

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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=belle+...]

Date: 10/27/2009

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=010986558&summlevel=address]

Date: 10/27/2009

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

1) Name: Belle Plaine Hutterian Brethren I

2) Location: Doland, SD 57436

3) Subsidy Total 1995-2006: \$876,224.91 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$876,225 (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=010986558]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$876,225 (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=010986558&summlevel=detail]

Date: 10/27/2009

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=010986558&summlevel=whois>]

Date: 10/27/2009

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=011026986>]

Date: 10/27/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460451899

2) Name: BELLE PLAINE HUTTERIAN BRETHERN INC

3) Address:

[18248 HILLSIDE LN

DOLAND SD]

4) Zip Code: 57436-7405

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199910  
(note: decoded form of ruling date data is 10/1999)
- 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: Belle Plaine Hutterian Brethren Inc
- 2) IRS Location: Doland, SD 57436-7405
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 10/1999
- 5) USDA Business Name: Belle Plaine Hutterian Brethren I
- 6) USDA Location: Doland, SD 57436

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 10/1999 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: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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

1) EIN: 460451899

2) Name: Belle Plaine Hutterian Brethren Inc

3) Address: 18248 Hillside Ln, Doland, SD 57436-7405

4) IRC Section:

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

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

5) Ruling Date: 10/1999

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Belle Plaine Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460451899]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Belle Plaine Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460451899]

Date: 10/27/2009

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

1) EIN: 460451899

2) Name: Belle Plaine Hutterian Brethren Inc



- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Doland, SD 57436
- 5) Rule Date (Ruling Date): 1999
- 6) IRS Subsection: 40  
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)  
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)  
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/27/09)

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=460451899]

Date: 10/27/2009

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=460451899]

Date: 10/27/2009

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

1) Name: BELLE PLAINE HUTTERIAN BRETHREN INC

2) Address:

[18248 HILLSIDE LN

DOLAND, SD 57436-7405]

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: 460451899

(note: EIN)

6) Exempt Since: 10-1999

(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=belle+plaine+hutterian]

Date: 10/27/2009

2:

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

Name:

[BELLE PLAINE HUTTERIAN BRETHERN INC - DOLAND, SD 57436 - 18248 HILLSIDE LN - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873013]

Date: 10/27/2009

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: BELLE PLAINE HUTTERIAN BRETHERN INC

2) Address:

[18248 HILLSIDE LN  
DOLAND, SD 57436-7405]

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: 10/1999  
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Belle Plaine Hutterian Brethren I, Doland, SD 57436]

1) The List of Evidence for [Belle Plaine Hutterian Brethren I, Doland, SD 57436] 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: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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:

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

Data for Belle Plaine Hutterian Brethren I for ID as a Hutterite colony:

1) Name: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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:

[Belle Plaine Hutterian Brethren I, Doland, SD 57436]

IRS Organization Name and Location:

[Belle Plaine Hutterian Brethren Inc, Doland, SD 57436-7405]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/27/2009)]

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

[460451899, Belle Plaine Hutterian Brethren Inc, SD, 501(d), 10/1999 = IRS]

[460451899, Belle Plaine Hutterian Brethren Inc, SD, 501(d), 1999.....= NCCS]

[460451899, Belle Plaine Hutterian Brethren Inc, SD, 501(d), 10-1999 = Melissa Data]

[no data....., Belle Plaine Hutterian Brethren Inc, SD, 501(d), 10/1999 =

TaxExemptWorld.com]

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Belle Plaine Hutterian Brethren I, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$876,224.91 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$876,225 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

5:

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 10/27/09.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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 10/1999 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:

[Belle Plaine Hutterian Brethren I, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$876,224.91 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$876,225 (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:

[Belle Plaine Hutterian Brethren I, Doland, SD 57436]

IRS Organization Name and Address:

[Belle Plaine Hutterian Brethren Inc, 18248 Hillside Ln, Doland, SD 57436-7405]

> 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: Belle Plaine Hutterian Brethren I, Doland, SD 57436

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: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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=belle+...]

Date: 10/27/2009

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=012537944&summlevel=address]

Date: 10/27/2009

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

1) Name: Belle Prairie Hutterian Brethren

2) Location: Iroquois, SD 57353

3) Subsidy Total 1995-2006: \$332,885.30 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$332,885 (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=012537944]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$332,885 (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=012537944&summlevel=detail]



Date: 10/27/2009

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=012537944&summlevel=whois>]

Date: 10/27/2009

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=013019397>]

Date: 10/27/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 200927622

2) Name: BELLE PRAIRIE HUTTERIAN BRETHERN INC

3) Address:

[21085 415TH AVE  
IROQUOIS SD]

4) Zip Code: 57353-6705  
(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200408  
(note: decoded form of ruling date data is 08/2004)
- 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: Belle Prairie Hutterian Brethren Inc

2) IRS Location: Iroquois, SD 57353-6705

3) IRC Section:

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

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

4) Ruling Date: 08/2004

5) USDA Business Name: Belle Prairie Hutterian Brethren

6) USDA Location: Iroquois, SD 57353

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 08/2004 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: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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

1) EIN: 200927622

2) Name: Belle Prairie Hutterian Brethren Inc

3) Address: 21085 415th Ave, Iroquois, SD 57353-6705

4) IRC Section:

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

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

5) Ruling Date: 08/2004

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: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Belle Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=200927622]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Belle Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=200927622]

Date: 10/27/2009

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

1) EIN: 200927622

2) Name: Belle Prairie Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Iroquois, SD 57353
- 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 10/27/09)

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=200927622]

Date: 10/27/2009

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=200927622]

Date: 10/27/2009

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

1) Name: BELLE PRAIRIE HUTTERIAN BRETHERN INC

2) Address:

[21085 415TH AVE

IROQUOIS, SD 57353-6705]

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: 200927622

(note: EIN)

6) Exempt Since: 08-2004

(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=belle+prairie+hutterian]

Date: 10/27/2009

2:

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

Name:

[BELLE PRAIRIE HUTTERIAN BRETHERN INC - IROQUOIS, SD 57353 - 21085 415TH AVE - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872326]

Date: 10/27/2009

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: BELLE PRAIRIE HUTTERIAN BRETHERN INC

2) Address:

[21085 415TH AVE

IROQUOIS, SD 57353-6705]

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: 08/2004  
(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

1) The List of Evidence for [Belle Prairie Hutterian Brethren, Iroquois, SD 57353] 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: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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:

Belle Prairie Hutterian Brethren 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 Belle Prairie Hutterian Brethren for ID as a Hutterite colony:

1) Name: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

IRS Organization Name and Location:

[Belle Prairie Hutterian Brethren Inc, Iroquois, SD 57353-6705]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2004 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/27/2009)]

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

[200927622, Belle Prairie Hutterian Brethren Inc, SD, 501(d), 08/2004 = IRS]

[200927622, Belle Prairie Hutterian Brethren Inc, SD, 501(d), 2004.....= NCCS]

[200927622, Belle Prairie Hutterian Brethren Inc, SD, 501(d), 08-2004 = Melissa Data]

[no data....., Belle Prairie Hutterian Brethren Inc, SD, 501(d), 08/2004 = TaxExemptWorld.com]

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$332,885.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$332,885 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

5:

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 10/27/09.



List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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 08/2004 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:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$332,885.30 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$332,885 (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:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

IRS Organization Name and Address:

[Belle Prairie Hutterian Brethren Inc, 21085 415th Ave, Iroquois, SD 57353-6705]

> 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: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

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: Bijou Hutterian Brethren Inc, Pukwana, SD 57370  
Location by State: South Dakota  
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/2/2011-7/7/2011

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/2/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11896697&summlevel=address>]

Date: 7/2/2011

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

1) Name: Bijou Hutterian Brethren Inc

2) Location: Pukwana, SD 57370

3) Subsidy Total 1995-2010: \$229,298.99 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$229,299 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11896697>]

Date: 7/2/2011

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

1) Total USDA Subsidies 1995-2010: \$229,299 (note: rounded off calculation)  
(note: data applies to 2003-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11896697&summlevel=detail>]

Date: 7/2/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11896697&summlevel=whois>]

Date: 7/2/2011

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

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

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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 7/7/11)

EO File Updated: 6-10-11

EO File Name: eo\_sd.exe (EO\_SD) (EO\_SD.LST)

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 680507894

2) Name: BIJOU HUTTERIAN BROTHERN INC

3) Address:

[PO BOX 48

PUKWANA SD]

4) Zip Code: 57370-0048

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 200210

(note: decoded form of ruling date data is 10/2002)

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. Short Form of IRS EO/BMF data

1) EIN: 680507894

2) Name: Bijou Hutterian Brethern Inc

3) Address: PO Box 48, Pukwana, SD 57370-0048

4) Subsection Code: 40

5) Classification Code: 1

6) IRC Section:

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

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

7) Ruling Date: 10/2002

#### Data 4. Data for analysis and Findings

1) IRS Organization Name: Bijou Hutterian Brethern Inc

2) IRS Location: Pukwana, SD 57370-0048

3) IRC Section:

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

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

4) Ruling Date: 10/2002

5) USDA Business Name: Bijou Hutterian Brethren Inc

6) USDA Location: Pukwana, SD 57370

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 10/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=680507894]

Date: 7/2/2011

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

1) Name: BIJOU HUTTERIAN BRETHERN INC

2) Address:

[PO BOX 48

PUKWANA, SD 57370-0048]

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: 680507894

(note: EIN)

6) Exempt Since: 10-2002

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

Notes for Section LF, Version 1, for:

[Bijou Hutterian Brethren Inc, Pukwana, SD 57370]

1) The List of Evidence for [Bijou Hutterian Brethren Inc, Pukwana, SD 57370] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Bijou Hutterian Brethren Inc, Pukwana, SD 57370

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Bijou 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 Bijou Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Bijou Hutterian Brethren Inc, Pukwana, SD 57370

2) Hutterite surnames found with USDA ownership shares data: Stahl, Waldner

(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

2(a):

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Bijou Hutterian Brethren Inc, Pukwana, SD 57370]

IRS Organization Name and Location:

[Bijou Hutterian Brethern Inc, Pukwana, SD 57370-0048]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

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

3:

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

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

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

[680507894, Bijou Hutterian Brethern Inc, SD, 501(d), 10/2002 = IRS]

[680507894, Bijou Hutterian Brethern Inc, SD, 501(d), 10-2002 = Melissa Data]

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

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

4:

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



5:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Bijou Hutterian Brethren Inc, Pukwana, SD 57370]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$229,298.99 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$229,299 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Bijou Hutterian Brethren Inc, Pukwana, SD 57370

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1(a):

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

1(b):

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

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Bijou Hutterian Brethren Inc, Pukwana, SD 57370]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$229,298.99 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$229,299 (note: rounded off calculation)

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

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:

[Bijou Hutterian Brethren Inc, Pukwana, SD 57370]

IRS Organization Name and Address:

[Bijou Hutterian Brethren Inc, PO Box 48, Pukwana, SD 57370-0048]

> 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: Bijou Hutterian Brethren Inc, Pukwana, SD 57370

Timeframe for IRC section data: 2003-2010

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Blumengard Colony, Faulkton, SD 57438

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=blume...]

Date: 10/27/2009

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=006015737&summlevel=address]

Date: 10/27/2009

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

1) Name: Blumengard Colony

2) Location: Faulkton, SD 57438

3) Subsidy Total 1995-2006: \$1,462,994.02 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,462,994 (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=006015737]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$1,462,994 (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=006015737&summlevel=detail]

Date: 10/27/2009

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=006015737&summlevel=whois>]

Date: 10/27/2009

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=009941597>]

Date: 10/27/2009

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=006026465>]

Date: 10/27/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460364215

2) Name: BLUMENGARD HUTTERIAN BRETHERN INC

- 3) Address:  
[35075 148TH ST  
FAULKTON SD]
- 4) Zip Code: 57438-5306  
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 000000  
(note: decoded form of ruling date data is 00/0000)
- 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: Blumengard Hutterian Brethren Inc
- 2) IRS Location: Faulkton, SD 57438-5306
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 00/0000 (note: ruling date is unknown)
- 5) USDA Business Name: Blumengard Colony
- 6) USDA Location: Faulkton, SD 57438

#### Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent

a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date data is '000000' so the ruling date is unknown so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Blumengard Colony, Faulkton, SD 57438

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

1) EIN: 460364215

2) Name: Blumengard Hutterian Brethren Inc

3) Address: 35075 148th St, Faulkton, SD 57438-5306

4) IRC Section:

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

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

5) Ruling Date: 00/0000 (note: ruling date is unknown)

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: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Blumengard Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460364215]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Blumengard Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460364215]

Date: 10/27/2009

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

1) EIN: 460364215

2) Name: Blumengard Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Faulkton, SD 57438

5) Rule Date (Ruling Date): 1982, 0000 (note: there is a conflict with the data)

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 10/27/09)

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=460364215]

Date: 10/27/2009

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=460364215]

Date: 10/27/2009

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

1) Name: BLUMENGARD HUTTERIAN BRETHREN INC

2) Address:

[35075 148TH ST

FAULKTON, SD 57438-5306]

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: 460364215

(note: EIN)

6) Exempt Since: 00-0000

(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=blumengard+hutterian]

Date: 10/27/2009

2:

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

Name:

[BLUMENGARD HUTTERIAN BRETHREN INC - FAULKTON, SD 57438 - 35075 148TH ST - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873037]

Date: 10/27/2009

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: BLUMENGARD HUTTERIAN BRETHREN INC

2) Address:

[35075 148TH ST

FAULKTON, SD 57438-5306]

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: (no data)

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Blumengard Colony - Faulkton, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm26y8s]

Date: 10/27/2009



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

- 1) Name: Blumengard Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 324-3243
- 4) Address: 35075 148th St, Faulkton, SD 57438
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$3,200,000
- 9) Employees (estimated): 75

2:

Webpage (note: for company profile)

Name: Blumengard Hutterian Brethren Inc - Wecota, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmc0w5j>]

Date: 10/27/2009

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

- 1) Name: Blumengard Hutterian Brethren Inc (Blumengard Colony)
- 2) Also Does Business As: Blumengard Colony
- 3) Phone: (605) 324-3390
- 4) Address: 35075 148th St, Wecota, SD 57438
- 5) Business Category: Farms
- 6) Established: 1950
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$1,600,000
- 9) Employees (estimated): 70

H) Documentation from:

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

1952 | Blumengart, South Dakota | Wecota (Faulk) SD | Blumengart, 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](http://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

Blumengard | Wecota | 1950 | 73 | Jacob Hofer]

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Blumengard Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=2A7D488284B6D44C>]

Date: 10/27/2009

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

1) Name of Hutterite Colony: Blumengard

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Zack Kleinsasser, Minister): 605-324-3390

4) Address: 35075 - 148th St., Faulkton, SD 57438-9302

Notes for Section LF, Version 1, for:

[Blumengard Colony, Faulkton, SD 57438]

1) The List of Evidence for [Blumengard Colony, Faulkton, SD 57438] 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: Blumengard Colony, Faulkton, SD 57438

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:

Blumengard Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Blumengard Colony is a recognized Hutterite colony and Blumengard Colony is included in the Hutterite Directory. Manta data shows [Blumengard Hutterian Brethren Inc, Wecota, SD 57438] also does business as Blumengard Colony. Manta data recognizes [Blumengard Colony, Faulkton, SD 57438]. Hutterite Directory shows Blumengard Colony established from [Blumengard, Plum Coulee, MB R0G 1R0].

