

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Oaklane Hutterian Brethren, Alexandria, SD 57311
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=oakla...]

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=006017832&summlevel=address]

Date: 10/31/2009

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

1) Name: Oaklane Hutterian Brethren

2) Location: Alexandria, SD 57311

3) Subsidy Total 1995-2006: \$1,499,534.82 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,499,535 (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=006017832]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$1,499,535 (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=006017832&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=006017832&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=006033264>]

Date: 10/31/2009

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=000020098>]

Date: 10/31/2009

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

1) No data.

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Oaklane Colony Boss - Alexandria, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmd214t>]

Date: 10/31/2009

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

- 1) Name: Oaklane Colony Boss (Oak Lane Hutterian Brethren Inc)
- 2) Also Does Business As: Oak Lane Hutterian Brethren Inc
- 3) Phone: (605) 825-4293
- 4) Address: 26730 423rd Ave, Alexandria, SD 57311-7110
- 5) Business Category: Turkey Farms
- 6) Established: 1979

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$10 to 20 million
- 9) Employees (estimated): 20 to 49 (D&B: 40)

2:

Webpage (note: for company profile)

Name: Oak Lane Colony Inc - Alexandria, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmc5nf>]

Date: 10/31/2009

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

- 1) Name: Oak Lane Colony Inc (Oak Lane)
- 2) Also Does Business As: Oak Lane
- 3) Phone: (605) 825-4296
- 4) Address: 26730 423rd Ave, Alexandria, SD 57311
- 5) Business Category: Corn
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$3,000,000
- 9) Employees (estimated): 30

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 | Oak Lane | Alexandria | Rockport | Wipf]

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: 11

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

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

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

1) Oak Lane, SD, 1986 - 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: Oak Lane Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=6B800BAE870D9CB1>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: Oak Lane

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-825-4285

4) Address: 26730 - 423rd Ave., Alexandria, SD 57311-7110

Notes for Section LF, Version 1, for:

[Oaklane Hutterian Brethren, Alexandria, SD 57311]

1) The List of Evidence for [Oaklane Hutterian Brethren, Alexandria, SD 57311] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Oaklane Hutterian Brethren, Alexandria, SD 57311

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:

Oaklane 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 Oaklane Hutterian Brethren for ID as a Hutterite colony:

1) Name: Oaklane Hutterian Brethren, Alexandria, SD 57311

2) Manta data (1): Oaklane Colony Boss also does business as Oak Lane Hutterian Brethren Inc
[Oak Lane Colony Boss, 26730 423rd Ave, Alexandria, SD 57311-7110]

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1987 | Oak Lane | Alexandria | Rockport | Wipf]

4) Rocky Cape Christian Community/Hutterite colony data:

[Oak Lane, SD, 1986 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Oak Lane Colony):

[Oak Lane, 26730 - 423rd Ave., Alexandria, SD 57311-7110]

2:

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

3:

Different Business Names:

1) Manta data (1): Oaklane Colony Boss also does business as Oak Lane Hutterian Brethren Inc

2) Manta data (2): Oak Lane Colony Inc also does business as Oak Lane

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Oaklane Hutterian Brethren, Alexandria, SD 57311]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,499,534.82 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,499,535 (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: Oaklane Hutterian Brethren, Alexandria, SD 57311

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:

[Oaklane Hutterian Brethren, Alexandria, SD 57311]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,499,534.82 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,499,535 (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: Oaklane Hutterian Brethren, Alexandria, SD 57311

Hutterite Directory (for Oak Lane Colony):

[Oak Lane, 26730 - 423rd Ave., Alexandria, SD 57311-7110]

Different Business Names:

1) Manta data (1): Oaklane Colony Boss also does business as Oak Lane Hutterian Brethren Inc
[Oaklane Colony Boss, 26730 423rd Ave, Alexandria, SD 57311-7110]

2) Manta data (2): Oak Lane Colony Inc also does business as Oak Lane
[Oak Lane Colony Inc, 26730 423rd Ave, Alexandria, SD 57311]

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: Old Elm Spring Colony, Parkston, SD 57366

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=old+el...]

Date: 11/1/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006017993&summlevel=address]

Date: 11/1/2009

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

1) Name: Old Elm Spring Colony

2) Location: Parkston, SD 57366

3) Subsidy Total 1995-2006: \$906,887.89 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$906,888 (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=006017993]

Date: 11/1/2009

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

1) Total USDA Subsidies 1995-2006: \$906,888 (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=006017993&summlevel=detail]

Date: 11/1/2009

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

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: 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=006017993&summlevel=whois]

Date: 11/1/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011686661]

Date: 11/1/2009

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=011078214]

Date: 11/1/2009

8:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012522829]

Date: 11/1/2009

9:

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=006017993&summlevel=whois&dbtouse=2004]

Date: 11/1/2009

Data 4 (from Section LF(A)List 1(5-9))

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 460394864

2) Name: OLD ELM SPRINGS HUTTERIAN BRETHREN INC

3) Address:

[42021 268TH ST
PARKSTON SD]

4) Zip Code: 57366-5206

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 198707

(note: decoded form of ruling date data is 07/1987)

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: Old Elm Springs Hutterian Brethren Inc
- 2) IRS Location: Parkston, SD 57366-5206
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/1987
- 5) USDA Business Name: Old Elm Spring Colony
- 6) USDA Location: Parkston, SD 57366

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity, if Spring is the same identity as Springs, 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 07/1987 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: Old Elm Spring Colony, Parkston, SD 57366

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

- 1) EIN: 460394864
- 2) Name: Old Elm Springs Hutterian Brethren Inc
- 3) Address: 42021 268th St, Parkston, SD 57366-5206
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 07/1987

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: 11/1/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Old Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460394864]

Date: 11/1/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/1/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Old Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460394864]

Date: 11/1/2009

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

1) EIN: 460394864

2) Name: Old Elm Springs Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Parkston, SD 57366

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 11/1/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460394864]

Date: 11/1/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=460394864]

Date: 11/1/2009

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

1) Name: OLD ELM SPRINGS HUTTERIAN BRETHREN INC

2) Address:

[42021 268TH ST

PARKSTON, SD 57366-5206]

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

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

4) Type of Organization: Partnership

5) Tax I.D. Number: 460394864

(note: EIN)

6) Exempt Since: 07-1987

(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=old+elm+springs+hutterian]

Date: 11/1/2009

2:

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

Name:

[OLD ELM SPRINGS HUTTERIAN BRETHREN INC - PARKSTON, SD 57366 - 42021
268TH ST - N...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872443]

Date: 11/1/2009

Note:

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

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

1) Name: OLD ELM SPRINGS HUTTERIAN BRETHREN INC

2) Address:

[42021 268TH ST

PARKSTON, SD 57366-5206]

- 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: 07/1987
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Old Elm Spring Colony - Parkston, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm430m9]

Date: 11/1/2009

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

- 1) Name: Old Elm Spring Colony (Old Elm Hutterian Brethern Spring Colony)
- 2) Also Does Business As: Old Elm Hutterian Brethern Spring Colony
- 3) Phone: (605) 239-4693
- 4) Address: 42021 268th St, Parkston, SD 57366-5206
- 5) Business Category: Religious Organizations
- 6) Established: 1990
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 50 to 99 (D&B: 87)

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
(no data) | Old Elm Spring | Parkston | New Elm Spring | Wipf]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 11

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

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

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

1) Old Elm Spring, SD, 1998 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Old Elm Spring Colony, Parkston, SD 57366

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

1) Hutterite Surnames: Decker, Hofer, Wipf, Wollman

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Old Elm Spring Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=1DEE4B0B34DF8AF9]

Date: 11/1/2009

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

1) Name of Hutterite Colony: Old Elm Spring

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-239-4781

4) Address: 42021 - 268th St, Parkston, SD 57366-5206

Notes for Section LF, Version 1, for:

[Old Elm Spring Colony, Parkston, SD 57366]

1) The List of Evidence for [Old Elm Spring Colony, Parkston, SD 57366] 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: Old Elm Spring Colony, Parkston, SD 57366

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:

Old Elm Spring Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Old Elm Spring Colony is a recognized Hutterite colony, Hutterite surnames are found at Old Elm Spring Colony, and Old Elm Spring Colony is included in the Hutterite Directory.

Data for Old Elm Spring Colony for ID as a Hutterite colony:

1) Name: Old Elm Spring Colony, Parkston, SD 57366

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
(no data) | Old Elm Spring | Parkston | New Elm Spring | Wipf]

4) Rocky Cape Christian Community/Hutterite colony data:

[Old Elm Spring, SD, 1998 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Old Elm Spring Colony):

[Old Elm Spring, 42021 - 268th St, Parkston, SD 57366-5206]

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, if Spring is the same identity as Springs, and are in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Old Elm Spring Colony, Parkston, SD 57366]

IRS Organization Name and Location:

[Old Elm Springs Hutterian Brethren Inc, Parkston, SD 57366-5206]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/1987 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, 11/1/2009)]

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

[460394864, Old Elm Springs Hutterian Brethren Inc, SD, 501(d), 07/1987 = IRS]

[460394864, Old Elm Springs Hutterian Brethren Inc, SD, 501(d), 1987.....= NCCS]

[460394864, Old Elm Springs Hutterian Brethren Inc, SD, 501(d), 07-1987 = Melissa Data]

[no data....., Old Elm Springs Hutterian Brethren Inc, SD, 501(d), 07/1987 =
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 11/1/09.

5:

Different Business Names:

1) Manta data:

[Old Elm Spring Colony also does business as Old Elm Hutterian Brethern Spring Colony]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Old Elm Spring Colony, Parkston, SD 57366]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$906,887.89 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$906,888 (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: Old Elm Spring Colony, Parkston, SD 57366

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, if Spring is the same identity as Springs, 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 07/1987 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:

[Old Elm Spring Colony, Parkston, SD 57366]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$906,887.89 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$906,888 (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:

[Old Elm Spring Colony, Parkston, SD 57366]

IRS Organization Name and Address:

[Old Elm Springs Hutterian Brethren Inc, 42021 268th St, Parkston, SD 57366-5206]

(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: Old Elm Spring Colony, Parkston, SD 57366

Hutterite Directory (for Old Elm Spring Colony):

[Old Elm Spring, 42021 - 268th St, Parkston, SD 57366-5206]

Different Business Names:

1) Manta data:

[Old Elm Spring Colony also does business as Old Elm Hutterian Brethern Spring Colony]

[Old Elm Spring Colony, 42021 268th St, Parkston, SD 57366-5206]

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: New Elm Spring Colony, Ethan, SD 57334

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-12/2009

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

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=006213637&summlevel=address>]

Date: 10/31/2009

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

1) Name: New Elm Spring Colony

2) Location: Ethan, SD 57334

3) Subsidy Total 1995-2006: \$25,618.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$25,618 (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=006213637>]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$25,618 (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=006213637&summlevel=detail>]

Date: 10/31/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-5

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=006213637&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: Hofer, Tschetter, Wipf, Wollman
(note: data is for 2004, no data available for 2005-2006)

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 466028025

2) Name: NEW ELM SPRINGS HUTTERIAN BRETHREN INC

3) Address:

[41844 269TH ST
ETHAN SD]

4) Zip Code: 57334-5206

(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: New Elm Springs Hutterian Brethren Inc
2) IRS Location: Ethan, SD 57334-5206
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: New Elm Spring Colony
6) USDA Location: Ethan, SD 57334

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity, if Spring is the same identity as Springs, 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: New Elm Spring Colony, Ethan, SD 57334

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

1) EIN: 466028025

2) Name: New Elm Springs Hutterian Brethren Inc

3) Address: 41844 269th St, Ethan, SD 57334-5206

4) IRC Section:

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

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

5) Ruling Date: 01/1995

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - New Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466028025]

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 - New Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466028025]

Date: 10/31/2009

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

1) EIN: 466028025

2) Name: New Elm Springs Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Ethan, SD 57334

- 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 10/31/09)

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=466028025]

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=466028025]

Date: 10/31/2009

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

1) Name: NEW ELM SPRINGS HUTTERIAN BRETHERN INC

2) Address:

[41844 269TH ST

ETHAN, SD 57334-5206]

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: 466028025

(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=new+elm+springs+hutterian>]

Date: 10/31/2009

2:

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

Name:

[NEW ELM SPRINGS HUTTERIAN BRETHERN INC - ETHAN, SD 57334 - 41844 269TH ST - NonPr...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=872086>]

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: NEW ELM SPRINGS HUTTERIAN BRETHERN INC

2) Address:

[41844 269TH ST

ETHAN, SD 57334-5206]

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: New Elm Springs Hutterian Brethren Inc - Ethan, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2y5v4>]

Date: 10/31/2009

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

1) Name: New Elm Springs Hutterian Brethren Inc

2) Also Does Business As: (no data)

3) Phone: (605) 928-3254

4) Address: 41844 269th St, Ethan, SD 57334

5) Business Category: Farms

6) Established: 1897

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$1,800,000

9) Employees (estimated): 8

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: 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

1936 | New Elmspring, South Dakota | Ethan (Davidson) SD | Alsask, Manitoba

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

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

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

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

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

New Elm Spring | Ethan | 1936 | 145 | Sam Wollmann]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: New Elm Spring Colony, Ethan, SD 57334

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

1) Hutterite Surnames: Hofer, Tschetter, Wipf, Wollman

(note: data is for 2004, no data available for 2005-2006)

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: New Elm Spring Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=C5FE7F78A80B3C11>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: New Elm Spring

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-928-3256

4) Address: 41844 - 269th St., Ethan, SD 57334-5206

Notes for Section LF, Version 1, for:
[New Elm Spring Colony, Ethan, SD 57334]

- 1) The List of Evidence for [New Elm Spring Colony, Ethan, SD 57334] 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: New Elm Spring Colony, Ethan, SD 57334

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:

New Elm Spring Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. New Elm Spring (New Elmspring) Colony is a recognized Hutterite colony, Hutterite surnames are found at New Elm Spring Colony, and New Elm Spring Colony is included in the Hutterite Directory.

Data for New Elm Spring Colony for ID as a Hutterite colony:

1) Name: New Elm Spring Colony, Ethan, SD 57334

2) EWG/USDA ownership shares data, Hutterite Surnames: Hofer, Tschetter, Wipf, Wollman (note: data is for 2004, no data available for 2005-2006)

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1936 | New Elmspring, South Dakota | Ethan (Davidson) SD | Alsask, Manitoba

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

4) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

Name of Colony | Address | Founded | Pop. 1957 | Head Preacher
New Elm Spring | Ethan | 1936 | 145 | Sam Wollmann]

5) Hutterite Directory (for New Elm Spring Colony):

[New Elm Spring, 41844 - 269th St., Ethan, SD 57334-5206]

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, if Spring is the same identity as Springs, and are in the same location so there is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[New Elm Spring Colony, Ethan, SD 57334]

IRS Organization Name and Location:

[New Elm Springs Hutterian Brethren Inc, Ethan, SD 57334-5206]

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 10/31/09.

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, 10/31/2009)]

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

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01/1995 = IRS]

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 1995.....= NCCS]

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01-1995 = Melissa Data]

[no data....., New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01/1995 =

TaxExemptWorld.com]

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

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[New Elm Spring Colony, Ethan, SD 57334]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$25,618.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$25,618 (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: New Elm Spring Colony, Ethan, SD 57334

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, if Spring is the same identity as Springs, 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:

[New Elm Spring Colony, Ethan, SD 57334]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$25,618.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$25,618 (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:

[New Elm Spring Colony, Ethan, SD 57334]

IRS Organization Name and Address:

[New Elm Springs Hutterian Brethren Inc, 41844 269th St, Ethan, SD 57334-5206]

Manta data: New Elm Springs Hutterian Brethren Inc, 41844 269th St, Ethan, SD 57334

Hutterite Directory (for New Elm Spring Colony):

[New Elm Spring, 41844 - 269th St., Ethan, SD 57334-5206]

> 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: New Elm Spring Colony, Ethan, SD 57334

Hutterite Directory (for New Elm Spring Colony):

[New Elm Spring, 41844 - 269th St., Ethan, SD 57334-5206]

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: New Elm Spring Hutterian Brethren, Ethan, SD 57334

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=new+...]

