

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212
Location by State: South 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=SD&city=&zip=&last=&first=&full
name=maple...]

Date: 10/30/2009

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=012599480&summlevel=address]

Date: 10/30/2009

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

1) Name: Maple Leaf Hutterian Brethren Inc

2) Location: Arlington, SD 57212

3) Subsidy Total 1995-2006: \$204,667.86 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$204,668 (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=012599480]

Date: 10/30/2009

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

1) Total USDA Subsidies 1995-2006: \$204,668 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012599480&summlevel=detail]

Date: 10/30/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012599480&summlevel=whois>]

Date: 10/30/2009

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=013105498>]

Date: 10/30/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=012599480&summlevel=whois&dbtouse=2005>]

Date: 10/30/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South 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_SD.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: 201122750
- 2) Name: MAPLE LEAF HUTTERIAN BRETHREN INC
- 3) Address:
[21727 452ND AVE
ARLINGTON SD]
- 4) Zip Code: 57212-7309
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198201
(note: decoded form of ruling date data is 01/1982)
- 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 Leaf Hutterian Brethren Inc
- 2) IRS Location: Arlington, SD 57212-7309
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1982

5) USDA Business Name: Maple Leaf Hutterian Brethren Inc

6) USDA Location: Arlington, SD 57212

Findings:

The IRS organization name and location are the same as the USDA business name and location.

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982.

Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212

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

1) EIN: 201122750

2) Name: Maple Leaf Hutterian Brethren Inc

3) Address: 21727 452nd Ave, Arlington, SD 57212-7309

4) IRC Section:

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

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

5) Ruling Date: 01/1982

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: 10/30/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Maple Leaf Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=201122750]

Date: 10/30/2009

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: 10/30/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Maple Leaf Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=201122750>]

Date: 10/30/2009

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

1) EIN: 201122750

2) Name: Maple Leaf Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Arlington, SD 57212

5) Rule Date (Ruling Date): 1982

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 10/30/09)

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=201122750>]

Date: 10/30/2009

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=201122750>]

Date: 10/30/2009

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

1) Name: MAPLE LEAF HUTTERIAN BRETHREN INC

2) Address:

[21727 452ND AVE

ARLINGTON, SD 57212-7309]

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

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

4) Type of Organization: Unkown

(note: Unkown is probably a misspelling of Unknown)

- 5) Tax I.D. Number: 201122750
(note: EIN)
- 6) Exempt Since: 01-1982
(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+leaf+hutterian]
Date: 10/30/2009
- 2:
Webpage (note: for organization information, print orientation = Portrait)
Name:
[MAPLE LEAF HUTTERIAN BRETHREN INC - ARLINGTON, SD 57212 - 21727 452ND AVE - Non...]
Page Number: 1-2
URL: [http://www.taxexemptworld.com/organization.asp?tn=871244]
Date: 10/30/2009

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: MAPLE LEAF HUTTERIAN BRETHREN INC
- 2) Address:
[21727 452ND AVE
ARLINGTON, SD 57212-7309]
- 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: 01/1982
(note: Ruling Date)

G) Documentation:
Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

- 1:
Corel WordPerfect document
Title: Hutterite Surnames

Subject: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212

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

1) Hutterite Surnames: Decker, Hofer, Kleinsasser

Notes for Section LF, Version 1, for:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212]

1) The List of Evidence for [Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212] 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: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

Data for Maple Leaf Hutterian Brethren Inc for ID as a Hutterite colony:

- 1) Name: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Decker, Hofer, Kleinsasser
- 3) IRS EO/BMF data:
 - a) Name: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212-7309
 - b) IRC Section:
 - 1) IRM Table: 501(d) Apostolic and religious organization
 - 2) SOI Table: 501(d) Apostolic and Religious Org.

2:

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

USDA Business Name and Location:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212]

IRS Organization Name and Location:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212-7309]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982.

Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/30/2009)]

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

[201122750, Maple Leaf Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[201122750, Maple Leaf Hutterian Brethren Inc, SD, 501(d), 1982.....= NCCS]

[201122750, Maple Leaf Hutterian Brethren Inc, SD, 501(d), 01-1982 = Melissa Data]

[no data....., Maple Leaf Hutterian Brethren Inc, SD, 501(d), 01/1982 = 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 10/30/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$204,667.86 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$204,668 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 01/1982

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212]

IRS Organization Name and Location:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212-7309]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982.

Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$204,667.86 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$204,668 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 01/1982

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

3:

Identification data:

Name: Maple Leaf Hutterian Brethren Inc, Arlington, SD 57212

IRS EO/BMF data:

[Maple Leaf Hutterian Brethren Inc, 21727 452nd Ave, Arlington, SD 57212-7309]

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: Midland Hutterian Brethren Inc, Stratford, SD 57474
Location by State: South 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=SD&city=&zip=&last=&first=&full
name=midla...]

Date: 10/31/2009

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=011902084&summlevel=address]

Date: 10/31/2009

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

1) Name: Midland Hutterian Brethren Inc

2) Location: Stratford, SD 57474

3) Subsidy Total 1995-2006: Farm Owner (note: a financial figure is not included with this data)

4) Subsidy Payments 1995-2006 Total: \$379,851 (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=011902084]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$379,851 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011902084&summlevel=detail]

Date: 10/31/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011902084&summlevel=whois>]

Date: 10/31/2009

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=012233566>]

Date: 10/31/2009

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: South 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_SD.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: 460487278

2) Name: MIDLAND HUTTERIAN BRETHERN INC

3) Address:

[14625 401ST AVE
STRATFORD SD]

4) Zip Code: 57474-7204

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200209
(note: decoded form of ruling date data is 09/2002)
- 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: Midland Hutterian Brethren Inc
- 2) IRS Location: Stratford, SD 57474-7204
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 09/2002
- 5) USDA Business Name: Midland Hutterian Brethren Inc
- 6) USDA Location: Stratford, SD 57474

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 09/2002. Midland Hutterian Brethren Inc, Stratford, SD 57474, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Midland Hutterian Brethren Inc, Stratford, SD 57474

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

1) EIN: 460487278

2) Name: Midland Hutterian Brethren Inc

3) Address: 14625 401st Ave, Stratford, SD 57474-7204

4) IRC Section:

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

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

5) Ruling Date: 09/2002

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: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Midland Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460487278]

Date: 10/31/2009

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: 10/31/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Midland Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460487278]

Date: 10/31/2009

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

1) EIN: 460487278

2) Name: Midland Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Stratford, SD 57474
- 5) Rule Date (Ruling Date): 2002
- 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 10/31/09)

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=460487278]

Date: 10/31/2009

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=460487278]

Date: 10/31/2009

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

1) Name: MIDLAND HUTTERIAN BRETHERN INC

2) Address:

[14625 401ST AVE

STRATFORD, SD 57474-7204]

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: 460487278

(note: EIN)

6) Exempt Since: 09-2002

(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=midland+hutterian]

Date: 10/31/2009

2:

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

Name:

[MIDLAND HUTTERIAN BRETHERN INC - STRATFORD, SD 57474 - 14625 401ST AVE - NonProfi...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873272]

Date: 10/31/2009

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: MIDLAND HUTTERIAN BRETHERN INC

2) Address:

[14625 401ST AVE
STRATFORD, SD 57474-7204]

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: 09/2002
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Midland Hutterian Brethren Inc, Stratford, SD 57474]

1) The List of Evidence for [Midland Hutterian Brethren Inc, Stratford, SD 57474] 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: Midland Hutterian Brethren Inc, Stratford, SD 57474

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Midland Hutterian Brethren Inc, Stratford, SD 57474

2) IRS EO/BMF data:

a) Name: Midland Hutterian Brethren Inc, Stratford, SD 57474-7204

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Midland Hutterian Brethren Inc, Stratford, SD 57474]

IRS Organization Name and Location:

[Midland Hutterian Brethren Inc, Stratford, SD 57474-7204]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 09/2002.

Midland Hutterian Brethren Inc, Stratford, SD 57474, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/31/2009)]

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

[460487278, Midland Hutterian Brethren Inc, SD, 501(d), 09/2002 = IRS]

[460487278, Midland Hutterian Brethren Inc, SD, 501(d), 2002.....= NCCS]

[460487278, Midland Hutterian Brethren Inc, SD, 501(d), 09-2002 = Melissa Data]

[no data....., Midland Hutterian Brethren Inc, SD, 501(d), 09/2002 = 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 10/31/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Midland Hutterian Brethren Inc, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: Farm Owner (note: a financial figure is not included with this data)

2) Subsidy Payments 1995-2006 Total: \$379,851 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 09/2002

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Midland Hutterian Brethren Inc, Stratford, SD 57474

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Midland Hutterian Brethren Inc, Stratford, SD 57474]

IRS Organization Name and Location:

[Midland Hutterian Brethren Inc, Stratford, SD 57474-7204]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 09/2002. Midland Hutterian Brethren Inc, Stratford, SD 57474, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Midland Hutterian Brethren Inc, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: Farm Owner (note: a financial figure is not included with this data)

2) Subsidy Payments 1995-2006 Total: \$379,851 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 09/2002

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

3:

Identification data:

Name: Midland Hutterian Brethren Inc, Stratford, SD 57474

IRS EO/BMF data: Midland Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204

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: Milford Hutterian Brethren Inc, Huron, SD 57350

Location by State: South 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=SD&city=&zip=&last=&first=&full
name=milfor...]