Data for Blumengard Colony for ID as a Hutterite colony:

1) Name: Blumengard Colony, Faulkton, SD 57438

2) Manta data (1): Blumengard Colony, 35075 148th St, Faulkton, SD 57438

3) Manta data (2): Blumengard Hutterian Brethren Inc also does business as Blumengard Colony [Blumengard Hutterian Brethren Inc, 35075 148th St, Wecota, SD 57438]

4) FEEFHS/Hutterite colony data:

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

1952 | Blumengard, South Dakota | Wecota (Faulk) SD | Blumengard, 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)]

5) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

Blumengard | Wecota | 1950 | 73 | Jacob Hofer]

6) Hutterite Directory (for Blumengard Colony):

[Blumengard, 35075 - 148th St., Faulkton, SD 57438-9302]

(data shows Blumengard Colony established from [Blumengard, Plum Coulee, MB R0G 1R0])

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name.

The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Blumengard Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Blumengard Hutterian Brethren Inc, Faulkton, SD 57438-5306]

If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date data is '000000' so the ruling date is unknown so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from 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 10/27/09.

4:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/27/2009)]

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

[460364215, Blumengard Hutterian Brethren Inc, SD, 501(d), 00/0000 = IRS]

[460364215, Blumengard Hutterian Brethren Inc, SD, 501(d), 1982, 0000 = NCCS]

[460364215, Blumengard Hutterian Brethren Inc, SD, 501(d), 00-0000 = Melissa Data]

[no data....., Blumengard Hutterian Brethren Inc, SD, 501(d), (no data) =

TaxExemptWorld.com]

Comparison of data demonstrates all data is the same basic data, disregarding NCCS data for ruling date. NCCS data for ruling date shows 2 different dates as 1982 and 0000. There is a conflict with NCCS data for ruling date. IRS EO/BMF data shows ruling date data as 000000 and this data is the Melissa Data 'Exempt Since' data as 00-0000. The ruling date is unknown.

5:

Different Business Names:

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

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Blumengard Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,462,994.02 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,462,994 (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: Blumengard Colony, Faulkton, SD 57438

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 represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date data is '000000' so the ruling date is unknown so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Blumengard Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,462,994.02 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,462,994 (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:

[Blumengard Colony, Faulkton, SD 57438]

IRS Organization Name and Address:

[Blumengard Hutterian Brethren Inc, 35075 148th St, Faulkton, SD 57438-5306]

(note: for data refer to Step 3)

> Step 2

If a determination of IRS organization name as same identity as USDA business name can be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) to determine the ruling date for:

[Blumengard Hutterian Brethren Inc, 35075 148th St, Faulkton, SD 57438-5306].

IRS EO/BMF data for the ruling date is '000000' so the ruling date is unknown.

Timeframe for IRC section data: 1995-2006

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Blumengard Colony, Faulkton, SD 57438

Manta data (1): Blumengard Colony, 35075 148th St, Faulkton, SD 57438

Hutterite Directory (for Blumengard Colony):

[Blumengard, 35075 - 148th St., Faulkton, SD 57438-9302]

Different Business Names:

1) Manta data (2): Blumengard Hutterian Brethren Inc also does business as Blumengard Colony

[Blumengard Hutterian Brethren Inc, 35075 148th St, Wecota, SD 57438]

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: Brentwood Colony, Faulkton, SD 57438

Location by State: South Dakota

Form and Version of Evidence: Long Form, Part 1 and Part 2, Version 1

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

#### Part 1. First Set of Documentation

##### Section LF. List of Long Form of Evidence

###### A) Documentation from:

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

###### List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/27/2009

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=006018103&summlevel=address]

Date: 10/27/2009

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

1) Name: Brentwood Colony

2) Location: Faulkton, SD 57438

3) Subsidy Total 1995-2006: \$1,269,372.12 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,269,372 (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=006018103]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$1,269,372 (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=006018103&summlevel=detail]  
Date: 10/27/2009

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

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006018103&summlevel=whois]

Date: 10/27/2009

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=010908170]

Date: 10/27/2009

Data 4 (from Part 1, 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 Part 1, Section LF(B)List 1(1))

- 1) EIN: 460406501
- 2) Name: BRENTWOOD SCHOOL BRENTWOOD COLONY
- 3) Address:
  - [15442 343RD AVE
  - FAULKTON SD]
- 4) Zip Code: 57438-5900  
(note: Zip+4)

- 5) Subsection Code: 03
- 6) Classification Code: 1
- 7) Ruling Date: 199006  
(note: decoded form of ruling date data is 06/1990)
- 8) Filing Requirement (FR) Code:
  - a) Form 990/Form 990EZ: 02  
(note: decoded form of FR code 02 is '990 - Not required to file Form 990 (income less than \$25,000)')
  - 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 03 decoded for IRC section  
IRC section:
    - a) IRM Table: 501(c)(3)
    - b) SOI Table: (no data)
  - > Step 2: classification code 1 decoded for classification and description
    - a) IRM Table/classification: Charitable organization
    - b) SOI Table/description: Charitable Organization
  - > Step 3: subsection code 03 classification code 1 decoded for IRC section  
IRC section:
    - a) IRM Table: 501(c)(3) Charitable organization
    - b) SOI Table: (no data)

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Brentwood School Brentwood Colony
- 2) IRS Location: Faulkton, SD 57438-5900
- 3) IRC Section:
  - a) IRM Table: 501(c)(3) Charitable organization
  - b) SOI Table: (no data)
- 4) Ruling Date: 06/1990
- 5) USDA Business Name: Brentwood Colony
- 6) USDA Location: Faulkton, SD 57438

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(c)(3) Charitable organization' and the ruling date 06/1990 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: Brentwood Colony, Faulkton, SD 57438

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

1) EIN: 460406501

2) Name: Brentwood School Brentwood Colony

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

a) IRM Table: 501(c)(3) Charitable organization

b) SOI Table: (no data)

5) Ruling Date: 06/1990

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: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Brentwood School Brentwood Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460406501]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Brentwood School Brentwood Colony

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460406501]

Date: 10/27/2009

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

- 1) EIN: 460406501
- 2) Name: Brentwood School Brentwood Colony
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): 15442 343rd Ave, Faulkton, SD 57438
- 5) Rule Date (Ruling Date): 1990
- 6) IRS Subsection: 03  
(note: Subsection Code)
- 7) IRS Type:  
[501(c)(3) - Public charity: Religious, educational, charitable, scientific, and literary organizations...]  
(note: IRC section and a derivation of a series of classifications, 'Public charity' may not apply to all classifications)
- 8) 990 Image: (no data)  
(note: Form 990 data)
- 9) Active Organization: yes (as of 10/27/09)

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=460406501]  
Date: 10/27/2009
- 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=460406501]  
Date: 10/27/2009

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

- 1) Name: BRENTWOOD SCHOOL BRENTWOOD COLONY
- 2) Address:  
[15442 343RD AVE  
FAULKTON, SD 57438-5900]
- 3) IRS Subsection:  
[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]  
(note: IRC section and a derivation of a series of classifications)
- 4) Type of Organization: Corporation
- 5) Tax I.D. Number: 460406501  
(note: EIN)
- 6) Exempt Since: 06-1990  
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file (income less than \$25,000)

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=brentwood+colony]

Date: 10/27/2009

2:

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

Name:

[BRENTWOOD SCHOOL BRENTWOOD COLONY - FAULKTON, SD 57438 - 15442 343RD AVE - ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873054]

Date: 10/27/2009

Note:

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

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

1) Name: BRENTWOOD SCHOOL BRENTWOOD COLONY

2) Address:

[15442 343RD AVE  
FAULKTON, SD 57438-5900]

3) Classification: Charitable Organization

(note: classification is 'Charitable organization', description)

4) Filing Requirement: Form 990 - Not required to file (income less than \$25,000)

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 06/1990

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Brentwood Hutterian Brethren Inc - Faulkton, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmddtc9]

Date: 10/27/2009

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

1) Name: Brentwood Hutterian Brethren Inc (Brentwood Colony)

- 2) Also Does Business As: Brentwood Colony
- 3) Phone: (605) 598-4589
- 4) Address: 15442 343rd Ave, Faulkton, SD 57438
- 5) Business Category: Hogs
- 6) Established: 1987
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$5,500,000
- 9) Employees (estimated): 60

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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: 1

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1987 | Brentwood | Faulkton | Thunderbird | Wurtz, Kleinsasser]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 9

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

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

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

1) Brentwood, SD, 1987 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Brentwood Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=145AF584B89A3A70>]

Date: 10/27/2009

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

- 1) Name of Hutterite Colony: Brentwood
- 2) Group (Leut): Schmiedeleut Group 1
- 3) Phone (Switchboard): 605-598-4542 or 4333
- 4) Address: 15442 - 343rd Ave., Faulkton, SD 57438

Part 2. Second Set of Documentation

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: 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 Part 2, Section LF(A)List 1(1))

- 1) EIN: 460397006
- 2) Name: BRENTWOOD HUTTERIAN BRETHREN INC
- 3) Address:  
[15442 343RD AVE  
FAULKTON SD]
- 4) Zip Code: 57438-5900  
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198802  
(note: decoded form of ruling date data is 02/1988)
- 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: Brentwood Hutterian Brethren Inc

2) IRS Location: Faulkton, SD 57438-5900

3) IRC Section:

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

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

4) Ruling Date: 02/1988

5) USDA Business Name: Brentwood Colony

6) USDA Location: Faulkton, SD 57438

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are 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 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

B) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Brentwood Colony, Faulkton, SD 57438

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

1) EIN: 460397006

2) Name: Brentwood Hutterian Brethren Inc

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

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

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

5) Ruling Date: 02/1988

C) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Brentwood Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460397006]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Brentwood Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460397006]

Date: 10/27/2009

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

1) EIN: 460397006

2) Name: Brentwood Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Faulkton, SD 57438

5) Rule Date (Ruling Date): 1988

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 10/27/09)

D) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460397006]

Date: 10/27/2009

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=460397006]

Date: 10/27/2009

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

1) Name: BRENTWOOD HUTTERIAN BRETHREN INC

2) Address:

[15442 343RD AVE

FAULKTON, SD 57438-5900]

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: 460397006

(note: EIN)

6) Exempt Since: 02-1988

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

E) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/27/2009

2:

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

Name:

[BRENTWOOD HUTTERIAN BRETHREN INC - FAULKTON, SD 57438 - 15442 343RD AVE - NonP...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873063]

Date: 10/27/2009

Note:

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

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

1) Name: BRENTWOOD HUTTERIAN BRETHREN INC

2) Address:

[15442 343RD AVE

FAULKTON, SD 57438-5900]

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: 02/1988

(note: Ruling Date)

Notes for [Section LF, Part 1 and Part 2, Version 1] for:  
[Brentwood Colony, Faulkton, SD 57438]

1) The List of Evidence for [Brentwood Colony, Faulkton, SD 57438] includes these documents  
as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Brentwood Colony, Faulkton, SD 57438

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Brentwood Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Brentwood Colony is a recognized Hutterite colony and Brentwood Colony is included in the Hutterite Directory. Manta data shows [Brentwood Hutterian Brethren Inc, Faulkton, SD 57438] also does business as Brentwood Colony.

Data for Brentwood Colony for ID as a Hutterite colony:

1) Name: Brentwood Colony, Faulkton, SD 57438

2) Manta data: Brentwood Hutterian Brethren Inc also does business as Brentwood Colony [Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1987 | Brentwood | Faulkton | Thunderbird | Wurtz, Kleinsasser]

4) Rocky Cape Christian Community/Hutterite colony data:

[Brentwood, SD, 1987 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

2:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The IRS data in this section is from Part 1.)

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Brentwood School Brentwood Colony, Faulkton, SD 57438-5900]

If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 06/1990 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The data comparison in this section is for the relevant data in Part 1.)

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/27/2009)]

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

[460406501, Brentwood School Brentwood Colony, SD, 501(c)(3), 06/1990 = IRS]

[460406501, Brentwood School Brentwood Colony, SD, 501(c)(3), 1990.....= NCCS]

[460406501, Brentwood School Brentwood Colony, SD, 501(c)(3), 06-1990 = Melissa Data]

[no data....., Brentwood School Brentwood Colony, SD, (no data), 06/1990 =

TaxExemptWorld.com]

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

4:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The data in this section is for the relevant data in Part 1.)

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS, Melissa Data, and TaxExemptWorld.com for the same organization indicates the organization is not required to file Form 990. The organization is classified as IRC section 501(c)(3) and can file Form 990-N 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 10/27/09.

5:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The IRS data in this section is from Part 2.)

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Brentwood Hutterian Brethren Inc, Faulkton, SD 57438-5900]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

6:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The data comparison in this section is for the relevant data in Part 2.)

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, 10/27/2009)]

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

[460397006, Brentwood Hutterian Brethren Inc, SD, 501(d), 02/1988 = IRS]

[460397006, Brentwood Hutterian Brethren Inc, SD, 501(d), 1988.....= NCCS]

[460397006, Brentwood Hutterian Brethren Inc, SD, 501(d), 02-1988 = Melissa Data]

[no data....., Brentwood Hutterian Brethren Inc, SD, 501(d), 02/1988 = TaxExemptWorld.com]

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

7:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The data in this section is for the relevant data in Part 2.)

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 10/27/09.



8:

Comparison of IRS EO/BMF data from [Section LF, Part 1 and Part 2, Version 1] with USDA business name and location, Manta data, and Hutterite Directory data:

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address (from Part 1):

[Brentwood School Brentwood Colony, 15442 343rd Ave, Faulkton, SD 57438-5900]

IRS Organization Name and Address (from Part 2):

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438-5900]

IRS EO/BMF data (from Part 1):

1) EIN: 460406501

2) Name: Brentwood School Brentwood Colony

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

a) IRM Table: 501(c)(3) Charitable organization

b) SOI Table: (no data)

5) Ruling Date: 06/1990

IRS EO/BMF data (from Part 2):

1) EIN: 460397006

2) Name: Brentwood Hutterian Brethren Inc

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

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

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

5) Ruling Date: 02/1988

Manta data: Brentwood Hutterian Brethren Inc also does business as Brentwood Colony

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

The data establishes the same address for Brentwood Colony and Brentwood Hutterian Brethren Inc as [15442 343rd Ave, Faulkton, SD 57438] and a ownership business relationship so the 2 names can be the same identity.

9:

Different Business Names:

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

10:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Brentwood Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,269,372.12 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,269,372 (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: Brentwood Colony, Faulkton, SD 57438

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

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

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

1:

Note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1.

2:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The IRS data in this section is from Part 1.)

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Brentwood School Brentwood Colony, Faulkton, SD 57438-5900]

If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 06/1990 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

(note: The list of evidence includes 2 different IRS documents as EO/BMF data, and datasets, listed separately in Part 1 and Part 2, Section LF, Version 1. The IRS data in this section is from Part 2.)

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Brentwood Hutterian Brethren Inc, Faulkton, SD 57438-5900]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

4:

Comparison of IRS EO/BMF data from [Section LF, Part 1 and Part 2, Version 1] with USDA business name and location, Manta data, and Hutterite Directory data:

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address (from Part 1):

[Brentwood School Brentwood Colony, 15442 343rd Ave, Faulkton, SD 57438-5900]

IRS Organization Name and Address (from Part 2):

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438-5900]

IRS EO/BMF data (from Part 1):

1) EIN: 460406501

2) Name: Brentwood School Brentwood Colony

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

a) IRM Table: 501(c)(3) Charitable organization

b) SOI Table: (no data)

5) Ruling Date: 06/1990

IRS EO/BMF data (from Part 2):

1) EIN: 460397006

2) Name: Brentwood Hutterian Brethren Inc

3) Address: 15442 343rd Ave, Faulkton, SD 57438-5900

4) IRC Section:

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

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

5) Ruling Date: 02/1988

Manta data: Brentwood Hutterian Brethren Inc also does business as Brentwood Colony

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

The data establishes the same address for Brentwood Colony and Brentwood Hutterian Brethren Inc as [15442 343rd Ave, Faulkton, SD 57438] and a ownership business relationship so the 2 names can be the same identity.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Brentwood Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,269,372.12 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,269,372 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

6:

Recommendation:

> Step 1

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

Data (for Part 1):

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address (from Part 1):

[Brentwood School Brentwood Colony, 15442 343rd Ave, Faulkton, SD 57438-5900]

Manta data: Brentwood Hutterian Brethren Inc also does business as Brentwood Colony

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

> Step 2

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

Data (for Part 2):

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address (from Part 2):

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438-5900]

Manta data: Brentwood Hutterian Brethren Inc also does business as Brentwood Colony

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Brentwood Colony, Faulkton, SD 57438

Hutterite Directory (for Brentwood Colony):

[Brentwood, 15442 - 343rd Ave., Faulkton, SD 57438]

Different Business Names:

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

[Brentwood Hutterian Brethren Inc, 15442 343rd Ave, Faulkton, SD 57438]

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: Cedar Grove Hutt Beth 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=&full name=cedar...]

