fullerton, ND 58441-9774]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/2000 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, 10/26/2009)]

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

[450456352, Homestead Hutterian Brethren Association, ND, 501(d), 04/2000 = IRS]

[450456352, Homestead Hutterian Brethren Association, ND, 501(d), 2000.....= NCCS]

[450456352, Homestead Hutterian Brethren Association, ND, 501(d), 04-2000 = Melissa Data]

[no data....., Homestead Hutterian Brethren Association, ND, 501(d), 04/2000 =

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 10/26/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Homestead Hutterian Brthn Assoc, Fullerton, ND 58441]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$660,939.28 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$660,939 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/2000 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:

[Homestead Hutterian Brthn Assoc, Fullerton, ND 58441]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$660,939.28 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$660,939 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

IRS EO/BMF data:

[Homestead Hutterian Brethren Association, 9260 93rd Ave SE, Fullerton, ND 58441-9774]

> Step 2

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

USDA Business Name and Location:

[Homestead Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Address:

[Homestead Hutterian Brethren Association, 9260 93rd Ave SE, Fullerton, ND 58441-9774]

> Step 3

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: Homestead Hutterian Brthn Assoc, Fullerton, ND 58441

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: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

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=maple...]

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=005658195&summlevel=address]

Date: 10/26/2009

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

1) Name: Maple River Hutterian Brthn Assoc

2) Location: Fullerton, ND 58441

3) Subsidy Total 1995-2006: \$1,017,087.42 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,017,087 (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=005658195]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,017,087 (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=005658195&summlevel=detail]
Date: 10/26/2009

Data 3 (from Part 1, 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=005658195&summlevel=whois]

Date: 10/26/2009

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=003619746]

Date: 10/26/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=013191006]

Date: 10/26/2009

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

- 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: 450308338

- 2) Name: MAPLE RIVER HUTTERIAN BRETHREN ASSOCIATION
- 3) Address:
[9262 93RD AVE SE
FULLERTON ND]
- 4) Zip Code: 58441-9774
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199603
(note: decoded form of ruling date data is 03/1996)
- 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: Maple River Hutterian Brethren Association
 - 2) IRS Location: Fullerton, ND 58441-9774
 - 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
 - 4) Ruling Date: 03/1996
 - 5) USDA Business Name: Maple River Hutterian Brthn Assoc
 - 6) USDA Location: Fullerton, ND 58441
- Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1996 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: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

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

1) EIN: 450308338

2) Name: Maple River Hutterian Brethren Association

3) Address: 9262 93rd Ave SE, Fullerton, ND 58441-9774

4) IRC Section:

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

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

5) Ruling Date: 03/1996

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 - Maple River Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450308338]

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 - Maple River Hutterian Brethren Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450308338]

Date: 10/26/2009

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

1) EIN: 450308338

2) Name: Maple River Hutterian Brethren Association

3) Secondary Name: (no data)

4) Address (Street/Location): Fullerton, ND 58441

5) Rule Date (Ruling Date): 1996

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=450308338]

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=450308338]

Date: 10/26/2009

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

1) Name: MAPLE RIVER HUTTERIAN BRETHREN ASSOCIATION

2) Address:

[9262 93RD AVE SE

FULLERTON, ND 58441-9774]

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

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

4) Type of Organization: Association

5) Tax I.D. Number: 450308338

(note: EIN)

6) Exempt Since: 03-1996

(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=maple+river+hutterian+brethren]

Date: 10/26/2009

2:

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

Name:

[MAPLE RIVER HUTTERIAN BRETHREN ASSOCIATION - FULLERTON, ND 58441 - 9262 93RD ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=878652]

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: MAPLE RIVER HUTTERIAN BRETHREN ASSOCIATION

2) Address:

[9262 93RD AVE SE

FULLERTON, ND 58441-9774]

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: 03/1996

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name:

[Maple River Hutterian Brethen Association (Inc) - Fullerton, North Dakota (ND) | Company Profile]

Page Number: 1-2

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

Date: 10/26/2009

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

1) Name: Maple River Hutterian Brethren Association (Inc) (Maple River Colony)