Date: 10/31/2009

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=012211459&summlevel=address]

Date: 10/31/2009

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

1) Name: Milford Hutterian Brethren Inc

2) Location: Huron, SD 57350

3) Subsidy Total 1995-2006: \$499,285.65 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$499,286 (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=012211459]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$499,286 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012211459&summlevel=detail]

Date: 10/31/2009

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=012211459&summlevel=whois>]

Date: 10/31/2009

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=013019398>]

Date: 10/31/2009

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: South 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_SD.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: 421580007

2) Name: MILFORD HUTTERIAN BRETHERN INC

3) Address:

[19875 403RD AVE
HURON SD]

4) Zip Code: 57350-5700

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200410
(note: decoded form of ruling date data is 10/2004)
- 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: Milford Hutterian Brethren Inc

2) IRS Location: Huron, SD 57350-5700

3) IRC Section:

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

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

4) Ruling Date: 10/2004

5) USDA Business Name: Milford Hutterian Brethren Inc

6) USDA Location: Huron, SD 57350

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/2004. Milford Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Milford Hutterian Brethren Inc, Huron, SD 57350

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

1) EIN: 421580007

2) Name: Milford Hutterian Brethren Inc

3) Address: 19875 403rd Ave, Huron, SD 57350-5700

4) IRC Section:

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

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

5) Ruling Date: 10/2004

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: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Milford Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=421580007]

Date: 10/31/2009

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: 10/31/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Milford Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=421580007]

Date: 10/31/2009

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

1) EIN: 421580007

2) Name: Milford Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Huron, SD 57350
- 5) Rule Date (Ruling Date): 2004
- 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 10/31/09)

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=421580007]

Date: 10/31/2009

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=421580007]

Date: 10/31/2009

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

1) Name: MILFORD HUTTERIAN BRETHREN INC

2) Address:

[19875 403RD AVE

HURON, SD 57350-5700]

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: 421580007

(note: EIN)

6) Exempt Since: 10-2004

(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=milford+hutterian]

Date: 10/31/2009

2:

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

Name:

[MILFORD HUTTERIAN BRETHERN INC - HURON, SD 57350 - 19875 403RD AVE - NonProfit/Tax...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872323]

Date: 10/31/2009

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: MILFORD HUTTERIAN BRETHERN INC

2) Address:

[19875 403RD AVE

HURON, SD 57350-5700]

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: 10/2004
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Milford Hutterian Brethren Inc, Huron, SD 57350]

1) The List of Evidence for [Milford Hutterian Brethren Inc, Huron, SD 57350] 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: Milford Hutterian Brethren Inc, Huron, SD 57350

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Milford Hutterian Brethren Inc, Huron, SD 57350

2) IRS EO/BMF data:

a) Name: Milford Hutterian Brethren Inc, Huron, SD 57350-5700

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Milford Hutterian Brethren Inc, Huron, SD 57350]

IRS Organization Name and Location:

[Milford Hutterian Brethren Inc, Huron, SD 57350-5700]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/2004.

Milford Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/31/2009)]

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

[421580007, Milford Hutterian Brethren Inc, SD, 501(d), 10/2004 = IRS]

[421580007, Milford Hutterian Brethren Inc, SD, 501(d), 2004.....= NCCS]

[421580007, Milford Hutterian Brethren Inc, SD, 501(d), 10-2004 = Melissa Data]

[no data....., Milford Hutterian Brethren Inc, SD, 501(d), 10/2004 = 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 10/31/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Milford Hutterian Brethren Inc, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$499,285.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$499,286 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 10/2004

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Milford Hutterian Brethren Inc, Huron, SD 57350

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Milford Hutterian Brethren Inc, Huron, SD 57350]

IRS Organization Name and Location:

[Milford Hutterian Brethren Inc, Huron, SD 57350-5700]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 10/2004.

Milford Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Milford Hutterian Brethren Inc, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$499,285.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$499,286 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 10/2004

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

3:

Identification data:

Name: Milford Hutterian Brethren Inc, Huron, SD 57350

IRS EO/BMF data: Milford Hutterian Brethren Inc, 19875 403rd Ave, Huron, SD 57350-5700

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: Millerdale Hutterian Brethren Inc, Miller, SD 57362

Location by State: South 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=SD&city=&zip=&last=&first=&full name=miller...]

Date: 10/31/2009

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=006017044&summlevel=address]

Date: 10/31/2009

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

1) Name: Millerdale Hutterian Brethren Inc

2) Location: Miller, SD 57362

3) Subsidy Total 1995-2006: \$1,334,751.30 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,334,751 (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=006017044]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$1,334,751 (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=006017044&summlevel=detail]

Date: 10/31/2009

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=006017044&summlevel=whois>]

Date: 10/31/2009

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=012837481>]

Date: 10/31/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006017044&summlevel=whois&dbtouse=2004>]

Date: 10/31/2009

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

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

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: South 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_SD.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: 460377958
- 2) Name: MILLERDALE HUTTERIAN BRETHREN INC
- 3) Address:
[35350 206TH ST
MILLER SD]
- 4) Zip Code: 57362-6703
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198407
(note: decoded form of ruling date data is 07/1984)
- 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: Millerdale Hutterian Brethren Inc
- 2) IRS Location: Miller, SD 57362-6703
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/1984

5) USDA Business Name: Millerdale Hutterian Brethren Inc

6) USDA Location: Miller, SD 57362

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/1984. Millerdale Hutterian Brethren Inc, Miller, SD 57362, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Millerdale Hutterian Brethren Inc, Miller, SD 57362

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

1) EIN: 460377958

2) Name: Millerdale Hutterian Brethren Inc

3) Address: 35350 206th St, Miller, SD 57362-6703

4) IRC Section:

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

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

5) Ruling Date: 07/1984

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: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Millerdale Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460377958]

Date: 10/31/2009

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: 10/31/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Millerdale Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460377958>]

Date: 10/31/2009

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

1) EIN: 460377958

2) Name: Millerdale Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Miller, SD 57362

5) Rule Date (Ruling Date): 1984

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 10/31/09)

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=460377958>]

Date: 10/31/2009

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=460377958>]

Date: 10/31/2009

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

1) Name: MILLERDALE HUTTERIAN BRETHREN INC

2) Address:

[35350 206TH ST

MILLER, SD 57362-6703]

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: 460377958

(note: EIN)

6) Exempt Since: 07-1984

(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=millerdale+hutterian]

Date: 10/31/2009

2:

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

Name:

[MILLERDALE HUTTERIAN BRETHERN INC - MILLER, SD 57362 - 35350 206TH ST - NonProfit/T...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872426]

Date: 10/31/2009

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: MILLERDALE HUTTERIAN BRETHERN INC

2) Address:

[35350 206TH ST

MILLER, SD 57362-6703]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/1984

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Miller Dale Colony - Miller, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmd21ss]

Date: 10/31/2009

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

- 1) Name: Miller Dale Colony (Millerdale Hutterian Brethren Inc, Millerdale Hb)
- 2) Also Does Business As: Millerdale Hb, Millerdale Hutterian Brethren Inc
- 3) Phone: (605) 853-3908
- 4) Address: 35350 206th St, Miller, SD 57362-6703
- 5) Business Category: Farms
- 6) Established: 1949
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 20 to 49 (D&B: 48)

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: 3

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

1949 | Millerdale, South Dakota | Miller (Hand) SD | Milltown, 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)]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

URL: [http://www.gameo.org/encyclopedia/contents/S355289.html]

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Millerdale | Miller | 1949 | 74 | John Waldner]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Millerdale Hutterian Brethren Inc, Miller, SD 57362

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

1) Hutterite Surnames: Hofer, Waldner, Wollman

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Millerdale Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=FEEC5F09BE21897C>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Millerdale

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Leonard Waldner, Minister): 605-853-2598

4) Address: 35350 - 206th St., Miller, SD 57362-9534

Notes for Section LF, Version 1, for:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362]

1) The List of Evidence for [Millerdale Hutterian Brethren Inc, Miller, SD 57362] 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: Millerdale Hutterian Brethren Inc, Miller, SD 57362

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

- 1) Name: Millerdale Hutterian Brethren Inc, Miller, SD 57362
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Waldner, Wollman
- 3) FEEFHS/Hutterite colony data:
[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1949 | Millerdale, South Dakota | Miller (Hand) SD | Milltown, 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) GAMEO/Hutterite colony data:
[(Schmiedeleut Bruderhofs in South Dakota)
Name of Colony | Address | Founded | Pop. 1957 | Head Preacher
Millerdale | Miller | 1949 | 74 | John Waldner]
- 5) Hutterite Directory (for Millerdale Colony):
[Millerdale, 35350 - 206th St., Miller, SD 57362-9534]

2:

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

USDA Business Name and Location:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362]

IRS Organization Name and Location:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362-6703]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/1984. Millerdale Hutterian Brethren Inc, Miller, SD 57362, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/31/2009)]

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

[460377958, Millerdale Hutterian Brethren Inc, SD, 501(d), 07/1984 = IRS]

[460377958, Millerdale Hutterian Brethren Inc, SD, 501(d), 1984.....= NCCS]

[460377958, Millerdale Hutterian Brethren Inc, SD, 501(d), 07-1984 = Melissa Data]

[no data....., Millerdale Hutterian Brethren Inc, SD, 501(d), 07/1984 = 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 10/31/09.