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=009498460&summlevel=address]

Date: 10/31/2009

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

1) Name: New Elm Spring Hutterian Brethren

2) Location: Ethan, SD 57334

3) Subsidy Total 1995-2006: \$1,407,760.32 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,407,760 (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=009498460]

Date: 10/31/2009

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

1) Total USDA Subsidies 1995-2006: \$1,407,760 (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=009498460&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=009498460&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=012552494>]

Date: 10/31/2009

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=009506721>]

Date: 10/31/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 466028025

2) Name: NEW ELM SPRINGS HUTTERIAN BRETHREN INC

- 3) Address:
[41844 269TH ST
ETHAN SD]
- 4) Zip Code: 57334-5206
(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: New Elm Springs Hutterian Brethren Inc
- 2) IRS Location: Ethan, SD 57334-5206
- 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: New Elm Spring Hutterian Brethren
- 6) USDA Location: Ethan, SD 57334

Findings:

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

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

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: New Elm Spring Hutterian Brethren, Ethan, SD 57334

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

1) EIN: 466028025

2) Name: New Elm Springs Hutterian Brethren Inc

3) Address: 41844 269th St, Ethan, SD 57334-5206

4) IRC Section:

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

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

5) Ruling Date: 01/1995

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 10/31/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - New Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466028025]

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 - New Elm Springs Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466028025]
Date: 10/31/2009

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

- 1) EIN: 466028025
- 2) Name: New Elm Springs Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Ethan, SD 57334
- 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 10/31/09)

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=466028025]

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=466028025]

Date: 10/31/2009

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

- 1) Name: NEW ELM SPRINGS HUTTERIAN BRETHREN INC
- 2) Address:
[41844 269TH ST
ETHAN, SD 57334-5206]
- 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: 466028025
(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=new+elm+springs+hutterian]

Date: 10/31/2009

2:

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

Name:

[NEW ELM SPRINGS HUTTERIAN BRETHERN INC - ETHAN, SD 57334 - 41844 269TH ST - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872086]

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: NEW ELM SPRINGS HUTTERIAN BRETHERN INC

2) Address:

[41844 269TH ST

ETHAN, SD 57334-5206]

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: New Elm Springs Hutterian Brethren Inc - Ethan, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2y5v4]

Date: 10/31/2009

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

- 1) Name: New Elm Springs Hutterian Brethren Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 928-3254
- 4) Address: 41844 269th St, Ethan, SD 57334
- 5) Business Category: Farms
- 6) Established: 1897
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$1,800,000
- 9) Employees (estimated): 8

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

1936 | New Elmspring, South Dakota | Ethan (Davidson) SD | Alsask, Manitoba

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

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

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

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

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

New Elm Spring | Ethan | 1936 | 145 | Sam Wollmann]

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: New Elm Spring Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=C5FE7F78A80B3C11>]

Date: 10/31/2009

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

1) Name of Hutterite Colony: New Elm Spring

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-928-3256

4) Address: 41844 - 269th St., Ethan, SD 57334-5206

Notes for Section LF, Version 1, for:

[New Elm Spring Hutterian Brethren, Ethan, SD 57334]

1) The List of Evidence for [New Elm Spring Hutterian Brethren, Ethan, SD 57334] 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: New Elm Spring Hutterian Brethren, Ethan, SD 57334

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:

New Elm Spring 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 New Elm Spring Hutterian Brethren for ID as a Hutterite colony:

1) Name: New Elm Spring Hutterian Brethren, Ethan, SD 57334

2) Manta data: New Elm Springs Hutterian Brethren Inc, 41844 269th St, Ethan, SD 57334

3) FEEFHS/Hutterite colony data:

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

1936 | New Elmspring, South Dakota | Ethan (Davidson) SD | Alsask, Manitoba

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

4) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

New Elm Spring | Ethan | 1936 | 145 | Sam Wollmann]

5) Hutterite Directory (for New Elm Spring Colony):

[New Elm Spring, 41844 - 269th St., Ethan, SD 57334-5206]

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:

[New Elm Spring Hutterian Brethren, Ethan, SD 57334]

IRS Organization Name and Location:

[New Elm Springs Hutterian Brethren Inc, Ethan, SD 57334-5206]

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

3:

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

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

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

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01/1995 = IRS]

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 1995.....= NCCS]

[466028025, New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01-1995 = Melissa Data]

[no data....., New Elm Springs Hutterian Brethren Inc, SD, 501(d), 01/1995 =

TaxExemptWorld.com]

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

4:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS,

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 10/31/09.

5:

Different Business Names:

1) Manta data: New Elm Springs Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[New Elm Spring Hutterian Brethren, Ethan, SD 57334]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,407,760.32 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,407,760 (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: New Elm Spring Hutterian Brethren, Ethan, SD 57334

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 01/1995 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:

[New Elm Spring Hutterian Brethren, Ethan, SD 57334]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,407,760.32 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,407,760 (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:

[New Elm Spring Hutterian Brethren, Ethan, SD 57334]

IRS Organization Name and Address:

[New Elm Springs Hutterian Brethren Inc, 41844 269th St, Ethan, SD 57334-5206]

(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: New Elm Spring Hutterian Brethren, Ethan, SD 57334

Hutterite Directory (for New Elm Spring Colony):

[New Elm Spring, 41844 - 269th St., Ethan, SD 57334-5206]

Different Business Names:

1) Manta data: New Elm Springs Hutterian Brethren Inc, 41844 269th St, Ethan, SD 57334

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: Orland Hutterian Brethren, Montrose, SD 57048

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=orland+...]

Date: 11/1/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006017865&summlevel=address]

Date: 11/1/2009

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

1) Name: Orland Hutterian Brethren

2) Location: Montrose, SD 57048

3) Subsidy Total 1995-2006: \$1,164,134.50 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,164,135 (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=006017865]

Date: 11/1/2009

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

1) Total USDA Subsidies 1995-2006: \$1,164,135 (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=006017865&summlevel=detail]

Date: 11/1/2009

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

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: 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=006017865&summlevel=whois>]

Date: 11/1/2009

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, Wurtz

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 460391978

2) Name: ORLAND HUTTERIAN BRETHREN INC

3) Address:

[45050 246TH ST
MONTROSE SD]

4) Zip Code: 57048-5306

(note: Zip+4)

5) Subsection Code: 40

6) Classification Code: 1

7) Ruling Date: 198612

(note: decoded form of ruling date data is 12/1986)

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: Orland Hutterian Brethren Inc
- 2) IRS Location: Montrose, SD 57048-5306
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 12/1986
- 5) USDA Business Name: Orland Hutterian Brethren
- 6) USDA Location: Montrose, SD 57048

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1986 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: Orland Hutterian Brethren, Montrose, SD 57048

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

- 1) EIN: 460391978
- 2) Name: Orland Hutterian Brethren Inc
- 3) Address: 45050 246th St, Montrose, SD 57048-5306
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 12/1986

D) Documentation from:
National Center for Charitable Statistics (NCCS) - [www.nccs.urban.org].
List 1. Documentation

- 1:
Webpage (note: for search result information for active organization)
Name: NCCS - Search Active Organizations
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]
Date: 11/1/2009
- 2:
Webpage (note: for active organization profile)
Name: NCCS Organization Profile - Orland Hutterian Brethren Inc
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460391978]
Date: 11/1/2009
- 3:
Webpage (note: for search result information for active or inactive organization)
Name: NCCS - Search NCCS Master File
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/990search.php/990search.php]
Date: 11/1/2009
- 4:
Webpage (note: for active or inactive organization profile)
Name: NCCS Organization Profile - Orland Hutterian Brethren Inc
Page Number: 1
URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460391978]
Date: 11/1/2009

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

- 1) EIN: 460391978
- 2) Name: Orland Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Montrose, SD 57048
- 5) Rule Date (Ruling Date): 1986
- 6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 11/1/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460391978]

Date: 11/1/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=460391978]

Date: 11/1/2009

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

1) Name: ORLAND HUTTERIAN BRETHERN INC

2) Address:

[45050 246TH ST

MONTROSE, SD 57048-5306]

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: 460391978

(note: EIN)

6) Exempt Since: 12-1986

(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=orland+hutterian]

Date: 11/1/2009

2:

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

Name:

[ORLAND HUTTERIAN BRETHERN INC - MONTROSE, SD 57048 - 45050 246TH ST - NonProfit/Ta...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869606]

Date: 11/1/2009

Note:

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

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

1) Name: ORLAND HUTTERIAN BRETHERN INC

2) Address:

[45050 246TH ST

MONTROSE, SD 57048-5306]

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: 12/1986
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Orland Colony - Montrose, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm29fc3]

Date: 11/1/2009

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

1) Name: Orland Colony (Orland Community)

2) Also Does Business As: Orland Community

3) Phone: (605) 363-5338

4) Address: 45050 246th St, Montrose, SD 57048

5) Business Category: Community Church

6) Established: (no data)

7) State of Incorporation: (no data)

8) Annual Revenue (estimated): \$51,000

9) Employees (estimated): 1

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1995 | Orland | Montrose | Jamesville | Waldner, Wurtz]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 11

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

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

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

1) Orland, SD, 1995 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Orland Hutterian Brethren, Montrose, SD 57048

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

1) Hutterite Surnames: Waldner, Wurtz

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: Orland Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=C0765F1357F7A116]

Date: 11/1/2009

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

- 1) Name of Hutterite Colony: Orland
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Paul Wurtz Sr., Minister): 605-363-5338
- 4) Address: 45050 - 246th St., Montrose, SD 57048

Notes for Section LF, Version 1, for:

[Orland Hutterian Brethren, Montrose, SD 57048]

1) The List of Evidence for [Orland Hutterian Brethren, Montrose, SD 57048] 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: Orland Hutterian Brethren, Montrose, SD 57048

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:

Orland 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 Orland Hutterian Brethren for ID as a Hutterite colony:

1) Name: Orland Hutterian Brethren, Montrose, SD 57048

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1995 | Orland | Montrose | Jamesville | Waldner, Wurtz]

4) Rocky Cape Christian Community/Hutterite colony data:

[Orland, SD, 1995 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Orland Colony): Orland, 45050 - 246th St., Montrose, SD 57048

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:

[Orland Hutterian Brethren, Montrose, SD 57048]

IRS Organization Name and Location:

[Orland Hutterian Brethren Inc, Montrose, SD 57048-5306]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1986 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

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

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

[460391978, Orland Hutterian Brethren Inc, SD, 501(d), 12/1986 = IRS]

[460391978, Orland Hutterian Brethren Inc, SD, 501(d), 1986.....= NCCS]

[460391978, Orland Hutterian Brethren Inc, SD, 501(d), 12-1986 = Melissa Data]

[no data....., Orland Hutterian Brethren Inc, SD, 501(d), 12/1986 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/1/09.

5:

Different Business Names:

1) Manta data: Orland Colony also does business as Orland Community

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Orland Hutterian Brethren, Montrose, SD 57048]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,164,134.50 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,164,135 (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: Orland Hutterian Brethren, Montrose, SD 57048

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 12/1986 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:

[Orland Hutterian Brethren, Montrose, SD 57048]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,164,134.50 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,164,135 (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:

[Orland Hutterian Brethren, Montrose, SD 57048]

IRS Organization Name and Address:

[Orland Hutterian Brethren Inc, 45050 246th St, Montrose, SD 57048-5306]

(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: Orland Hutterian Brethren, Montrose, SD 57048

Hutterite Directory (for Orland Colony): Orland, 45050 - 246th St., Montrose, SD 57048

Different Business Names:

1) Manta data: Orland Colony also does business as Orland Community

[Orland Colony, 45050 246th St, Montrose, SD 57048]

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: Pearl Creek Colony, Iroquois, SD 57353

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=pearl+c...]

Date: 11/1/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006213564&summlevel=address]

Date: 11/1/2009

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

1) Name: Pearl Creek Colony

2) Location: Iroquois, SD 57353

3) Subsidy Total 1995-2006: \$1,450,945.86 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,450,946 (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=006213564]

Date: 11/1/2009

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

1) Total USDA Subsidies 1995-2006: \$1,450,946 (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=006213564&summlevel=detail]

Date: 11/1/2009

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

1) Types of Payments:

- a) Commodity Subsidies: yes
- b) Conservation Payments: 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=006213564&summlevel=whois>]

Date: 11/1/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=009541490>]

Date: 11/1/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 466012147

2) Name: PEARL CREEK 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: 196111
(note: decoded form of ruling date data is 11/1961)
- 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): (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: Pearl Creek 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: 11/1961
- 5) USDA Business Name: Pearl Creek Colony
- 6) USDA Location: Iroquois, SD 57353

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 11/1961 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: Pearl Creek Colony, Iroquois, SD 57353

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

1) EIN: 466012147

2) Name: Pearl Creek 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: 11/1961

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: 11/1/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Pearl Creek Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466012147]

Date: 11/1/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/1/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Pearl Creek Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466012147]

Date: 11/1/2009

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

1) EIN: 466012147

2) Name: Pearl Creek Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Iroquois, SD 57353
- 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 11/1/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=466012147]

Date: 11/1/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=466012147]

Date: 11/1/2009

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

1) Name: PEARL CREEK HUTTERIAN BRETHREN 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: Partnership

5) Tax I.D. Number: 466012147

(note: EIN)

6) Exempt Since: 11-1961

(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=pearl+creek+hutterian]

Date: 11/1/2009

2:

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

Name:

[PEARL CREEK HUTTERIAN BRETHERN INC - IROQUOIS, SD 57353 - 21085 415TH AVE - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872330]

Date: 11/1/2009

Note:

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

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

1) Name: PEARL CREEK 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: 11/1961

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Pearl Creek Hutterian Brethren Inc - Iroquois, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2yf52]

Date: 11/1/2009

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

1) Name: Pearl Creek Hutterian Brethren Inc

2) Also Does Business As: (no data)

3) Phone: (605) 546-2452

4) Address: 21085 415th Ave, Iroquois, SD 57353

5) Business Category: Churches

6) Established: 1954

- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$240,000
- 9) Employees (estimated): 6

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 | Pearl Creek, South Dakota | Iroquois (Kingsbury) 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)]

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

Pearl Creek | Iroquois | 1949 | 130 | Michael Waldner]

J) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Pearl Creek Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=0F380FD80552267A]

Date: 11/1/2009

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

1) Name of Hutterite Colony: Pearl Creek

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-546-0257

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

Notes for Section LF, Version 1, for:

[Pearl Creek Colony, Iroquois, SD 57353]

1) The List of Evidence for [Pearl Creek Colony, 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: Pearl Creek Colony, 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:

Pearl Creek 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 Pearl Creek Colony that fits a profile of a Hutterite colony:

1) Name: Pearl Creek Colony, Iroquois, SD 57353 (USDA farm subsidy recipient)

2) FEEFHS/Hutterite colony data:

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

1949 | Pearl Creek, South Dakota | Iroquois (Kingsbury) 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) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

Pearl Creek | Iroquois | 1949 | 130 | Michael Waldner]

4) Hutterite Directory (for Pearl Creek Colony):

[Pearl Creek, 21085 - 415th Ave., Iroquois, SD 57353-6705]

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:

[Pearl Creek Colony, Iroquois, SD 57353]

IRS Organization Name and Location:

[Pearl Creek 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 11/1961 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

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

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

[466012147, Pearl Creek Hutterian Brethren Inc, SD, 501(d), 11/1961 = IRS]

[466012147, Pearl Creek Hutterian Brethren Inc, SD, 501(d), 1961.....= NCCS]

[466012147, Pearl Creek Hutterian Brethren Inc, SD, 501(d), 11-1961 = Melissa Data]

[no data....., Pearl Creek Hutterian Brethren Inc, SD, 501(d), 11/1961 = TaxExemptWorld.com]

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

4:

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

1065 so the data for Form 990 is correct.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/1/09.

5:

Different Business Names:

1) Manta data: Pearl Creek Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Pearl Creek Colony, Iroquois, SD 57353]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,450,945.86 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,450,946 (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: Pearl Creek Colony, 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 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 11/1961 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:

[Pearl Creek Colony, Iroquois, SD 57353]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,450,945.86 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,450,946 (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: Pearl Creek Colony, Iroquois, SD 57353

> Step 2

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

USDA Business Name and Location:

[Pearl Creek Colony, Iroquois, SD 57353]

IRS Organization Name and Address:

[Pearl Creek Hutterian Brethren Inc, 21085 415th Ave, Iroquois, SD 57353-6705]

> 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: Pearl Creek Colony, Iroquois, SD 57353

Hutterite Directory (for Pearl Creek Colony):

[Pearl Creek, 21085 - 415th Ave., Iroquois, SD 57353-6705]

Different Business Names:

1) Manta data: Pearl Creek Hutterian Brethren Inc, 21085 415th Ave, 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: Pembroke Hutt Brethren, Ipswich, SD 57451

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-11/2009

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=pembro...]