2) Also Does Business As: Maple River Colony

3) Phone: (701) 375-6231

4) Address: 9262 93rd Ave Se, Fullerton, ND 58441

5) Business Category: Hogs

6) Established: 1960

7) State of Incorporation: North Dakota

8) Annual Revenue (estimated): \$1,400,000

9) Employees (estimated): 12

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames

1968 | Maple River | Fullerton | Blumengard | Hofer]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

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

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

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

1) Maple River, ND, 1968 - present (note: Schmiedeleut)

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: Maple River Colony, ND - Hutterite Directory

Page Number: 1-3

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=8919026C633ED0A4>]

Date: 10/26/2009

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

1) Name of Hutterite Colony: Maple River

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Zack Hofer, Minister): 701-375-6051

4) Address: 9262 - 93rd Ave. SE, Fullerton, ND 58441-9774

Part 2. Second Set of Documentation

Section LF. List of Long Form of Evidence

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

1) EIN: 237036368

2) Name: MAPLE RIVER HUTTERIAN BROTHERN ASSOCIATION

3) Address:

[9262 93RD AVE SE

FULLERTON ND]

4) Zip Code: 58441-9774

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 196909

(note: decoded form of ruling date data is 09/1969)

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: Maple River Hutterian Brethern Association

2) IRS Location: Fullerton, ND 58441-9774

3) IRC Section:

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

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

4) Ruling Date: 09/1969

5) USDA Business Name: Maple River Hutterian Brthn Assoc

6) USDA Location: Fullerton, ND 58441

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 09/1969 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

B) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

Data 1 (from Part 2, Section LF(B))List 1(1), condensed version)

- 1) EIN: 237036368
- 2) Name: Maple River Hutterian Brethern Association
- 3) Address: 9262 93rd Ave SE, Fullerton, ND 58441-9774
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 09/1969

C) 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 - Maple River Hutterian Brethern Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=237036368]

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 - Maple River Hutterian Brethern Association

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=237036368]

Date: 10/26/2009

Data 1 (from Part 2, Section LF(C)List 1(1-4))

- 1) EIN: 237036368
- 2) Name: Maple River Hutterian Brethern Association
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Fullerton, ND 58441
- 5) Rule Date (Ruling Date): 1969
- 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)

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=237036368]

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=237036368]

Date: 10/26/2009

Data 1 (from Part 2, Section LF(D)List 1(1))

1) Name: MAPLE RIVER HUTTERIAN BRETHERN ASSOCIATION

2) Address:

[9262 93RD AVE SE

FULLERTON, ND 58441-9774]

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

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

4) Type of Organization: Association

5) Tax I.D. Number: 237036368

(note: EIN)

6) Exempt Since: 09-1969

(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=maple+river+hutterian+brethern]

Date: 10/26/2009

2:

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

Name:

[MAPLE RIVER HUTTERIAN BRETHERN ASSOCIATION - FULLERTON, ND 58441 - 9262 93RD ...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=878653>]

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 2, Section LF(E)List 1(1-2))

1) Name: MAPLE RIVER HUTTERIAN BRETHERN ASSOCIATION

2) Address:

[9262 93RD AVE SE
FULLERTON, ND 58441-9774]

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: 09/1969
(note: Ruling Date)

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

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

1) The List of Evidence for [Maple River Hutterian Brthn Assoc, Fullerton, ND 58441] 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: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

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:

Maple River Hutterian Brthn Assoc 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 Maple River Hutterian Brthn Assoc that fits a profile of a Hutterite colony:

1) Name: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

(USDA farm subsidy recipient)

2) IRS EO/BMF data:

a) Name: Maple River Hutterian Brethren Association, Fullerton, ND 58441-9774

b) IRC Section:

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

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames
1968 | Maple River | Fullerton | Blumengard | Hofer]

4) Rocky Cape Christian Community/Hutterite colony data:

[Maple River, ND, 1968 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Maple River Colony):

[Maple River, 9262 - 93rd Ave. SE, Fullerton, ND 58441-9774]

2:

(note: for Section LF, Part 1, Version 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.

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Location:

[Maple River Hutterian Brethren Association, Fullerton, ND 58441-9774]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1996 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

(note: for Section LF, Part 1, Version 1)

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.