5:

Different Business Names:

1) Manta data:

[Miller Dale Colony also does business as Millerdale Hb, Millerdale Hutterian Brethren Inc]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,334,751.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,334,751 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/1984

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Millerdale Hutterian Brethren Inc, Miller, SD 57362

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362]

IRS Organization Name and Location:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362-6703]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/1984. Millerdale Hutterian Brethren Inc, Miller, SD 57362, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Millerdale Hutterian Brethren Inc, Miller, SD 57362]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,334,751.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,334,751 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/1984

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

3:

Identification data:

Name: Millerdale Hutterian Brethren Inc, Miller, SD 57362

IRS EO/BMF data: Millerdale Hutterian Brethren Inc, 35350 206th St, Miller, SD 57362-6703

Hutterite Directory (for Millerdale Colony):

[Millerdale, 35350 - 206th St., Miller, SD 57362-9534]

Different Business Names:

1) Manta data:

[Miller Dale Colony also does business as Millerdale Hb, Millerdale Hutterian Brethren Inc]

[Miller Dale Colony, 35350 206th St, Miller, SD 57362-6703]

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: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 11/2009-12/2009

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=SD&city=&zip=&last=&first=&full name=oak+va...]

Date: 11/1/2009

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=011303137&summlevel=address]

Date: 11/1/2009

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

1) Name: Oak Valley Hutterian Brethren Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2006: \$802,614.71 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$802,615 (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=011303137]

Date: 11/1/2009

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

1) Total USDA Subsidies 1995-2006: \$802,615 (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=011303137&summlevel=detail]

Date: 11/1/2009

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=011303137&summlevel=whois>]

Date: 11/1/2009

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=011303139>]

Date: 11/1/2009

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: South 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_SD.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: 460456219

2) Name: OAK VALLEY HUTTERIAN BRETHERN INC

3) Address:

[17868 GLENDALE DR
FRANKFORT SD]

4) Zip Code: 57440-7201

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200006
(note: decoded form of ruling date data is 06/2000)
- 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: Oak Valley Hutterian Brethren Inc
- 2) IRS Location: Frankfort, SD 57440-7201
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/2000
- 5) USDA Business Name: Oak Valley Hutterian Brethren Inc
- 6) USDA Location: Frankfort, SD 57440

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2000. Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document.

Title: IRS EO/BMF Data Decoded

Subject: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

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

1) EIN: 460456219

2) Name: Oak Valley Hutterian Brethren Inc

3) Address: 17868 Glendale Dr, Frankfort, SD 57440-7201

4) IRC Section:

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

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

5) Ruling Date: 06/2000

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: 11/1/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Oak Valley Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460456219]

Date: 11/1/2009

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: 11/1/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Oak Valley Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460456219]

Date: 11/1/2009

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

1) EIN: 460456219

2) Name: Oak Valley Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Frankfort, SD 57440
- 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 11/1/09)

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=460456219]

Date: 11/1/2009

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=460456219]

Date: 11/1/2009

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

1) Name: OAK VALLEY HUTTERIAN BRETHREN INC

2) Address:

[17868 GLENDALE DR
FRANKFORT, SD 57440-7201]

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: 460456219

(note: EIN)

6) Exempt Since: 06-2000

(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=oak+valley+hutterian]

Date: 11/1/2009

2:

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

Name:

[OAK VALLEY HUTTERIAN BRETHREN INC - FRANKFORT, SD 57440 - 17868

GLENDALE DR -...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873079]

Date: 11/1/2009

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: OAK VALLEY HUTTERIAN BRETHREN INC

2) Address:

[17868 GLENDALE DR

FRANKFORT, SD 57440-7201]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/2000

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440]

1) The List of Evidence for [Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440] 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: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

Data for Oak Valley Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

2) IRS EO/BMF data:

a) Name: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440-7201

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440-7201]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2000.

Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/1/2009)]

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

[460456219, Oak Valley Hutterian Brethren Inc, SD, 501(d), 06/2000 = IRS]

[460456219, Oak Valley Hutterian Brethren Inc, SD, 501(d), 2000.....= NCCS]

[460456219, Oak Valley Hutterian Brethren Inc, SD, 501(d), 06-2000 = Melissa Data]

[no data....., Oak Valley Hutterian Brethren Inc, SD, 501(d), 06/2000 = 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 11/1/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$802,614.71 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$802,615 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2000

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440-7201]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 06/2000.

Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$802,614.71 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$802,615 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 06/2000

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

3:

Identification data:

Name: Oak Valley Hutterian Brethren Inc, Frankfort, SD 57440

IRS EO/BMF data:

[Oak Valley Hutterian Brethren Inc, 17868 Glendale Dr, Frankfort, SD 57440-7201]

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: Platte Hutterian Brethren Inc, Platte, SD 57369

Location by State: South 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=SD&city=&zip=&last=&first=&fullname=platte&...>]

Date: 11/2/2009

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=006213584&summlevel=address>]

Date: 11/2/2009

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

1) Name: Platte Hutterian Brethren Inc

2) Location: Platte, SD 57369

3) Subsidy Total 1995-2006: \$1,296,004.54 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,296,005 (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=006213584>]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,296,005 (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=006213584&summlevel=detail>]

Date: 11/2/2009

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=006213584&summlevel=whois>]

Date: 11/2/2009

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=011735010>]

Date: 11/2/2009

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=012964299>]

Date: 11/2/2009

8:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006213584&summlevel=whois&dbtouse=2003>]

Date: 11/2/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South 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_SD.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: 466012482

2) Name: PLATTE HUTTERIAN BRETHREN INC

3) Address:

[35271 270TH ST
PLATTE SD]

4) Zip Code: 57369-6007

(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: Platte Hutterian Brethren Inc
- 2) IRS Location: Platte, SD 57369-6007
- 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: Platte Hutterian Brethren Inc
- 6) USDA Location: Platte, SD 57369

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994. Platte Hutterian Brethren Inc, Platte, SD 57369, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Platte Hutterian Brethren Inc, Platte, SD 57369

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

- 1) EIN: 466012482
- 2) Name: Platte Hutterian Brethren Inc
- 3) Address: 35271 270th St, Platte, SD 57369-6007
- 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: 11/2/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Platte Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466012482>]

Date: 11/2/2009

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: 11/2/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Platte Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466012482]

Date: 11/2/2009

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

1) EIN: 466012482

2) Name: Platte Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Platte, SD 57369

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 11/2/09)

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=466012482]

Date: 11/2/2009

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=466012482]

Date: 11/2/2009

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

1) Name: PLATTE HUTTERIAN BRETHREN INC.