Date: 11/2/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015322&summlevel=address]

Date: 11/2/2009

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

1) Name: Pembroke Hutt Brethren

2) Location: Ipswich, SD 57451

3) Subsidy Total 1995-2006: \$1,227,381.39 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,227,381 (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=006015322]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,227,381 (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=006015322&summlevel=detail]

Date: 11/2/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=006015322&summlevel=whois>]

Date: 11/2/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010036052>]

Date: 11/2/2009

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: Pembroke Hutterian Brethren Inc - Ipswich, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2ply>]

Date: 11/2/2009

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

1) Name: Pembroke Hutterian Brethren Inc

2) Also Does Business As: (no data)

3) Phone: (605) 426-6501

4) Address: 35955 139th St, Ipswich, SD 57451

5) Business Category: General Livestock-Except Dairy/Poultry

6) Established: 1970

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$3,000,000

9) Employees (estimated): 40

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 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

1970 | Pembroke, South Dakota | Ipswich (Edmunds) SD | Tschetter, 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] (link: Hutterite Contacts Online)

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Pembroke Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=38EFC6DA0DF9FD9FD>]

Date: 11/2/2009

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

1) Name of Hutterite Colony: Pembroke

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-426-6616

4) Address: 35955 - 139th St., Ipswich, SD 57451-9706

Notes for Section LF, Version 1, for:

[Pembroke Hutt Brethren, Ipswich, SD 57451]

1) The List of Evidence for [Pembroke Hutt Brethren, 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: Pembroke Hutt Brethren, 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:

Pembroke Hutt Brethren 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 Pembroke Hutt Brethren that fits a profile of a Hutterite colony:

1) Name: Pembroke Hutt Brethren, Ipswich, SD 57451 (USDA farm subsidy recipient)

2) Manta data: Pembroke Hutterian Brethren Inc, 35955 139th St, Ipswich, SD 57451

3) Hutterite Directory (for Pembroke Colony):

[Pembroke, 35955 - 139th St., Ipswich, SD 57451-9706]

2:

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

3:

Different Business Names:

1) Manta data: Pembroke Hutterian Brethren Inc

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Pembroke Hutt Brethren, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,227,381.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,227,381 (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: Pembrook Hutt Brethren, 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:

[Pembrook Hutt Brethren, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,227,381.39 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,227,381 (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: Pembrook Hutt Brethren, 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: Pembrook Hutt Brethren, Ipswich, SD 57451

Hutterite Directory (for Pembrook Colony):

[Pembrook, 35955 - 139th St., Ipswich, SD 57451-9706]

Different Business Names:

1) Manta data: Pembrook Hutterian Brethren Inc, 35955 139th St, 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: Plainview Hutterian Brethren, Leola, SD 57456

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-11/2009

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=plainvi...]

Date: 11/2/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015428&summlevel=address]

Date: 11/2/2009

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

1) Name: Plainview Hutterian Brethren

2) Location: Leola, SD 57456

3) Subsidy Total 1995-2006: \$1,548,629.98 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,548,630 (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=006015428]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,548,630 (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=006015428&summlevel=detail]

Date: 11/2/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015428&summlevel=whois]

Date: 11/2/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010036050]

Date: 11/2/2009

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: Plainview Colony - Leola, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2fslm]

Date: 11/2/2009

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

- 1) Name: Plainview Colony (Plainview Hutterian Bretheran, Inc, Plainsview Colony)
- 2) Also Does Business As: Plainsview Colony, Plainview Hutterian Bretheran, Inc
- 3) Phone: (605) 426-6476
- 4) Address: 12465 359th Ave, Leola, SD 57456-5500
- 5) Business Category: Wheat
- 6) Established: 1959
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$2.5 to 5 million
- 9) Employees (estimated): 20 to 49 (D&B: 25)

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1958 | Plainview, South Dakota | Ipswich (Edmunds) SD | Spink, 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] (link: Hutterite Contacts Online)

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Plainview Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=07D3E22194033346>]

Date: 11/2/2009

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

1) Name of Hutterite Colony: Plainview

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Joshua Wipf, Minister): 605-426-6476

4) Address: 12465 - 359th Ave., Leola, SD 57456

Notes for Section LF, Version 1, for:

[Plainview Hutterian Brethren, Leola, SD 57456]

1) The List of Evidence for [Plainview Hutterian Brethren, Leola, SD 57456] 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: Plainview Hutterian Brethren, Leola, SD 57456

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:

Plainview 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 Plainview Hutterian Brethren for ID as a Hutterite colony:

1) Name: Plainview Hutterian Brethren, Leola, SD 57456

2) Manta data:

[Plainview Colony also does business as Plainsview Colony, Plainview Hutterian Bretheran, Inc], [Plainview Colony, 12465 359th Ave, Leola, SD 57456-5500]

3) FEEFHS/Hutterite colony data:

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

1958 | Plainview, South Dakota | Ipswich (Edmunds) SD | Spink, 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 Plainview Colony): Plainview, 12465 - 359th Ave., Leola, SD 57456

2:

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

3:

Different Business Names:

1) Manta data:

[Plainview Colony also does business as Plainsview Colony, Plainview Hutterian Bretheran, Inc]

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Plainview Hutterian Brethren, Leola, SD 57456]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,548,629.98 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,548,630 (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: Plainview Hutterian Brethren, Leola, SD 57456

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:

[Plainview Hutterian Brethren, Leola, SD 57456]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,548,629.98 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,548,630 (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: Plainview Hutterian Brethren, Leola, SD 57456

Hutterite Directory (for Plainview Colony): Plainview, 12465 - 359th Ave., Leola, SD 57456

Different Business Names:

1) Manta data:

[Plainview Colony also does business as Plainsview Colony, Plainview Hutterian Bretheran, Inc], [Plainview Colony, 12465 359th Ave, Leola, SD 57456-5500]

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: Pleasant Valley Colony, Flandreau, SD 57028

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 8/2007-12/2009

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=pleasan...]

Date: 11/2/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015313&summlevel=address]

Date: 11/2/2009

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

1) Name: Pleasant Valley Colony

2) Location: Flandreau, SD 57028

3) Subsidy Total 1995-2006: \$380,804.08 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$380,804 (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=006015313]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$380,804 (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=006015313&summlevel=detail]
Date: 11/2/2009

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=006015313&summlevel=whois]

Date: 11/2/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006052418]

Date: 11/2/2009

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: 460360023
- 2) Name: PLEASANT VALLEY HUTTERIAN BRETHERN INC
- 3) Address:
 - [22941 487TH AVE
 - FLANDREAU SD]
- 4) Zip Code: 57028-6635
(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): PETER TSCHETTER 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: Pleasant Valley Hutterian Brethren Inc
- 2) IRS Location: Flandreau, SD 57028-6635
- 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: Pleasant Valley Colony
- 6) USDA Location: Flandreau, SD 57028

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 01/1982 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: Pleasant Valley Colony, Flandreau, SD 57028

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

1) EIN: 460360023

2) Name: Pleasant Valley Hutterian Brethren Inc

3) Address: 22941 487th Ave, Flandreau, SD 57028-6635

4) IRC Section:

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

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

5) Ruling Date: 01/1982

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/2/2009

2:

Webpage (note: for active organization profile)

Name:

[NCCS Organization Profile - Pleasant Valley Hutterian Brethren Inc Peter Tschetter Etal Ptr]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360023]

Date: 11/2/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/2/2009

4:

Webpage (note: for active or inactive organization profile)

Name:

[NCCS Organization Profile - Pleasant Valley Hutterian Brethren Inc Peter Tschetter Etal Ptr]

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360023]

Date: 11/2/2009

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

- 1) EIN: 460360023
- 2) Name: Pleasant Valley Hutterian Brethren Inc Peter Tschetter Etal Ptr
- 3) Secondary Name: Peter Tschetter Etal Ptr
- 4) Address (Street/Location): Flandreau, SD 57028
- 5) Rule Date (Ruling Date): 1982
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/2/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460360023]

Date: 11/2/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=460360023]

Date: 11/2/2009

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

1) Name:

[PLEASANT VALLEY HUTTERIAN BRETHREN INC PETER TSCHETTER ETAL PTR]

2) Address:

[22941 487TH AVE

FLANDREAU, SD 57028-6635]

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: 460360023

(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=pleasant+valley+hutterian]

Date: 11/2/2009

2:

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

Name:

[PLEASANT VALLEY HUTTERIAN BRETHERN INC (PETER TSCHETTER ETAL PTR) - FLANDR...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869347]

Date: 11/2/2009

Note:

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

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

1) Name: PLEASANT VALLEY HUTTERIAN BRETHERN INC

2) Address:

[22941 487TH AVE

FLANDREAU, SD 57028-6635]

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: PETER TSCHETTER ETAL PTR

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:

[Pleasant Valley Colony Of Hutterian Brethren Inc - Flandreau, South Dakota (SD) | Company Profile]

Page Number: 1-2

URL: [http://www.manta.com/company/mmjtr47]

Date: 11/2/2009

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

- 1) Name: Pleasant Valley Colony Of Hutterian Brethren Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 997-3306
- 4) Address: 22941 487th Ave, Flandreau, SD 57028
- 5) Business Category: Turkey Farms
- 6) Established: 1981
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$4,400,000
- 9) Employees (estimated): 76

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

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

1973 | Pleasant Valley, South Dakota | Flandreau (Moody) SD | Big Stone, Minnesota

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

I) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Pleasant Valley Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=6796CDD48423266A]

Date: 11/2/2009

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

1) Name of Hutterite Colony: Pleasant Valley

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Andrew Tschetter, Minister): 605-997-3162

4) Address: 22941 487th Ave, Flandreau, SD 57028-9444

Part 2. Second Set of Documentation
Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/2/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006011736&summlevel=address]

Date: 11/2/2009

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

1) Name: Pleasant Valley Colony-delete

2) Location: Flandreau, SD 57028

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

4) Subsidy Payments 1995-2006 Total: \$0

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information but the subject field is set up for different data)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006011736]

Date: 11/2/2009

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

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

4:

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=006011736&summlevel=whois]

Date: 11/2/2009

5:

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=006052418>]
Date: 11/2/2009

Data 3 (from Part 2, Section LF(A)List 1(4-5))

1) No data.

Notes for [Section LF, Part 1 and Part 2, Version 1] for:
[Pleasant Valley Colony, Flandreau, SD 57028]

1) The List of Evidence for [Pleasant Valley Colony, Flandreau, SD 57028] 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: Pleasant Valley Colony, Flandreau, SD 57028

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:

Pleasant Valley 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 Pleasant Valley Colony that fits a profile of a Hutterite colony:

1) Name: Pleasant Valley Colony, Flandreau, SD 57028 (USDA farm subsidy recipient)

2) Manta data:

[Pleasant Valley Colony Of Hutterian Brethren Inc, 22941 487th Ave, Flandreau, SD 57028]

3) FEEFHS/Hutterite colony data:

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

1973 | Pleasant Valley, South Dakota | Flandreau (Moody) SD | Big Stone, Minnesota

(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 Pleasant Valley Colony):

[Pleasant Valley, 22941 487th Ave, Flandreau, SD 57028-9444]

2:

There is a conflict with the USDA farm subsidy data. The EWG search result webpage shows:

1) Pleasant Valley Colony, Flandreau, SD 57028

Subsidy Total 1995-2006: \$380,804.08

2) Pleasant Valley Colony-delete, Flandreau, SD 57028

Subsidy Total 1995-2006: Farm Owner

There is some USDA farm subsidy data for Pleasant Valley Colony-delete. The financial figure for 'Subsidy Payments 1995-2006' is \$0. The data indicates a business name error but there is a possibility that Pleasant Valley Colony may have been deleted as a USDA farm subsidy recipient. Also, ownership share data, as recipient ownership share data, shows both names so this data will have to be resolved. So, a investigation is necessary to determine the correct USDA farm subsidy data for Pleasant Valley Colony, Flandreau, SD 57028.

3:

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:

[Pleasant Valley Colony, Flandreau, SD 57028]

IRS Organization Name and Location:

[Pleasant Valley Hutterian Brethren Inc, Flandreau, SD 57028-6635]

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.

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, 11/2/2009)]

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

[460360023, Pleasant Valley Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[460360023, Pleasant Valley Hutterian Brethren Inc Peter Tschetter Etal Ptr, SD, 501(d), 1982 = NCCS]

[460360023, Pleasant Valley Hutterian Brethren Inc Peter Tschetter Etal Ptr, SD, 501(d), 01-1982 = Melissa Data]

[no data....., Pleasant Valley Hutterian Brethren Inc, SD, 501(d), 01/1982 = TaxExemptWorld.com]

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

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, disregarding the inclusion of a secondary name, and indicates the organization is active as of 11/2/09.

6:

Different Business Names:

1) Manta data: Pleasant Valley Colony Of Hutterian Brethren Inc

7:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Pleasant Valley Colony, Flandreau, SD 57028]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$380,804.08 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$380,804 (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: Pleasant Valley Colony, Flandreau, SD 57028
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:

There is a conflict with the USDA farm subsidy data. The EWG search result webpage shows:

1) Pleasant Valley Colony, Flandreau, SD 57028

Subsidy Total 1995-2006: \$380,804.08

2) Pleasant Valley Colony-delete, Flandreau, SD 57028

Subsidy Total 1995-2006: Farm Owner

There is some USDA farm subsidy data for Pleasant Valley Colony-delete. The financial figure for 'Subsidy Payments 1995-2006' is \$0. The data indicates a business name error but there is a possibility that Pleasant Valley Colony may have been deleted as a USDA farm subsidy recipient. Also, ownership share data, as recipient ownership share data, shows both names so this data will have to be resolved. So, an investigation is necessary to determine the correct USDA farm subsidy data for Pleasant Valley Colony, Flandreau, SD 57028.

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. 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:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Pleasant Valley Colony, Flandreau, SD 57028]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$380,804.08 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$380,804 (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.

4:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Pleasant Valley Colony, Flandreau, SD 57028

(note: for data refer to Step 3 and Step 4)

> Step 2

A investigation is necessary to determine the correct USDA farm subsidy data for:

Name: Pleasant Valley Colony, Flandreau, SD 57028

There is a conflict with the USDA farm subsidy data. The EWG search result webpage shows:

- 1) Pleasant Valley Colony, Flandreau, SD 57028
- 2) Pleasant Valley Colony-delete, Flandreau, SD 57028

There is a possibility that Pleasant Valley Colony may have been deleted as a USDA farm subsidy recipient. Ownership share data, as recipient ownership share data, for Pleasant Valley Colony includes data for Pleasant Valley Colony-delete so the ownership share data needs to be resolved.

> Step 3

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

USDA Business Name and Location:

[Pleasant Valley Colony, Flandreau, SD 57028]

IRS Organization Name and Address:

[Pleasant Valley Hutterian Brethren Inc, 22941 487th Ave, Flandreau, SD 57028-6635]

(note: for data refer to Step 4)

> Step 4

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

Name: Pleasant Valley Colony, Flandreau, SD 57028

Hutterite Directory (for Pleasant Valley Colony):

[Pleasant Valley, 22941 487th Ave, Flandreau, SD 57028-9444]

Different Business Names:

- 1) Manta data: Pleasant Valley Colony Of Hutterian Brethren Inc
[Pleasant Valley Colony Of Hutterian Brethren Inc, 22941 487th Ave, Flandreau, SD 57028]

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: Red Willow Hutterian Brethren, Huron, SD 57350

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 11/2009

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=red+wil...]

Date: 11/2/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=010319452&summlevel=address]

Date: 11/2/2009

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

1) Name: Red Willow Hutterian Brethren

2) Location: Huron, SD 57350

3) Subsidy Total 1995-2006: \$1,155,982.68 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,155,983 (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=010319452]

Date: 11/2/2009

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

1) Total USDA Subsidies 1995-2006: \$1,155,983 (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=010319452&summlevel=detail]

Date: 11/2/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010319452&summlevel=whois>]

Date: 11/2/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=010378157>]

Date: 11/2/2009

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

1) No data.

B) 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=red+willow+hutterian>]

Date: 11/2/2009

2:

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

Name:

[RED WILLOW HUTTERIAN BRETHERN INC - HURON, SD 57350 - 40361 200TH ST - NonProfit/T...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=872319>]

Date: 11/2/2009

Note:

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

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

1) Name: RED WILLOW HUTTERIAN BRETHREN INC

2) Address:

[40361 200TH ST

HURON, SD 57350-6208]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 03/1998

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Red Willow Hutterian Brethren, Huron, SD 57350]

1) The List of Evidence for [Red Willow Hutterian Brethren, Huron, SD 57350] includes these documents as separate documents:

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

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

[1) EWG]

2) IRS

3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded'

4) NCCS

5) Melissa Data

[6) TaxExemptWorld.com]

7) Manta

8) FEEFHS

9) GAMEO

10) Rocky Cape Christian Community

11) Corel WordPerfect document entitled 'Hutterite Surnames'

12) Hutterite Directory

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Red Willow Hutterian Brethren, Huron, SD 57350

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:

Red Willow 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 Red Willow Hutterian Brethren for ID as a Hutterite colony:

1) Name: Red Willow Hutterian Brethren, Huron, SD 57350

2:

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

3:

Organization profile data for Red Willow Hutterian Brethren cannot be found from NCCS or Melissa Data but can be found from TaxExemptWorld.com. One explanation may be TaxExemptWorld.com is accessing IRS data from the Business Master File (BMF) instead of the Exempt Organization (EO) Master File.