4:

(note: for Section LF, Part 1, Version 1)

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]

[450308338, Maple River Hutterian Brethren Association, ND, 501(d), 03/1996 = IRS]

[450308338, Maple River Hutterian Brethren Association, ND, 501(d), 1996.....= NCCS]

[450308338, Maple River Hutterian Brethren Association, ND, 501(d), 03-1996 = Melissa Data]

[no data....., Maple River Hutterian Brethren Association, ND, 501(d), 03/1996 =

TaxExemptWorld.com]

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

5:

(note: for Section LF, Part 1, Version 1)

Different Business Names:

1) Manta data:

[Maple River Hutterian Brethren Association (Inc) also does business as Maple River Colony]

6:

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

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,017,087.42 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,017,087 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

7:

Note:

The list of evidence for [Maple River Hutterian Brthn Assoc, Fullerton, ND 58441] includes IRS EO/BMF data in [Section LF, Part 1 and Part 2, Version 1]. Both IRS organization names are similar to the USDA business name and are in the same location so there is a possibility that both names could be the same identity as the USDA business name. The IRS EO/BMF data for the 2 different organization names is included in case the data record for 'Maple River Brthn Assoc' refers to both names. The next set of data (8-10) refers to the IRS EO/BMF data and Internet database data included in [Section LF, Part 2, Version 1].

8:

(note: for Section LF, Part 2, Version 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.

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Location:

[Maple River Hutterian Brethern Association, Fullerton, ND 58441-9774]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious

organization' and the ruling date 09/1969 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

9:

(note: for Section LF, Part 2, Version 1)

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]

[237036368, Maple River Hutterian Brethern Association, ND, 501(d), 09/1969 = IRS]

[237036368, Maple River Hutterian Brethern Association, ND, 501(d), 1969.....= NCCS]

[237036368, Maple River Hutterian Brethern Association, ND, 501(d), 09-1969 = Melissa Data]

[no data....., Maple River Hutterian Brethern Association, ND, 501(d), 09/1969 = TaxExemptWorld.com]

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

10:

(note: for Section LF, Part 2, Version 1)

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.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

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:

Note:

The list of evidence for [Maple River Hutterian Brthn Assoc, Fullerton, ND 58441] includes IRS EO/BMF data in [Section LF, Part 1 and Part 2, Version 1]. Both IRS organization names are similar to the USDA business name and are in the same location so there is a possibility that both names could be the same identity as the USDA business name. The IRS EO/BMF data for the 2 different organization names is included in case the data record for 'Maple River Hutterian Brthn Assoc' refers to both names.

2:

(note: for Section LF, Part 1, Version 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.

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Location:

[Maple River Hutterian Brethren Association, Fullerton, ND 58441-9774]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1996 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

(note: for Section LF, Part 2, Version 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.

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Location:

[Maple River Hutterian Brethern Association, Fullerton, ND 58441-9774]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 09/1969 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

4:

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

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,017,087.42 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,017,087 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

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.

5:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

IRS EO/BMF data (from Section LF, Part 1, Version 1):

[Maple River Hutterian Brethren Association, 9262 93rd Ave SE, Fullerton, ND 58441-9774]

Hutterite Directory (for Maple River Colony):

[Maple River, 9262 - 93rd Ave. SE, Fullerton, ND 58441-9774]

> Step 2

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

Data (for Section LF, Part 1, Version 1):

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Address:

[Maple River Hutterian Brethren Association, 9262 93rd Ave SE, Fullerton, ND 58441-9774]

> Step 3

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

Data (for Section LF, Part 2, Version 1):

USDA Business Name and Location:

[Maple River Hutterian Brthn Assoc, Fullerton, ND 58441]

IRS Organization Name and Address:

[Maple River Hutterian Brethern Association, 9262 93rd Ave SE, Fullerton, ND 58441-9774]

> Step 4

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: Maple River Hutterian Brthn Assoc, Fullerton, ND 58441

Hutterite Directory (for Maple River Colony):

[Maple River, 9262 - 93rd Ave. SE, Fullerton, ND 58441-9774]

Different Business Names:

1) Manta data:

[Maple River Hutterian Brethen Association (Inc) also does business as Maple River Colony]

[Maple River Hutterian Brethen Association (Inc), 9262 93rd Ave Se, Fullerton, ND 58441]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Creek Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full name=sprin...]