Date: 10/27/2009

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=011132072&summlevel=address]

Date: 10/27/2009

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

1) Name: Cedar Grove Hutt Beth Inc

2) Location: Platte, SD 57369

3) Subsidy Total 1995-2006: \$931,429.27 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$931,429 (note: rounded off calculation)

5) Different Business Names: Cedar Grove Hutt Breth Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011132072]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$931,429 (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=011132072&summlevel=detail]

Date: 10/27/2009

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: 1-6

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011132072&summlevel=whois>]

Date: 10/27/2009

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=012584702>]

Date: 10/27/2009

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=011735011>]

Date: 10/27/2009

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(I)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Gross, Hofer, Waldner, Wipf  
(note: data is for Cedar Grove Hutt Beth Inc, no data for Cedar Grove Hutt Breth Inc)

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460360084
- 2) Name: CEDAR GROVE HUTTERIAN BRETHREN INC
- 3) Address:  
[36926 266TH ST  
PLATTE SD]
- 4) Zip Code: 57369-7103  
(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: Cedar Grove Hutterian Brethren Inc
- 2) IRS Location: Platte, SD 57369-7103
- 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: Cedar Grove Hutt Beth Inc



6) USDA Location: Platte, SD 57369

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1982 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: Cedar Grove Hutt Beth Inc, Platte, SD 57369

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

1) EIN: 460360084

2) Name: Cedar Grove Hutterian Brethren Inc

3) Address: 36926 266th St, Platte, SD 57369-7103

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: 10/27/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Cedar Grove Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360084]

Date: 10/27/2009

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: 10/27/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Cedar Grove Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360084]

Date: 10/27/2009

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

1) EIN: 460360084

2) Name: Cedar Grove Hutterian Brethren Inc

3) Secondary Name: (no data)

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

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 10/27/09)

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=460360084]

Date: 10/27/2009

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=460360084]

Date: 10/27/2009

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

1) Name: CEDAR GROVE HUTTERIAN BRETHREN INC

2) Address:

[36926 266TH ST

PLATTE, SD 57369-7103]

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: 460360084

(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=cedar+grove+hutterian]

Date: 10/27/2009

2:

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

Name:

[CEDAR GROVE HUTTERIAN BRETHERN INC - PLATTE, SD 57369 - 36926 266TH ST - NonProfit...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872509]

Date: 10/27/2009

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: CEDAR GROVE HUTTERIAN BRETHERN INC

2) Address:

[36926 266TH ST

PLATTE, SD 57369-7103]

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: Cedar Grove Colony - Platte, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm240pl]

Date: 10/27/2009

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

- 1) Name: Cedar Grove Colony (Cedar Grove Hutterian Breth Inc)
- 2) Also Does Business As: Cedar Grove Hutterian Breth Inc
- 3) Phone: (605) 337-3038
- 4) Address: 36926 266th St, Platte, SD 57369-7103
- 5) Business Category: Farms
- 6) Established: 1922
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$2.5 to 5 million
- 9) Employees (estimated): 10 to19 (D&B: 30)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 4

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

Date: 8/22/07

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

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

1972 | Cedar Grove, South Dakota | Platte (Charles) SD | Bon Homme, 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:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

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

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

(note: data is for Cedar Grove Hutt Beth Inc, no data for Cedar Grove Hutt Breth Inc)

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

I:

Webpage (note: for Hutterite colony contact information)

Name: Cedar Grove Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=86521E95DE82ED58>]

Date: 10/27/2009

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

1) Name of Hutterite Colony: Cedar Grove

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-337-2382

4) Address: 36926 - 266th. St., Platte, SD 57369-7103

Notes for Section LF, Version 1, for:

[Cedar Grove Hutt Beth Inc, Platte, SD 57369]

1) The List of Evidence for [Cedar Grove Hutt Beth 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: Cedar Grove Hutt Beth Inc, Platte, SD 57369

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:

Cedar Grove Hutt Beth Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Cedar Grove Hutt Beth Inc that fits a profile of a Hutterite colony:

- 1) Name: Cedar Grove Hutt Beth Inc, Platte, SD 57369 (USDA farm subsidy recipient)
- 2) EWG/USDA farm subsidy data, Different Business Names: Cedar Grove Hutt Breth Inc
- 3) EWG/USDA ownership shares data, Hutterite Surnames: Gross, Hofer, Waldner, Wipf (note: data is for Cedar Grove Hutt Beth Inc, no data for Cedar Grove Hutt Breth Inc)
- 4) Manta data: Cedar Grove Colony also does business as Cedar Grove Hutterian Breth Inc [Cedar Grove Colony, 36926 266th St, Platte, SD 57369-7103]
- 5) FEEFHS/Hutterite colony data:  
[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony  
1972 | Cedar Grove, South Dakota | Platte (Charles) SD | Bon Homme, 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)]
- 6) Hutterite Directory (for Cedar Grove Colony):  
[Cedar Grove, 36926 - 266th. St., Platte, SD 57369-7103]

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:

[Cedar Grove Hutt Beth Inc, Platte, SD 57369]

IRS Organization Name and Location:

[Cedar Grove Hutterian Brethren Inc, Platte, SD 57369-7103]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1982 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/27/2009)]

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

[460360084, Cedar Grove Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[460360084, Cedar Grove Hutterian Brethren Inc, SD, 501(d), 1982..... = NCCS]

[460360084, Cedar Grove Hutterian Brethren Inc, SD, 501(d), 01-1982 = Melissa Data]

[no data....., Cedar Grove 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 10/27/09.

5:

Different Business Names:

- 1) EWG/USDA farm subsidy data: Cedar Grove Hutt Breth Inc  
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))
- 2) Manta data: Cedar Grove Colony also does business as Cedar Grove Hutterian Breth Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Cedar Grove Hutt Beth Inc, Platte, SD 57369]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$931,429.27 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$931,429 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.



List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

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 01/1982 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:

[Cedar Grove Hutt Beth Inc, Platte, SD 57369]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$931,429.27 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$931,429 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Cedar Grove Hutt Beth Inc, Platte, SD 57369

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

> Step 2

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

USDA Business Name and Location:

[Cedar Grove Hutt Beth Inc, Platte, SD 57369]

IRS Organization Name and Address:

[Cedar Grove Hutterian Brethren Inc, 36926 266th St, Platte, SD 57369-7103]

(note: for data refer to Step 3)

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Cedar Grove Hutt Beth Inc, Platte, SD 57369

Hutterite Directory (for Cedar Grove Colony):

[Cedar Grove, 36926 - 266th. St., Platte, SD 57369-7103]

Different Business Names:

1) EWG/USDA farm subsidy data: Cedar Grove Hutt Breth Inc, Platte, SD 57369  
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) Manta data: Cedar Grove Colony also does business as Cedar Grove Hutterian Breth Inc  
[Cedar Grove Colony, 36926 266th St, Platte, SD 57369-7103]  
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: Clark Hutt Breth Inc, Raymond, SD 57258

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/27/2009

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=006015318&summlevel=address]

Date: 10/27/2009

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

1) Name: Clark Hutt Breth Inc

2) Location: Raymond, SD 57258

3) Subsidy Total 1995-2006: \$1,270,243.80 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,270,244 (note: rounded off calculation)

5) Different Business Names: Clark Hutterian Brethren Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015318]

Date: 10/27/2009

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

1) Total USDA Subsidies 1995-2006: \$1,270,244 (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=006015318&summlevel=detail]

Date: 10/27/2009

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=006015318&summlevel=whois>]

Date: 10/27/2009

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=012639062>]

Date: 10/27/2009

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=012837530>]

Date: 10/27/2009

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

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Clark Colony - Raymond, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm6wj1g>]

Date: 10/27/2009

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

- 1) Name: Clark Colony (Clark Colony Inc, Clark Stainless Shop)
- 2) Also Does Business As: Clark Stainless Shop, Clark Colony Inc
- 3) Phone: (605) 532-3396
- 4) Address: 41181 179th St, Raymond, SD 57258-7400
- 5) Business Category:

[Industrial Process Measurement Equipment, Farming Service in Raymond, SD]

- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): less than \$500,000
- 9) Employees (estimated): 20 to 49 (D&B: 50)

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1955 | Clark, South Dakota | Raymond (Clark) SD | Jamesville, South Dakota

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

D) Documentation from:

Global Anabaptist Mennonite Encyclopedia Online (GAMEO) - [[www.gameo.org](http://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(D))List 1(1))

[(Schmiedeleut Bruderhofs in South Dakota)

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

Clark | Raymond | 1955 | 75 | Fred Waldner]

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Clark Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=909B6526CBE136AB>]

Date: 10/27/2009

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

- 1) Name of Hutterite Colony: Clark
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Switchboard): 605-532-3397
- 4) Address: 41181 - 179th St., Raymond, SD 57258-7400

Notes for Section LF, Version 1, for:

[Clark Hutt Breth Inc, Raymond, SD 57258]

1) The List of Evidence for [Clark Hutt Breth Inc, Raymond, SD 57258] 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: Clark Hutt Breth Inc, Raymond, SD 57258

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:

Clark Hutt Breth Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on USDA farm subsidy data for 'Addresses on file with USDA' for [Clark Hutt Breth Inc, Raymond, SD 57258] and data for ID as a Hutterite colony. The USDA data indicates Clark Hutt Breth Inc received farm subsidies as Clark Hutterian Brethren Inc at the same address as [Raymond, SD 57258], so the 2 organizations are the same identity. Hutt Breth is a abbreviated form of Hutterian Brethren. Clark Colony is a recognized Hutterite colony and Clark Colony is included in the Hutterite Directory.

Data for Clark Hutt Breth Inc for ID as a Hutterite colony:

1) Name: Clark Hutt Breth Inc, Raymond, SD 57258

2) EWG/USDA farm subsidy data:

[ 'Addresses on file with USDA' data for [Clark Hutt Breth Inc, Raymond, SD 57258]. The USDA data indicates Clark Hutt Breth Inc received farm subsidies as Clark Hutterian Brethren Inc at the same address as [Raymond, SD 57258], so the 2 organizations are the same identity. (Section LF(A)List 1(2)), (Section SF(A)List 1(2)) ]

3) FEEFHS/Hutterite colony data:

[ Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony  
1955 | Clark, South Dakota | Raymond (Clark) SD | Jamesville, South Dakota  
(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet) ]

4) GAMEO/Hutterite colony data:

[ (Schmiedeleut Bruderhofs in South Dakota)  
Name of Colony | Address | Founded | Pop. 1957 | Head Preacher  
Clark | Raymond | 1955 | 75 | Fred Waldner ]

5) Hutterite Directory (for Clark Colony): Clark, 41181 - 179th St., Raymond, SD 57258-7400

2:

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

3:

Different Business Names:

1) EWG/USDA farm subsidy data: Clark Hutterian Brethren Inc

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

2) Manta data: Clark Colony also does business as Clark Colony Inc, Clark Stainless Shop

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Clark Hutt Breth Inc, Raymond, SD 57258]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,270,243.80 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,270,244 (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: Clark Hutt Breth Inc, Raymond, SD 57258

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Clark Hutt Breth Inc, Raymond, SD 57258]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,270,243.80 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,270,244 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Clark Hutt Breth Inc, Raymond, SD 57258

Hutterite Directory (for Clark Colony): Clark, 41181 - 179th St., Raymond, SD 57258-7400

Different Business Names:

1) EWG/USDA farm subsidy data: Clark Hutterian Brethren Inc, Raymond, SD 57258  
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) Manta data: Clark Colony also does business as Clark Colony Inc, Clark Stainless Shop  
[Clark Colony, 41181 179th St, Raymond, SD 57258-7400]

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: Collins Hutterian Brethren Inc, Frankfort, SD 57440  
Location by State: South Dakota  
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/2/2011

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/2/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00485294&summlevel=address>]

Date: 7/2/2011

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

1) Name: Collins Hutterian Brethren Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2010: \$173,130.44 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$173,130 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00485294>]

Date: 7/2/2011

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

1) Total USDA Subsidies 1995-2010: \$173,130 (note: rounded off calculation)  
(note: data applies to 2008-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00485294&summlevel=detail>]

Date: 7/2/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00485294&summlevel=whois>]

Date: 7/2/2011

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

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

B) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Collins Colony, SD - Hutterite Directory

Page Number: 2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=05CD0E294C3E4C5B>]

Date: 7/2/2011

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

- 1) Name of Hutterite Colony: Collins
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Switchboard): 605-625-3118
- 4) Address: 19606 Collins Ave, Iroquois, SD 57353

Notes for Section LF, Version 1, for:

[Collins Hutterian Brethren Inc, Frankfort, SD 57440]

1) The List of Evidence for [Collins Hutterian Brethren Inc, Frankfort, SD 57440] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Collins Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Collins 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 Collins Hutterian Brethren Inc for ID as a Hutterite colony:

- 1) Name: Collins Hutterian Brethren Inc, Frankfort, SD 57440
- 2) Hutterite surnames found with USDA ownership shares data: Hofer, Stahl, Waldner, Wipf (note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])
- 3) Hutterite Directory (for Collins Colony): Collins, 19606 Collins Ave, Iroquois, SD 57353

2:

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

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Collins Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$173,130.44 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$173,130 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2008-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony



List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Collins Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, Version 1):

1:

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

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Collins Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$173,130.44 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$173,130 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Collins Hutterian Brethren Inc, Frankfort, SD 57440

Hutterite Directory (for Collins Colony): Collins, 19606 Collins Ave, Iroquois, SD 57353

Timeframe for IRC section data: 2008-2010

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Deerfield Hutt Bret Inc, Ipswich, SD 57451

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/28/2009

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=006015314&summlevel=address]

Date: 10/28/2009

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

1) Name: Deerfield Hutt Bret Inc

2) Location: Ipswich, SD 57451

3) Subsidy Total 1995-2006: \$1,444,919.80 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,444,920 (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=006015314]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,444,920 (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=006015314&summlevel=detail]

Date: 10/28/2009

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=006015314&summlevel=whois>]

Date: 10/28/2009

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=010036051>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Deerfield Colony - Ipswich, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mtt34w4>]

Date: 10/28/2009

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

- 1) Name: Deerfield Colony (Deerfield Farm Supply)
- 2) Also Does Business As: Deerfield Farm Supply
- 3) Phone: (605) 439-3455
- 4) Address: 12434 364th Ave, Ipswich, SD 57451-5606
- 5) Business Category: Wholesale Farm Supplies, Farms in Ipswich, SD
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 100 to 249 (D&B: 2)

2:

Webpage (note: for company profile)

Name: Deerfield Hutterian Brethren Inc - Ipswich, South Dakota (SD) | Company Profile  
Page Number: 1-2  
URL: [<http://www.manta.com/company/mmc0wgx>]  
Date: 10/28/2009