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Red Willow Hutterian Brethren, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,155,982.68 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,155,983 (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: Red Willow Hutterian Brethren, Huron, SD 57350

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:

Organization profile data for Red Willow Hutterian Brethren cannot be found from NCCS or Melissa Data but can be found from TaxExemptWorld.com. One explanation may be TaxExemptWorld.com is accessing IRS data from the Business Master File (BMF) instead of the Exempt Organization (EO) Master File.

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Red Willow Hutterian Brethren, Huron, SD 57350]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,155,982.68 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,155,983 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

Name: Red Willow Hutterian Brethren, Huron, SD 57350

TaxExemptWorld.com data:

[Red Willow Hutterian Brethren Inc, 40361 200th St, Huron, SD 57350-6208]

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: Rolling Prairie Hb Inc, Miller, SD 57362

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/3/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012824023&summlevel=address]

Date: 11/3/2009

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

1) Name: Rolling Prairie Hb Inc

2) Location: Miller, SD 57362

3) Subsidy Total 1995-2006: \$106,592.67 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$106,593 (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=012824023]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$106,593 (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=012824023&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012824023&summlevel=whois>]

Date: 11/3/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012837482>]

Date: 11/3/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 202376475

2) Name: ROLLING PRAIRIE HUTTERIAN BRETHREN INC

3) Address:

[35348 206TH ST
MILLER SD]

4) Zip Code: 57362-6703

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200507
(note: decoded form of ruling date data is 07/2005)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

1) Abbreviations:

- a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes
- (note: (a), (b), and (d) are IRS information)

2) Data decoded:

> Step 1: subsection code 40 decoded for IRC 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: Rolling Prairie Hutterian Brethren Inc

2) IRS Location: Miller, SD 57362-6703

3) IRC Section:

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

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

4) Ruling Date: 07/2005

5) USDA Business Name: Rolling Prairie Hb Inc

6) USDA Location: Miller, SD 57362

Findings:

The IRS organization name is not the same as the USDA business name. The USDA name represents a abbreviated form of the IRS name and the 2 names 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 07/2005 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: Rolling Prairie Hb Inc, Miller, SD 57362

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

1) EIN: 202376475

2) Name: Rolling Prairie Hutterian Brethren Inc

3) Address: 35348 206th St, Miller, SD 57362-6703

4) IRC Section:

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

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

5) Ruling Date: 07/2005

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rolling Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202376475]

Date: 11/3/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rolling Prairie Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202376475]

Date: 11/3/2009

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

1) EIN: 202376475

- 2) Name: Rolling Prairie Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Miller, SD 57362
- 5) Rule Date (Ruling Date): 2005
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/3/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=202376475]

Date: 11/3/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=202376475]

Date: 11/3/2009

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

- 1) Name: ROLLING PRAIRIE HUTTERIAN BRETHREN INC
- 2) Address:
[35348 206TH ST
MILLER, SD 57362-6703]
- 3) IRS Subsection: 501(d) - A religious and apostolic association.
(note: IRC section and a derivation of a description)
- 4) Type of Organization: Corporation
- 5) Tax I.D. Number: 202376475
(note: EIN)
- 6) Exempt Since: 07-2005
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 11/3/2009

2:

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

Name:

[ROLLING PRAIRIE HUTTERIAN BRETHERN INC - MILLER, SD 57362 - 35348 206TH ST
- NonPr...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=872425>]

Date: 11/3/2009

Note:

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

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

1) Name: ROLLING PRAIRIE HUTTERIAN BRETHERN INC

2) Address:

[35348 206TH ST

MILLER, SD 57362-6703]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2005

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Rolling Prairie Hb Inc, Miller, SD 57362]

1) The List of Evidence for [Rolling Prairie Hb Inc, Miller, SD 57362] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Rolling Prairie Hb Inc, Miller, SD 57362

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:

Rolling Prairie Hb 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 Rolling Prairie Hb Inc that fits a profile of a Hutterite colony:

1) Name: Rolling Prairie Hb Inc, Miller, SD 57362 (USDA farm subsidy recipient)

2) IRS EO/BMF data:

a) Name: Rolling Prairie Hutterian Brethren Inc, Miller, SD 57362-6703

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Rolling Prairie Hb Inc, Miller, SD 57362]

IRS Organization Name and Location:

[Rolling Prairie Hutterian Brethren Inc, Miller, SD 57362-6703]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2005 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[202376475, Rolling Prairie Hutterian Brethren Inc, SD, 501(d), 07/2005 = IRS]

[202376475, Rolling Prairie Hutterian Brethren Inc, SD, 501(d), 2005.....= NCCS]

[202376475, Rolling Prairie Hutterian Brethren Inc, SD, 501(d), 07-2005 = Melissa Data]

[no data....., Rolling Prairie Hutterian Brethren Inc, SD, 501(d), 07/2005 =

TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/3/09.

5:

Different Business Names:

1) IRS EO/BMF data: Rolling Prairie Hutterian Brethren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rolling Prairie Hb Inc, Miller, SD 57362]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$106,592.67 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$106,593 (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: Rolling Prairie Hb Inc, Miller, SD 57362

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 USDA name represents an abbreviated form of the IRS name and the 2 names 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 07/2005 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:

[Rolling Prairie Hb Inc, Miller, SD 57362]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$106,592.67 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$106,593 (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: Rolling Prairie Hb Inc, Miller, SD 57362

(note: for data refer to Step 3)

> Step 2

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

USDA Business Name and Location:

[Rolling Prairie Hb Inc, Miller, SD 57362]

IRS Organization Name and Address:

[Rolling Prairie Hutterian Brethren Inc, 35348 206th St, Miller, SD 57362-6703]

> Step 3

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

Name: Rolling Prairie Hb Inc, Miller, SD 57362

Different Business Names:

1) IRS EO/BMF data: Rolling Prairie Hutterian Brethren Inc

[Rolling Prairie Hutterian Brethren Inc, 35348 206th St, Miller, SD 57362-6703]

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: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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=rosedal...]

Date: 11/3/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006213732&summlevel=address]

Date: 11/3/2009

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

1) Name: Rosedale Hutterian Brethren Incor

2) Location: Mitchell, SD 57301

3) Subsidy Total 1995-2006: \$1,284,744.45 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,284,744 (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=006213732]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$1,284,744 (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=006213732&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=006213732&summlevel=whois>]

Date: 11/3/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=000057998>]

Date: 11/3/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-6

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006213732&summlevel=whois&dbtouse=2005>]

Date: 11/3/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

- 1) EIN: 466015435
- 2) Name: ROSEDALE HUTTERIAN BRETHERN INC
- 3) Address:
[25986 ROSEDALE RD
MITCHELL SD]
- 4) Zip Code: 57301-7515
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 196111
(note: decoded form of ruling date data is 11/1961)
- 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): (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: Rosedale Hutterian Brethern Inc
- 2) IRS Location: Mitchell, SD 57301-7515
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 11/1961

5) USDA Business Name: Rosedale Hutterian Brethren Incor

6) USDA Location: Mitchell, SD 57301

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 11/1961 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: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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

1) EIN: 466015435

2) Name: Rosedale Hutterian Brethern Inc

3) Address: 25986 Rosedale Rd, Mitchell, SD 57301-7515

4) IRC Section:

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

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

5) Ruling Date: 11/1961

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: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rosedale Hutterian Brethern Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466015435]

Date: 11/3/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rosedale Hutterian Brethern Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466015435]

Date: 11/3/2009

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

1) EIN: 466015435

2) Name: Rosedale Hutterian Brethern Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Mitchell, SD 57301

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 11/3/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=466015435]

Date: 11/3/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=466015435]

Date: 11/3/2009

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

1) Name: ROSEDALE HUTTERIAN BRETHERN INC

2) Address:

[25986 ROSEDALE RD
MITCHELL, SD 57301-7515]

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

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

4) Type of Organization: Partnership

5) Tax I.D. Number: 466015435

(note: EIN)

6) Exempt Since: 11-1961

(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=rosedale+hutterian]

Date: 11/3/2009

2:

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

Name:

[ROSEDALE HUTTERIAN BRETHERN INC - MITCHELL, SD 57301 - 25986 ROSEDALE RD - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871842]

Date: 11/3/2009

Note:

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

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

1) Name: ROSEDALE HUTTERIAN BRETHERN INC

2) Address:

[25986 ROSEDALE RD

MITCHELL, SD 57301-7515]

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: 11/1961

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Rosedale Hutterian Brethren Inc - Mitchell, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm2c5qd]

Date: 11/3/2009

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

- 1) Name: Rosedale Hutterian Brethren Inc (Rosedale Colony)
- 2) Also Does Business As: Rosedale Colony
- 3) Phone: (605) 239-4526
- 4) Address: 25986 Rosedale Rd, Mitchell, SD 57301
- 5) Business Category: Livestock Farm, General
- 6) Established: 1946
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$5,100,000
- 9) Employees (estimated): 78

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

1945 | Rosedale, South Dakota | Mitchell (Davidson) SD | Rockport, South Dakota

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

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

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

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

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

Rosedale | Mitchell | 1945 | 114 | Joseph Waldner, Sr.]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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

1) Hutterite Surnames: Kleinsasser, Maendel, Stahl, Waldner, Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Rosedale Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=04DC9E70EA64551C>]

Date: 11/3/2009

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

1) Name of Hutterite Colony: Rosedale

2) Group (Leut): Schmiedeleut Group 2

3) Phone (John Waldner, Minister): 605-239-4222

4) Address: 25986 Rosedale Rd., Mitchell, SD 57301-7515

Notes for Section LF, Version 1, for:

[Rosedale Hutterian Brethren Incor, Mitchell, SD 57301]

1) The List of Evidence for [Rosedale Hutterian Brethren Incor, Mitchell, SD 57301] 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: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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:

Rosedale Hutterian Brethren Incor 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 'Incor' at the end of the name is probably a reference to Incorporated.

Data for Rosedale Hutterian Brethren Incor for ID as a Hutterite colony:

1) Name: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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

[Kleinsasser, Maendel, Stahl, Waldner, Wipf]

3) FEEFHS/Hutterite colony data:

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

1945 | Rosedale, South Dakota | Mitchell (Davidson) SD | Rockport, South Dakota

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

4) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

Rosedale | Mitchell | 1945 | 114 | Joseph Waldner, Sr.]

5) Hutterite Directory (for Rosedale Colony):

[Rosedale, 25986 Rosedale Rd., Mitchell, SD 57301-7515]

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:

[Rosedale Hutterian Brethren Incor, Mitchell, SD 57301]

IRS Organization Name and Location:

[Rosedale Hutterian Brethern Inc, Mitchell, SD 57301-7515]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 11/1961 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[466015435, Rosedale Hutterian Brethern Inc, SD, 501(d), 11/1961 = IRS]

[466015435, Rosedale Hutterian Brethern Inc, SD, 501(d), 1961.....= NCCS]

[466015435, Rosedale Hutterian Brethern Inc, SD, 501(d), 11-1961 = Melissa Data]

[no data....., Rosedale Hutterian Brethern Inc, SD, 501(d), 11/1961 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/3/09.

5:

Different Business Names:

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

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rosedale Hutterian Brethren Incor, Mitchell, SD 57301]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,284,744.45 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,284,744 (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: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

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 11/1961 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:

[Rosedale Hutterian Brethren Incor, Mitchell, SD 57301]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,284,744.45 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,284,744 (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:

[Rosedale Hutterian Brethren Incor, Mitchell, SD 57301]

IRS Organization Name and Address:

[Rosedale Hutterian Brethren Inc, 25986 Rosedale Rd, Mitchell, SD 57301-7515]

(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: Rosedale Hutterian Brethren Incor, Mitchell, SD 57301

Hutterite Directory (for Rosedale Colony):

[Rosedale, 25986 Rosedale Rd., Mitchell, SD 57301-7515]

Different Business Names:

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

[Rosedale Hutterian Brethren Inc, 25986 Rosedale Rd, Mitchell, SD 57301]

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: Rustic Acres Hutterian Brethren I, Madison, SD 57042
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=rustic+...]

Date: 11/3/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=011008788&summlevel=address]

Date: 11/3/2009

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

1) Name: Rustic Acres Hutterian Brethren I

2) Location: Madison, SD 57042

3) Subsidy Total 1995-2006: \$352,738.94 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$352,739 (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=011008788]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$352,739 (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=011008788&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

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

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011008788&summlevel=whois>]

Date: 11/3/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=011050161>]

Date: 11/3/2009

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=013053156>]

Date: 11/3/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 460447112

2) Name: RUSTIC ACRES HUTTERIAN BRETHERN INC

- 3) Address:
[24243 456TH AVE
MADISON SD]
- 4) Zip Code: 57042-7212
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199808
(note: decoded form of ruling date data is 08/1998)
- 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: Rustic Acres Hutterian Brethren Inc
- 2) IRS Location: Madison, SD 57042-7212
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 08/1998
- 5) USDA Business Name: Rustic Acres Hutterian Brethren I
- 6) USDA Location: Madison, SD 57042

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 08/1998 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: Rustic Acres Hutterian Brethren I, Madison, SD 57042

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

1) EIN: 460447112

2) Name: Rustic Acres Hutterian Brethren Inc

3) Address: 24243 456th Ave, Madison, SD 57042-7212

4) IRC Section:

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

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

5) Ruling Date: 08/1998

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Rustic Acres Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460447112>]

Date: 11/3/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Rustic Acres Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460447112]
Date: 11/3/2009

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

- 1) EIN: 460447112
- 2) Name: Rustic Acres Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Madison, SD 57042
- 5) Rule Date (Ruling Date): 1998
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/3/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460447112]

Date: 11/3/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=460447112]

Date: 11/3/2009

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

- 1) Name: RUSTIC ACRES HUTTERIAN BRETHREN INC
- 2) Address:
[24243 456TH AVE
MADISON, SD 57042-7212]
- 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: 460447112
(note: EIN)
- 6) Exempt Since: 08-1998
(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=rustic+acres+hutterian]

Date: 11/3/2009

2:

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

Name:

[RUSTIC ACRES HUTTERIAN BRETHREN INC - MADISON, SD 57042 - 24243 456TH AVE - NonP...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869517]

Date: 11/3/2009

Note:

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

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

1) Name: RUSTIC ACRES HUTTERIAN BRETHREN INC

2) Address:

[24243 456TH AVE

MADISON, SD 57042-7212]

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: 08/1998

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Rustic Acres Hutterian Bretheren Inc - Madison, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [http://www.manta.com/company/mm59f5n]

Date: 11/3/2009

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

- 1) Name: Rustic Acres Hutterian Bretheren Inc
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 256-0880
- 4) Address: 24243 456th Ave, Madison, SD 57042
- 5) Business Category: Feeder Crops
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$2,000,000
- 9) Employees (estimated): 25

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
(no data) | Rustic Acres | Madison | Wolf Creek | Hofer]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 11

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

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

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

1) Rustic Acres, SD, 2001 - 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: Rustic Acres Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=DC55F3CFB2327F13]
Date: 11/3/2009

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

- 1) Name of Hutterite Colony: Rustic Acres
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Aaron Hofer, Minister): 605-256-8184
- 4) Address: 24243 - 456th Ave, Madison, SD 57042-7212

Notes for Section LF, Version 1, for:

[Rustic Acres Hutterian Brethren I, Madison, SD 57042]

1) The List of Evidence for [Rustic Acres Hutterian Brethren I, Madison, SD 57042] 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: Rustic Acres Hutterian Brethren I, Madison, SD 57042

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:

Rustic Acres 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 Rustic Acres Hutterian Brethren I for ID as a Hutterite colony:

1) Name: Rustic Acres Hutterian Brethren I, Madison, SD 57042

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames (no data) | Rustic Acres | Madison | Wolf Creek | Hofer]

3) Rocky Cape Christian Community/Hutterite colony data:

[Rustic Acres, SD, 2001 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Rustic Acres Colony):

[Rustic Acres, 24243 - 456th Ave, Madison, SD 57042-7212]

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:

[Rustic Acres Hutterian Brethren I, Madison, SD 57042]

IRS Organization Name and Location:

[Rustic Acres Hutterian Brethren Inc, Madison, SD 57042-7212]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/1998 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[460447112, Rustic Acres Hutterian Brethren Inc, SD, 501(d), 08/1998 = IRS]

[460447112, Rustic Acres Hutterian Brethren Inc, SD, 501(d), 1998.....= NCCS]

[460447112, Rustic Acres Hutterian Brethren Inc, SD, 501(d), 08-1998 = Melissa Data]

[no data....., Rustic Acres Hutterian Brethren Inc, SD, 501(d), 08/1998 =

TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the

organization is active as of 11/3/09.