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=005663424&summlevel=address]

Date: 10/26/2009

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

1) Name: Spring Creek Hutterian Brethren I

2) Location: Forbes, ND 58439

3) Subsidy Total 1995-2006: \$1,678,311.51 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,678,312 (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=005663424]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,678,312 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=005663424&summlevel=detail]

Date: 10/26/2009

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=005663424&summlevel=whois>]

Date: 10/26/2009

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=013161709>]

Date: 10/26/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011676222>]

Date: 10/26/2009

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

1) No data.

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Spring Creek Hutterian Brethren Inc - Forbes, North Dakota (ND) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmzwy42>]

Date: 10/26/2009

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

- 1) Name: Spring Creek Hutterian Brethren Inc (Spring Creek Colony)
- 2) Also Does Business As: Spring Creek Colony
- 3) Phone: (605) 358-8811
- 4) Address: 36562 102nd St, Forbes, ND 58439
- 5) Business Category: Churches
- 6) Established: 1961

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$590,000
- 9) Employees (estimated): 17

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: "101 Schmiedeleut Colonies" (1973)

Page Number: 3

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

1961 | Spring Creek, North Dakota | Forbes (Dickey) ND | Maxwell, South Dakota

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

D) 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: 12

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(D))List 1(1))

1) Spring Creek, ND, 1961 - present (note: Schmiedeleut)

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: Spring Creek Colony, ND - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=7E13E3EF6D783EF7]

Date: 10/26/2009

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

- 1) Name of Hutterite Colony: Spring Creek
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Thomas Wipf, Minister): 605-358-8621
- 4) Address: 36562 - 102nd St., Forbes, ND 58439-9027

Notes for Section LF, Version 1, for:

[Spring Creek Hutterian Brethren I, Forbes, ND 58439]

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Creek Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

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

Data for Spring Creek Hutterian Brethren I for ID as a Hutterite colony:

1) Name: Spring Creek Hutterian Brethren I, Forbes, ND 58439

2) FEEFHS/Hutterite colony data:

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

1961 | Spring Creek, North Dakota | Forbes (Dickey) ND | Maxwell, South Dakota

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

3) Rocky Cape Christian Community/Hutterite colony data:

[Spring Creek, ND, 1961 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Spring Creek Colony):

[Spring Creek, 36562 - 102nd St., Forbes, ND 58439-9027]

2:

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

3:

Different Business Names:

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spring Creek Hutterian Brethren I, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,678,311.51 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,678,312 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Creek Hutterian Brethren I, Forbes, ND 58439

Location by State: North Dakota

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:

[Spring Creek Hutterian Brethren I, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,678,311.51 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,678,312 (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: Spring Creek Hutterian Brethren I, Forbes, ND 58439

Hutterite Directory (for Spring Creek Colony):

[Spring Creek, 36562 - 102nd St., Forbes, ND 58439-9027]

Different Business Names:

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

[Spring Creek Hutterian Brethren Inc, 36562 102nd St, Forbes, ND 58439]

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: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full
name=sunda...]

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=005663308&summlevel=address]

Date: 10/26/2009

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

1) Name: Sundale Hutterian Brethren Assoc

2) Location: Milnor, ND 58060

3) Subsidy Total 1995-2006: \$1,896,259.62 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,896,260 (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=005663308]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,896,260 (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=005663308&summlevel=detail]

Date: 10/26/2009

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=005663308&summlevel=whois>]

Date: 10/26/2009

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=013141306>]

Date: 10/26/2009

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

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 Section LF(B)List 1(1))

1) EIN: 450357911

2) Name: SUNDALE HUTTERIAN BRETHREN INC

3) Address:

[14226 75TH ST SE
MILNOR ND]

4) Zip Code: 58060-9645

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199501
(note: decoded form of ruling date data is 01/1995)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

- 1) Abbreviations:
 - a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes(note: (a), (b), and (d) are IRS information)
- 2) Data decoded:
 - > Step 1: subsection code 40 decoded for IRC sectionIRC section:
 - a) IRM Table: 501(d)
 - b) SOI Table: 501(d)
 - > Step 2: classification code 1 decoded for classification and description
 - a) IRM Table/classification: Apostolic and religious organization
 - b) SOI Table/description: Apostolic and Religious Org.
 - > Step 3: subsection code 40 classification code 1 decoded for IRC sectionIRC 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: Sundale Hutterian Brethren Inc
- 2) IRS Location: Milnor, ND 58060-9645
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1995
- 5) USDA Business Name: Sundale Hutterian Brethren Assoc
- 6) USDA Location: Milnor, ND 58060