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

- 1) Name: Deerfield Hutterian Brethren Inc (Deerfield School)
- 2) Also Does Business As: Deerfield School
- 3) Phone: (605) 439-3258
- 4) Address: 12434 364th Ave, Ipswich, SD 57451
- 5) Business Category: Farms
- 6) Established: 1971
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$5,500,000
- 9) Employees (estimated): 95

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 4

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

Date: 8/22/07

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

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

1971 | Deerfield, South Dakota | Ipswich (Edmunds) SD | Plainview, South Dakota

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

D) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Deerfield Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=4ED5542AF7FF1357>]

Date: 10/28/2009

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

- 1) Name of Hutterite Colony: Deerfield

- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Harry Stahl Sr., Minister): 605-439-3258
- 4) Address: 12434 - 364th Ave., Ipswich, SD 57451-5606

Notes for Section LF, Version 1, for:

[Deerfield Hutt Bret Inc, Ipswich, SD 57451]

- 1) The List of Evidence for [Deerfield Hutt Bret 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: Deerfield Hutt Bret Inc, Ipswich, SD 57451

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:

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

Data for Deerfield Hutt Bret Inc that fits a profile of a Hutterite colony:

- 1) Name: Deerfield Hutt Bret Inc, Ipswich, SD 57451 (USDA farm subsidy recipient)
- 2) Manta data (2): Deerfield Hutterian Brethren Inc also does business as Deerfield School [Deerfield Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451]
- 3) FEEFHS/Hutterite colony data:  
[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony  
1971 | Deerfield, South Dakota | Ipswich (Edmunds) SD | Plainview, South Dakota  
(note: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS  
for a flat file database for the Internet)]
- 4) Hutterite Directory (for Deerfield Colony):  
[Deerfield, 12434 - 364th Ave., Ipswich, SD 57451-5606]

2:

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

3:

Different Business Names:

- 1) Manta data (1): Deerfield Colony also does business as Deerfield Farm Supply
  - 2) Manta data (2): Deerfield Hutterian Brethren Inc also does business as Deerfield School
- 4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Deerfield Hutt Bret Inc, Ipswich, SD 57451]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,444,919.80 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,444,920 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Deerfield Hutt Bret Inc, Ipswich, SD 57451  
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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Deerfield Hutt Bret Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,444,919.80 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,444,920 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as  
a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Deerfield Hutt Bret Inc, Ipswich, SD 57451

(note: for data refer to Step 2)

> Step 2

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

Name: Deerfield Hutt Bret Inc, Ipswich, SD 57451

Hutterite Directory (for Deerfield Colony):

[Deerfield, 12434 - 364th Ave., Ipswich, SD 57451-5606]

Different Business Names:

1) Manta data (1): Deerfield Colony also does business as Deerfield Farm Supply

[Deerfield Colony, 12434 364th Ave, Ipswich, SD 57451-5606]

2) Manta data (2): Deerfield Hutterian Brethren Inc also does business as Deerfield School

[Deerfield Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451]

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: Evergreen Colony, Faulkton, SD 57438

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=evergr...]

Date: 10/28/2009

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=006018005&summlevel=address]

Date: 10/28/2009

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

1) Name: Evergreen Colony

2) Location: Faulkton, SD 57438

3) Subsidy Total 1995-2006: \$1,086,523.95 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,086,524 (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=006018005]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,086,524 (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=006018005&summlevel=detail]

Date: 10/28/2009

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=006018005&summlevel=whois>]

Date: 10/28/2009

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=013109226>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460395058

2) Name: EVER GREEN HUTTERIAN BRETHREN INC

3) Address:

[35691 156TH ST  
FAULKTON SD]

4) Zip Code: 57438-6106

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 198705  
(note: decoded form of ruling date data is 05/1987)
- 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: Ever Green Hutterian Brethren Inc
- 2) IRS Location: Faulkton, SD 57438-6106
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 05/1987
- 5) USDA Business Name: Evergreen Colony
- 6) USDA Location: Faulkton, SD 57438

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are 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 05/1987 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: Evergreen Colony, Faulkton, SD 57438

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

1) EIN: 460395058

2) Name: Ever Green Hutterian Brethren Inc

3) Address: 35691 156th St, Faulkton, SD 57438-6106

4) IRC Section:

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

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

5) Ruling Date: 05/1987

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Ever Green Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460395058]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Ever Green Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460395058]

Date: 10/28/2009

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

1) EIN: 460395058

2) Name: Ever Green Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Faulkton, SD 57438
- 5) Rule Date (Ruling Date): 1987
- 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 10/28/09)

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=460395058]

Date: 10/28/2009

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=460395058]

Date: 10/28/2009

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

1) Name: EVER GREEN HUTTERIAN BRETHREN INC

2) Address:

[35691 156TH ST

FAULKTON, SD 57438-6106]

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: 460395058

(note: EIN)

6) Exempt Since: 05-1987

(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=ever+green+hutterian]

Date: 10/28/2009

2:

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

Name:

[EVER GREEN HUTTERIAN BRETHERN INC - FAULKTON, SD 57438 - 35691 156TH ST - NonProf...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873065]

Date: 10/28/2009

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: EVER GREEN HUTTERIAN BRETHERN INC

2) Address:

[35691 156TH ST

FAULKTON, SD 57438-6106]

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: 05/1987

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Evergreen Colony - Faulkton, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 10/28/2009

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

1) Name: Evergreen Colony (Ever Green Hutterian Brethren Inc)

2) Also Does Business As: Ever Green Hutterian Brethren Inc

3) Phone: (605) 324-3303

4) Address: 35691 156th St, Faulkton, SD 57438-6106

5) Business Category: Farms

6) Established: 1987

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 50 to 99 (D&B: 10)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 1

URL: [http://www.feerhs.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

1992 | Evergreen | Faulkton | Blumengard | Kleinsasser, Waldner]

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: 9

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) Evergreen, SD, 1992 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Evergreen Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=73F5CEB17A33B7E7]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Evergreen

2) Group (Leut): Schmiedeleut Group 2



3) Phone (Switchboard): 605-324-3492

4) Address: 35691 - 156th St., Faulkton, SD 57438-6106

Notes for Section LF, Version 1, for:  
[Evergreen Colony, Faulkton, SD 57438]

1) The List of Evidence for [Evergreen Colony, Faulkton, SD 57438] 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: Evergreen Colony, Faulkton, SD 57438

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:

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

Data for Evergreen Colony that fits a profile of a Hutterite colony:

- 1) Name: Evergreen Colony, Faulkton, SD 57438 (USDA farm subsidy recipient)
- 2) Manta data: Evergreen Colony also does business as Ever Green Hutterian Brethren Inc  
[Evergreen Colony, 35691 156th St, Faulkton, SD 57438-6106]
- 3) FEEFHS/Hutterite colony data:  
[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1992 | Evergreen | Faulkton | Blumengard | Kleinsasser, Waldner]
- 4) Rocky Cape Christian Community/Hutterite colony data:  
[Evergreen, SD, 1992 - present (note: Schmiedeleut)]
- 5) Hutterite Directory (for Evergreen Colony):  
[Evergreen, 35691 - 156th St., Faulkton, SD 57438-6106]

2:

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

USDA Business Name and Location:

[Evergreen Colony, Faulkton, SD 57438]

IRS Organization Name and Location:

[Ever Green Hutterian Brethren Inc, Faulkton, SD 57438-6106]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1987 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460395058, Ever Green Hutterian Brethren Inc, SD, 501(d), 05/1987 = IRS]

[460395058, Ever Green Hutterian Brethren Inc, SD, 501(d), 1987.....= NCCS]

[460395058, Ever Green Hutterian Brethren Inc, SD, 501(d), 05-1987 = Melissa Data]

[no data....., Ever Green Hutterian Brethren Inc, SD, 501(d), 05/1987 = 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 10/28/09.

5:

Different Business Names:

1) Manta data: Evergreen Colony also does business as Ever Green Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Evergreen Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,086,523.95 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,086,524 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Evergreen Colony, Faulkton, SD 57438  
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 represent a common identity and are 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 05/1987 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:

[Evergreen Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,086,523.95 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,086,524 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Evergreen Colony, Faulkton, SD 57438

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

> Step 2

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

USDA Business Name and Location:

[Evergreen Colony, Faulkton, SD 57438]

IRS Organization Name and Address:

[Ever Green Hutterian Brethren Inc, 35691 156th St, Faulkton, SD 57438-6106]

(note: for data refer to Step 3)

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Evergreen Colony, Faulkton, SD 57438

Hutterite Directory (for Evergreen Colony):

[Evergreen, 35691 - 156th St., Faulkton, SD 57438-6106]

Different Business Names:

1) Manta data: Evergreen Colony also does business as Ever Green Hutterian Brethren Inc

[Evergreen Colony, 35691 156th St, Faulkton, SD 57438-6106]  
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: Fordham Hutterian Bretheren 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

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=fordha...]

Date: 10/28/2009

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=006016916&summlevel=address]

Date: 10/28/2009

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

1) Name: Fordham Hutterian Bretheren Inc

2) Location: Carpenter, SD 57322

3) Subsidy Total 1995-2006: \$1,514,228.66 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,514,229 (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=006016916]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,514,229 (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=006016916&summlevel=detail]



Date: 10/28/2009

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=006016916&summlevel=whois>]

Date: 10/28/2009

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=012535675>]

Date: 10/28/2009

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=010700936>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Fordham Hutterian Brethren - Carpenter, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2383s>]

Date: 10/28/2009

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

- 1) Name: Fordham Hutterian Brethren (Fordham Colony Hb)
- 2) Also Does Business As: Fordham Colony Hb
- 3) Phone: (605) 532-3585
- 4) Address: 533 Fordham Dr, Carpenter, SD 57322
- 5) Business Category: Feeder Grains
- 6) Established: 1974

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$96,000
- 9) Employees (estimated): 1

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 1

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1974 | Fordam | Carpenter | Huron | Wollman, Glanzer]

D) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 9

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

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

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

1) Fordham, SD, 1974 - present (note: Schmiedeleut)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Fordham Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=E1AC8E50D32B070D]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Fordham

2) Group (Leut): Schmiedeleut Group 1

- 3) Phone (Bill Glanzer, Minister): 605-532-3957
- 4) Address: 533 Fordham Drive, Carpenter, SD 57322

Notes for Section LF, Version 1, for:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

1) The List of Evidence for [Fordham Hutterian Bretheren 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: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322  
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:

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

Data for Fordham Hutterian Bretheren Inc that fits a profile of a Hutterite colony:

- 1) Name: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322  
(USDA farm subsidy recipient)
- 2) Manta data: Fordham Hutterian Brethren also does business as Fordham Colony Hb  
[Fordham Hutterian Brethren, 533 Fordham Dr, Carpenter, SD 57322]
- 3) FEEFHS/Hutterite colony data:  
[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1974 | Fordam | Carpenter | Huron | Wollman, Glanzer]
- 4) Rocky Cape Christian Community/Hutterite colony data:  
[Fordham, SD, 1974 - present (note: Schmiedeleut)]
- 5) Hutterite Directory (for Fordham Colony):  
[Fordham, 533 Fordham Drive, Carpenter, SD 57322]

2:

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

3:

Different Business Names:

- 1) Manta data: Fordham Hutterian Brethren also does business as Fordham Colony Hb

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,514,228.66 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,514,229 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,514,228.66 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,514,229 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

(note: for data refer to Step 2)

> Step 2

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

Name: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

Hutterite Directory (for Fordham Colony):

[Fordham, 533 Fordham Drive, Carpenter, SD 57322]

Different Business Names:

1) Manta data: Fordham Hutterian Brethren also does business as Fordham Colony Hb

[Fordham Hutterian Brethren, 533 Fordham Dr, Carpenter, SD 57322]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Glendale 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: 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=glend...]

Date: 10/28/2009

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=006015474&summlevel=address]

Date: 10/28/2009

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

1) Name: Glendale Hutterian Brethren Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2006: \$1,813,442.83 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,813,443 (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=006015474]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,813,443 (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=006015474&summlevel=detail]



Date: 10/28/2009

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=006015474&summlevel=whois>]

Date: 10/28/2009

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=006062249>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460361331

2) Name: GLENDALE HUTTERIAN BRETHERN INC REINCORPORATED 0181

3) Address:

[17866 GLENDALE DR  
FRANKFORT SD]

4) Zip Code: 57440-7201

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 196104  
(note: decoded form of ruling date data is 04/1961)
- 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): KLEINSASSER JOHN ETAL

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: Glendale Hutterian Brethren Inc Reincorporated 0181
- 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: 04/1961
- 5) USDA Business Name: Glendale Hutterian Brethren Inc
- 6) USDA Location: Frankfort, SD 57440

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/1961 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: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

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

1) EIN: 460361331

2) Name: Glendale Hutterian Brethren Inc Reincorporated 0181

3) Address: 17866 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: 04/1961

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name:

[NCCS Organization Profile - Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460361331]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name:

[NCCS Organization Profile - Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460361331]

Date: 10/28/2009

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

- 1) EIN: 460361331
- 2) Name: Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr
- 3) Secondary Name: Kleinsasser John Etal Ptr
- 4) Address (Street/Location): Frankfort, SD 57440
- 5) Rule Date (Ruling Date): 1961
- 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 10/28/09)

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=460361331]

Date: 10/28/2009

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=460361331]

Date: 10/28/2009

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

1) Name:

[GLENDALE HUTTERIAN BRETHREN INC REINCORPORATED 0181 KLEINSASSER  
JOHN ETAL PTR]

2) Address:

[17866 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: Unkown

(note: Unkown is probably a misspelling of Unknown)

5) Tax I.D. Number: 460361331

(note: EIN)

6) Exempt Since: 04-1961

(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=glendale+hutterian]

Date: 10/28/2009

2:

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

Name:

[GLENDALE HUTTERIAN BRETHERN INC REINCORPORATED 0181 (KLEINSASSER JOHN ETA...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873077]

Date: 10/28/2009

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: GLENDALE HUTTERIAN BRETHERN INC REINCORPORATED 0181

2) Address:

[17866 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: KLEINSASSER JOHN ETAL PTR

6) Exempt Status As Of Date: 04/1961  
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Glendale Colony, Frankfort, SD

Page Number: 1-2

URL: [http://www.manta.com/company/mm6wcvn]

Date: 10/28/2009

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

- 1) Name: Glendale Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 472-1247
- 4) Address: 17866 Glendale Dr, Frankfort, SD 57440-7201
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 50 to 99

2:

Webpage (note: for company profile)

Name: Glendale Hutterian Brethren, Inc - Frankfort, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2y2b9>]

Date: 10/28/2009

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

- 1) Name: Glendale Hutterian Brethren, Inc (Glendale Colony)
- 2) Also Does Business As: Glendale Colony
- 3) Phone: (605) 472-0772
- 4) Address: 17866 Glendale Dr, Frankfort, SD 57440
- 5) Business Category: Feeder Grains
- 6) Established: 1949
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$3,800,000
- 9) Employees (estimated): 106

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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: 3-4

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

Date: 8/22/07

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

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

1949 | Glendale, South Dakota | Frankford (Spink) SD | Frankford, South Dakota

(note 1: AAA map of South Dakota spells the town of Frankford as Frankfort)

(note 2: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

I) Documentation from:

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: 1

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

Date: 10/7/2009

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

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

1949 | Glendale | Frankfort | Bon Homme | Kleinsasser]

J) 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(J))List 1(1))

[(Schmiedeleut Bruderhofs in South Dakota)

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

Glendale | Frankfort | 1949 | 130 | John Waldner]

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: Glendale Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=025AC3A2C53D3A7A]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Glendale

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-472-1248

4) Address: 17866 Glendale Dr., Frankfort, SD 57440-9650

Notes for Section LF, Version 1, for:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

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

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:

Glendale 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 Glendale Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

2) FEEFHS/Hutterite colony data (note: data is from a 1973 list):

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

1949 | Glendale, South Dakota | Frankfort (Spink) SD | Frankfort, South Dakota

(note 1: AAA map of South Dakota spells the town of Frankfort as Frankfort)

(note 2: a province or state has been added to the 'Colony Name' and 'Parent Colony' by FEEFHS for a flat file database for the Internet)]

3) FEEFHS/Hutterite colony data (note: data is from a 1997 list):

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

1949 | Glendale | Frankfort | Bon Homme | Kleinsasser]

4) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

Glendale | Frankfort | 1949 | 130 | John Waldner]

5) Hutterite Directory (for Glendale Colony):

[Glendale, 17866 Glendale Dr., Frankfort, SD 57440-9650]

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:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Glendale Hutterian Brethren Inc Reincorporated 0181, Frankfort, SD 57440-7201]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/1961 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 10/28/09.

4:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181, SD, 501(d), 04/1961 = IRS]

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr, SD, 501(d), 1961 = NCCS]

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr, SD, 501(d), 04-1961 = Melissa Data]

[no data....., Glendale Hutterian Brethren Inc Reincorporated 0181, SD, 501(d), 04/1961 = TaxExemptWorld.com]

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

5:

Different Business Names:

1) Manta data (1): Glendale Colony

2) Manta data (2): Glendale Hutterian Brethren, Inc also does business as Glendale Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,813,442.83 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,813,443 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

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 04/1961 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:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,813,442.83 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,813,443 (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:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Address:

[Glendale Hutterian Brethren Inc Reincorporated 0181, 17866 Glendale Dr, Frankfort, SD 57440-7201]

(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: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

Hutterite Directory (for Glendale Colony):

[Glendale, 17866 Glendale Dr., Frankfort, SD 57440-9650]

Different Business Names:

1) Manta data (1): Glendale Colony, 17866 Glendale Dr, Frankfort, SD 57440-7201

2) Manta data (2): Glendale Hutterian Brethren, Inc also does business as Glendale Colony

[Glendale Hutterian Brethren, Inc, 17866 Glendale Dr, Frankfort, SD 57440]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients  
Subject: Golden View Hutt Breth Inc, Salem, SD 57058  
Location by State: South Dakota  
Form and Version of Evidence: Long Form, Version 1, (for USDA data timeframe 1995-2010)  
Timeframe of Evidence as Webpages: 7/2/2011-7/7/2011

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/2/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00550449&summlevel=address>]

Date: 7/2/2011

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

1) Name: Golden View Hutt Breth Inc

2) Location: Salem, SD 57058

3) Subsidy Total 1995-2010: \$6,932.00 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$6,932 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00550449>]

Date: 7/2/2011

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

1) Total USDA Subsidies 1995-2010: \$6,932 (note: rounded off calculation)  
(note: data applies to 2008 and 2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=B00550449&summlevel=detail>]

Date: 7/2/2011

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

1) Types of Payments:

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

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 7/7/11)

EO File Updated: 6-10-11

EO File Name: eo\_sd.exe (EO\_SD) (EO\_SD.LST)

EO File Page Number: (one EO file page)

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

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

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

1) EIN: 262165574

2) Name: GOLDEN VIEW HUTTERIAN BRETHREN INC

3) Address:

[43828 255TH ST  
SALEM SD]

4) Zip Code: 57058-5526

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 201012

(note: decoded form of ruling date data is 12/2010)

8) Filing Requirement (FR) Code:

a) Form 990/Form 990EZ: 00

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

b) Form 990PF: 0

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

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

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

1) Abbreviations:

a) IRC Section = Internal Revenue Code Section

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

c) IRS = Internal Revenue Service

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

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

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC section

IRC section:

a) IRM Table: 501(d)

b) SOI Table: 501(d)

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

a) IRM Table/classification: Apostolic and religious organization

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

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

IRC section:

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

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

Data 3. Short Form of IRS EO/BMF data

1) EIN: 262165574

2) Name: Golden View Hutterian Brethren Inc

3) Address: 43828 255th St, Salem, SD 57058-5526

4) Subsection Code: 40

5) Classification Code: 1

6) IRC Section:

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

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

7) Ruling Date: 12/2010

Data 4. Data for analysis and Findings

1) IRS Organization Name: Golden View Hutterian Brethren Inc

2) IRS Location: Salem, SD 57058-5526

3) IRC Section:

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

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

4) Ruling Date: 12/2010

5) USDA Business Name: Golden View Hutt Breth Inc

6) USDA Location: Salem, SD 57058

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. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 12/2010 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=262165574]  
Date: 7/2/2011

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

- 1) Name: GOLDEN VIEW HUTTERIAN BRETHERN INC
- 2) Address:  
[43828 255TH ST  
SALEM, SD 57058-5526]
- 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: 262165574  
(note: EIN)
- 6) Exempt Since: 12-2010  
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

D) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Golden View Hutterian Brethreny Inc - Salem, South Dakota (SD) | Company Profile

Page Number: 1

URL: [http://www.manta.com/c/mtvvvfn/golden-view-hutterian-brethreny-inc]

Date: 7/2/2011

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

- 1) Name: Golden View Hutterian Brethreny Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 425-3365
- 4) Address: 43828 255th Street, Salem, SD 57058-5526
- 5) Business Category: Unclassified
- 6) Established: 2008
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 3

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Golden View Colony, SD - Hutterite Directory



Page Number: 2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=G&dcid=41817CBF3B56B9CC]

Date: 7/2/2011

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

- 1) Name of Hutterite Colony: Golden View
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Jacob Waldner, Minister): 605-425-2040
- 4) Address: 43828 255th Street, Salem, SD 57058

Notes for Section LF, Version 1, for:

[Golden View Hutt Breth Inc, Salem, SD 57058]

1) The List of Evidence for [Golden View Hutt Breth Inc, Salem, SD 57058] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Golden View Hutt Breth Inc, Salem, SD 57058

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Findings, for Section LF, Version 1

Findings (for Section LF, Version 1):

1:

Golden View Hutt Breth Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Golden View Hutt Breth Inc that fits a profile of a Hutterite colony:

1) Name: Golden View Hutt Breth Inc, Salem, SD 57058 (USDA farm subsidy recipient)

2) Hutterite Directory (for Golden View Colony):

[Golden View, 43828 255th Street, Salem, SD 57058]

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:

[Golden View Hutt Breth Inc, Salem, SD 57058]

IRS Organization Name and Location:

[Golden View Hutterian Brethren Inc, Salem, SD 57058-5526]

IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 12/2010 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

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

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

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

[262165574, Golden View Hutterian Brethren Inc, SD, 501(d), 12/2010 = IRS]

[262165574, Golden View Hutterian Brethren Inc, SD, 501(d), 12-2010 = Melissa Data]

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

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

4:

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

5:

Different Business Names:

1) Manta data: Golden View Hutterian Brethreny Inc

6:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Golden View Hutt Breth Inc, Salem, SD 57058]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$6,932.00 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$6,932 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2008 and 2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Golden View Hutt Breth Inc, Salem, SD 57058

Location by State: South Dakota

Status: Investigation as EO (Exempt Organization)

Topic: Conclusion, for Section LF, Version 1

Conclusion (for Section LF, 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. IRC section 501(d) indicates the organization is a tax-exempt nonprofit religious organization but the ruling date is 12/2010 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Golden View Hutt Breth Inc, Salem, SD 57058]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$6,932.00 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$6,932 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Golden View Hutt Breth Inc, Salem, SD 57058

Hutterite Directory (for Golden View Colony):

[Golden View, 43828 255th Street, Salem, SD 57058]

> Step 2

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

USDA Business Name and Location:

[Golden View Hutt Breth Inc, Salem, SD 57058]

IRS Organization Name and Address:

[Golden View Hutterian Brethren Inc, 43828 255th St, Salem, SD 57058-5526]

Hutterite Directory (for Golden View Colony):

[Golden View, 43828 255th Street, Salem, SD 57058]

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Golden View Hutt Breth Inc, Salem, SD 57058

Hutterite Directory (for Golden View Colony):

[Golden View, 43828 255th Street, Salem, SD 57058]

Different Business Names:

1) Manta data:

[Golden View Hutterian Brethreny Inc, 43828 255th Street, Salem, SD 57058-5526]

Timeframe for IRC section data: 2008-2010

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grant Hutt Brethren Inc, Ipswich, SD 57451

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=grant+...]

Date: 10/28/2009

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=012198382&summlevel=address]

Date: 10/28/2009

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

1) Name: Grant Hutt Brethren Inc

2) Location: Ipswich, SD 57451

3) Subsidy Total 1995-2006: \$426,353.65 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$426,354 (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=012198382]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$426,354 (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=012198382&summlevel=detail]

Date: 10/28/2009

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=012198382&summlevel=whois>]

Date: 10/28/2009

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=012261570>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 861050747

2) Name: GRANT HUTTERIAN BRETHREN INC

3) Address:

[12434 364TH AVE  
IPSWICH SD]

4) Zip Code: 57451-5606  
(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 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: Grant Hutterian Brethren Inc
- 2) IRS Location: Ipswich, SD 57451-5606
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/2003
- 5) USDA Business Name: Grant Hutt Brethren Inc
- 6) USDA Location: Ipswich, SD 57451

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 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: Grant Hutt Brethren Inc, Ipswich, SD 57451

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

1) EIN: 861050747

2) Name: Grant Hutterian Brethren Inc

3) Address: 12434 364th Ave, Ipswich, SD 57451-5606

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Grant Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=861050747]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Grant Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=861050747]

Date: 10/28/2009

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

1) EIN: 861050747

2) Name: Grant Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Ipswich, SD 57451
- 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 10/28/09)

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=861050747]

Date: 10/28/2009

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=861050747]

Date: 10/28/2009

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

1) Name: GRANT HUTTERIAN BRETHREN INC

2) Address:

[12434 364TH AVE

IPSWICH, SD 57451-5606]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 861050747

(note: EIN)

6) Exempt Since: 07-2003

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

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=grant+hutterian]

Date: 10/28/2009

2:

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

Name:

[GRANT HUTTERIAN BRETHREN INC - IPSWICH, SD 57451 - 12434 364TH AVE - NonProfit/Tax ...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873156]

Date: 10/28/2009

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: GRANT HUTTERIAN BRETHREN INC

2) Address:

[12434 364TH AVE  
IPSWICH, SD 57451-5606]

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:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

1) The List of Evidence for [Grant Hutt 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: Grant Hutt Brethren Inc, Ipswich, SD 57451

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:

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

Data for Grant Hutt Brethren Inc that fits a profile of a Hutterite colony:

1) Name: Grant Hutt Brethren Inc, Ipswich, SD 57451 (USDA farm subsidy recipient)

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:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

IRS Organization Name and Location:

[Grant Hutterian Brethren Inc, Ipswich, SD 57451-5606]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

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

[861050747, Grant Hutterian Brethren Inc, SD, 501(d), 2003.....= NCCS]

[861050747, Grant Hutterian Brethren Inc, SD, 501(d), 07-2003 = Melissa Data]

[no data....., Grant Hutterian Brethren Inc, SD, 501(d), 07/2003 = TaxExemptWorld.com]

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$426,353.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$426,354 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

5:

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 10/28/09.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grant Hutt Brethren Inc, Ipswich, SD 57451

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 07/2003 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:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$426,353.65 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$426,354 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Grant Hutt Brethren Inc, Ipswich, SD 57451

IRS EO/BMF data: Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606

> Step 2

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

USDA Business Name and Location:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

IRS Organization Name and Address:

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Grant Hutt Brethren Inc, Ipswich, SD 57451

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: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

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=grass+...]

Date: 10/28/2009

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=006018037&summlevel=address]

Date: 10/28/2009

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

1) Name: Grass Ranch Hutt Breth Inc

2) Location: Kimball, SD 57355

3) Subsidy Total 1995-2006: \$1,026,412.18 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,026,412 (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=006018037]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,026,412 (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=006018037&summlevel=detail]

Date: 10/28/2009

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=006018037&summlevel=whois>]

Date: 10/28/2009

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=011735009>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460395579

2) Name: GRASS RANCH HUTTERIAN BRETHREN INC

3) Address:

[36570 258TH ST  
KIMBALL SD]

4) Zip Code: 57355-7100  
(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 198802  
(note: decoded form of ruling date data is 02/1988)
- 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: Grass Ranch Hutterian Brethren Inc
- 2) IRS Location: Kimball, SD 57355-7100
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 02/1988
- 5) USDA Business Name: Grass Ranch Hutt Breth Inc
- 6) USDA Location: Kimball, SD 57355

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 02/1988 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: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

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

1) EIN: 460395579

2) Name: Grass Ranch Hutterian Brethren Inc

3) Address: 36570 258th St, Kimball, SD 57355-7100

4) IRC Section:

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

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

5) Ruling Date: 02/1988

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Grass Ranch Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460395579]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Grass Ranch Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460395579]

Date: 10/28/2009

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

1) EIN: 460395579

2) Name: Grass Ranch Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Kimball, SD 57355
- 5) Rule Date (Ruling Date): 1988
- 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 10/28/09)

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=460395579]

Date: 10/28/2009

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=460395579]

Date: 10/28/2009

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

1) Name: GRASS RANCH HUTTERIAN BRETHREN INC

2) Address:

[36570 258TH ST

KIMBALL, SD 57355-7100]

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: 460395579

(note: EIN)

6) Exempt Since: 02-1988

(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=grass+ranch+hutterian]

Date: 10/28/2009

2:

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

Name:

[GRASS RANCH HUTTERIAN BRETHREN INC - KIMBALL, SD 57355 - 36570 258TH ST - NonProf...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872340]

Date: 10/28/2009

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: GRASS RANCH HUTTERIAN BRETHREN INC

2) Address:

[36570 258TH ST

KIMBALL, SD 57355-7100]

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: 02/1988  
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Grass Ranch Colony - Kimball, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm86tkkt]

Date: 10/28/2009

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

1) Name: Grass Ranch Colony (Grass Ranch Hutterian Brethren, Inc)

2) Also Does Business As: Grass Ranch Hutterian Brethren, Inc

3) Phone: (605) 778-6776

4) Address: 36570 258th St, Kimball, SD 57355-7100

5) Business Category: Wheat

6) Established: 1980

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$50 to 100 million
- 9) Employees (estimated): 250 to 499 (D&B: 109)

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: 1

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

1991 | Grass Ranch | Kimball | Platte | Stahl, 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: 10

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

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

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

1) Grass Ranch, SD, 1991 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Grass Ranch Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=341EC8793F7DA266]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Grass Ranch

2) Group (Leut): Schmiedeleut Group 2



3) Phone (Switchboard): 605-778-6793

4) Address: 36570 - 258th St., Kimball, SD 57355-7100

Notes for Section LF, Version 1, for:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

1) The List of Evidence for [Grass Ranch Hutt Breth Inc, Kimball, SD 57355] 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: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

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:

Grass Ranch Hutt Breth Inc fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony and member of the Hutterian Brethren Church due to a lack of evidence.

Data for Grass Ranch Hutt Breth Inc that fits a profile of a Hutterite colony:

1) Name: Grass Ranch Hutt Breth Inc, Kimball, SD 57355 (USDA farm subsidy recipient)

2) IRS EO/BMF data:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

3) Manta data: Grass Ranch Colony also does business as Grass Ranch Hutterian Brethren, Inc  
[Grass Ranch Colony, 36570 258th St, Kimball, SD 57355-7100]

4) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1991 | Grass Ranch | Kimball | Platte | Stahl, Wipf]

5) Rocky Cape Christian Community/Hutterite colony data:

[Grass Ranch, SD, 1991 - present (note: Schmiedeleut)]

6) Hutterite Directory (for Grass Ranch Colony):

[Grass Ranch, 36570 - 258th St., Kimball, SD 57355-7100]

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:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

IRS Organization Name and Location:

[Grass Ranch Hutterian Brethren Inc, Kimball, SD 57355-7100]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02/1988 = IRS]

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 1988.....= NCCS]

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02-1988 = Melissa Data]

[no data....., Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02/1988 =

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 10/28/09.

