

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439

Location by State: North Dakota

Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: original status can be updated, Confirmed as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13158007&summlevel=address>]

Date: 7/21/2011

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

1) Name: Rosenfeld Hutterian Brethren Inc

2) Location: Forbes, ND 58439

3) Subsidy Total 1995-2010: \$283,980.27 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$283,980 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13158007>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$283,980 (note: rounded off calculation)
(note: data applies to 2006-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13158007&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A13158007&summlevel=whois>]

Date: 7/21/2011

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

- 1) Hutterite surnames found with USDA ownership shares data 2010: Gross, Hofer, Wipf
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Melissa Data - [www.melissadata.com].

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=204292277>]

Date: 7/21/2011

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

1) Name: ROSENFELD HUTTERIAN BRETHREN INC

2) Address:

[36562 102ND ST

FORBES, ND 58439-9027]

3) IRS Subsection: 501(d) - A religious and apostolic association.
(note: IRC section and a derivation of a description)

4) Type of Organization: Corporation

5) Tax I.D. Number: 204292277

(note: EIN)

6) Exempt Since: 09-2007

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Rosenfeld Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/26/2009 found in Section LF, except for the address. The Employer Identification Number (EIN) is the same for both datasets so the data is for the same organization.

2(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/26/2009)]

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

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

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

[204292277, Rosenfeld Hutterian Brethren Inc, ND, 501(d), 09-2007 = Melissa Data (7/21/2011)]

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

2(c):

Melissa Data address comparison:

[Rosenfeld Hutterian Brethren Inc, 36560 102nd St, Forbes, ND 58439-9027 = Melissa Data (10/26/2009)]

[Rosenfeld Hutterian Brethren Inc, 36562 102nd St, Forbes, ND 58439-9027 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are not the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) is the same from 7/21/2011 and 10/26/2009. The address comparison data for Melissa Data in 2(c) is not the same from 7/21/2011 and 10/26/2009.

3:

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

a:

The IRS organization name and updated locations can be established as the same identity as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 09/2007 indicating the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

b:

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

> Findings for Section NE 1, for:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

(page 2)

4:

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

> Conclusion for Section NE 1, for:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

(page 1)

1:

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

2(a):

Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2010 when the organization received USDA farm subsidies. The organization's IRC section is '501(d) Apostolic and religious organization' and the ruling date is 09/2007.

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 2006-2010.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$283,980.27 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$283,980 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2006-2010. So, a calculation for financial compensation will need to consider the ruling date 09/2007.

4) Total USDA Subsidies 2008-2010: \$192,726

(note: calculation made by author with rounded off figures)

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

1) Name:

[Rosenfeld Hutterian Brethren Inc, 36560 102nd St, Forbes, ND 58439-9027]

2) Employer Identification Number (EIN): 204292277

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

4) Ruling Date: 09/2007

Melissa Data (7/21/2011):

1) Name:

[Rosenfeld Hutterian Brethren Inc, 36562 102nd St, Forbes, ND 58439-9027]

2) Tax I.D. Number: 204292277

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

4) Exempt Since: 09-2007

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

> Conclusion for Section NE 1, for:

[Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439]

(page 2)

4:

Identification data:

Name: Rosenfeld Hutterian Brethren Inc, Forbes, ND 58439

Data from Section LF and Section NE 1:

IRS EO/BMF data (12/7/2009) and Melissa Data (10/26/2009):

[Rosenfeld Hutterian Brethren Inc, 36560 102nd St, Forbes, ND 58439-9027]

Melissa Data (7/21/2011):

[Rosenfeld Hutterian Brethren Inc, 36562 102nd St, Forbes, ND 58439-9027]