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

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

1) EIN: 450357911

2) Name: Sundale Hutterian Brethren Inc

3) Address: 14226 75th St SE, Milnor, ND 58060-9645

4) IRC Section:

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

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

5) Ruling Date: 01/1995

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/26/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Sundale Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450357911]

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 - Sundale Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450357911]

Date: 10/26/2009

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

1) EIN: 450357911

2) Name: Sundale Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Milnor, ND 58060
- 5) Rule Date (Ruling Date): 1995
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/26/09)

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=450357911]

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=450357911]

Date: 10/26/2009

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

1) Name: SUNDALE HUTTERIAN BRETHREN INC

2) Address:

[14226 75TH ST SE
MILNOR, ND 58060-9645]

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: 450357911

(note: EIN)

6) Exempt Since: 01-1995

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/26/2009

2:

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

Name:

[SUNDALE HUTTERIAN BRETHERN INC - MILNOR, ND 58060 - 14226 75TH ST SE - NonProfit/Ta...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=875811>]

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

1) Name: SUNDALE HUTTERIAN BRETHERN INC

2) Address:

[14226 75TH ST SE

MILNOR, ND 58060-9645]

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: 01/1995

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Sundale Hutterian Assn - Milnor, North Dakota (ND) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmlhb45>]

Date: 10/26/2009

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

1) Name: Sundale Hutterian Assn (Sundale Hutterian Association Inc, Sundale Electric)

2) Also Does Business As: Sundale Electric, Sundale Hutterian Association Inc

3) Phone: (701) 427-5897

4) Address: 14226 75th St SE, Milnor, ND 58060-9645

5) Business Category: Turkey Farms

6) Established: 1978

- 7) State of Incorporation: North Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 50 to 99 (D&B: 25)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames
1985 | Sundale | Milnor | Spring Creek | Hofer]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

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

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

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

1) Sundale, ND, 1985 - present (note: Schmiedeleut)

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: Sundale Colony, ND - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=B52FAE1813275735]

Date: 10/26/2009

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

1) Name of Hutterite Colony: Sundale

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 701-427-5616

4) Address: 14226 - 75th St. SE, Milnor, ND 58060-9645

Notes for Section LF, Version 1, for:

[Sundale Hutterian Brethren Assoc, Milnor, ND 58060]

1) The List of Evidence for [Sundale Hutterian Brethren Assoc, Milnor, ND 58060] 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: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

Location by State: North Dakota

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:

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

Data for Sundale Hutterian Brethren Assoc for ID as a Hutterite colony:

1) Name: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames
1985 | Sundale | Milnor | Spring Creek | Hofer]

3) Rocky Cape Christian Community/Hutterite colony data:

[Sundale, ND, 1985 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Sundale Colony):

[Sundale, 14226 - 75th St. SE, Milnor, ND 58060-9645]

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:

[Sundale Hutterian Brethren Assoc, Milnor, ND 58060]

IRS Organization Name and Location:

[Sundale Hutterian Brethren Inc, Milnor, ND 58060-9645]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/26/2009)]

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

[450357911, Sundale Hutterian Brethren Inc, ND, 501(d), 01/1995 = IRS]

[450357911, Sundale Hutterian Brethren Inc, ND, 501(d), 1995..... = NCCS]

[450357911, Sundale Hutterian Brethren Inc, ND, 501(d), 01-1995 = Melissa Data]

[no data....., Sundale Hutterian Brethren Inc, ND, 501(d), 01/1995 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/26/09.

5:

Different Business Names:

1) Manta data:

[Sundale Hutterian Assn also does business as Sundale Electric, Sundale Hutterian Association Inc]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sundale Hutterian Brethren Assoc, Milnor, ND 58060]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,896,259.62 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,896,260 (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: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sundale Hutterian Brethren Assoc, Milnor, ND 58060]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,896,259.62 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,896,260 (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:

[Sundale Hutterian Brethren Assoc, Milnor, ND 58060]

IRS Organization Name and Address:

[Sundale Hutterian Brethren Inc, 14226 75th St SE, Milnor, ND 58060-9645]

(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: Sundale Hutterian Brethren Assoc, Milnor, ND 58060

Hutterite Directory (for Sundale Colony): Sundale, 14226 - 75th St. SE, Milnor, ND 58060-9645

Different Business Names:

1) Manta data:

[Sundale Hutterian Assn also does business as Sundale Electric, Sundale Hutterian Association Inc], [Sundale Hutterian Assn, 14226 75th St SE, Milnor, ND 58060-9645]

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: Willow Bank Hutterian Association, Edgeley, ND 58433

Location by State: North Dakota

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=ND&city=&zip=&last=&first=&full name=willow...]