5:

Different Business Names:

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

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,026,412.18 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,026,412 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

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 02/1988 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:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,026,412.18 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,026,412 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

(note: for data for Step 1 refer to Step 2 and Step 3, for data for Step 2 refer to Step 3)

> Step 1

Determine if organization is a Hutterite colony.

Name: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

> Step 2

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

USDA Business Name and Location:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

IRS Organization Name and Address:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

Hutterite Directory (for Grass Ranch Colony):

[Grass Ranch, 36570 - 258th St., Kimball, SD 57355-7100]

Different Business Names:

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

[Grass Ranch Colony, 36570 258th St, Kimball, SD 57355-7100]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Hutterian Brethren, Doland, SD 57436

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 10/28/2009

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=006015315&summlevel=address]

Date: 10/28/2009

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

1) Name: Hillside Hutterian Brethren

2) Location: Doland, SD 57436

3) Subsidy Total 1995-2006: \$1,572,844.96 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,572,845 (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=006015315]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,572,845 (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=006015315&summlevel=detail]

Date: 10/28/2009

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=006015315&summlevel=whois>]

Date: 10/28/2009

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=012837529>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hillside Colony - Doland, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm239gk>]

Date: 10/28/2009

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

- 1) Name: Hillside Colony (Hillside Hutterian Brethren, Inc)
- 2) Also Does Business As: Hillside Hutterian Brethren, Inc
- 3) Phone: (605) 635-6363
- 4) Address: 18248 Hillside Ln, Doland, SD 57436-7405
- 5) Business Category: Farms
- 6) Established: 1962
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 50 to 99 (D&B: 23)

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feeffhs.org](http://www.feeffhs.org)].



List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1958 | Hillside, South Dakota | Doland (Turner) SD | Huron, South Dakota

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

D) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hillside Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=92618F009710C1A6>]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Hillside

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Walter Glanzer, Minister): 605-635-6237

4) Address: 18248 Hillside Lane, Doland, SD 57436

Notes for Section LF, Version 1, for:

[Hillside Hutterian Brethren, Doland, SD 57436]

1) The List of Evidence for [Hillside Hutterian Brethren, Doland, SD 57436] includes these documents as separate documents:

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

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

[1) EWG]

2) IRS

3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'

4) NCCS

5) Melissa Data

6) TaxExemptWorld.com

[7) Manta]

[8) FEEFHS]

9) GAMEO

10) Rocky Cape Christian Community

11) Corel WordPerfect document entitled 'Hutterite Surnames'

[12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Hutterian Brethren, Doland, SD 57436

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:

Hillside Hutterian Brethren 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 Hillside Hutterian Brethren for ID as a Hutterite colony:

1) Name: Hillside Hutterian Brethren, Doland, SD 57436

2) FEEFHS/Hutterite colony data:

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

1958 | Hillside, South Dakota | Doland (Turner) SD | Huron, 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 Hillside Colony): Hillside, 18248 Hillside Lane, Doland, SD 57436

2:

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

3:

Different Business Names:

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hillside Hutterian Brethren, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,572,844.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,572,845 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Hutterian Brethren, Doland, SD 57436

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Hillside Hutterian Brethren, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,572,844.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,572,845 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Hillside Hutterian Brethren, Doland, SD 57436

Hutterite Directory (for Hillside Colony): Hillside, 18248 Hillside Lane, Doland, SD 57436

Different Business Names:

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

[Hillside Colony, 18248 Hillside Ln, Doland, SD 57436-7405]

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: Hutterville Hutterian Brethren In, 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=hutter...]

Date: 10/28/2009

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=006012857&summlevel=address]

Date: 10/28/2009

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

1) Name: Hutterville Hutterian Brethren In

2) Location: Stratford, SD 57474

3) Subsidy Total 1995-2006: \$1,074,508.36 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,074,508 (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=006012857]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$1,074,508 (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=006012857&summlevel=detail]

Date: 10/28/2009

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=006012857&summlevel=whois>]

Date: 10/28/2009

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=009966242>]

Date: 10/28/2009

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=006062294>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460370163

2) Name: HUTTERVILLE HUTTERIAN BROTHERS 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: 198405  
(note: decoded form of ruling date data is 05/1984)
- 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 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: Hutterville 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: 05/1984
- 5) USDA Business Name: Hutterville Hutterian Brethren In
- 6) USDA Location: Stratford, SD 57474

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 05/1984 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: Hutterville Hutterian Brethren Inc, Stratford, SD 57474

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

1) EIN: 460370163

2) Name: Hutterville 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: 05/1984

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Hutterville Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460370163]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Hutterville Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460370163]

Date: 10/28/2009

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

- 1) EIN: 460370163
- 2) Name: Hutterville Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Stratford, SD 57474
- 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 10/28/09)

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=460370163]

Date: 10/28/2009

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=460370163]

Date: 10/28/2009

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

- 1) Name: HUTTERVILLE HUTTERIAN BRETHREN 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: Association
- 5) Tax I.D. Number: 460370163  
(note: EIN)
- 6) Exempt Since: 05-1984  
(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=huttermville+hutterian]

Date: 10/28/2009

2:

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

Name:

[HUTTERVILLE HUTTERIAN BRETHREN INC - STRATFORD, SD 57474 - 14625 401ST AVE - No...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873274]

Date: 10/28/2009

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: HUTTERVILLE HUTTERIAN BRETHREN 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: 05/1984

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hutterville Colony School - Stratford, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 10/28/2009

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

- 1) Name: Hutterville Colony School (Hutterville Hutterian Brethren Inc, Hutterville Colony)
- 2) Also Does Business As: Hutterville Colony, Hutterville Hutterian Brethren Inc
- 3) Phone: (605) 395-6580
- 4) Address: 14625 401st Ave, Stratford, SD 57474-7204
- 5) Business Category: Ranches, Schools in Stratford, SD
- 6) Established: 1983
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4 (D&B: 90)

2:

Webpage (note: for company profile)

Name: Hutterville Hutterian Brethren Inc - Aberdeen, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm8wtkt>]

Date: 10/28/2009

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

- 1) Name: Hutterville Hutterian Brethren Inc (Hutterville Colony School)
- 2) Also Does Business As: Hutterville Colony School
- 3) Phone: (605) 395-6580
- 4) Address: Aberdeen, SD 57401
- 5) Business Category: Private Elementary School
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 4

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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: 1

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  
1982 | Hutterville | Stratford | Spink | Waldner]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

URL: [[www.thecommonlife.com/bookshelf](http://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) Hutterville, SD, 1982 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hutterville Colony, SD - Hutterite Directory

Page Number: 1-3

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=34F83E275F628892>]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Hutterville

2) Group (Leut): Schmiedeleut Group 1

3) Phone (George Waldner, Minister): 605-395-6584

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

Notes for Section LF, Version 1, for:

[Huttenville Hutterian Brethren In, Stratford, SD 57474]

1) The List of Evidence for [Huttenville Hutterian Brethren In, 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: Hutterville Hutterian Brethren In, Stratford, SD 57474

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:

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

Data for Hutterville Hutterian Brethren In for ID as a Hutterite colony:

1) Name: Hutterville Hutterian Brethren In, Stratford, SD 57474

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1982 | Hutterville | Stratford | Spink | Waldner]

3) Rocky Cape Christian Community/Hutterite colony data:

[Hutterville, SD, 1982 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Hutterville Colony):

[Hutterville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

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:

[Hutterville Hutterian Brethren In, Stratford, SD 57474]

IRS Organization Name and Location:

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

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1984 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 05/1984 = IRS]

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 1984.....= NCCS]

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 05-1984 = Melissa Data]

[no data....., Hutterville Hutterian Brethren Inc, SD, 501(d), 05/1984 = 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 10/28/09.

5:

Different Business Names:

1) Manta data (1):

[Huttenville Colony School also does business as Huttenville Colony, Huttenville Hutterian Brethren Inc]

2) Manta data (2):

[Huttenville Hutterian Brethren Inc also does business as Huttenville Colony School]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Huttenville Hutterian Brethren Inc, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,074,508.36 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,074,508 (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: Hutterville Hutterian Brethren In, Stratford, SD 57474

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 05/1984 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:

[Hutterville Hutterian Brethren In, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,074,508.36 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,074,508 (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:

[Hutterville Hutterian Brethren In, Stratford, SD 57474]

IRS Organization Name and Address:

[Hutterville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204]

(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: Hutterville Hutterian Brethren In, Stratford, SD 57474

Hutterite Directory (for Hutterville Colony):

[Hutterville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

Different Business Names:

1) Manta data (1):

[Hutterville Colony School also does business as Hutterville Colony, Hutterville Hutterian Brethren Inc], [Hutterville Colony School, 14625 401st Ave, Stratford, SD 57474-7204]

2) Manta data (2):

[Hutterville Hutterian Brethren Inc also does business as Hutterville Colony School]

[Hutterville Hutterian Brethren Inc, Aberdeen, SD 57401]

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: Hutterville Hutterian Bretheran, 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=hutter...]

Date: 10/28/2009

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=011784568&summlevel=address]

Date: 10/28/2009

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

1) Name: Hutterville Hutterian Bretheran

2) Location: Stratford, SD 57474

3) Subsidy Total 1995-2006: \$534,709.14 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$534,709 (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=011784568]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$534,709 (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=011784568&summlevel=detail]

Date: 10/28/2009

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=011784568&summlevel=whois>]

Date: 10/28/2009

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=009966242>]

Date: 10/28/2009

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

1) No data.

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460370163

2) Name: HUTTERVILLE HUTTERIAN BRETHREN 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: 198405  
(note: decoded form of ruling date data is 05/1984)
- 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 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: Hutterville 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: 05/1984
- 5) USDA Business Name: Hutterville Hutterian Bretheran
- 6) USDA Location: Stratford, SD 57474

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 05/1984 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: Hutterville Hutterian Bretheran, Stratford, SD 57474

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

1) EIN: 460370163

2) Name: Hutterville 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: 05/1984

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Hutterville Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460370163]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Hutterville Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460370163]

Date: 10/28/2009

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

1) EIN: 460370163

2) Name: Hutterville Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Stratford, SD 57474
- 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 10/28/09)

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=460370163]

Date: 10/28/2009

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=460370163]

Date: 10/28/2009

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

1) Name: HUTTERVILLE HUTTERIAN BRETHREN 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: Association

5) Tax I.D. Number: 460370163

(note: EIN)

6) Exempt Since: 05-1984

(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=hutterville+hutterian]

Date: 10/28/2009

2:

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

Name:

[HUTTERVILLE HUTTERIAN BRETHERN INC - STRATFORD, SD 57474 - 14625 401ST AVE - No...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873274]

Date: 10/28/2009

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: HUTTERVILLE 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: 05/1984

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Hutterville Colony School - Stratford, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 10/28/2009

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

1) Name: Hutterville Colony School (Hutterville Hutterian Brethren Inc, Hutterville Colony)

2) Also Does Business As: Hutterville Colony, Hutterville Hutterian Brethren Inc

3) Phone: (605) 395-6580

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

5) Business Category: Ranches, Schools in Stratford, SD

6) Established: 1983



- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4 (D&B: 90)

2:

Webpage (note: for company profile)

Name: Hutterville Hutterian Brethren Inc - Aberdeen, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm8wtkt>]

Date: 10/28/2009

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

- 1) Name: Hutterville Hutterian Brethren Inc (Hutterville Colony School)
- 2) Also Does Business As: Hutterville Colony School
- 3) Phone: (605) 395-6580
- 4) Address: Aberdeen, SD 57401
- 5) Business Category: Private Elementary School
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 4

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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: 1

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

1982 | Hutterville | Stratford | Spink | Waldner]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

URL: [[www.thecommonlife.com/bookshelf](http://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) Hutterville, SD, 1982 - present (note: Schmiedeleut)

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Hutterville Colony, SD - Hutterite Directory

Page Number: 1-3

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=34F83E275F628892>]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Hutterville

2) Group (Leut): Schmiedeleut Group 1

3) Phone (George Waldner, Minister): 605-395-6584

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

Notes for Section LF, Version 1, for:

[Hutterville Hutterian Bretheran, Stratford, SD 57474]

1) The List of Evidence for [Hutterville Hutterian Bretheran, 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: Hutterville Hutterian Bretheran, Stratford, SD 57474

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:

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

Data for Hutterville Hutterian Bretheran that fits a profile of a Hutterite colony:

1) Name: Hutterville Hutterian Bretheran, Stratford, SD 57474 (USDA farm subsidy recipient)

2) Manta data (1):

[Hutterville Colony School also does business as Hutterville Colony, Hutterville Hutterian Brethren Inc], [Hutterville Colony School, 14625 401st Ave, Stratford, SD 57474-7204]

3) Manta data (2):

[Hutterville Hutterian Brethren Inc also does business as Hutterville Colony School]

[Hutterville Hutterian Brethren Inc, Aberdeen, SD 57401]

4) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1982 | Hutterville | Stratford | Spink | Waldner]

5) Rocky Cape Christian Community/Hutterite colony data:

[Hutterville, SD, 1982 - present (note: Schmiedeleut)]

6) Hutterite Directory (for Hutterville Colony):

[Hutterville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

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:

[Hutterville Hutterian Bretheran, Stratford, SD 57474]

IRS Organization Name and Location:

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

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1984 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 05/1984 = IRS]

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 1984..... = NCCS]

[460370163, Hutterville Hutterian Brethren Inc, SD, 501(d), 05-1984 = Melissa Data]

[no data....., Hutterville Hutterian Brethren Inc, SD, 501(d), 05/1984 = 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 10/28/09.

5:

Different Business Names:

1) Manta data (1):

[Huttermville Colony School also does business as Huttermville Colony, Huttermville Hutterian Brethren Inc]

2) Manta data (2):

[Huttermville Hutterian Brethren Inc also does business as Huttermville Colony School]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Huttermville Hutterian Bretheran, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$534,709.14 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$534,709 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hutterville Hutterian Bretheran, Stratford, SD 57474

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 05/1984 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:

[Hutterville Hutterian Bretheran, Stratford, SD 57474]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$534,709.14 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$534,709 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Hutterville Hutterian Bretheran, Stratford, SD 57474

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

> Step 2

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

USDA Business Name and Location:

[Hutterville Hutterian Bretheran, Stratford, SD 57474]

IRS Organization Name and Address:

[Hutterville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204]

(note: for data refer to Step 3)

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Hutterville Hutterian Bretheran, Stratford, SD 57474

Hutterite Directory (for Hutterville Colony):

[Hutterville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

Different Business Names:

1) Manta data (1):

[Hutterville Colony School also does business as Hutterville Colony, Hutterville Hutterian

Brethren Inc], [Huttenville Colony School, 14625 401st Ave, Stratford, SD 57474-7204]

2) Manta data (2):

[Huttenville Hutterian Brethren Inc also does business as Huttenville Colony School]

[Huttenville Hutterian Brethren Inc, Aberdeen, SD 57401]

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: Lakeview Colony, Lake Andes, SD 57356

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=lakevi...]