5:

Different Business Names:

1) Manta data: Rustic Acres Hutterian Bretheren Inc

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Rustic Acres Hutterian Brethren I, Madison, SD 57042]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$352,738.94 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$352,739 (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: Rustic Acres Hutterian Brethren I, Madison, SD 57042

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 08/1998 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:

[Rustic Acres Hutterian Brethren I, Madison, SD 57042]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$352,738.94 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$352,739 (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:

[Rustic Acres Hutterian Brethren I, Madison, SD 57042]

IRS Organization Name and Address:

[Rustic Acres Hutterian Brethren Inc, 24243 456th Ave, Madison, SD 57042-7212]

(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: Rustic Acres Hutterian Brethren I, Madison, SD 57042

Hutterite Directory (for Rustic Acres Colony):

[Rustic Acres, 24243 - 456th Ave, Madison, SD 57042-7212]

Different Business Names:

1) Manta data: Rustic Acres Hutterian Bretheren Inc, 24243 456th Ave, Madison, SD 57042

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: Setting Sun Hutterian Brethren In, Delmont, SD 57330

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/3/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012786518&summlevel=address]

Date: 11/3/2009

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

1) Name: Setting Sun Hutterian Brethren In

2) Location: Delmont, SD 57330

3) Subsidy Total 1995-2006: \$116,615.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$116,615 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012786518]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$116,615 (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=012786518&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments: no

c) Disaster Payments: no

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012786518&summlevel=whois>]

Date: 11/3/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012886540>]

Date: 11/3/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 202274904

2) Name: SETTING SUN HUTTERIAN BRETHREN INC

3) Address:

[40248 293RD ST
DELMONT SD]

4) Zip Code: 57330-6908

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200507
(note: decoded form of ruling date data is 07/2005)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

- 1) Abbreviations:
 - a) IRC Section = Internal Revenue Code Section
 - b) IRM Table = IRS Internal Revenue Manual Table of EO Subsection and Classification Codes
 - c) IRS = Internal Revenue Service
 - d) SOI Table = IRS Statistics of Income Table of EO Subsection and Classification Codes(note: (a), (b), and (d) are IRS information)
- 2) Data decoded:
 - > Step 1: subsection code 40 decoded for IRC 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: Setting Sun Hutterian Brethren Inc
- 2) IRS Location: Delmont, SD 57330-6908
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/2005
- 5) USDA Business Name: Setting Sun Hutterian Brethren In
- 6) USDA Location: Delmont, SD 57330

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 07/2005 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: Setting Sun Hutterian Brethren Inc, Delmont, SD 57330

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

1) EIN: 202274904

2) Name: Setting Sun Hutterian Brethren Inc

3) Address: 40248 293rd St, Delmont, SD 57330-6908

4) IRC Section:

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

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

5) Ruling Date: 07/2005

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Setting Sun Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202274904]

Date: 11/3/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Setting Sun Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=202274904]

Date: 11/3/2009

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

1) EIN: 202274904

2) Name: Setting Sun Hutterian Brethren Inc

- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Delmont, SD 57330
- 5) Rule Date (Ruling Date): 2005
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/3/09)

E) Documentation from:

Melissa Data - [www.melissadata.com].

List I. 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=202274904]

Date: 11/3/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=202274904]

Date: 11/3/2009

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

1) Name: SETTING SUN HUTTERIAN BRETHREN INC

2) Address:

[40248 293RD ST

DELMONT, SD 57330-6908]

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: 202274904

(note: EIN)

6) Exempt Since: 07-2005

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List I. 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=setting+sun+hutterian>]

Date: 11/3/2009

2:

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

Name:

[SETTING SUN HUTTERIAN BRETHREN INC - DELMONT, SD 57330 - 40248 293RD ST - NonProf...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=872063>]

Date: 11/3/2009

Note:

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

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

1) Name: SETTING SUN HUTTERIAN BRETHREN INC

2) Address:

[40248 293RD ST

DELMONT, SD 57330-6908]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2005

(note: Ruling Date)

Notes for Section LF, Version 1, for:

[Setting Sun Hutterian Brethren In, Delmont, SD 57330]

1) The List of Evidence for [Setting Sun Hutterian Brethren In, Delmont, SD 57330] 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: Setting Sun Hutterian Brethren In, Delmont, SD 57330

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:

Setting Sun 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 Setting Sun Hutterian Brethren In for ID as a Hutterite colony:

1) Name: Setting Sun Hutterian Brethren In, Delmont, SD 57330

2) IRS EO/BMF data:

a) Name: Setting Sun Hutterian Brethren Inc, Delmont, SD 57330-6908

b) IRC Section:

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

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

2:

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

USDA Business Name and Location:

[Setting Sun Hutterian Brethren In, Delmont, SD 57330]

IRS Organization Name and Location:

[Setting Sun Hutterian Brethren Inc, Delmont, SD 57330-6908]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2005 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[202274904, Setting Sun Hutterian Brethren Inc, SD, 501(d), 07/2005 = IRS]

[202274904, Setting Sun Hutterian Brethren Inc, SD, 501(d), 2005.....= NCCS]

[202274904, Setting Sun Hutterian Brethren Inc, SD, 501(d), 07-2005 = Melissa Data]

[no data....., Setting Sun Hutterian Brethren Inc, SD, 501(d), 07/2005 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/3/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Setting Sun Hutterian Brethren In, Delmont, SD 57330]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$116,615.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$116,615 (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: Setting Sun Hutterian Brethren In, Delmont, SD 57330

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 07/2005 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:

[Setting Sun Hutterian Brethren In, Delmont, SD 57330]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$116,615.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$116,615 (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:

[Setting Sun Hutterian Brethren In, Delmont, SD 57330]

IRS Organization Name and Address:

[Setting Sun Hutterian Brethren Inc, 40248 293rd St, Delmont, SD 57330-6908]

> 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: Setting Sun Hutterian Brethren In, Delmont, SD 57330

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: Shannon Hutterian Brethren, Winfred, SD 57076

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/3/2009

2:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=012599509&summlevel=address]

Date: 11/3/2009

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

1) Name: Shannon Hutterian Brethren

2) Location: Winfred, SD 57076

3) Subsidy Total 1995-2006: \$115,520.03 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$115,520 (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=012599509]

Date: 11/3/2009

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

1) Total USDA Subsidies 1995-2006: \$115,520 (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=012599509&summlevel=detail]

Date: 11/3/2009

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

1) Types of Payments:

a) Commodity Subsidies: yes

b) Conservation Payments: no

c) Disaster Payments: yes

5:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012599509&summlevel=whois>]

Date: 11/3/2009

6:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=013124577>]

Date: 11/3/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 200277931

2) Name: SHANNON HUTTERIAN BRETHREN INCORPORATED

3) Address:

[26209 ROCKPORT RD

ALEXANDRIA SD]

4) Zip Code: 57311-7207

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 200707
(note: decoded form of ruling date data is 07/2007)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Shannon Hutterian Brethren Incorporated
- 2) IRS Location: Alexandria, SD 57311-7207
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 07/2007
- 5) USDA Business Name: Shannon Hutterian Brethren
- 6) USDA Location: Winfred, SD 57076

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar but their locations are different. The locations as Alexandria, SD, and Winfred, SD, are within a 35-mile radius according to a Rand McNally map (2007). 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 is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Shannon Hutterian Brethren, Winfred, SD 57076

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

1) EIN: 200277931

2) Name: Shannon Hutterian Brethren Incorporated

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

4) IRC Section:

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

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

5) Ruling Date: 07/2007

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/3/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Shannon Hutterian Brethren Incorporated

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=200277931]

Date: 11/3/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/3/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Shannon Hutterian Brethren Incorporated

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=200277931]

Date: 11/3/2009

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

- 1) EIN: 200277931
- 2) Name: Shannon Hutterian Brethren Incorporated
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Winfred, SD 57076
- 5) Rule Date (Ruling Date): 2007
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/3/09)

E) Documentation from:
Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

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

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=200277931]

Date: 11/3/2009

2:

Webpage (note: same webpage as (1) except print orientation = Landscape)

Name: Nonprofit Organization Lookup

Page Number: 1-2

URL: [http://www.melissadata.com/lookups/np.asp?ein=200277931]

Date: 11/3/2009

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

1) Name: SHANNON HUTTERIAN BRETHREN INCORPORATED

2) Address:

[26209 ROCKPORT RD
ALEXANDRIA, SD 57311-7207]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 200277931

(note: EIN)

6) Exempt Since: 07-2007

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 11/3/2009

2:

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

Name:

[SHANNON HUTTERIAN BRETHERN INCORPORATED - ALEXANDRIA, SD 57311 - 26209 ROC...]

Page Number: 1-2

URL: [<http://www.taxexemptworld.com/organization.asp?tn=871913>]

Date: 11/3/2009

Note:

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

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

1) Name: SHANNON HUTTERIAN BRETHERN INCORPORATED

2) Address:

[26209 ROCKPORT RD
ALEXANDRIA, SD 57311-7207]

3) Classification: Apostolic and Religious Org. (501(d))
(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 07/2007
(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Shannon Colony - Winfred, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2y5fl>]

Date: 11/3/2009

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

1) Name: Shannon Colony (Coop Dakota Pork)

2) Also Does Business As: Coop Dakota Pork

3) Phone: (605) 772-4335

4) Address: 43945 SD Highway 34, Winfred, SD 57076-7005

- 5) Business Category: Hogs, Farms in Winfred, SD
- 6) Established: 1970
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$1 to 2.5 million
- 9) Employees (estimated): 10 to 19 (D&B: 5)

H) 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: Shannon Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=515B28E28B5C8579>]

Date: 11/3/2009

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

- 1) Name of Hutterite Colony: Shannon
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Mark Wipf, Minister): 605-772-4335
- 4) Address: 43945 Hwy 34, Winfred, SD 57076-7005

Notes for Section LF, Version 1, for:

[Shannon Hutterian Brethren, Winfred, SD 57076]

1) The List of Evidence for [Shannon Hutterian Brethren, Winfred, SD 57076] 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: Shannon Hutterian Brethren, Winfred, SD 57076

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:

Shannon 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 Shannon Hutterian Brethren for ID as a Hutterite colony:

1) Name: Shannon Hutterian Brethren, Winfred, SD 57076

2) Hutterite Directory (for Shannon Colony): Shannon, 43945 Hwy 34, Winfred, SD 57076-7005

2:

IRS EO/BMF data found but the organization name is not the same as the USDA business name. The 2 names are similar but their locations are different. The locations as Alexandria, SD, and Winfred, SD, are within a 35-mile radius according to a Rand McNally map (2007). There is a possibility that the 2 names are the same identity.

USDA Business Name and Location:

[Shannon Hutterian Brethren, Winfred, SD 57076]

IRS Organization Name and Location:

[Shannon Hutterian Brethren Incorporated, Alexandria, SD 57311-7207]

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 is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/3/2009)]

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

[200277931, Shannon Hutterian Brethren Incorporated, SD, 501(d), 07/2007 = IRS]

[200277931, Shannon Hutterian Brethren Incorporated, SD, 501(d), 2007.....= NCCS]

[200277931, Shannon Hutterian Brethren Incorporated, SD, 501(d), 07-2007 = Melissa Data]

[no data....., Shannon Hutterian Brethren Incorporated, SD, 501(d), 07/2007 =

TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/3/09.

5:

Different Business Names:

1) Manta data: Shannon Colony also does business as Coop Dakota Pork

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Shannon Hutterian Brethren, Winfred, SD 57076]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$115,520.03 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$115,520 (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: Shannon Hutterian Brethren, Winfred, SD 57076

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 but their locations are different. The locations as Alexandria, SD, and Winfred, SD, are within a 35-mile radius according to a Rand McNally map (2007). 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 is 07/2007 so cannot confirm the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Shannon Hutterian Brethren, Winfred, SD 57076]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$115,520.03 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$115,520 (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:

[Shannon Hutterian Brethren, Winfred, SD 57076]

IRS Organization Name and Address:

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

(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: Shannon Hutterian Brethren, Winfred, SD 57076

Hutterite Directory (for Shannon Colony): Shannon, 43945 Hwy 34, Winfred, SD 57076-7005

Different Business Names:

1) Manta data: Shannon Colony also does business as Coop Dakota Pork

[Shannon Colony, 43945 SD Highway 34, Winfred, SD 57076-7005]

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: Spink Hutterian 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=spink&...]

Date: 11/4/2009

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=006015325&summlevel=address]

Date: 11/4/2009

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

1) Name: Spink Hutterian Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2006: \$1,766,931.06 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,766,931 (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=006015325]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,766,931 (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=006015325&summlevel=detail]

Date: 11/4/2009

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=006015325&summlevel=whois>]

Date: 11/4/2009

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=012757701>]

Date: 11/4/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006015325&summlevel=whois&dbtouse=2003>]

Date: 11/4/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

- 1) EIN: 460360086
- 2) Name: SPINK HUTTERIAN BRETHREN
- 3) Address:
[18206 SPINK LN
FRANKFORT SD]
- 4) Zip Code: 57440-7207
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198103
(note: decoded form of ruling date data is 03/1981)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): WIPF PAUL ETAL PTR

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Spink Hutterian Brethren
- 2) IRS Location: Frankfort, SD 57440-7207
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 03/1981

5) USDA Business Name: Spink Hutterian 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 03/1981 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Spink Hutterian Inc, Frankfort, SD 57440

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

1) EIN: 460360086

2) Name: Spink Hutterian Brethren

3) Address: 18206 Spink Ln, Frankfort, SD 57440-7207

4) IRC Section:

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

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

5) Ruling Date: 03/1981

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Spink Hutterian Brethren Wipf Paul Etal Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360086]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Spink Hutterian Brethren Wipf Paul Etal Ptr

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360086>]

Date: 11/4/2009

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

1) EIN: 460360086

2) Name: Spink Hutterian Brethren Wipf Paul Etal Ptr

3) Secondary Name: Wipf Paul Etal Ptr

4) Address (Street/Location): Frankfort, SD 57440

5) Rule Date (Ruling Date): 1981

6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 11/4/09)

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=460360086>]

Date: 11/4/2009

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=460360086>]

Date: 11/4/2009

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

1) Name: SPINK HUTTERIAN BRETHREN WIPF PAUL ETAL PTR

2) Address:

[18206 SPINK LN

FRANKFORT, SD 57440-7207]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460360086

(note: EIN)

6) Exempt Since: 03-1981

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 11/4/2009

2:

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

Name:

[SPINK HUTTERIAN BRETHREN (WIPF PAUL ETAL PTR) - FRANKFORT, SD 57440 - 18206 SPIN...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=873075]

Date: 11/4/2009

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: SPINK HUTTERIAN BRETHREN

2) Address:

[18206 SPINK LN

FRANKFORT, SD 57440-7207]

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

(note: description and IRC section)

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

5) Secondary Name: WIPF PAUL ETAL PTR

6) Exempt Status As Of Date: 03/1981

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Spink Colony Shop, Frankfort, SD

Page Number: 1-2

URL: [<http://www.manta.com/company/mm6wj94>]

Date: 11/4/2009

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

- 1) Name: Spink Colony Shop
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 472-3762
- 4) Address: 18206 Spink Ln, Frankfort, SD 57440-7207
- 5) Business Category: Farm Equipment-Repair and Parts
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): less than \$500,000
- 9) Employees (estimated): 1 to 4

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: 3-4

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

1945 | Spink, South Dakota | Frankford (Spink) SD | Bon Homme, South Dakota

(note 1: AAA map of South Dakota spells 'Frankford' as 'Frankfort'. Rand McNally map of South Dakota (2007) shows only 'Frankfort', and 'Spink Colony' is within a 10-mile radius of '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:

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

Spink | Frankfort | 1945 | 142 | John Wipf]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Spink Hutterian Inc, Frankfort, SD 57440

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

1) Hutterite Surnames: Hofer, Waldner, Wipf

K) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Spink Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=EF41D22C2C4C5642>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Spink

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-472-0940

4) Address: 18206 Spink Lane, Frankfort, SD 57440-7207

Notes for Section LF, Version 1, for:
[Spink Hutterian Inc, Frankfort, SD 57440]

- 1) The List of Evidence for [Spink Hutterian 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: Spink Hutterian 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:

Spink Hutterian 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 Spink Hutterian Inc that fits a profile of a Hutterite colony:

1) Name: Spink Hutterian Inc, Frankfort, SD 57440 (USDA farm subsidy recipient)

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

3) IRS EO/BMF data:

a) Name: Spink Hutterian Brethren, Frankfort, SD 57440-7207

b) IRC Section:

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

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

4) FEEFHS/Hutterite colony data:

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

1945 | Spink, South Dakota | Frankfort (Spink) SD | Bon Homme, South Dakota

(note 1: AAA map of South Dakota spells 'Frankford' as 'Frankfort'. Rand McNally map of South Dakota (2007) shows only 'Frankfort', and 'Spink Colony' is within a 10-mile radius of '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)]

5) GAMEO/Hutterite colony data:

[(Schmiedeleut Bruderhofs in South Dakota)

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

Spink | Frankfort | 1945 | 142 | John Wipf]

6) Hutterite Directory (for Spink Colony): Spink, 18206 Spink Lane, Frankfort, SD 57440-7207

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:

[Spink Hutterian Inc, Frankfort, SD 57440]

IRS Organization Name and Location:

[Spink Hutterian Brethren, Frankfort, SD 57440-7207]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 03/1981 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/4/2009)]

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

[460360086, Spink Hutterian Brethren, SD, 501(d), 03/1981 = IRS]

[460360086, Spink Hutterian Brethren Wipf Paul Etal Ptr, SD, 501(d), 1981 = NCCS]

[460360086, Spink Hutterian Brethren Wipf Paul Etal Ptr, SD, 501(d), 03-1981 = Melissa Data]

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

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 11/4/09.