2) Address:

[35271 270TH ST
PLATTE, SD 57369-6007]

- 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: 466012482
(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=platte+hutterian]

Date: 11/2/2009

2:

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

Name:

[PLATTE HUTTERIAN BRETHERN INC - PLATTE, SD 57369 - 35271 270TH ST -
NonProfit/Tax Ex...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872517]

Date: 11/2/2009

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: PLATTE HUTTERIAN BRETHERN INC

2) Address:

[35271 270TH ST
PLATTE, SD 57369-6007]

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: Platte Hutterian Brethern, Incorporated - Platte, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2gh3v]

Date: 11/2/2009

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

1) Name: Platte Hutterian Brethern, Incorporated (Platte Colony)

2) Also Does Business As: Platte Colony

3) Phone: (605) 726-3142

4) Address: 35271 270th St, Platte, SD 57369

5) Business Category: Corn

6) Established: 1949

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$190,000

9) Employees (estimated): 3

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: 3

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

1949 | Platte, South Dakota | Academy (Gregory) SD | Bon Homme, 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)]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

URL: [http://www.gameo.org/encyclopedia/contents/S355289.html]

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Platte | Academy | 1949 | 102 | Joseph Waldner]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Platte Hutterian Brethren Inc, Platte, SD 57369

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

1) Hutterite Surnames: Stahl, Waldner, Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Platte Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=0A9AECA1BAA3A005>]

Date: 11/2/2009

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

1) Name of Hutterite Colony: Platte

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-726-3141

4) Address: 35271 - 270th St., Platte, SD 57369-6007

Notes for Section LF, Version 1, for:

[Platte Hutterian Brethren Inc, Platte, SD 57369]

1) The List of Evidence for [Platte Hutterian Brethren Inc, Platte, SD 57369] 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: Platte Hutterian Brethren Inc, Platte, SD 57369

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Platte Hutterian Brethren Inc, Platte, SD 57369

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

3) FEEFHS/Hutterite colony data:

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

1949 | Platte, South Dakota | Academy (Gregory) SD | Bon Homme, 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) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Platte | Academy | 1949 | 102 | Joseph Waldner]

5) Hutterite Directory (for Platte Colony): Platte, 35271 - 270th St., Platte, SD 57369-6007

2:

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

USDA Business Name and Location:

[Platte Hutterian Brethren Inc, Platte, SD 57369]

IRS Organization Name and Location:

[Platte Hutterian Brethren Inc, Platte, SD 57369-6007]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994.

Platte Hutterian Brethren Inc, Platte, SD 57369, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/2/2009)]

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

[466012482, Platte Hutterian Brethren Inc, SD, 501(d), 12/1994 = IRS]

[466012482, Platte Hutterian Brethren Inc, SD, 501(d), 1994.....= NCCS]

[466012482, Platte Hutterian Brethren Inc, SD, 501(d), 12-1994 = Melissa Data]

[no data....., Platte Hutterian Brethren Inc, SD, 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 11/2/09.

5:

Different Business Names:

1) Manta data: Platte Hutterian Brethern, Incorporated also does business as Platte Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Platte Hutterian Brethren Inc, Platte, SD 57369]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,296,004.54 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,296,005 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1994

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Platte Hutterian Brethren Inc, Platte, SD 57369

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Platte Hutterian Brethren Inc, Platte, SD 57369]

IRS Organization Name and Location:

[Platte Hutterian Brethren Inc, Platte, SD 57369-6007]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994.

Platte Hutterian Brethren Inc, Platte, SD 57369, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Platte Hutterian Brethren Inc, Platte, SD 57369]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,296,004.54 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,296,005 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1994

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

3:

Identification data:

Name: Platte Hutterian Brethren Inc, Platte, SD 57369

IRS EO/BMF data: Platte Hutterian Brethren Inc, 35271 270th St, Platte, SD 57369-6007

Hutterite Directory (for Platte Colony): Platte, 35271 - 270th St., Platte, SD 57369-6007

Different Business Names:

1) Manta data: Platte Hutterian Brethern, Incorporated also does business as Platte Colony

[Platte Hutterian Brethern, Incorporated, 35271 270th St, Platte, SD 57369]

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: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

Location by State: South 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=SD&city=&zip=&last=&first=&full
name=poinset...]

Date: 11/2/2009

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=006015324&summlevel=address]

Date: 11/2/2009

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

1) Name: Poinsett Hutterian Brethren Inc

2) Location: Estelline, SD 57234

3) Subsidy Total 1995-2006: \$1,537,658.28 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,537,658 (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=006015324]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,537,658 (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=006015324&summlevel=detail]

Date: 11/2/2009

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=006015324&summlevel=whois>]

Date: 11/2/2009

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=011912491>]

Date: 11/2/2009

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=011731010>]

Date: 11/2/2009

Data 4 (from 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: South 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_SD.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: 460360083

2) Name: POINSETT HUTTERIAN BRETHREN INC

- 3) Address:
[46527 189TH ST
ESTELLINE SD]
- 4) Zip Code: 57234-5707
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198201
(note: decoded form of ruling date data is 01/1982)
- 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: Poinsett Hutterian Brethren Inc
- 2) IRS Location: Estelline, SD 57234-5707
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1982
- 5) USDA Business Name: Poinsett Hutterian Brethren Inc
- 6) USDA Location: Estelline, SD 57234

Findings:

The IRS organization name and location are the same as the USDA business name and location.

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982. Poinsett Hutterian Brethren Inc, Estelline, SD 57234, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

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

1) EIN: 460360083

2) Name: Poinsett Hutterian Brethren Inc

3) Address: 46527 189th St, Estelline, SD 57234-5707

4) IRC Section:

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

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

5) Ruling Date: 01/1982

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: 11/2/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Poinsett Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360083]

Date: 11/2/2009

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: 11/2/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Poinsett Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360083]

Date: 11/2/2009

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

- 1) EIN: 460360083
- 2) Name: Poinsett Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Estelline, SD 57234
- 5) Rule Date (Ruling Date): 1982
- 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 11/2/09)

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=460360083]

Date: 11/2/2009

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=460360083]

Date: 11/2/2009

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

- 1) Name: POINSETT HUTTERIAN BRETHREN INC
- 2) Address:
[46527 189TH ST
ESTELLINE, SD 57234-5707]
- 3) IRS Subsection: 501(d) - A religious and apostolic association.
(note: IRC section and a derivation of a description)
- 4) Type of Organization: Unkown
(note: Unkown is probably a misspelling of Unknown)
- 5) Tax I.D. Number: 460360083
(note: EIN)
- 6) Exempt Since: 01-1982
(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=poinsett+hutterian+brethren+inc]

Date: 11/2/2009

2:

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

Name:

[POINSETT HUTTERIAN BRETHERN INC - ESTELLINE, SD 57234 - 46527 189TH ST - NonProfit/T...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871407]

Date: 11/2/2009

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: POINSETT HUTTERIAN BRETHERN INC

2) Address:

[46527 189TH ST

ESTELLINE, SD 57234-5707]

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: 01/1982

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Poinsett Colony - Estelline, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm4z5bm]

Date: 11/2/2009

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

- 1) Name: Poinsett Colony (Levi Tschetter Inc)
- 2) Also Does Business As: Levi Tschetter Inc
- 3) Phone: (605) 873-2969
- 4) Address: 46527 189th St, Estelline, SD 57234-5707
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 10 to 19 (D&B: 2)

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: 3

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

1967 | Poinsett, South Dakota | Estelline (Hamlin) SD | New Elmspring, 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: Poinsett Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=E94D77C1D146DC56]

Date: 11/2/2009

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

- 1) Name of Hutterite Colony: Poinsett
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Levi Tschetter, Minister): 605-873-2630
- 4) Address: 46527 - 189th St., Estelline, SD 57234

Notes for Section LF, Version 1, for:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234]

1) The List of Evidence for [Poinsett Hutterian Brethren Inc, Estelline, SD 57234] 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: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

2) FEEFHS/Hutterite colony data:

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

1967 | Poinsett, South Dakota | Estelline (Hamlin) SD | New Elmspring, 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) Hutterite Directory (for Poinsett Colony): Poinsett, 46527 - 189th St., Estelline, SD 57234

2:

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

USDA Business Name and Location:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234]

IRS Organization Name and Location:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234-5707]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982.

Poinsett Hutterian Brethren Inc, Estelline, SD 57234, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/2/2009)]

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

[460360083, Poinsett Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[460360083, Poinsett Hutterian Brethren Inc, SD, 501(d), 1982.....= NCCS]

[460360083, Poinsett Hutterian Brethren Inc, SD, 501(d), 01-1982 = Melissa Data]

[no data....., Poinsett Hutterian Brethren Inc, SD, 501(d), 01/1982 = 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 11/2/09.