Date: 10/28/2009

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=006015723&summlevel=address]

Date: 10/28/2009

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

1) Name: Lakeview Colony

2) Location: Lake Andes, SD 57356

3) Subsidy Total 1995-2006: \$766,820.07 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$766,820 (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=006015723]

Date: 10/28/2009

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

1) Total USDA Subsidies 1995-2006: \$766,820 (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=006015723&summlevel=detail]

Date: 10/28/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=006015723&summlevel=whois>]

Date: 10/28/2009

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

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

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460404616

2) Name: LAKEVIEW HUTTERIAN BRETHREN INC

3) Address:

[28748 386TH AVE  
LAKE ANDES SD]

4) Zip Code: 57356-6730

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 198908

(note: decoded form of ruling date data is 08/1989)

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: Lakeview Hutterian Brethren Inc
- 2) IRS Location: Lake Andes, SD 57356-6730
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 08/1989
- 5) USDA Business Name: Lakeview Colony
- 6) USDA Location: Lake Andes, SD 57356

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are 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 08/1989 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: Lakeview Colony, Lake Andes, SD 57356

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

1) EIN: 460404616

2) Name: Lakeview Hutterian Brethren Inc

3) Address: 28748 386th Ave, Lake Andes, SD 57356-6730

4) IRC Section:

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

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

5) Ruling Date: 08/1989

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: 10/28/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Lakeview Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460404616]

Date: 10/28/2009

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: 10/28/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Lakeview Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460404616]

Date: 10/28/2009

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

1) EIN: 460404616

2) Name: Lakeview Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Lake Andes, SD 57356

5) Rule Date (Ruling Date): 1989

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 10/28/09)

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=460404616]

Date: 10/28/2009

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=460404616]

Date: 10/28/2009

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

1) Name: LAKEVIEW HUTTERIAN BRETHERN INC

2) Address:

[28748 386TH AVE

LAKE ANDES, SD 57356-6730]

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: 460404616

(note: EIN)

6) Exempt Since: 08-1989

(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=lakeview+hutterian]

Date: 10/28/2009

2:

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

Name:

[LAKEVIEW HUTTERIAN BRETHERN INC - LAKE ANDES, SD 57356 - 28748 386TH AVE - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872355]

Date: 10/28/2009

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: LAKEVIEW HUTTERIAN BRETHERN INC

2) Address:

[28748 386TH AVE

LAKE ANDES, SD 57356-6730]

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: 08/1989

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Lakeview Hutterian Brethren Inc- Lake Andes, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmn207z]

Date: 10/28/2009

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

1) Name: Lakeview Hutterian Brethren Inc

2) Also Does Business As: (no data)

3) Phone: (605) 487-7992

4) Address: 28748 386th Ave, Lake Andes, SD 57356

5) Business Category: Bean (Dry Field and Seed) Farm

6) Established: 1988

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$2,500,000

9) Employees (estimated): 40

H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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: 1

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

1988 | Lakeview | Lake Andes | Maxwell | Hofer]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://www.thecommonlife.com)].

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

URL: [[www.thecommonlife.com/bookshelf](http://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) Lake View, SD, 1988 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Lakeview Colony, Lake Andes, SD 57356

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

1) Hutterite Surnames: Gross, Hofer, Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Lake View Colony, SD - Hutterite Directory

Page Number: 1-3

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=9417233A273658D5]

Date: 10/28/2009

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

1) Name of Hutterite Colony: Lake View

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-487-9577 or 9596

4) Address: 28748 - 386th Ave., Lake Andes, SD 57356-6730



Notes for Section LF, Version 1, for:

[Lakeview Colony, Lake Andes, SD 57356]

1) The List of Evidence for [Lakeview Colony, Lake Andes, SD 57356] 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: Lakeview Colony, Lake Andes, SD 57356

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:

Lakeview Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Lakeview (Lake View) Colony is a recognized Hutterite colony, Hutterite surnames are found at Lakeview Colony, and Lake View Colony is included in the Hutterite Directory.

Data for Lakeview Colony for ID as a Hutterite colony:

1) Name: Lakeview Colony, Lake Andes, SD 57356

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1988 | Lakeview | Lake Andes | Maxwell | Hofer]

4) Rocky Cape Christian Community/Hutterite colony data:

[Lake View, SD, 1988 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Lake View Colony):

[Lake View, 28748 - 386th Ave., Lake Andes, SD 57356-6730]

2:

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

USDA Business Name and Location:

[Lakeview Colony, Lake Andes, SD 57356]

IRS Organization Name and Location:

[Lakeview Hutterian Brethren Inc, Lake Andes, SD 57356-6730]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/1989 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 10/28/2009)]

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

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 08/1989 = IRS]

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 1989..... = NCCS]

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 08-1989 = Melissa Data]

[no data....., Lakeview Hutterian Brethren Inc, SD, 501(d), 08/1989 = 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 10/28/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Lakeview Colony, Lake Andes, SD 57356]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$766,820.07 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$766,820 (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: Lakeview Colony, Lake Andes, SD 57356

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 represent a common identity and are 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 08/1989 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:

[Lakeview Colony, Lake Andes, SD 57356]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$766,820.07 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$766,820 (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:

[Lakeview Colony, Lake Andes, SD 57356]

IRS Organization Name and Address:

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730]

Manta data: Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356

Hutterite Directory (for Lake View Colony):

[Lake View, 28748 - 386th Ave., Lake Andes, SD 57356-6730]

> 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: Lakeview Colony, Lake Andes, SD 57356

Hutterite Directory (for Lake View Colony):

[Lake View, 28748 - 386th Ave., Lake Andes, SD 57356-6730]

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: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-10/2009

#### Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

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=006015309&summlevel=address]

Date: 10/30/2009

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

1) Name: Long Lake Hutterian Brethren Inc

2) Location: Wetonka, SD 57481

3) Subsidy Total 1995-2006: \$237,030.73 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$237,031 (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=006015309]

Date: 10/30/2009

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

1) Total USDA Subsidies 1995-2006: \$237,031 (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=006015309&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: 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=006015309&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=011688091]

Date: 10/30/2009

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

1) No data.

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Long Lake Colony - Wetonka, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mmj9qmc]

Date: 10/30/2009

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

1) Name: Long Lake Colony (Lake Long Colony Inc)

2) Also Does Business As: Lake Long Colony Inc

3) Phone: (605) 439-3484

4) Address: 36848 123rd St, Wetonka, SD 57481-8104

5) Business Category: Livestock Producers, Farms in Wetonka, SD

6) Established: 1964

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$10 to 20 million

9) Employees (estimated): 50 to 99 (D&B: 100)

2:

Webpage (note: for company profile)

Name: Long Lake Hutterian Brethren, Inc - Wetonka, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmjxd6x>]

Date: 10/30/2009

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

1) Name: Long Lake Hutterian Brethren, Inc

2) Also Does Business As: (no data)

3) Phone: (605) 439-3410

4) Address: 36848 123rd St, Wetonka, SD 57481

5) Business Category: Brethren Church

6) Established: 1981

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$650,000

9) Employees (estimated): 16

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1963 | Long Lake, South Dakota | Wetonka (McPherson) SD | Pearl Creek, South Dakota

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

D) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Long Lake Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=4D6688CFB0DAA4C1>]

Date: 10/30/2009

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

1) Name of Hutterite Colony: Long Lake



- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Andy Waldner, Minister): 605-439-3484
- 4) Address: 36848 - 123rd St., Westport, SD 57481

Notes for Section LF, Version 1, for:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

1) The List of Evidence for [Long Lake Hutterian Brethren Inc, Wetonka, SD 57481] 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: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

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:

Long Lake 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 Long Lake Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

2) Manta data (1): Long Lake Colony also does business as Lake Long Colony Inc  
[Long Lake Colony, 36848 123rd St, Wetonka, SD 57481-8104]

3) Manta data (2): Long Lake Hutterian Brethren, Inc, 36848 123rd St, Wetonka, SD 57481

4) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony  
1963 | Long Lake, South Dakota | Wetonka (McPherson) SD | Pearl Creek, 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)]

5) Hutterite Directory (for Long Lake Colony):

[Long Lake, 36848 - 123rd St., Westport, SD 57481]

2:

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

3:

Different Business Names:

1) Manta data (1): Long Lake Colony also does business as Lake Long Colony Inc

2) Manta data (2): Long Lake Hutterian Brethren, Inc

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$237,030.73 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$237,031 (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: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$237,030.73 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$237,031 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

Hutterite Directory (for Long Lake Colony): Long Lake, 36848 - 123rd St., Westport, SD 57481

Different Business Names:

1) Manta data (1): Long Lake Colony also does business as Lake Long Colony Inc

[Long Lake Colony, 36848 123rd St, Wetonka, SD 57481-8104]

2) Manta data (2): Long Lake Hutterian Brethren, Inc, 36848 123rd St, Wetonka, SD 57481

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: Maxwell Colony, Scotland, SD 57059

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=maxw...]

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=006004853&summlevel=address]

Date: 10/30/2009

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

1) Name: Maxwell Colony

2) Location: Scotland, SD 57059

3) Subsidy Total 1995-2006: \$988,370.46 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$988,370 (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=006004853]

Date: 10/30/2009

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

1) Total USDA Subsidies 1995-2006: \$988,370 (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=006004853&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: yes
- c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=006004853&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=012522830>]

Date: 10/30/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-7

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006004853&summlevel=whois&dbtouse=2003>]

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(J)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Hofer, Wipf, Wollman

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460229905
- 2) Name: MAXWELL HUTTERIAN BRETHREN INC
- 3) Address:  
[42805 MAXWELL RD  
SCOTLAND SD]
- 4) Zip Code: 57059-7200  
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199501  
(note: decoded form of ruling date data is 01/1995)
- 8) Filing Requirement (FR) Code:
  - a) Form 990/Form 990EZ: 00  
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
  - b) Form 990PF: 0  
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Maxwell Hutterian Brethren Inc
- 2) IRS Location: Scotland, SD 57059-7200
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1995



5) USDA Business Name: Maxwell Colony

6) USDA Location: Scotland, SD 57059

Findings:

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

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Maxwell Colony, Scotland, SD 57059

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

1) EIN: 460229905

2) Name: Maxwell Hutterian Brethren Inc

3) Address: 42805 Maxwell Rd, Scotland, SD 57059-7200

4) IRC Section:

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

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

5) Ruling Date: 01/1995

D) Documentation from:

National Center for Charitable Statistics (NCCS) - [[www.nccs.urban.org](http://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 - Maxwell Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460229905>]

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 - Maxwell Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460229905>]

Date: 10/30/2009

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

1) EIN: 460229905

2) Name: Maxwell Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Scotland, SD 57059

5) Rule Date (Ruling Date): 1995

6) IRS Subsection: 40

(note: Subsection Code)

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

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

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 10/30/09)

E) Documentation from:

Melissa Data - [[www.melissadata.com](http://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=460229905>]

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=460229905>]

Date: 10/30/2009

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

1) Name: MAXWELL HUTTERIAN BRETHREN INC

2) Address:

[42805 MAXWELL RD  
SCOTLAND, SD 57059-7200]

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: 460229905

(note: EIN)

6) Exempt Since: 01-1995

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 10/30/2009

2:

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

Name:

[MAXWELL HUTTERIAN BRETHREN INC - SCOTLAND, SD 57059 - 42805 MAXWELL RD - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869710]

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: MAXWELL HUTTERIAN BRETHREN INC

2) Address:

[42805 MAXWELL RD

SCOTLAND, SD 57059-7200]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 01/1995

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Maxwell Colony - Scotland, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm7c30c]

Date: 10/30/2009

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

- 1) Name: Maxwell Colony (Maxwell Hutterian Brethren Inc)
- 2) Also Does Business As: Maxwell Hutterian Brethren Inc
- 3) Phone: (605) 583-2861
- 4) Address: 42805 Maxwell Rd, Scotland, SD 57059-7200
- 5) Business Category: Farming Service
- 6) Established: 1950
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$2.5 to 5 million
- 9) Employees (estimated): 50 to 99 (D&B: 40)

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 | Maxwell, South Dakota | Scotland (Bon Homme) 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:

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

Maxwell | Scotland | 1949 | 113 | Joseph Hofer]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Maxwell Colony, Scotland, SD 57059

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

1) Hutterite Surnames: Hofer, Wipf, Wollman

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Maxwell Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=9DFB6B875A4A1117>]

Date: 10/30/2009

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

1) Name of Hutterite Colony: Maxwell

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-583-2821

4) Address: 42805 Maxwell Rd, Scotland, SD 57059-7200

Notes for Section LF, Version 1, for:

[Maxwell Colony, Scotland, SD 57059]

1) The List of Evidence for [Maxwell Colony, Scotland, SD 57059] 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: Maxwell Colony, Scotland, SD 57059

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:

Maxwell Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Maxwell Colony is a recognized Hutterite colony, Hutterite surnames are found at Maxwell Colony, and Maxwell Colony is included in the Hutterite Directory.

Data for Maxwell Colony for ID as a Hutterite colony:

1) Name: Maxwell Colony, Scotland, SD 57059

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

3) Manta data: Maxwell Colony also does business as Maxwell Hutterian Brethren Inc  
[Maxwell Colony, 42805 Maxwell Rd, Scotland, SD 57059-7200]

4) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony  
1949 | Maxwell, South Dakota | Scotland (Bon Homme) 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)]

5) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher  
Maxwell | Scotland | 1949 | 113 | Joseph Hofer]

6) Hutterite Directory (for Maxwell Colony):

[Maxwell, 42805 Maxwell Rd, Scotland, SD 57059-7200]

2:

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

USDA Business Name and Location:

[Maxwell Colony, Scotland, SD 57059]

IRS Organization Name and Location:

[Maxwell Hutterian Brethren Inc, Scotland, SD 57059-7200]

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

3:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/30/09.