5:

Different Business Names:

1) Manta data: Spink Colony Shop

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spink Hutterian Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,766,931.06 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,766,931 (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: Spink Hutterian 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 03/1981 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spink Hutterian Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,766,931.06 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,766,931 (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: Spink Hutterian Inc, Frankfort, SD 57440

(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:

[Spink Hutterian Inc, Frankfort, SD 57440]

IRS Organization Name and Address:

[Spink Hutterian Brethren, 18206 Spink Ln, Frankfort, SD 57440-7207]

(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: Spink Hutterian Inc, Frankfort, SD 57440

Hutterite Directory (for Spink Colony): Spink, 18206 Spink Lane, Frankfort, SD 57440-7207

Different Business Names:

1) Manta data: Spink Colony Shop, 18206 Spink Ln, Frankfort, SD 57440-7207

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Lake Colony, Arlington, SD 57212

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/4/2009

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=006015310&summlevel=address]

Date: 11/4/2009

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

1) Name: Spring Lake Colony

2) Location: Arlington, SD 57212

3) Subsidy Total 1995-2006: \$1,266,067.00 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,266,067 (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=006015310]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,266,067 (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=006015310&summlevel=detail]

Date: 11/4/2009

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=006015310&summlevel=whois>]

Date: 11/4/2009

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=005998035>]

Date: 11/4/2009

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=006041941>]

Date: 11/4/2009

8:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/farm/persondetail.php?custnumber=012607804>]

Date: 11/4/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: 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: 460360021
- 2) Name: SPRING LAKE HUTTERIAN BRETHREN INC
- 3) Address:
[21727 452ND AVE
ARLINGTON SD]
- 4) Zip Code: 57212-7309
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 198201
(note: decoded form of ruling date data is 01/1982)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): JOE DECKER ETAL PTR

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Spring Lake Hutterian Brethren Inc
- 2) IRS Location: Arlington, SD 57212-7309
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization

- b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 01/1982
- 5) USDA Business Name: Spring Lake Colony
- 6) USDA Location: Arlington, SD 57212

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 01/1982 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: Spring Lake Colony, Arlington, SD 57212

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

- 1) EIN: 460360021
- 2) Name: Spring Lake Hutterian Brethren Inc
- 3) Address: 21727 452nd Ave, Arlington, SD 57212-7309
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 01/1982

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Spring Lake Hutterian Brethren Inc Joe Decker Etal Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360021]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Spring Lake Hutterian Brethren Inc Joe Decker Etal Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360021]

Date: 11/4/2009

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

1) EIN: 460360021

2) Name: Spring Lake Hutterian Brethren Inc Joe Decker Etal Ptr

3) Secondary Name: Joe Decker Etal Ptr

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

5) Rule Date (Ruling Date): 1982

6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 11/4/09)

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=460360021]

Date: 11/4/2009

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=460360021]

Date: 11/4/2009

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

1) Name: SPRING LAKE HUTTERIAN BRETHREN INC JOE DECKER ETAL PTR

2) Address:

[21727 452ND AVE

ARLINGTON, SD 57212-7309]

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

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

- 4) Type of Organization: Unkown
(note: Unkown is probably a misspelling of Unknown)
- 5) Tax I.D. Number: 460360021
(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=spring+lake+hutterian]

Date: 11/4/2009

2:

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

Name:

[SPRING LAKE HUTTERIAN BRETHERN INC (JOE DECKER ETAL PTR) - ARLINGTON, SD 5721...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871242]

Date: 11/4/2009

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: SPRING LAKE HUTTERIAN BRETHERN INC

2) Address:

[21727 452ND AVE

ARLINGTON, SD 57212-7309]

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

(note: description and IRC section)

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

5) Secondary Name: JOE DECKER ETAL PTR

6) Exempt Status As Of Date: 01/1982

(note: Ruling Date)

G) Documentation from:

The Federation of East European Family History Societies (FEEFHS) - [www.feeffhs.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(G)List 1(1))
[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1978 | Spring Lake | Arlington | Wolf Creek | Decker]

H) Documentation from:
Rocky Cape Christian Community - [www.thecommonlife.com].
List 1. Documentation

1:
Webpage (note: for list of Hutterite place names)
Name: American Communities
Page Number: 12
URL: [www.thecommonlife.com/bookshelf] (link: American Communities)
Date: (no date) (note: original data printed from the Internet on 10/7/2009)

Data 1 (from Section LF(H)List 1(1))
1) Spring Lake, SD, 1978 - present (note: Schmiedeleut)

I) Documentation from:
Hutterite Directory.
Websites for Hutterite Directory:
a) [www.cedrontech.com] (link: Hutterite Contacts Online)
b) [www.hutterites.org] (link: Hutterite Directory)

List 1. Documentation

1:
Webpage (note: for Hutterite colony contact information)
Name: Spring Lake Colony, SD - Hutterite Directory
Page Number: 1
URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=014B1BE92E7772B9]
Date: 11/4/2009

Data 1 (from Section LF(I)List 1(1))
1) Name of Hutterite Colony: Spring Lake
2) Group (Leut): Schmiedeleut Group 2
3) Phone (Switchboard): 605-482-8030
4) Address: 21727-452 Ave., Arlington, SD 57212-7309

Notes for Section LF, Version 1, for:
[Spring Lake Colony, Arlington, SD 57212]

- 1) The List of Evidence for [Spring Lake Colony, Arlington, SD 57212] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - [4) NCCS]
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - 7) Manta
 - [8) FEEFHS]
 - 9) GAMEO
 - [10) Rocky Cape Christian Community]
 - 11) Corel WordPerfect document entitled 'Hutterite Surnames'
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Spring Lake Colony, Arlington, SD 57212

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:

Spring Lake 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 Spring Lake Colony that fits a profile of a Hutterite colony:

1) Name: Spring Lake Colony, Arlington, SD 57212 (USDA farm subsidy recipient)

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1978 | Spring Lake | Arlington | Wolf Creek | Decker]

3) Rocky Cape Christian Community/Hutterite colony data:

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

4) Hutterite Directory (for Spring Lake Colony):

[Spring Lake, 21727-452 Ave., Arlington, SD 57212-7309]

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:

[Spring Lake Colony, Arlington, SD 57212]

IRS Organization Name and Location:

[Spring Lake Hutterian Brethren Inc, Arlington, SD 57212-7309]

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, 11/4/2009)]

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

[460360021, Spring Lake Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[460360021, Spring Lake Hutterian Brethren Inc Joe Decker Etal Ptr, SD, 501(d), 1982 = NCCS]

[460360021, Spring Lake Hutterian Brethren Inc Joe Decker Etal Ptr, SD, 501(d), 01-1982 =
Melissa Data]

[no data....., Spring Lake Hutterian Brethren Inc, SD, 501(d), 01/1982 =

TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 11/4/09.

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spring Lake Colony, Arlington, SD 57212]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,266,067.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,266,067 (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: Spring Lake Colony, Arlington, SD 57212

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 01/1982 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:

[Spring Lake Colony, Arlington, SD 57212]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,266,067.00 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,266,067 (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: Spring Lake Colony, Arlington, SD 57212

(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:

[Spring Lake Colony, Arlington, SD 57212]

IRS Organization Name and Address:

[Spring Lake Hutterian Brethren Inc, 21727 452nd Ave, Arlington, SD 57212-7309]

(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: Spring Lake Colony, Arlington, SD 57212

Hutterite Directory (for Spring Lake Colony):

[Spring Lake, 21727-452 Ave., Arlington, SD 57212-7309]

Timeframe for IRC section data: 1995-2006

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

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382
Location by State: South Dakota
Form and Version of Evidence: Long Form, Version 1
Timeframe of Evidence as Webpages: 10/2009-11/2009

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=spring+...]

Date: 11/4/2009

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=006015312&summlevel=address]

Date: 11/4/2009

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

1) Name: Spring Valley Hutterian Brethren

2) Location: Wessington Springs, SD 57382

3) Subsidy Total 1995-2006: \$1,161,240.74 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,161,241 (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=006015312]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,161,241 (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=006015312&summlevel=detail]

Date: 11/4/2009

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=006015312&summlevel=whois>]

Date: 11/4/2009

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=012665030>]

Date: 11/4/2009

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

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

B) 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(B)List 1(1))

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1964 | Spring Valley | Wessington Springs | Platte | Waldner, Stahl]

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

URL: [www.thecommonlife.com/bookshelf] (link: American Communities)
Date: (no date) (note: original data printed from the Internet on 10/7/2009)

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

1) Spring Valley, SD, 1964 - present (note: Schmiedeleut)

D) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382

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

1) Hutterite Surnames: Stahl, Waldner

E) Documentation from:

Hutterite Directory.

Websites for Hutterite Directory:

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

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: Spring Valley Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=DD898AA266EAC4D7]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Spring Valley

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-539-9305

4) Address: 23064 - 365th Ave., Wessington Springs, SD 57382-5506

Notes for Section LF, Version 1, for:

[Spring Valley Hutterian Brethren, Wessington Springs, SD 57382]

1) The List of Evidence for [Spring Valley Hutterian Brethren, Wessington Springs, SD 57382] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382
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:

Spring Valley 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 Spring Valley Hutterian Brethren for ID as a Hutterite colony:

- 1) Name: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Stahl, Waldner
- 3) FEEFHS/Hutterite colony data:
[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1964 | Spring Valley | Wessington Springs | Platte | Waldner, Stahl]
- 4) Rocky Cape Christian Community/Hutterite colony data:
[Spring Valley, SD, 1964 - present (note: Schmiedeleut)]
- 5) Hutterite Directory (for Spring Valley Colony):
[Spring Valley, 23064 - 365th Ave., Wessington Springs, SD 57382-5506]

2:

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

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Spring Valley Hutterian Brethren, Wessington Springs, SD 57382]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,161,240.74 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,161,241 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382
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:

[Spring Valley Hutterian Brethren, Wessington Springs, SD 57382]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,161,240.74 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,161,241 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

Name: Spring Valley Hutterian Brethren, Wessington Springs, SD 57382

Hutterite Directory (for Spring Valley Colony):

[Spring Valley, 23064 - 365th Ave., Wessington Springs, SD 57382-5506]

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: Sunset Colony, Britton, SD 57430
Location by State: South Dakota
Form and Version of Evidence: Long Form, Version 1
Timeframe of Evidence as Webpages: 10/2009-11/2009

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=sunset+...]

Date: 11/4/2009

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=006011492&summlevel=address]

Date: 11/4/2009

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

1) Name: Sunset Colony

2) Location: Britton, SD 57430

3) Subsidy Total 1995-2006: \$846,091.42 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$846,091 (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=006011492]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$846,091 (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=006011492&summlevel=detail]

Date: 11/4/2009

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

1) Types of Payments:

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

B) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Sunset Colony - Britton, South Dakota (SD) | Company Profile

Page Number: 1-2

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

Date: 11/4/2009

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

- 1) Name: Sunset Colony (Sunset Farmers Cooperative)
- 2) Also Does Business As: Sunset Farmers Cooperative
- 3) Phone: (605) 448-2980
- 4) Address: 41632 109th St, Britton, SD 57430-5506
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): (no data)
- 9) Employees (estimated): 1 to 4 (D&B: 23)

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
1977 | Sunset | Britton | Glendale | Waldner]

D) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

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

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

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

1) Sunset, SD, 1977 - 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: Sunset Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=83E5C09255AF2CD3>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Sunset

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-448-2984

4) Address: 41632 - 109th St., Britton, SD 57430-5506

Notes for Section LF, Version 1, for:
[Sunset Colony, Britton, SD 57430]

1) The List of Evidence for [Sunset Colony, Britton, SD 57430] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Sunset Colony, Britton, SD 57430

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:

Sunset 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 Sunset Colony that fits a profile of a Hutterite colony:

1) Name: Sunset Colony, Britton, SD 57430 (USDA farm subsidy recipient)

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1977 | Sunset | Britton | Glendale | Waldner]

3) Rocky Cape Christian Community/Hutterite colony data:

[Sunset, SD, 1977 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Sunset Colony): Sunset, 41632 - 109th St., Britton, SD 57430-5506

2:

USDA ownership shares data for Sunset Colony is not available from EWG's Farm Subsidy Database.

3:

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

4:

Different Business Names:

1) Manta data: Sunset Colony also does business as Sunset Farmers Cooperative

5:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sunset Colony, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$846,091.42 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$846,091 (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: Sunset Colony, Britton, SD 57430

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:

[Sunset Colony, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$846,091.42 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$846,091 (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: Sunset Colony, Britton, SD 57430

(note 1: for data refer to Step 2)

(note 2: USDA ownership shares data for Sunset Colony is not available from EWG's Farm Subsidy Database)

> Step 2

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

Name: Sunset Colony, Britton, SD 57430

Hutterite Directory (for Sunset Colony): Sunset, 41632 - 109th St., Britton, SD 57430-5506

Different Business Names:

1) Manta data: Sunset Colony also does business as Sunset Farmers Cooperative

[Sunset Colony, 41632 109th St, Britton, SD 57430-5506]

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: Sunset Hutterian Brethren Inc, Britton, SD 57430

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 10/2009-11/2009

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=sunset+...]

Date: 11/4/2009

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=011739338&summlevel=address]

Date: 11/4/2009

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

1) Name: Sunset Hutterian Brethren Inc

2) Location: Britton, SD 57430

3) Subsidy Total 1995-2006: \$603,449.64 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$603,450 (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=011739338]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$603,450 (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=011739338&summlevel=detail]

Date: 11/4/2009

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=011739338&summlevel=whois>]

Date: 11/4/2009

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=011739339>]

Date: 11/4/2009

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: Sunset Hutterian Brethren Inc - Britton, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm6ggr>]

Date: 11/4/2009

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

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

2) Also Does Business As: Sunset Colony

3) Phone: (605) 448-2980

4) Address: 41632 109th St, Britton, SD 57430

5) Business Category: Brethren Church

6) Established: 1977

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$720,000

9) Employees (estimated): 30

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
1977 | Sunset | Britton | Glendale | Waldner]

D) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

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

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

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

1) Sunset, SD, 1977 - 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: Sunset Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=83E5C09255AF2CD3>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Sunset

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-448-2984

4) Address: 41632 - 109th St., Britton, SD 57430-5506

Notes for Section LF, Version 1, for:

[Sunset Hutterian Brethren Inc, Britton, SD 57430]

1) The List of Evidence for [Sunset Hutterian Brethren Inc, Britton, SD 57430] includes these documents as separate documents:

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

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Sunset Hutterian Brethren Inc, Britton, SD 57430

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:

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

1) Name: Sunset Hutterian Brethren Inc, Britton, SD 57430

2) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1977 | Sunset | Britton | Glendale | Waldner]

3) Rocky Cape Christian Community/Hutterite colony data:

[Sunset, SD, 1977 - present (note: Schmiedeleut)]

4) Hutterite Directory (for Sunset Colony): Sunset, 41632 - 109th St., Britton, SD 57430-5506

2:

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

3:

Different Business Names:

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

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Sunset Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$603,449.64 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$603,450 (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: Sunset Hutterian Brethren Inc, Britton, SD 57430

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:

[Sunset Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$603,449.64 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$603,450 (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: Sunset Hutterian Brethren Inc, Britton, SD 57430

Hutterite Directory (for Sunset Colony): Sunset, 41632 - 109th St., Britton, SD 57430-5506

Different Business Names:

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

[Sunset Hutterian Brethren Inc, 41632 109th St, Britton, SD 57430]

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: Thunderbird Colony, Faulkton, SD 57438

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-11/2009

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=thunder...]