5:

Different Business Names:

1) IRS EO/BMF data: Poinsett Hutterian Brethren Association
2) Manta data: Poinsett Colony also does business as Levi Tschetter Inc
6:
Dataset for timeframe 1995-2006:
Identity of USDA farm subsidy recipient:
[Poinsett Hutterian Brethren Inc, Estelline, SD 57234]
USDA farm subsidy total:
1) Subsidy Total 1995-2006: \$1,537,658.28 (note: exact calculation)
2) Subsidy Payments 1995-2006 Total: \$1,537,658 (note: rounded off calculation)
IRS EO/BMF data (12/7/2009):
1) IRC Section:
 a) IRM Table: 501(d) Apostolic and religious organization
 b) SOI Table: 501(d) Apostolic and Religious Org.
2) Ruling Date: 01/1982
Operating As: Hutterite colony as a tax-exempt nonprofit religious organization

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234]

IRS Organization Name and Location:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234-5707]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 01/1982. Poinsett Hutterian Brethren Inc, Estelline, SD 57234, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Poinsett Hutterian Brethren Inc, Estelline, SD 57234]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,537,658.28 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,537,658 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 01/1982

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

3:

Identification data:

Name: Poinsett Hutterian Brethren Inc, Estelline, SD 57234

IRS EO/BMF data: Poinsett Hutterian Brethren Inc, 46527 189th St, Estelline, SD 57234-5707

Hutterite Directory (for Poinsett Colony): Poinsett, 46527 - 189th St., Estelline, SD 57234

Different Business Names:

1) IRS EO/BMF data: Poinsett Hutterian Brethren Association

[Poinsett Hutterian Brethren Association, Local, Estelline, SD 57234-0000]

2) Manta data: Poinsett Colony also does business as Levi Tschetter Inc

[Poinsett Colony, 46527 189th St, Estelline, SD 57234-5707]

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: Riverside Hutterian Brethren Inc, Huron, SD 57350

Location by State: South 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=SD&city=&zip=&last=&first=&fullname=riversid...>]

Date: 11/2/2009

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=006214880&summlevel=address>]

Date: 11/2/2009

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

1) Name: Riverside Hutterian Brethren Inc

2) Location: Huron, SD 57350

3) Subsidy Total 1995-2006: \$1,385,851.87 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,385,852 (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=006214880>]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,385,852 (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=006214880&summlevel=detail>]

Date: 11/2/2009

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=006214880&summlevel=whois>]

Date: 11/2/2009

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=009541492>]

Date: 11/2/2009

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: South 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_SD.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: 466035209

2) Name: RIVERSIDE HUTTERIAN BRETHERN INC

3) Address:

[40361 200TH ST
HURON SD]

4) Zip Code: 57350-6208

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199502
(note: decoded form of ruling date data is 02/1995)
- 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: Riverside Hutterian Brethren Inc

2) IRS Location: Huron, SD 57350-6208

3) IRC Section:

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

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

4) Ruling Date: 02/1995

5) USDA Business Name: Riverside Hutterian Brethren Inc

6) USDA Location: Huron, SD 57350

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 02/1995. Riverside Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Riverside Hutterian Brethren Inc, Huron, SD 57350

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

1) EIN: 466035209

2) Name: Riverside Hutterian Brethren Inc

3) Address: 40361 200th St, Huron, SD 57350-6208

4) IRC Section:

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

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

5) Ruling Date: 02/1995

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: 11/2/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Riverside Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466035209]

Date: 11/2/2009

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: 11/2/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Riverside Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466035209]

Date: 11/2/2009

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

1) EIN: 466035209

2) Name: Riverside Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Huron, SD 57350
- 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 11/2/09)

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=466035209]

Date: 11/2/2009

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=466035209]

Date: 11/2/2009

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

1) Name: RIVERSIDE HUTTERIAN BRETHREN INC

2) Address:

[40361 200TH ST

HURON, SD 57350-6208]

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: 466035209

(note: EIN)

6) Exempt Since: 02-1995

(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=riverside+hutterian]

Date: 11/2/2009

2:

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

Name:

[RIVERSIDE HUTTERIAN BRETHERN INC - HURON, SD 57350 - 40361 200TH ST - NonProfit/Tax ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872320]

Date: 11/2/2009

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: RIVERSIDE HUTTERIAN BRETHERN INC

2) Address:

[40361 200TH ST

HURON, SD 57350-6208]

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: 02/1995

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Riverside Colony - Huron, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm235kl]

Date: 11/2/2009

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

1) Name: Riverside Colony (Riverside Hutterian Brethren, Inc, Riverside Manufacturing)

2) Also Does Business As: Riverside Manufacturing, Riverside Hutterian Brethren, Inc

3) Phone: (605) 353-6980

4) Address: 40361 200th St, Huron, SD 57350-6208

5) Business Category:

[Schools, Mfg Farm Machinery/Equip General Crop Farm Soybean Farm Corn Farm]

- 6) Established: 1948
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4 (D&B: 50)

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: 3

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

1949 | Riverside, South Dakota | Huron (Beadle) SD | 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:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

URL: [<http://www.gameo.org/encyclopedia/contents/S355289.html>]

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Riverside | Huron | 1949 | 80 | John Waldner]

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Riverside Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=5DF9C56DF87AA5AC>]

Date: 11/2/2009

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

- 1) Name of Hutterite Colony: Riverside
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Switchboard): 605-352-0391
- 4) Address: 40361 - 200th St., Huron, SD 57350

Notes for Section LF, Version 1, for:

[Riverside Hutterian Brethren Inc, Huron, SD 57350]

1) The List of Evidence for [Riverside Hutterian Brethren Inc, Huron, SD 57350] 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: Riverside Hutterian Brethren Inc, Huron, SD 57350

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Riverside Hutterian Brethren Inc, Huron, SD 57350

2) FEEFHS/Hutterite colony data:

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

1949 | Riverside, South Dakota | Huron (Beadle) SD | 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)]

3) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Riverside | Huron | 1949 | 80 | John Waldner]

4) Hutterite Directory (for Riverside Colony): Riverside, 40361 - 200th St., Huron, SD 57350

2:

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

USDA Business Name and Location:

[Riverside Hutterian Brethren Inc, Huron, SD 57350]

IRS Organization Name and Location:

[Riverside Hutterian Brethren Inc, Huron, SD 57350-6208]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 02/1995.

Riverside Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/2/2009)]

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

[466035209, Riverside Hutterian Brethren Inc, SD, 501(d), 02/1995 = IRS]

[466035209, Riverside Hutterian Brethren Inc, SD, 501(d), 1995.....= NCCS]

[466035209, Riverside Hutterian Brethren Inc, SD, 501(d), 02-1995 = Melissa Data]

[no data....., Riverside Hutterian Brethren Inc, SD, 501(d), 02/1995 = 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 11/2/09.

5:

Different Business Names:

1) Manta data:

[Riverside Colony also does business as Riverside Manufacturing, Riverside Hutterian Brethren, Inc]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Riverside Hutterian Brethren Inc, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,385,851.87 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,385,852 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 02/1995

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Riverside Hutterian Brethren Inc, Huron, SD 57350

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Riverside Hutterian Brethren Inc, Huron, SD 57350]

IRS Organization Name and Location:

[Riverside Hutterian Brethren Inc, Huron, SD 57350-6208]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 02/1995. Riverside Hutterian Brethren Inc, Huron, SD 57350, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Riverside Hutterian Brethren Inc, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,385,851.87 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,385,852 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 02/1995

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

3:

Identification data:

Name: Riverside Hutterian Brethren Inc, Huron, SD 57350

IRS EO/BMF data: Riverside Hutterian Brethren Inc, 40361 200th St, Huron, SD 57350-6208

Hutterite Directory (for Riverside Colony): Riverside, 40361 - 200th St., Huron, SD 57350

Different Business Names:

1) Manta data:

[Riverside Colony also does business as Riverside Manufacturing, Riverside Hutterian Brethren, Inc], [Riverside Colony, 40361 200th St, Huron, SD 57350-6208]

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: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

Location by State: South 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=SD&city=&zip=&last=&first=&full
name=rockpor...]

Date: 11/2/2009

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=006214703&summlevel=address]

Date: 11/2/2009

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

1) Name: Rockport Hutterian Brethren Inc

2) Location: Alexandria, SD 57311

3) Subsidy Total 1995-2006: \$1,515,274.18 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,515,274 (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=006214703]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,515,274 (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=006214703&summlevel=detail]

Date: 11/2/2009

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=006214703&summlevel=whois>]

Date: 11/2/2009

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=012531198>]

Date: 11/2/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-6

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006214703&summlevel=whois&dbtouse=2003>]

Date: 11/2/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South 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_SD.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: 466032815
- 2) Name: ROCKPORT HUTTERIAN BRETHREN INC
- 3) Address:
[26209 ROCKPORT RD
ALEXANDRIA SD]
- 4) Zip Code: 57311-7207
(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: Rockport Hutterian Brethren Inc
- 2) IRS Location: Alexandria, SD 57311-7207
- 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: Rockport Hutterian Brethren Inc

6) USDA Location: Alexandria, SD 57311

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994. Rockport Hutterian Brethren Inc, Alexandria, SD 57311, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

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

1) EIN: 466032815

2) Name: Rockport Hutterian Brethren Inc

3) Address: 26209 Rockport Rd, Alexandria, SD 57311-7207

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: 11/2/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rockport Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466032815]

Date: 11/2/2009

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: 11/2/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rockport Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466032815>]

Date: 11/2/2009

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

1) EIN: 466032815

2) Name: Rockport Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Alexandria, SD 57311

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 11/2/09)

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=466032815>]

Date: 11/2/2009

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=466032815>]

Date: 11/2/2009

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

1) Name: ROCKPORT HUTTERIAN BRETHREN INC

2) Address:

[26209 ROCKPORT RD
ALEXANDRIA, SD 57311-7207]

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: 466032815

(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=rockport+hutterian]

Date: 11/2/2009

2:

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

Name:

[ROCKPORT HUTTERIAN BRETHREN INC - ALEXANDRIA, SD 57311 - 26209

ROCKPORT RD - ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871914]

Date: 11/2/2009

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: ROCKPORT HUTTERIAN BRETHREN INC

2) Address:

[26209 ROCKPORT RD

ALEXANDRIA, SD 57311-7207]

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: Rockport Colony - Alexandria, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2gh.htm>]

Date: 11/2/2009

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

- 1) Name: Rockport Colony (Rockport Hutterian Brethren, Inc)
- 2) Also Does Business As: Rockport Hutterian Brethren, Inc
- 3) Phone: (605) 239-4422
- 4) Address: 26209 Rockport Rd, Alexandria, SD 57311-7207
- 5) Business Category: Farms
- 6) Established: 1934
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$20 to 50 million
- 9) Employees (estimated): 100 to 249 (D&B: 120)

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: 3

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

1934 | Rockport, South Dakota | Alexandria (Davidson) SD | Bon Homme, 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)]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

URL: [<http://www.gameo.org/encyclopedia/contents/S355289.html>]

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Rockport | Alexandria | 1934 | 123 | Dan Wipf]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

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

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

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Rockport Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=919E43920360C0C6>]

Date: 11/2/2009

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

1) Name of Hutterite Colony: Rockport

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Joseph Wipf, Minister): 605-239-4784

4) Address: 26209 Rockport Rd., Alexandria, SD 57311-7201

Notes for Section LF, Version 1, for:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311]

1) The List of Evidence for [Rockport Hutterian Brethren Inc, Alexandria, SD 57311] 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: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

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

[Decker, Hofer, Kleinsasser, Waldner, Wipf]

3) FEEFHS/Hutterite colony data:

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

1934 | Rockport, South Dakota | Alexandria (Davidson) SD | Bon Homme, 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) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher

Rockport | Alexandria | 1934 | 123 | Dan Wipf]

5) Hutterite Directory (for Rockport Colony):

[Rockport, 26209 Rockport Rd., Alexandria, SD 57311-7201]

2:

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

USDA Business Name and Location:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311]

IRS Organization Name and Location:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311-7207]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994.

Rockport Hutterian Brethren Inc, Alexandria, SD 57311, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/2/2009)]

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

[466032815, Rockport Hutterian Brethren Inc, SD, 501(d), 12/1994 = IRS]

[466032815, Rockport Hutterian Brethren Inc, SD, 501(d), 1994.....= NCCS]

[466032815, Rockport Hutterian Brethren Inc, SD, 501(d), 12-1994 = Melissa Data]

[no data....., Rockport Hutterian Brethren Inc, SD, 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 11/2/09.

5:

Different Business Names:

1) Manta data: Rockport Colony also does business as Rockport Hutterian Brethren, Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,515,274.18 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,515,274 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1994

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311]

IRS Organization Name and Location:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311-7207]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 12/1994. Rockport Hutterian Brethren Inc, Alexandria, SD 57311, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rockport Hutterian Brethren Inc, Alexandria, SD 57311]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,515,274.18 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,515,274 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 12/1994

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

3:

Identification data:

Name: Rockport Hutterian Brethren Inc, Alexandria, SD 57311

IRS EO/BMF data:

[Rockport Hutterian Brethren Inc, 26209 Rockport Rd, Alexandria, SD 57311-7207]

Hutterite Directory (for Rockport Colony):

[Rockport, 26209 Rockport Rd., Alexandria, SD 57311-7201]

Different Business Names:

1) Manta data: Rockport Colony also does business as Rockport Hutterian Brethren, Inc

[Rockport Colony, 26209 Rockport Rd, Alexandria, SD 57311-7207]

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: Rolland Hutterian Brethren Inc, White, SD 57276

Location by State: South 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=SD&city=&zip=&last=&first=&full
name=rolland...]

Date: 11/3/2009

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=006015323&summlevel=address]

Date: 11/3/2009

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

1) Name: Rolland Hutterian Brethren Inc

2) Location: White, SD 57276

3) Subsidy Total 1995-2006: \$1,428,439.98 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,428,440 (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=006015323]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$1,428,440 (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=006015323&summlevel=detail]

Date: 11/3/2009

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=006015323&summlevel=whois>]

Date: 11/3/2009

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=000114891>]

Date: 11/3/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006015323&summlevel=whois&dbtouse=2005>]

Date: 11/3/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South 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_SD.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: 460360082
- 2) Name: ROLLAND HUTTERIAN BRETHREN
- 3) Address:
[48088 210TH ST
WHITE SD]
- 4) Zip Code: 57276-6613
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198103
(note: decoded form of ruling date data is 03/1981)
- 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): WIPF GEORGE GEN PTR

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Rolland Hutterian Brethren
- 2) IRS Location: White, SD 57276-6613
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 03/1981

5) USDA Business Name: Rolland Hutterian Brethren Inc

6) USDA Location: White, SD 57276

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 03/1981 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: Rolland Hutterian Brethren Inc, White, SD 57276

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

1) EIN: 460360082

2) Name: Rolland Hutterian Brethren

3) Address: 48088 210th St, White, SD 57276-6613

4) IRC Section:

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

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

5) Ruling Date: 03/1981

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: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rolland Hutterian Brethren Wipf George Gen Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360082]

Date: 11/3/2009

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: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rolland Hutterian Brethren Wipf George Gen Ptr

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360082>]

Date: 11/3/2009

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

1) EIN: 460360082

2) Name: Rolland Hutterian Brethren Wipf George Gen Ptr

3) Secondary Name: Wipf George Gen Ptr

4) Address (Street/Location): White, SD 57276

5) Rule Date (Ruling Date): 1981

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 11/3/09)

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=460360082>]

Date: 11/3/2009

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=460360082>]

Date: 11/3/2009

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

1) Name: ROLLAND HUTTERIAN BRETHREN WIPF GEORGE GEN PTR

2) Address:

[48088 210TH ST

WHITE, SD 57276-6613]

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: 460360082

(note: EIN)

6) Exempt Since: 03-1981

(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=rolland+hutterian]

Date: 11/3/2009

2:

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

Name:

[ROLLAND HUTTERIAN BRETHREN (WIPF GEORGE GEN PTR) - WHITE, SD 57276 - 48088 210T...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871700]

Date: 11/3/2009

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: ROLLAND HUTTERIAN BRETHREN

2) Address:

[48088 210TH ST

WHITE, SD 57276-6613]

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: WIPF GEORGE GEN PTR

6) Exempt Status As Of Date: 03/1981

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Rolland Colony - White, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2dyx2>]

Date: 11/3/2009

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

- 1) Name: Rolland Colony (Roland Hutterian Brethren Inc)
- 2) Also Does Business As: Roland Hutterian Brethren Inc
- 3) Phone: (605) 693-4425
- 4) Address: 48088 210th St, White, SD 57276-6613
- 5) Business Category: Churches
- 6) Established: 1978
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4 (D&B: 22)

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 (SD) | Parent Colony | Leading Surnames
1978 | Rolland | White | Graceville | 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: 11

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) Rolland, SD, 1978 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Rolland Hutterian Brethren Inc, White, SD 57276

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

1) Hutterite Surnames: Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Roland Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=185AE156A4152DDA>]

Date: 11/3/2009

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

1) Name of Hutterite Colony: Roland

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-693-4490

4) Address: 48088 - 210th St., White, SD 57276-6613

Notes for Section LF, Version 1, for:

[Rolland Hutterian Brethren Inc, White, SD 57276]

1) The List of Evidence for [Rolland Hutterian Brethren Inc, White, SD 57276] 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: Rolland Hutterian Brethren Inc, White, SD 57276

Location by State: South 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:

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

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

1) Name: Rolland Hutterian Brethren Inc, White, SD 57276

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1978 | Rolland | White | Graceville | Wipf]

4) Rocky Cape Christian Community/Hutterite colony data:

[Rolland, SD, 1978 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Roland Colony): Roland, 48088 - 210th St., White, SD 57276-6613

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:

[Rolland Hutterian Brethren Inc, White, SD 57276]

IRS Organization Name and Location:

[Rolland Hutterian Brethren, White, SD 57276-6613]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1981 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, 11/3/2009)]

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

[460360082, Rolland Hutterian Brethren, SD, 501(d), 03/1981 = IRS]

[460360082, Rolland Hutterian Brethren Wipf George Gen Ptr, SD, 501(d), 1981 = NCCS]

[460360082, Rolland Hutterian Brethren Wipf George Gen Ptr, SD, 501(d), 03-1981 =
Melissa Data]

[no data....., Rolland Hutterian Brethren, SD, 501(d), 03/1981 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the

inclusion of a secondary name, and indicates the organization is active as of 11/3/09.
5:

Different Business Names:

1) Manta data: Rolland Colony also does business as Roland Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rolland Hutterian Brethren Inc, White, SD 57276]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,428,439.98 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,428,440 (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: Rolland Hutterian Brethren Inc, White, SD 57276

Location by State: South 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 03/1981 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:

[Rolland Hutterian Brethren Inc, White, SD 57276]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,428,439.98 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,428,440 (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:

[Rolland Hutterian Brethren Inc, White, SD 57276]

IRS Organization Name and Address:

[Rolland Hutterian Brethren, 48088 210th St, White, SD 57276-6613]

(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: Rolland Hutterian Brethren Inc, White, SD 57276

Hutterite Directory (for Roland Colony): Roland, 48088 - 210th St., White, SD 57276-6613

Different Business Names:

1) Manta data: Rolland Colony also does business as Roland Hutterian Brethren Inc

[Rolland Colony, 48088 210th St, White, SD 57276-6613]

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: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 11/2009-12/2009

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=SD&city=&zip=&last=&first=&full
name=rosette...]