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=005666270&summlevel=address]

Date: 10/26/2009

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

1) Name: Willow Bank Hutterian Association

2) Location: Edgeley, ND 58433

3) Subsidy Total 1995-2006: \$1,050,897.77 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,050,898 (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=005666270]

Date: 10/26/2009

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

1) Total USDA Subsidies 1995-2006: \$1,050,898 (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=005666270&summlevel=detail]

Date: 10/26/2009

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=005666270&summllevel=whois>]

Date: 10/26/2009

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=003628551>]

Date: 10/26/2009

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

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 Section LF(B)List 1(1))

1) EIN: 450393202

2) Name: WILLOWBANK HUTTERIAN BRETHREN INC WILLOWBANK COLONY

3) Address:

[8826 76TH ST SE
EDGELEY ND]

4) Zip Code: 58433-9591

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199501
(note: decoded form of ruling date data is 01/1995)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

- 1) Abbreviations:
 - a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes(note: (a), (b), and (d) are IRS information)
- 2) Data decoded:
 - > Step 1: subsection code 40 decoded for IRC section
IRC section:
 - a) IRM Table: 501(d)
 - b) SOI Table: 501(d)
 - > Step 2: classification code 1 decoded for classification and description
 - a) IRM Table/classification: Apostolic and religious organization
 - b) SOI Table/description: Apostolic and Religious Org.
 - > Step 3: subsection code 40 classification code 1 decoded for IRC section
IRC section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Willowbank Hutterian Brethren Inc Willowbank Colony
- 2) IRS Location: Edgeley, ND 58433-9591
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1995
- 5) USDA Business Name: Willow Bank Hutterian Association
- 6) USDA Location: Edgeley, ND 58433

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Willow Bank Hutterian Association, Edgeley, ND 58433

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

1) EIN: 450393202

2) Name: Willowbank Hutterian Brethren Inc Willowbank Colony

3) Address: 8826 76th St SE, Edgeley, ND 58433-9591

4) IRC Section:

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

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

5) Ruling Date: 01/1995

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/26/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Willowbank Hutterian Brethren Inc Willowbank Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450393202]

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 - Willowbank Hutterian Brethren Inc Willowbank Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=450393202]

Date: 10/26/2009

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

1) EIN: 450393202

2) Name: Willowbank Hutterian Brethren Inc Willowbank Colony

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Edgeley, ND 58433
- 5) Rule Date (Ruling Date): 1995
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/26/09)

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=450393202]

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=450393202]

Date: 10/26/2009

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

1) Name: WILLOWBANK HUTTERIAN BRETHERN INC WILLOWBANK COLONY

2) Address:

[8826 76TH ST SE
EDGELEY, ND 58433-9591]

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: 450393202

(note: EIN)

6) Exempt Since: 01-1995

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/26/2009

2:

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

Name:

[WILLOWBANK HUTTERIAN BRETHREN INC WILLOWBANK COLONY - EDGELEY, ND 58433 ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=878602]

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

1) Name: WILLOWBANK HUTTERIAN BRETHREN INC WILLOWBANK COLONY

2) Address:

[8826 76TH ST SE
EDGELEY, ND 58433-9591]

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: 01/1995

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Willowbank Colony, Edgeley, ND

Page Number: 1-2

URL: [http://www.manta.com/company/mmzwp1y]

Date: 10/26/2009

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

1) Name: Willowbank Colony

2) Also Does Business As: (no data)

3) Phone: (701) 493-2151

4) Address: 8872 76th St SE, Edgeley, ND 58433

5) Business Category: Farms

6) Established: (no data)

- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 50 to 99

2:

Webpage (note: for company profile)

Name:

[Willowbank Hutterian Brethren Association - Edgeley, North Dakota (ND) | Company Profile]