Date: 11/4/2009

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=006018105&summlevel=address]

Date: 11/4/2009

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

1) Name: Thunderbird Colony

2) Location: Faulkton, SD 57438

3) Subsidy Total 1995-2006: \$1,076,942.66 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,076,943 (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=006018105]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,076,943 (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=006018105&summlevel=detail]

Date: 11/4/2009

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=006018105&summlevel=whois>]

Date: 11/4/2009

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=013118785>]

Date: 11/4/2009

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=006018105&summlevel=whois&dbtouse=2005>]

Date: 11/4/2009

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(C)List 1(1)], for Hutterite surnames found with USDA ownership shares data: Kleinsasser, Stahl, Waldner, Wollman, Wurtz

B) 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(B)List 1(1))

[Year Founded | Colony Name | Location: City (County) State/Province | Parent Colony
1963 | Thunderbird, South Dakota | Wecota (Faulk) SD | Glendale, 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)]

C) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Thunderbird Colony, Faulkton, SD 57438

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

1) Hutterite Surnames: Kleinsasser, Stahl, Waldner, Wollman, Wurtz

D) 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: Thunderbird Colony, SD - Hutterite Directory

Page Number: 1-2

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=8D40708D1A219880>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Thunderbird

2) Group (Leut): Schmiedeleut Group 1

3) Phone (Switchboard): 605-598-6731

4) Address: 15185 - 346th Ave., Faulkton, SD 57438-9326

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

- 1) The List of Evidence for [Thunderbird 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: Thunderbird 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:

Thunderbird Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Thunderbird Colony is a recognized Hutterite colony, Hutterite surnames are found at Thunderbird Colony, and Thunderbird Colony is included in the Hutterite Directory.

Data for Thunderbird Colony for ID as a Hutterite colony:

1) Name: Thunderbird Colony, Faulkton, SD 57438

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

[Kleinsasser, Stahl, Waldner, Wollman, Wurtz]

3) FEEFHS/Hutterite colony data:

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

1963 | Thunderbird, South Dakota | Wecota (Faulk) SD | Glendale, 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 Thunderbird Colony):

[Thunderbird, 15185 - 346th Ave., Faulkton, SD 57438-9326]

2:

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

3:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Thunderbird Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,076,942.66 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,076,943 (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: Thunderbird 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 not found so do not know IRC section.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Thunderbird Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,076,942.66 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,076,943 (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: Thunderbird Colony, Faulkton, SD 57438

Hutterite Directory (for Thunderbird Colony):

[Thunderbird, 15185 - 346th Ave., Faulkton, SD 57438-9326]

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: Tschetter Huterian Brethern Inc, Olivet, SD 57052

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=tschette...]

Date: 11/4/2009

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=006213778&summlevel=address]

Date: 11/4/2009

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

1) Name: Tschetter Huterian Brethern Inc

2) Location: Olivet, SD 57052

3) Subsidy Total 1995-2006: \$1,228,108.13 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,228,108 (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=006213778]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,228,108 (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=006213778&summlevel=detail]

Date: 11/4/2009

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=006213778&summlevel=whois>]

Date: 11/4/2009

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=013138517>]

Date: 11/4/2009

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=006213778&summlevel=whois&dbtouse=2005>]

Date: 11/4/2009

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

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

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

- 1) EIN: 466016035
- 2) Name: TSCHETTER HUTTERIAN BRETHREN INC
- 3) Address:
[27709 TSCHETTER AVE
OLIVET SD]
- 4) Zip Code: 57052-5902
(note: Zip+4)
- 5) Subsection Code: 40
- 6) Classification Code: 1
- 7) Ruling Date: 199412
(note: decoded form of ruling date data is 12/1994)
- 8) Filing Requirement (FR) Code:
 - a) Form 990/Form 990EZ: 00
(note: decoded form of FR code 00 is '990 - Not required to file (all other)')
 - b) Form 990PF: 0
(note: decoded form of FR code 0 is 'No 990-PF return')
- 9) Sort Name (Secondary Name): (no data)

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Tschetter Hutterian Brethren Inc
- 2) IRS Location: Olivet, SD 57052-5902
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 12/1994

5) USDA Business Name: Tschetter Huterian Brethern Inc

6) USDA Location: Olivet, SD 57052

Findings:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1994 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

C) Documentation:

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

List 1. Documentation

1:

Corel WordPerfect document

Title: IRS EO/BMF Data Decoded

Subject: Tschetter Huterian Brethern Inc, Olivet, SD 57052

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

1) EIN: 466016035

2) Name: Tschetter Hutterian Brethren Inc

3) Address: 27709 Tschetter Ave, Olivet, SD 57052-5902

4) IRC Section:

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

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

5) Ruling Date: 12/1994

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Tschetter Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466016035]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Tschetter Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=466016035>]

Date: 11/4/2009

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

1) EIN: 466016035

2) Name: Tschetter Hutterian Brethren Inc

3) Secondary Name: (no data)

4) Address (Street/Location): Olivet, SD 57052

5) Rule Date (Ruling Date): 1994

6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 11/4/09)

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=466016035>]

Date: 11/4/2009

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=466016035>]

Date: 11/4/2009

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

1) Name: TSCHETTER HUTTERIAN BRETHREN INC

2) Address:

[27709 TSCHETTER AVE
OLIVET, SD 57052-5902]

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: 466016035

(note: EIN)

6) Exempt Since: 12-1994

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

F) Documentation from:

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

List 1. Documentation

1:

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

Name: Tax Exempt Organizations, NonProfit Corporations, Charities

Page Number: 1

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

Date: 11/4/2009

2:

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

Name:

[TSCHETTER HUTTERIAN BRETHREN INC - OLIVET, SD 57052 - 27709 TSCHETTER AVE - Non...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869650]

Date: 11/4/2009

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: TSCHETTER HUTTERIAN BRETHREN INC

2) Address:

[27709 TSCHETTER AVE
OLIVET, SD 57052-5902]

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

(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 12/1994

(note: Ruling Date)

G) Documentation from:

Manta - [www.manta.com].

List 1. Documentation

1:

Webpage (note: for company profile)

Name: Tschetter Hutterian Brethern Farming Inc - Olivet, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2ghk9>]

Date: 11/4/2009

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

- 1) Name: Tschetter Hutterian Brethern Farming Inc (Tschetter Clny Elementary Schl)
- 2) Also Does Business As: Tschetter Clny Elementary Schl
- 3) Phone: (605) 928-7430
- 4) Address: 27709 Tschetter Ave, Olivet, SD 57052
- 5) Business Category: Farms
- 6) Established: 1941
- 7) State of Incorporation: South Dakota
- 8) Annual Revenue (estimated): \$3,000,000
- 9) Employees (estimated): 88

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

1942 | Tschetter, South Dakota | Olivet (Hutchinson) SD | Barickman, Manitoba

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

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: Schmiedeleut - GAMEO

Page Number: 1

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

Date: 10/7/2009

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

[(Schmiedeleut Bruderhofs in South Dakota)

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

Tschetter | Olivet | 1942 | 144 | David Decker, Sr.]

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Tschetter Huterian Brethern Inc, Olivet, SD 57052

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

1) Hutterite Surnames: Decker, Hofer

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: Tschetter Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=FB428F1F27536FB0>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Tschetter

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-928-3194

4) Address: 27709 Tschetter Ave., Olivet, SD 57052-5902

Notes for Section LF, Version 1, for:

[Tschetter Huterian Brethern Inc, Olivet, SD 57052]

1) The List of Evidence for [Tschetter Huterian Brethern Inc, Olivet, SD 57052] 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: Tschetter Huterian Brethern Inc, Olivet, SD 57052

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:

Tschetter Huterian Brethern Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Huterian Brethern is a misspelling of Hutterian Brethren. Hutterite surnames are found at Tschetter Huterian Brethern Inc.

Data for Tschetter Huterian Brethern Inc for ID as a Hutterite colony:

- 1) Name: Tschetter Huterian Brethern Inc, Olivet, SD 57052
- 2) EWG/USDA ownership shares data, Hutterite Surnames: Decker, Hofer
- 3) IRS EO/BMF data:

a) Name: Tschetter Hutterian Brethren Inc, Olivet, SD 57052-5902

b) IRC Section:

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

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

- 4) FEEFHS/Hutterite colony data:

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

1942 | Tschetter, South Dakota | Olivet (Hutchinson) SD | Barickman, 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

Tschetter | Olivet | 1942 | 144 | David Decker, Sr.]

- 6) Hutterite Directory (for Tschetter Colony):

[Tschetter, 27709 Tschetter Ave., Olivet, SD 57052-5902]

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:

[Tschetter Huterian Brethern Inc, Olivet, SD 57052]

IRS Organization Name and Location:

[Tschetter Hutterian Brethren Inc, Olivet, SD 57052-5902]

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 12/1994 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/4/2009)]

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

[466016035, Tschetter Hutterian Brethren Inc, SD, 501(d), 12/1994 = IRS]

[466016035, Tschetter Hutterian Brethren Inc, SD, 501(d), 1994.....= NCCS]

[466016035, Tschetter Hutterian Brethren Inc, SD, 501(d), 12-1994 = Melissa Data]

[no data....., Tschetter Hutterian Brethren Inc, SD, 501(d), 12/1994 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/4/09.

5:

Different Business Names:

1) Manta data:

[Tschetter Hutterian Brethern Farming Inc also does business as Tschetter Clny Elementary Schl]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Tschetter Huterian Brethern Inc, Olivet, SD 57052]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,228,108.13 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,228,108 (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: Tschetter Huterian Brethern Inc, Olivet, SD 57052

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 12/1994 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

2:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Tschetter Huterian Brethern Inc, Olivet, SD 57052]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,228,108.13 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,228,108 (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:

[Tschetter Huterian Brethern Inc, Olivet, SD 57052]

IRS Organization Name and Address:

[Tschetter Hutterian Brethren Inc, 27709 Tschetter Ave, Olivet, SD 57052-5902]

(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: Tschetter Huterian Brethern Inc, Olivet, SD 57052

Hutterite Directory (for Tschetter Colony):

[Tschetter, 27709 Tschetter Ave., Olivet, SD 57052-5902]

Different Business Names:

1) Manta data:

[Tschetter Hutterian Brethern Farming Inc also does business as Tschetter Clny Elementary Schl], [Tschetter Hutterian Brethern Farming Inc, 27709 Tschetter Ave, Olivet, SD 57052]

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: Upland Htt Breth Inc, Artesian, SD 57314

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=upland...]

Date: 11/4/2009

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=006015307&summlevel=address]

Date: 11/4/2009

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

1) Name: Upland Htt Breth Inc

2) Location: Artesian, SD 57314

3) Subsidy Total 1995-2006: \$1,625,347.68 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,625,348 (note: rounded off calculation)

5) Different Business Names: Upland Htt 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=006015307]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,625,348 (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=006015307&summlevel=detail]

Date: 11/4/2009

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=006015307&summlevel=whois>]

Date: 11/4/2009

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=013118780>]

Date: 11/4/2009

7:

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

Name: EWG || Farm Subsidy Database

Page Number: 1-3

URL:

[<http://farm.ewg.org/farm/persondetail.php?custnumber=006015307&summlevel=whois&dbtouse=2005>]

Date: 11/4/2009

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: Waldner, Wipf, Wurtz
(note: data is for Upland Htt Brethren Inc, no data for Upland Htt Breth Inc)

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

- 1) EIN: 460360017
- 2) Name: UPLAND HUTTERIAN BRETHREN INC
- 3) Address:
[24221 412TH AVE
ARTESIAN SD]
- 4) Zip Code: 57314-6009
(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): WURTZ JOHN ETAL PTR

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Upland Hutterian Brethren Inc
- 2) IRS Location: Artesian, SD 57314-6009
- 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: Upland Htt Breth Inc
- 6) USDA Location: Artesian, SD 57314

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: Upland Htt Breth Inc, Artesian, SD 57314

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

- 1) EIN: 460360017
- 2) Name: Upland Hutterian Brethren Inc
- 3) Address: 24221 412th Ave, Artesian, SD 57314-6009
- 4) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 5) Ruling Date: 01/1982

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Upland Hutterian Brethren Inc Wurtz John Etal Ptr

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360017>]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Upland Hutterian Brethren Inc Wurtz John Etal Ptr

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360017>]

Date: 11/4/2009

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

1) EIN: 460360017

2) Name: Upland Hutterian Brethren Inc Wurtz John Etal Ptr

3) Secondary Name: Wurtz John Etal Ptr

4) Address (Street/Location): Artesian, SD 57314

5) Rule Date (Ruling Date): 1982

6) IRS Subsection: 40

(note: Subsection Code)

7) IRS Type: 40- Apostolic and religious orgs. - 501(d)

(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)

8) 990 Image: (no data)

(note: Form 990 data)

9) Active Organization: yes (as of 11/4/09)

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=460360017>]

Date: 11/4/2009

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=460360017>]

Date: 11/4/2009

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

1) Name: UPLAND HUTTERIAN BRETHREN INC WURTZ JOHN ETAL PTR

2) Address:

[24221 412TH AVE

ARTESIAN, SD 57314-6009]

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: 460360017

(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=upland+hutterian]

Date: 11/4/2009

2:

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

Name:

[UPLAND HUTTERIAN BRETHREN INC (WURTZ JOHN ETAL PTR) - ARTESIAN, SD 57314 - 242...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=871952]

Date: 11/4/2009

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: UPLAND HUTTERIAN BRETHREN INC

2) Address:

[24221 412TH AVE

ARTESIAN, SD 57314-6009]

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: WURTZ JOHN ETAL PTR

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: Upland Colony - Artesian, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mmycf7n>]

Date: 11/4/2009

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

1) Name: Upland Colony (Sanborn Central School District 55-5, Upland Colony School)

2) Also Does Business As: Upland Colony School, Sanborn Central School District 55-5

3) Phone: (605) 996-6953

4) Address: 24221 412th Ave, Artesian, SD 57314-6009

5) Business Category: Public Elementary and Secondary Schools, Farms in Artesian, 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

H) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 2

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

Date: 10/7/2009

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

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1988 | Upland | Artesian | Spring Valley | Wurtz]

I) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

Name: American Communities

Page Number: 12

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

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

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

1) Upland, SD, 1988 - present (note: Schmiedeleut)

J) Documentation:

Corel WordPerfect document entitled 'Hutterite Surnames'.

List 1. Documentation

1:

Corel WordPerfect document

Title: Hutterite Surnames

Subject: Upland Htt Breth Inc, Artesian, SD 57314

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

1) Hutterite Surnames: Waldner, Wipf, Wurtz

(note: data is for Upland Htt Brethren Inc, no data for Upland Htt Breth Inc)

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: Upland Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=E1544DBADCDBA5AA>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Upland

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Mark Wurtz, Minister): 605-996-6953

4) Address: 24221 - 412 Ave., Artesian, SD 57314-6009

Notes for Section LF, Version 1, for:

[Upland Htt Breth Inc, Artesian, SD 57314]

1) The List of Evidence for [Upland Htt Breth Inc, Artesian, SD 57314] 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: Upland Htt Breth Inc, Artesian, SD 57314

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:

Upland Htt Breth Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Htt Breth is a abbreviated form of Hutterian Brethren. Hutterite surnames are found at Upland Htt Brethren Inc as a different business name for Upland Htt Breth Inc.

Data for Upland Htt Breth Inc for ID as a Hutterite colony:

1) Name: Upland Htt Breth Inc, Artesian, SD 57314

2) EWG/USDA farm subsidy data:

['Addresses on file with USDA' data for [Upland Htt Breth Inc, Artesian, SD 57314]. The USDA data indicates Upland Htt Breth Inc received farm subsidies as Upland Htt Brethren Inc at the same address as [Artesian, SD 57314]. The data record indicates the 2 names are the same identity. (Section LF(A)List 1(2)), (Section SF(A)List 1(2))]

3) EWG/USDA ownership shares data, Hutterite Surnames: Waldner, Wipf, Wurtz (note: data is for Upland Htt Brethren Inc, no data for Upland Htt Breth Inc)

4) IRS EO/BMF data:

a) Name: Upland Hutterian Brethren Inc, Artesian, SD 57314-6009

b) IRC Section:

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

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

5) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1988 | Upland | Artesian | Spring Valley | Wurtz]

6) Rocky Cape Christian Community/Hutterite colony data:

[Upland, SD, 1988 - present (note: Schmiedeleut)]

7) Hutterite Directory (for Upland Colony): Upland, 24221 - 412 Ave., Artesian, SD 57314-6009

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:

[Upland Htt Breth Inc, Artesian, SD 57314]

IRS Organization Name and Location:

[Upland Hutterian Brethren Inc, Artesian, SD 57314-6009]

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, 11/4/2009)]

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

[460360017, Upland Hutterian Brethren Inc, SD, 501(d), 01/1982 = IRS]

[460360017, Upland Hutterian Brethren Inc Wurtz John Etal Ptr, SD, 501(d), 1982 = NCCS]

[460360017, Upland Hutterian Brethren Inc Wurtz John Etal Ptr, SD, 501(d), 01-1982 =

Melissa Data]

[no data....., Upland Hutterian Brethren Inc, SD, 501(d), 01/1982 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 11/4/09.