Date: 11/3/2009

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=011308921&summlevel=address]

Date: 11/3/2009

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

1) Name: Rosette Hutterian Brethren Inc

2) Location: Ipswich, SD 57451

3) Subsidy Total 1995-2006: \$644,590.74 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$644,591 (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=011308921]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$644,591 (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=011308921&summlevel=detail]

Date: 11/3/2009

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=011308921&summlevel=whois>]

Date: 11/3/2009

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=011326760>]

Date: 11/3/2009

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: South 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_SD.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: 460456175

2) Name: ROSETTE HUTTERIAN BRETHREN INC

3) Address:

[PO BOX 341
IPSWICH SD]

4) Zip Code: 57451-0341

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200005
(note: decoded form of ruling date data is 05/2000)
- 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: Rosette Hutterian Brethren Inc

2) IRS Location: Ipswich, SD 57451-0341

3) IRC Section:

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

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

4) Ruling Date: 05/2000

5) USDA Business Name: Rosette Hutterian Brethren Inc

6) USDA Location: Ipswich, SD 57451

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 05/2000. Rosette Hutterian Brethren Inc, Ipswich, SD 57451, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

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

1) EIN: 460456175

2) Name: Rosette Hutterian Brethren Inc

3) Address: PO Box 341, Ipswich, SD 57451-0341

4) IRC Section:

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

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

5) Ruling Date: 05/2000

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: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rosette Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460456175]

Date: 11/3/2009

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: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rosette Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460456175]

Date: 11/3/2009

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

1) EIN: 460456175

2) Name: Rosette Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Ipswich, SD 57451
- 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 11/3/09)

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=460456175]

Date: 11/3/2009

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=460456175]

Date: 11/3/2009

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

1) Name: ROSETTE HUTTERIAN BRETHREN INC

2) Address:

[PO BOX 341

IPSWICH, SD 57451-0341]

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: 460456175

(note: EIN)

6) Exempt Since: 05-2000

(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=rosette+hutterian]

Date: 11/3/2009

2:

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

Name:

[ROSETTE HUTTERIAN BRETHREN INC - IPSWICH, SD 57451 - PO BOX 341 -
NonProfit/Tax Exe...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873153]

Date: 11/3/2009

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: ROSETTE HUTTERIAN BRETHREN INC

2) Address:

[PO BOX 341

IPSWICH, SD 57451-0341]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 05/2000

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451]

1) The List of Evidence for [Rosette Hutterian Brethren Inc, Ipswich, SD 57451] 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: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

2) IRS EO/BMF data:

a) Name: Rosette Hutterian Brethren Inc, Ipswich, SD 57451-0341

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451]

IRS Organization Name and Location:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451-0341]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 05/2000.

Rosette Hutterian Brethren Inc, Ipswich, SD 57451, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[460456175, Rosette Hutterian Brethren Inc, SD, 501(d), 05/2000 = IRS]

[460456175, Rosette Hutterian Brethren Inc, SD, 501(d), 2000.....= NCCS]

[460456175, Rosette Hutterian Brethren Inc, SD, 501(d), 05-2000 = Melissa Data]

[no data....., Rosette Hutterian Brethren Inc, SD, 501(d), 05/2000 = 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 11/3/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$644,590.74 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$644,591 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 05/2000

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451]

IRS Organization Name and Location:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451-0341]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 05/2000.

Rosette Hutterian Brethren Inc, Ipswich, SD 57451, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rosette Hutterian Brethren Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$644,590.74 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$644,591 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 05/2000

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

3:

Identification data:

Name: Rosette Hutterian Brethren Inc, Ipswich, SD 57451

IRS EO/BMF data: Rosette Hutterian Brethren Inc, PO Box 341, Ipswich, SD 57451-0341

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: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 11/2009-12/2009

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=SD&city=&zip=&last=&first=&full name=sandy+...]

Date: 11/3/2009

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=012261598&summlevel=address]

Date: 11/3/2009

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

1) Name: Sandy Lane Hutterian Brethren Inc

2) Location: Britton, SD 57430

3) Subsidy Total 1995-2006: \$462,353.11 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$462,353 (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=012261598]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$462,353 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012261598&summlevel=detail]

Date: 11/3/2009

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=012261598&summlevel=whois>]

Date: 11/3/2009

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=012261597>]

Date: 11/3/2009

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: South 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_SD.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: 900071114

2) Name: SANDY LANE HUTTERIAN BRETHREN INC

3) Address:

[PO BOX 46

BRITTON SD]

4) Zip Code: 57430-0046

(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. Data for analysis and Findings

- 1) IRS Organization Name: Sandy Lane Hutterian Brethren Inc
- 2) IRS Location: Britton, SD 57430-0046
- 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: Sandy Lane Hutterian Brethren Inc
- 6) USDA Location: Britton, SD 57430

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2003. Sandy Lane Hutterian Brethren Inc, Britton, SD 57430, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

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

1) EIN: 900071114

2) Name: Sandy Lane Hutterian Brethren Inc

3) Address: PO Box 46, Britton, SD 57430-0046

4) IRC Section:

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

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

5) Ruling Date: 07/2003

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: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Sandy Lane Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=900071114]

Date: 11/3/2009

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: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Sandy Lane Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=900071114]

Date: 11/3/2009

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

1) EIN: 900071114

2) Name: Sandy Lane Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Britton, SD 57430
- 5) Rule Date (Ruling Date): 2003
- 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 11/3/09)

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=900071114]

Date: 11/3/2009

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=900071114]

Date: 11/3/2009

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

1) Name: SANDY LANE HUTTERIAN BRETHREN INC

2) Address:

[PO BOX 46

BRITTON, SD 57430-0046]

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: 900071114

(note: EIN)

6) Exempt Since: 07-2003

(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=sandy+lane+hutterian>]

Date: 11/3/2009

2:

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

Name:

[SANDY LANE HUTTERIAN BRETHERN INC - BRITTON, SD 57430 - PO BOX 46 - NonProfit/Tax ...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=872969>]

Date: 11/3/2009

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: SANDY LANE HUTTERIAN BRETHERN INC

2) Address:

[PO BOX 46
BRITTON, SD 57430-0046]

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

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2003
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430]

1) The List of Evidence for [Sandy Lane Hutterian Brethren Inc, Britton, SD 57430] 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: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

Data for Sandy Lane Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

2) IRS EO/BMF data:

a) Name: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430-0046

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430]

IRS Organization Name and Location:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430-0046]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2003. Sandy Lane Hutterian Brethren Inc, Britton, SD 57430, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[900071114, Sandy Lane Hutterian Brethren Inc, SD, 501(d), 07/2003 = IRS]

[900071114, Sandy Lane Hutterian Brethren Inc, SD, 501(d), 2003.....= NCCS]

[900071114, Sandy Lane Hutterian Brethren Inc, SD, 501(d), 07-2003 = Melissa Data]

[no data....., Sandy Lane Hutterian Brethren Inc, SD, 501(d), 07/2003 = 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 11/3/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$462,353.11 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$462,353 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/2003

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430]

IRS Organization Name and Location:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430-0046]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2003. Sandy Lane Hutterian Brethren Inc, Britton, SD 57430, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sandy Lane Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$462,353.11 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$462,353 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/2003

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

3:

Identification data:

Name: Sandy Lane Hutterian Brethren Inc, Britton, SD 57430

IRS EO/BMF data: Sandy Lane Hutterian Brethren Inc, PO Box 46, Britton, SD 57430-0046

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: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

Location by State: South 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=SD&city=&zip=&last=&first=&full name=shamro...]