4:

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

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

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

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 01/1995 = IRS]

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 1995.....= NCCS]

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 01-1995 = Melissa Data]

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

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

5:

Different Business Names:

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

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maxwell Colony, Scotland, SD 57059]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$988,370.46 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$988,370 (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: Maxwell Colony, Scotland, SD 57059

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

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Maxwell Colony, Scotland, SD 57059]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$988,370.46 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$988,370 (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:

[Maxwell Colony, Scotland, SD 57059]

IRS Organization Name and Address:

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200]

(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: Maxwell Colony, Scotland, SD 57059

Hutterite Directory (for Maxwell Colony):

[Maxwell, 42805 Maxwell Rd, Scotland, SD 57059-7200]

Different Business Names:

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

[Maxwell Colony, 42805 Maxwell Rd, Scotland, SD 57059-7200]

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: Mayfield Hutterian Brethren, Willow Lake, SD 57278

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

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=006015317&summlevel=address]

Date: 10/31/2009

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

1) Name: Mayfield Hutterian Brethren

2) Location: Willow Lake, SD 57278

3) Subsidy Total 1995-2006: \$1,100,598.79 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,100,599 (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=006015317]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$1,100,599 (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=006015317&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=006015317&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=012535676]

Date: 10/31/2009

7:

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=006015317&summlevel=whois&dbtouse=2003]

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(E)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Glanzer, Hofer, Stahl, Waldner

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Mayfield Hutterian Brethren Inc - Willow Lake, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm3qtws]

Date: 10/31/2009

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

- 1) Name: Mayfield Hutterian Brethren Inc (Mayfield Colony)
- 2) Also Does Business As: Mayfield Colony

- 3) Phone: (605) 625-3307
- 4) Address: 43188 Mayfield Rd, Willow Lake, SD 57278
- 5) Business Category: Farms
- 6) Established: 1980
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$5,000,000
- 9) Employees (estimated): 35

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: 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(C))List 1(1))

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1987 | Mayfield | Vienna | Clark | Waldner, Glanzer]

D) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 10

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

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

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

1) Mayfield, SD, 1987 - present (note: Schmiedeleut)

E) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Mayfield Hutterian Brethren, Willow Lake, SD 57278

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

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

F) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Mayfield Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=980F14FD82C8B3F0>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Mayfield

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Eli Glanzer, Minister): 605-625-5116

4) Address: 43188 Mayfield Rd., Willow Lake, SD 57278-5401

Notes for Section LF, Version 1, for:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

1) The List of Evidence for [Mayfield Hutterian Brethren, Willow Lake, SD 57278] 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: Mayfield Hutterian Brethren, Willow Lake, SD 57278

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:

Mayfield Hutterian Brethren 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 Mayfield Hutterian Brethren for ID as a Hutterite colony:

- 1) Name: Mayfield Hutterian Brethren, Willow Lake, SD 57278
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Glanzer, Hofer, Stahl, Waldner
- 3) Manta data: Mayfield Hutterian Brethren Inc also does business as Mayfield Colony  
[Mayfield Hutterian Brethren Inc, 43188 Mayfield Rd, Willow Lake, SD 57278]
- 4) FEEFHS/Hutterite colony data:  
[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1987 | Mayfield | Vienna | Clark | Waldner, Glanzer]
- 5) Rocky Cape Christian Community/Hutterite colony data:  
[Mayfield, SD, 1987 - present (note: Schmiedeleut)]
- 6) Hutterite Directory (for Mayfield Colony):  
[Mayfield, 43188 Mayfield Rd., Willow Lake, SD 57278-5401]

2:

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

3:

Different Business Names:

- 1) Manta data: Mayfield Hutterian Brethren Inc also does business as Mayfield Colony

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,100,598.79 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,100,599 (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: Mayfield Hutterian Brethren, Willow Lake, SD 57278

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,100,598.79 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,100,599 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Mayfield Hutterian Brethren, Willow Lake, SD 57278

Hutterite Directory (for Mayfield Colony):

[Mayfield, 43188 Mayfield Rd., Willow Lake, SD 57278-5401]

Different Business Names:

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

[Mayfield Hutterian Brethren Inc, 43188 Mayfield Rd, Willow Lake, SD 57278]

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: Newdale Hutt Breth Inc, Elkton, SD 57026

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](http://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=newda...>]

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=006015692&summlevel=address>]

Date: 10/31/2009

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

1) Name: Newdale Hutt Breth Inc

2) Location: Elkton, SD 57026

3) Subsidy Total 1995-2006: \$355,460.25 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$355,460 (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=006015692>]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$355,460 (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=006015692&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: 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=006015692&summlevel=whois>]

Date: 10/31/2009

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

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

B) Documentation from:

Internal Revenue Service (IRS) - [[www.irs.gov](http://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: 460363790

2) Name: NEWDALE HUTTERIAN BRETHREN INC

3) Address:

[21336 484TH AVENUE  
ELKTON SD]

4) Zip Code: 57026-6628

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 198110

(note: decoded form of ruling date data is 10/1981)

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): (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: Newdale Hutterian Brethren Inc
- 2) IRS Location: Elkton, SD 57026-6628
- 3) IRC Section:

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

4) Ruling Date: 10/1981

5) USDA Business Name: Newdale Hutt Breth Inc

6) USDA Location: Elkton, SD 57026

##### 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 10/1981 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: Newdale Hutt Breth Inc, Elkton, SD 57026

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

- 1) EIN: 460363790
- 2) Name: Newdale Hutterian Brethren Inc
- 3) Address: 21336 484th Avenue, Elkton, SD 57026-6628
- 4) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 10/1981

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: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Newdale Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460363790]

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 - Newdale Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460363790]

Date: 10/31/2009

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

- 1) EIN: 460363790
- 2) Name: Newdale Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Elkton, SD 57026
- 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 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=460363790]

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=460363790]

Date: 10/31/2009

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

1) Name: NEWDALE HUTTERIAN BRETHERN INC

2) Address:

[21336 484TH AVENUE  
ELKTON, SD 57026-6628]

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: 460363790

(note: EIN)

6) Exempt Since: 10-1981

(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=newdale+hutterian]

Date: 10/31/2009

2:

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

Name:

[NEWDALE HUTTERIAN BRETHREN INC - ELKTON, SD 57026 - 21336 484TH AVENUE  
- NonPro...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869326]

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: NEWDALE HUTTERIAN BRETHREN INC

2) Address:

[21336 484TH AVENUE  
ELKTON, SD 57026-6628]

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: 10/1981  
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: New Dale Colony Inc - Elkton, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 10/31/2009

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

1) Name: New Dale Colony Inc (New Dale School)

2) Also Does Business As: New Dale School

3) Phone: (605) 542-4031

4) Address: 21336 484th Ave, Elkton, SD 57026

5) Business Category: Churches

6) Established: (no data)

7) State of Incorporation: (no data)

8) Annual Revenue (estimated): \$1,200,000

9) Employees (estimated): 20



H) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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  
1993 | Newdale | Elkto | Hillside | Waldner]

I) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://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](http://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) Newdale, SD, 1993 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Newdale Hutt Breth Inc, Elkton, SD 57026

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

1) Hutterite Surnames: Waldner

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Newdale Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=2970796EA2EB6E9C]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Newdale

2) Group (Leut): Schmiedeleut Group 1

3) Phone (Switchboard): 605-542-3502 or 3503

4) Address: 21336 - 484th Ave., Elkton, SD 57026-6628

Notes for Section LF, Version 1, for:  
[Newdale Hutt Breth Inc, Elkton, SD 57026]

- 1) The List of Evidence for [Newdale Hutt Breth Inc, Elkton, SD 57026] 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: Newdale Hutt Breth Inc, Elkton, SD 57026

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:

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

Data for Newdale Hutt Breth Inc that fits a profile of a Hutterite colony:

1) Name: Newdale Hutt Breth Inc, Elkton, SD 57026 (USDA farm subsidy recipient)

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1993 | Newdale | Elkto | Hillside | Waldner]

4) Rocky Cape Christian Community/Hutterite colony data:

[Newdale, SD, 1993 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Newdale Colony):

[Newdale, 21336 - 484th Ave., Elkton, SD 57026-6628]

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:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

IRS Organization Name and Location:

[Newdale Hutterian Brethren Inc, Elkton, SD 57026-6628]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1981 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, 10/31/2009)]

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

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 10/1981 = IRS]

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 1981.....= NCCS]

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 10-1981 = Melissa Data]

[no data....., Newdale Hutterian Brethren Inc, SD, 501(d), 10/1981 = 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: New Dale Colony Inc also does business as New Dale School

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$355,460.25 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$355,460 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Newdale Hutt Breth Inc, Elkton, SD 57026

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 10/1981 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:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$355,460.25 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$355,460 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: The organization fits a profile of a Hutterite colony but cannot confirm identity as a Hutterite colony due to a lack of evidence.

3:

Recommendation:

(note: for data for Step 1 refer to Step 2 and Step 3, for data for Step 2 refer to Step 3)

> Step 1

Determine if organization is a Hutterite colony.

Name: Newdale Hutt Breth Inc, Elkton, SD 57026

> Step 2

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

USDA Business Name and Location:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

IRS Organization Name and Address:

[Newdale Hutterian Brethren Inc, 21336 484th Avenue, Elkton, SD 57026-6628]

> Step 3

If a determination of IRS organization name as same identity as USDA business name cannot be made then a investigation is necessary to find IRC section data from the IRS Business Master File (BMF) for:

Name: Newdale Hutt Breth Inc, Elkton, SD 57026

Hutterite Directory (for Newdale Colony):

[Newdale, 21336 - 484th Ave., Elkton, SD 57026-6628]

Different Business Names:

1) Manta data: New Dale Colony Inc also does business as New Dale School

[New Dale Colony Inc, 21336 484th Ave, Elkton, SD 57026]

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: Newport Hutterian Brethren Inc, Claremont, SD 57432

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009

#### Section LF. List of Long Form of Evidence

##### A) Documentation from:

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

##### List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

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=006015316&summlevel=address]

Date: 10/31/2009

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

1) Name: Newport Hutterian Brethren Inc

2) Location: Claremont, SD 57432

3) Subsidy Total 1995-2006: \$1,142,790.92 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,142,791 (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=006015316]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$1,142,791 (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=006015316&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=006015316&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=011798586>]

Date: 10/31/2009

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

1) No data.

B) Documentation from:

Manta - [[www.manta.com](http://www.manta.com)].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Newport Colony - Claremont, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm4qrgh>]

Date: 10/31/2009

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

- 1) Name: Newport Colony (Newport Colony School, Lankford Public School)
- 2) Also Does Business As: Lankford Public School, Newport Colony School
- 3) Phone: (605) 294-5878
- 4) Address: 11796 414th Ave, Claremont, SD 57432-5808
- 5) Business Category: Public Elementary and Secondary Schools
- 6) Established: 1996
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 20 to 49 (D&B: 4)

2:

Webpage (note: for company profile)

Name: Newport Hutterian Brethren Inc - Claremont, South Dakota (SD) | Company Profile  
Page Number: 1-2  
URL: [<http://www.manta.com/company/mmlgjr7>]  
Date: 10/31/2009

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

- 1) Name: Newport Hutterian Brethren Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 294-5885
- 4) Address: 11796 414th Ave, Claremont, SD 57432
- 5) Business Category: Merchandise Brokers
- 6) Established: 1981
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$2,600,000
- 9) Employees (estimated): 45

C) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [[www.feefhs.org](http://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(C)List 1(1))

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames  
1987 | New Port | Claremont | Deerfield | Wurtz, Waldner]

D) Documentation from:

Rocky Cape Christian Community - [[www.thecommonlife.com](http://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](http://www.thecommonlife.com/bookshelf)] (link: American Communities)

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

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

- 1) Newport, SD, 1988 - present (note: Schmiedeleut)

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

- a) [[www.cedrontech.com](http://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: Newport Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=3129674CCD9565E6]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Newport

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-294-5878

4) Address: 11796 - 414th Ave., Claremont, SD 57432-5808

Notes for Section LF, Version 1, for:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

1) The List of Evidence for [Newport Hutterian Brethren Inc, Claremont, SD 57432] 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: Newport Hutterian Brethren Inc, Claremont, SD 57432

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:

Newport 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 Newport Hutterian Brethren Inc for ID as a Hutterite colony:

1) Name: Newport Hutterian Brethren Inc, Claremont, SD 57432

2) Manta data (2): Newport Hutterian Brethren Inc, 11796 414th Ave, Claremont, SD 57432

3) FEEFHS/Hutterite colony data:

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

1987 | New Port | Claremont | Deerfield | Wurtz, Waldner]

4) Rocky Cape Christian Community/Hutterite colony data:

[Newport, SD, 1988 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Newport Colony):

[Newport, 11796 - 414th Ave., Claremont, SD 57432-5808]

2:

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

3:

Different Business Names:

1) Manta data (1):

[Newport Colony also does business as Lankford Public School, Newport Colony School]

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,142,790.92 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,142,791 (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: Newport Hutterian Brethren Inc, Claremont, SD 57432

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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,142,790.92 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,142,791 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Newport Hutterian Brethren Inc, Claremont, SD 57432

Manta data (2): Newport Hutterian Brethren Inc, 11796 414th Ave, Claremont, SD 57432

Hutterite Directory (for Newport Colony):

[Newport, 11796 - 414th Ave., Claremont, SD 57432-5808]

Different Business Names:

1) Manta data (1):

[Newport Colony also does business as Lankford Public School, Newport Colony School]

[Newport Colony, 11796 414th Ave, Claremont, SD 57432-5808]

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: Norfeld Hutterian Brethren, Gann Valley, SD 57341

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=norfel...]

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=011848220&summlevel=address]

Date: 10/31/2009

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

1) Name: Norfeld Hutterian Brethren

2) Location: Gann Valley, SD 57341

3) Subsidy Total 1995-2006: \$415,699.52 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$415,700 (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=011848220]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$415,700 (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=011848220&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=011848220&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=011859361>]

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](http://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: 010601882

2) Name: NORFELD HUTTERIAN BRETHREN INC

3) Address:

[PO BOX 188

GANN VALLEY SD]

4) Zip Code: 57341-0188

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200206  
(note: decoded form of ruling date data is 06/2002)
- 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 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: Norfeld Hutterian Brethren Inc
- 2) IRS Location: Gann Valley, SD 57341-0188
- 3) IRC Section:
  - a) IRM Table: 501(d) Apostolic and religious organization
  - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 06/2002
- 5) USDA Business Name: Norfeld Hutterian Brethren
- 6) USDA Location: Gann Valley, SD 57341

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 06/2002 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: Norfeld Hutterian Brethren, Gann Valley, SD 57341

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

1) EIN: 010601882

2) Name: Norfeld Hutterian Brethren Inc

3) Address: PO Box 188, Gann Valley, SD 57341-0188

4) IRC Section:

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

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

5) Ruling Date: 06/2002

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 - Norfeld Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=010601882]

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 - Norfeld Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=010601882]

Date: 10/31/2009

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

1) EIN: 010601882

2) Name: Norfeld Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Gann Valley, SD 57341
- 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=010601882]

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=010601882]

Date: 10/31/2009

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

1) Name: NORFELD HUTTERIAN BRETHERN INC

2) Address:

[PO BOX 188

GANN VALLEY, SD 57341-0188]

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: 010601882

(note: EIN)

6) Exempt Since: 06-2002

(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=norfeld+hutterian]

Date: 10/31/2009

2:

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

Name:

[NORFELD HUTTERIAN BRETHERN INC - GANN VALLEY, SD 57341 - PO BOX 188 - NonProfit/T...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872108]

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: NORFELD HUTTERIAN BRETHERN INC

2) Address:

[PO BOX 188

GANN VALLEY, SD 57341-0188]

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: 06/2002  
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Norfeld Brethren Colony, White, SD

Page Number: 1-2

URL: [http://www.manta.com/company/mm6wbs7]

Date: 10/31/2009

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

1) Name: Norfeld Brethren Colony

2) Also Does Business As: (no data)

3) Phone: (605) 629-6973

4) Address: 20426 482nd Ave, White, SD 57276-6017

5) Business Category: Churches

6) Established: (no data)

- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4

H) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Norfeld Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=C3F614F249A9CF56>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Norfeld

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-629-6974

4) Address: 20426 482nd Ave., White, SD 57276

Notes for Section LF, Version 1, for:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

1) The List of Evidence for [Norfeld Hutterian Brethren, Gann Valley, SD 57341] 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: Norfeld Hutterian Brethren, Gann Valley, SD 57341  
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:

Norfeld Hutterian Brethren 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 Norfeld Hutterian Brethren for ID as a Hutterite colony:

1) Name: Norfeld Hutterian Brethren, Gann Valley, SD 57341

2) IRS EO/BMF data:

a) Name: Norfeld Hutterian Brethren Inc, Gann Valley, SD 57341-0188

b) IRC Section:

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

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

3) Hutterite Directory (for Norfeld Colony): Norfeld, 20426 482nd Ave., White, SD 57276

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:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

IRS Organization Name and Location:

[Norfeld Hutterian Brethren Inc, Gann Valley, SD 57341-0188]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

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

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

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 06/2002 = IRS]

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 2002.....= NCCS]

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 06-2002 = Melissa Data]

[no data....., Norfeld Hutterian Brethren Inc, SD, 501(d), 06/2002 = 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:

Different Business Names:



1) Manta data: Norfeld Brethren Colony

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$415,699.52 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$415,700 (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: Norfeld Hutterian Brethren, Gann Valley, SD 57341  
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 06/2002 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:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$415,699.52 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$415,700 (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:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

IRS Organization Name and Address:

[Norfeld Hutterian Brethren Inc, PO Box 188, Gann Valley, SD 57341-0188]

(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: Norfeld Hutterian Brethren, Gann Valley, SD 57341

Hutterite Directory (for Norfeld Colony): Norfeld, 20426 482nd Ave., White, SD 57276

Different Business Names:

1) Manta data: Norfeld Brethren Colony, 20426 482nd Ave, White, SD 57276-6017

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.