Page Number: 1-2

URL: [<http://www.manta.com/company/mmjcdq8>]

Date: 10/26/2009

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

- 1) Name: Willowbank Hutterian Brethren Association (Willowbank Sewing Products)
- 2) Also Does Business As: Willowbank Sewing Products
- 3) Phone: (701) 493-2350
- 4) Address: 8827 76th St Se, Edgeley, ND 58433
- 5) Business Category: Ranches
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$1,600,000
- 9) Employees (estimated): 26

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames
1984 | Willow Bank | Edgeley | Fairview | Hofer, Wipf]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

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

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

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

1) Willowbank, ND, 1984 - present (note: Schmiedeleut)

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: Willowbank Colony, ND - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=ND&dcid=812CCD668896B161]

Date: 10/26/2009

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

1) Name of Hutterite Colony: Willowbank

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Levi Wipf, Minister): 701-493-2350

4) Address: 8827 - 76th St. SE, Edgeley, ND 58433

Notes for Section LF, Version 1, for:

[Willow Bank Hutterian Association, Edgeley, ND 58433]

1) The List of Evidence for [Willow Bank Hutterian Association, Edgeley, ND 58433] 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: Willow Bank Hutterian Association, Edgeley, ND 58433

Location by State: North Dakota

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:

Willow Bank Hutterian Association is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Willow Bank (Willowbank) Colony is a recognized Hutterite colony and Willowbank Colony is included in the Hutterite Directory. Manta company profile data recognizes [Willowbank Hutterian Brethren Association, Edgeley, ND 58433] and their business category is Ranches. A association of Willow Bank (Willowbank) Hutterians is the same identity as the Willow Bank (Willowbank) Hutterian Brethren.

Data for Willow Bank Hutterian Association for ID as a Hutterite colony:

1) Name: Willow Bank Hutterian Association, Edgeley, ND 58433

2) Manta data (2):

[Willowbank Hutterian Brethren Association, 8827 76th St Se, Edgeley, ND 58433]

[Business Category: Ranches]

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (ND) | Parent Colony | Leading Surnames

1984 | Willow Bank | Edgeley | Fairview | Hofer, Wipf]

4) Rocky Cape Christian Community/Hutterite colony data:

[Willowbank, ND, 1984 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Willowbank Colony):

[Willowbank, 8827 - 76th St. SE, Edgeley, ND 58433]

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:

[Willow Bank Hutterian Association, Edgeley, ND 58433]

IRS Organization Name and Location:

[Willowbank Hutterian Brethren Inc Willowbank Colony, Edgeley, ND 58433-9591]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate 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 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.

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]

[450393202, Willowbank Hutterian Brethren Inc Willowbank Colony, ND, 501(d), 01/1995 = IRS]

[450393202, Willowbank Hutterian Brethren Inc Willowbank Colony, ND, 501(d), 1995 = NCCS]

[450393202, Willowbank Hutterian Brethren Inc Willowbank Colony, ND, 501(d), 01-1995 = Melissa Data]

[no data....., Willowbank Hutterian Brethren Inc Willowbank Colony, ND, 501(d), 01/1995 = TaxExemptWorld.com]

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

5:

Different Business Names:

1) Manta data (2):

[Willowbank Hutterian Brethren Association also does business as Willowbank Sewing Products]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Willow Bank Hutterian Association, Edgeley, ND 58433]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,050,897.77 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,050,898 (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: Willow Bank Hutterian Association, Edgeley, ND 58433

Location by State: North Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1995 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Willow Bank Hutterian Association, Edgeley, ND 58433]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,050,897.77 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,050,898 (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:

[Willow Bank Hutterian Association, Edgeley, ND 58433]

IRS Organization Name and Address:

[Willowbank Hutterian Brethren Inc Willowbank Colony

8826 76th St SE, Edgeley, ND 58433-9591]

(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: Willow Bank Hutterian Association, Edgeley, ND 58433

Hutterite Directory (for Willowbank Colony):

[Willowbank, 8827 - 76th St. SE, Edgeley, ND 58433]

Different Business Names:

1) Manta data (2):

[Willowbank Hutterian Brethren Association also does business as Willowbank Sewing

Products], [Willowbank Hutterian Brethren Association, 8827 76th St Se, Edgeley, ND 58433]

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.