Date: 11/3/2009

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=010938581&summlevel=address]

Date: 11/3/2009

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

1) Name: Shamrock Hutterian Brethren Inc

2) Location: Carpenter, SD 57322

3) Subsidy Total 1995-2006: \$447,619.65 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$447,620 (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=010938581]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$447,620 (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=010938581&summlevel=detail]

Date: 11/3/2009

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=010938581&summlevel=whois>]

Date: 11/3/2009

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=010981036>]

Date: 11/3/2009

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: South 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_SD.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: 460450353

2) Name: SHAMROCK HUTTERIAN BRETHREN INC

3) Address:

[19087 413TH AVE
CARPENTER SD]

4) Zip Code: 57322-8200

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199903
(note: decoded form of ruling date data is 03/1999)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Shamrock Hutterian Brethren Inc
- 2) IRS Location: Carpenter, SD 57322-8200
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 03/1999
- 5) USDA Business Name: Shamrock Hutterian Brethren Inc
- 6) USDA Location: Carpenter, SD 57322

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 03/1999. Shamrock Hutterian Brethren Inc, Carpenter, SD 57322, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

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

1) EIN: 460450353

2) Name: Shamrock Hutterian Brethren Inc

3) Address: 19087 413th Ave, Carpenter, SD 57322-8200

4) IRC Section:

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

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

5) Ruling Date: 03/1999

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Shamrock Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460450353]

Date: 11/3/2009

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: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Shamrock Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460450353]

Date: 11/3/2009

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

1) EIN: 460450353

2) Name: Shamrock Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Carpenter, SD 57322
- 5) Rule Date (Ruling Date): 1999
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/3/09)

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=460450353]

Date: 11/3/2009

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=460450353]

Date: 11/3/2009

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

1) Name: SHAMROCK HUTTERIAN BRETHREN INC

2) Address:

[19087 413TH AVE

CARPENTER, SD 57322-8200]

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: 460450353

(note: EIN)

6) Exempt Since: 03-1999

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 11/3/2009

2:

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

Name:

[SHAMROCK HUTTERIAN BRETHERN INC - CARPENTER, SD 57322 - 19087 413TH AVE - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871982]

Date: 11/3/2009

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: SHAMROCK HUTTERIAN BRETHERN INC

2) Address:

[19087 413TH AVE

CARPENTER, SD 57322-8200]

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: 03/1999

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Shamrock Colony - Carpenter, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 11/3/2009

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

1) Name: Shamrock Colony

2) Also Does Business As: (no data)

3) Phone: (605) 352-6594

4) Address: 19087 413th Ave, Carpenter, SD 57322-8200

5) Business Category: Farming Service

6) Established: (no data)

- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$500,000 to \$1 million
- 9) Employees (estimated): 10 to 19 (D&B: 9)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 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(H)List 1(1))

- 1) Shamrock, SD, 2002 - present (note: Schmiedeleut)

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: Shamrock Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=3CC0C0B0A5976B53]

Date: 11/3/2009

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

- 1) Name of Hutterite Colony: Shamrock
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Switchboard): 605-352-9711
- 4) Address: 19087 - 413th Ave., Carpenter, SD 57322-8200

Notes for Section LF, Version 1, for:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322]

1) The List of Evidence for [Shamrock Hutterian Brethren Inc, Carpenter, SD 57322] 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: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

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

1) Name: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

2) Rocky Cape Christian Community/Hutterite colony data:

[Shamrock, SD, 2002 - present (note: Schmiedeleut)]

3) Hutterite Directory (for Shamrock Colony):

[Shamrock, 19087 - 413th Ave., Carpenter, SD 57322-8200]

2:

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

USDA Business Name and Location:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322]

IRS Organization Name and Location:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322-8200]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 03/1999.

Shamrock Hutterian Brethren Inc, Carpenter, SD 57322, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[460450353, Shamrock Hutterian Brethren Inc, SD, 501(d), 03/1999 = IRS]

[460450353, Shamrock Hutterian Brethren Inc, SD, 501(d), 1999.....= NCCS]

[460450353, Shamrock Hutterian Brethren Inc, SD, 501(d), 03-1999 = Melissa Data]

[no data....., Shamrock Hutterian Brethren Inc, SD, 501(d), 03/1999 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/3/09.

5:

Different Business Names:

1) Manta data: Shamrock Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$447,619.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$447,620 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 03/1999

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322]

IRS Organization Name and Location:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322-8200]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 03/1999. Shamrock Hutterian Brethren Inc, Carpenter, SD 57322, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Shamrock Hutterian Brethren Inc, Carpenter, SD 57322]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$447,619.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$447,620 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 03/1999

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

3:

Identification data:

Name: Shamrock Hutterian Brethren Inc, Carpenter, SD 57322

IRS EO/BMF data:

[Shamrock Hutterian Brethren Inc, 19087 413th Ave, Carpenter, SD 57322-8200]

Hutterite Directory (for Shamrock Colony):

[Shamrock, 19087 - 413th Ave., Carpenter, SD 57322-8200]

Different Business Names:

1) Manta data: Shamrock Colony, 19087 413th Ave, Carpenter, SD 57322-8200

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: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 11/2009-12/2009

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=SD&city=&zip=&last=&first=&full name=silver+f...]

Date: 11/3/2009

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=012837527&summlevel=address]

Date: 11/3/2009

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

1) Name: Silver Fox Hutterian Brethren Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2006: \$217,293.09 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$217,293 (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=012837527]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$217,293 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012837527&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments: no

c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012837527&summlevel=whois>]

Date: 11/3/2009

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=012840304>]

Date: 11/3/2009

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: South 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_SD.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: 202395598

2) Name: SILVER FOX HUTTERIAN BRETHREN INC

3) Address:

[18204 SPINK LANE

FRANKFORT SD]

4) Zip Code: 57440-0000

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200507
(note: decoded form of ruling date data is 07/2005)
- 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: Silver Fox Hutterian Brethren Inc
- 2) IRS Location: Frankfort, SD 57440-0000
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/2005
- 5) USDA Business Name: Silver Fox Hutterian Brethren Inc
- 6) USDA Location: Frankfort, SD 57440

Findings:

The IRS organization name and location are the same as the USDA business name and location. The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2005. Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

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

1) EIN: 202395598

2) Name: Silver Fox Hutterian Brethren Inc

3) Address: 18204 Spink Lane, Frankfort, SD 57440-0000

4) IRC Section:

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

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

5) Ruling Date: 07/2005

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: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Silver Fox Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202395598]

Date: 11/3/2009

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: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Silver Fox Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202395598]

Date: 11/3/2009

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

1) EIN: 202395598

2) Name: Silver Fox Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Frankfort, SD 57440
- 5) Rule Date (Ruling Date): 2005
- 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 11/3/09)

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=202395598]

Date: 11/3/2009

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=202395598]

Date: 11/3/2009

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

1) Name: SILVER FOX HUTTERIAN BRETHREN INC

2) Address:

[18204 SPINK LANE

FRANKFORT, SD 57440-0000]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 202395598

(note: EIN)

6) Exempt Since: 07-2005

(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=silver+fox+hutterian]

Date: 11/3/2009

2:

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

Name:

[SILVER FOX HUTTERIAN BRETHERN INC - FRANKFORT, SD 57440 - 18204 SPINK LANE - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873074]

Date: 11/3/2009

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: SILVER FOX HUTTERIAN BRETHERN INC

2) Address:

[18204 SPINK LANE
FRANKFORT, SD 57440-0000]

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

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2005
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440]

1) The List of Evidence for [Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440] 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: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

Data for Silver Fox Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

2) IRS EO/BMF data:

a) Name: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440-0000

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440-0000]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2005.

Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[202395598, Silver Fox Hutterian Brethren Inc, SD, 501(d), 07/2005 = IRS]

[202395598, Silver Fox Hutterian Brethren Inc, SD, 501(d), 2005..... = NCCS]

[202395598, Silver Fox Hutterian Brethren Inc, SD, 501(d), 07-2005 = Melissa Data]

[no data....., Silver Fox Hutterian Brethren Inc, SD, 501(d), 07/2005 = 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 11/3/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$217,293.09 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$217,293 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/2005

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Confirmed as EO (Exempt Organization)

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

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

1:

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

USDA Business Name and Location:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440-0000]

The IRC section is '501(d) Apostolic and religious organization' and the ruling date is 07/2005. Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440, is confirmed as a tax-exempt nonprofit religious organization during the timeframe 1995-2006 when the organization received USDA farm subsidies.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$217,293.09 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$217,293 (note: rounded off calculation)

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

1) IRC Section:

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

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

2) Ruling Date: 07/2005

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

3:

Identification data:

Name: Silver Fox Hutterian Brethren Inc, Frankfort, SD 57440

IRS EO/BMF data:

[Silver Fox Hutterian Brethren Inc, 18204 Spink Lane, Frankfort, SD 57440-0000]

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.