5:

Different Business Names:

1) EWG/USDA farm subsidy data: Upland Htt Brethren Inc
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) Manta data:

[Upland Colony also does business as Upland Colony School, Sanborn Central School District 55-5]

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Upland Htt Breth Inc, Artesian, SD 57314]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,625,347.68 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,625,348 (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: Upland Htt Breth Inc, Artesian, SD 57314

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:

[Upland Htt Breth Inc, Artesian, SD 57314]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,625,347.68 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,625,348 (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:

[Upland Htt Breth Inc, Artesian, SD 57314]

IRS Organization Name and Address:

[Upland Hutterian Brethren Inc, 24221 412th Ave, Artesian, SD 57314-6009]

(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: Upland Htt Breth Inc, Artesian, SD 57314

Hutterite Directory (for Upland Colony): Upland, 24221 - 412 Ave., Artesian, SD 57314-6009

Different Business Names:

1) EWG/USDA farm subsidy data: Upland Htt Brethren Inc, Artesian, SD 57314
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

2) Manta data:

[Upland Colony also does business as Upland Colony School, Sanborn Central School District 55-5], [Upland Colony, 24221 412th Ave, Artesian, SD 57314-6009]

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: Westwood Hutterian Brethren Inc, Britton, SD 57430

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

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

Section LF. List of Long Form of Evidence

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL:

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

Date: 11/4/2009

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=006021199&summlevel=address]

Date: 11/4/2009

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

1) Name: Westwood Hutterian Brethren Inc

2) Location: Britton, SD 57430

3) Subsidy Total 1995-2006: \$1,282,897.64 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,282,898 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006021199]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,282,898 (note: rounded off calculation)

4:

Webpage (note: for 'Programs' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-4

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006021199&summlevel=detail]

Date: 11/4/2009

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=006021199&summlevel=whois>]

Date: 11/4/2009

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=011798587>]

Date: 11/4/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 460415870

2) Name: WESTWOOD HUTTERIAN BRETHREN INC

3) Address:

[11796 414TH AVE
CLAREMONT SD]

4) Zip Code: 57432-5808

(note: Zip+4)

5) Subsection Code: 40

- 6) Classification Code: 1
- 7) Ruling Date: 199109
(note: decoded form of ruling date data is 09/1991)
- 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: Westwood Hutterian Brethren Inc
- 2) IRS Location: Claremont, SD 57432-5808
- 3) IRC Section:
 - a) IRM Table: 501(d) Apostolic and religious organization
 - b) SOI Table: 501(d) Apostolic and Religious Org.
- 4) Ruling Date: 09/1991
- 5) USDA Business Name: Westwood Hutterian Brethren Inc
- 6) USDA Location: Britton, SD 57430

Findings:

The IRS organization name is the same as the USDA business name but the location is different. The IRS location is [Claremont, SD 57432-5808] and the USDA location is [Britton, SD 57430].
As data:

- 1) According to a Rand McNally map (2007) Claremont, SD, and Britton, SD, are within a 18-mile radius.
- 2) According to EWG/USDA farm subsidy data for ownership shares (2006) for [Westwood Hutterian Brethren Inc, Britton, SD 57430] the members of [Westwood Colony, Claremont,

SD 57432] have a 100% ownership share.
If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 09/1991 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: Westwood Hutterian Brethren Inc, Britton, SD 57430

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

1) EIN: 460415870

2) Name: Westwood Hutterian Brethren Inc

3) Address: 11796 414th Ave, Claremont, SD 57432-5808

4) IRC Section:

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

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

5) Ruling Date: 09/1991

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Westwood Hutterian Brethren Inc

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460415870]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Westwood Hutterian Brethren Inc

Page Number: 1

URL: [<http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460415870>]

Date: 11/4/2009

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

- 1) EIN: 460415870
- 2) Name: Westwood Hutterian Brethren Inc
- 3) Secondary Name: (no data)
- 4) Address (Street/Location): Claremont, SD 57432
- 5) Rule Date (Ruling Date): 1991
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/4/09)

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=460415870>]

Date: 11/4/2009

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=460415870>]

Date: 11/4/2009

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

1) Name: WESTWOOD HUTTERIAN BRETHREN INC

2) Address:

[11796 414TH AVE

CLAREMONT, SD 57432-5808]

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: 460415870

(note: EIN)

6) Exempt Since: 09-1991

(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=westwood+hutterian]

Date: 11/4/2009

2:

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

Name:

[WESTWOOD HUTTERIAN BRETHREN INC - BRITTON, SD 57430 - 499 WESTWOOD RD - NonPr...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=872986]

Date: 11/4/2009

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: WESTWOOD HUTTERIAN BRETHREN INC

2) Address:

[499 WESTWOOD RD
BRITTON, SD 57430-5158]

3) Classification: Apostolic and Religious Org. (501(d))
(note: description and IRC section)

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

5) Secondary Name: (no data)

6) Exempt Status As Of Date: 09/1991
(note: Ruling Date)

G) 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: Westwood Colony, SD - Hutterite Directory

Page Number: 1

URL: [http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=1D431E262450E24E]

Date: 11/4/2009

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

- 1) Name of Hutterite Colony: Westwood
- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Raymond Waldner, Minister): 605-448-5075
- 4) Address: 499 Westwood Rd., Britton, SD 57430

Notes for Section LF, Version 1, for:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

- 1) The List of Evidence for [Westwood Hutterian Brethren Inc, Britton, SD 57430] includes these documents as separate documents:
 - 1) Long Form of Evidence (Section LF)
 - 2) Short Form of Evidence (Section SF)
 - 3) Findings (for Section LF and Section SF)
 - 4) Conclusion (for Section LF and Section SF)
- 2) For reference, the list of evidence for Section LF, Version 1, includes documentation from these sources, represented by brackets, from a set of sources for documentation:
 - [1) EWG]
 - [2) IRS]
 - [3) Corel WordPerfect document entitled 'IRS EO/BMF Data Decoded']
 - [4) NCCS]
 - [5) Melissa Data]
 - [6) TaxExemptWorld.com]
 - 7) Manta
 - 8) FEEFHS
 - 9) GAMEO
 - 10) Rocky Cape Christian Community
 - 11) Corel WordPerfect document entitled 'Hutterite Surnames'
 - [12) Hutterite Directory]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Westwood Hutterian Brethren Inc, Britton, SD 57430

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:

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

1) Name: Westwood Hutterian Brethren Inc, Britton, SD 57430

2) IRS EO/BMF data:

a) Name: Westwood Hutterian Brethren Inc, Claremont, SD 57432-5808

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 Westwood Colony):

[Westwood, 499 Westwood Rd., Britton, SD 57430]

2:

IRS EO/BMF data found and the organization name is the same as the USDA business name but the location is different. The IRS location is [Claremont, SD 57432-5808] and the USDA location is [Britton, SD 57430].

USDA Business Name and Location:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

IRS Organization Name and Location:

[Westwood Hutterian Brethren Inc, Claremont, SD 57432-5808]

As data:

1) According to a Rand McNally map (2007) Claremont, SD, and Britton, SD, are within a 18-mile radius.

2) According to EWG/USDA farm subsidy data for ownership shares (2006) for [Westwood Hutterian Brethren Inc, Britton, SD 57430] the members of [Westwood Colony, Claremont, SD 57432] have a 100% ownership share.

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 09/1991 indicate the organization received USDA farm subsidies during the timeframe 1995-2006 as a tax-exempt nonprofit religious organization.

3:

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

[Data Date: (IRS 12/7/2009), (NCCS, Melissa Data, and TaxExemptWorld.com, 11/4/2009)]

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

[460415870, Westwood Hutterian Brethren Inc, SD, 501(d), 09/1991 = IRS]

[460415870, Westwood Hutterian Brethren Inc, SD, 501(d), 1991.....= NCCS]

[460415870, Westwood Hutterian Brethren Inc, SD, 501(d), 09-1991 = Melissa Data]

[no data....., Westwood Hutterian Brethren Inc, SD, 501(d), 09/1991 = TaxExemptWorld.com]

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

TaxExemptWorld.com can be disregarded since the address for Westwood Hutterian Brethren Inc is in Britton, SD, instead of Claremont, SD.

4:

The data from IRS, NCCS, and Melissa Data shows the location of Westwood Hutterian Brethren Inc as Claremont, SD. The data from TaxExemptWorld.com shows the location of Westwood Hutterian Brethren Inc as Britton, SD. The data from the Hutterite Directory shows the location of Westwood Colony as Britton, SD. The USDA location for Westwood Hutterian Brethren Inc is Britton, SD.

5:

IRS EO/BMF data indicates the organization is not required to file Form 990. Data from NCCS and 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.

NCCS data for organization name is the same as the IRS organization name and indicates the organization is active as of 11/4/09.

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,282,897.64 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,282,898 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Westwood Hutterian Brethren Inc, Britton, SD 57430

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 and the organization name is the same as the USDA business name but the location is different. The IRS location is [Claremont, SD 57432-5808] and the USDA location is [Britton, SD 57430].

USDA Business Name and Location:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

IRS Organization Name and Location:

[Westwood Hutterian Brethren Inc, Claremont, SD 57432-5808]

As data:

- 1) According to a Rand McNally map (2007) Claremont, SD, and Britton, SD, are within a 18-mile radius.
- 2) According to EWG/USDA farm subsidy data for ownership shares (2006) for [Westwood Hutterian Brethren Inc, Britton, SD 57430] the members of [Westwood Colony, Claremont, SD 57432] have a 100% ownership share.

If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 09/1991 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:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2006: \$1,282,897.64 (note: exact calculation)
- 2) Subsidy Payments 1995-2006 Total: \$1,282,898 (note: rounded off calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

3:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Westwood Hutterian Brethren Inc, Britton, SD 57430]

IRS Organization Name and Address:

[Westwood Hutterian Brethren Inc, 11796 414th Ave, Claremont, SD 57432-5808]
(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: Westwood Hutterian Brethren Inc, Britton, SD 57430

TaxExemptWorld.com data:

[Westwood Hutterian Brethren Inc, 499 Westwood Rd, Britton, SD 57430-5158]

Hutterite Directory (for Westwood Colony): Westwood, 499 Westwood Rd., Britton, SD 57430

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: White Rock Huttu Breth Inc, Rosholt, SD 57260

Location by State: South Dakota

Form and Version of Evidence: Long Form, Version 1

Timeframe of Evidence as Webpages: 8/2007-11/2009

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=white+r...]

Date: 11/4/2009

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=011132207&summlevel=address]

Date: 11/4/2009

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

1) Name: White Rock Huttu Breth Inc

2) Location: Rosholt, SD 57260

3) Subsidy Total 1995-2006: \$893,074.85 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$893,075 (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=011132207]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$893,075 (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=011132207&summlevel=detail]

Date: 11/4/2009

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=011132207&summlevel=whois>]

Date: 11/4/2009

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=011145612>]

Date: 11/4/2009

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: White Rock Colony, Rosholt, SD

Page Number: 1-2

URL: [<http://www.manta.com/company/mm6wg4h>]

Date: 11/4/2009

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

- 1) Name: White Rock Colony
- 2) Also Does Business As: (no data)
- 3) Phone: (605) 537-4873
- 4) Address: 47788 102nd St, Rosholt, SD 57260-6422
- 5) Business Category: Farms
- 6) Established: (no data)
- 7) State of Incorporation: (no data)
- 8) Annual Revenue (estimated): \$5 to 10 million
- 9) Employees (estimated): 20 to 49

2:

Webpage (note: for company profile)

Name: White Rock Hutterian Bretheren Inc - Rosholt, South Dakota (SD) | Company Profile

Page Number: 1-2

URL: [<http://www.manta.com/company/mm2fslx>]

Date: 11/4/2009

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

1) Name: White Rock Hutterian Bretheren Inc

2) Also Does Business As: (no data)

3) Phone: (605) 537-4837

4) Address: 47788 102nd St, Rosholt, SD 57260

5) Business Category: General Livestock-Except Dairy/Poultry

6) Established: 1964

7) State of Incorporation: South Dakota

8) Annual Revenue (estimated): \$1,600,000

9) Employees (estimated): 20

C) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for list of Hutterite place names)

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

Page Number: 3

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

Date: 8/22/07

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

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

1964 | White Rock, South Dakota | Rosholt (Roberts) SD | Rosedale, 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] (link: Hutterite Contacts Online)

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

List 1. Documentation

1:

Webpage (note: for Hutterite colony contact information)

Name: White Rock Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=E00BC873C1F48C03>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: White Rock

- 2) Group (Leut): Schmiedeleut Group 2
- 3) Phone (Joseph Waldner, Minister): 605-537-4737
- 4) Address: R.R. 1, Box 94, Rosholt, SD 57260-9542

Notes for Section LF, Version 1, for:

[White Rock Huttu Breth Inc, Rosholt, SD 57260]

1) The List of Evidence for [White Rock Huttu Breth Inc, Rosholt, SD 57260] 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: White Rock Hutt Breth Inc, Rosholt, SD 57260

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:

White Rock 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 White Rock Hutt Breth Inc that fits a profile of a Hutterite colony:

1) Name: White Rock Hutt Breth Inc, Rosholt, SD 57260 (USDA farm subsidy recipient)

2) Manta data (2): White Rock Hutterian Bretheren Inc, 47788 102nd St, Rosholt, SD 57260

3) FEEFHS/Hutterite colony data:

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

1964 | White Rock, South Dakota | Rosholt (Roberts) SD | Rosedale, 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 White Rock Colony):

[White Rock, R.R. 1, Box 94, Rosholt, SD 57260-9542]

2:

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

3:

Different Business Names:

1) Manta data (1): White Rock Colony

2) Manta data (2): White Rock Hutterian Bretheren Inc

4:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[White Rock Hutt Breth Inc, Rosholt, SD 57260]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$893,074.85 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$893,075 (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: White Rock Huttu Breth Inc, Rosholt, SD 57260

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:

[White Rock Huttu Breth Inc, Rosholt, SD 57260]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$893,074.85 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$893,075 (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: White Rock Huttu Breth Inc, Rosholt, SD 57260

(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: White Rock Huttu Breth Inc, Rosholt, SD 57260

Hutterite Directory (for White Rock Colony):

[White Rock, R.R. 1, Box 94, Rosholt, SD 57260-9542]

Different Business Names:

1) Manta data (1): White Rock Colony, 47788 102nd St, Rosholt, SD 57260-6422

2) Manta data (2): White Rock Hutterian Bretheren Inc, 47788 102nd St, Rosholt, SD 57260

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: Wolf Creek Hutterian Brethern, Olivet, SD 57052

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=wolf+c...]

Date: 11/4/2009

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=006015308&summlevel=address]

Date: 11/4/2009

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

1) Name: Wolf Creek Hutterian Brethern

2) Location: Olivet, SD 57052

3) Subsidy Total 1995-2006: \$1,177,899.96 (note: exact calculation)

4) Subsidy Payments 1995-2006 Total: \$1,177,900 (note: rounded off calculation)

5) Different Business Names: Wolf Creek Hutterian Brethren

3:

Webpage (note: for 'Summary' information)

Name: EWG || Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/farm/persondetail.php?custnumber=006015308]

Date: 11/4/2009

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

1) Total USDA Subsidies 1995-2006: \$1,177,900 (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=006015308&summlevel=detail]

Date: 11/4/2009

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=006015308&summlevel=whois>]

Date: 11/4/2009

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=009698909>]

Date: 11/4/2009

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=010001652>]

Date: 11/4/2009

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: South Dakota

EO File Link: 'ASCII Text File' (as of 12/7/09)

EO File Updated: 11-12-09

EO File Name: (refer to MS-DOS name of EO file)

EO File MS-DOS Name: EO_SD.EXE

EO File Page Number: (one EO file page)

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

EO File Date: (12/7/2009 is date EO file was downloaded from IRS website to CD)

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

1) EIN: 460360019

2) Name: WOLF CREEK HUTTERIAN BRETHREN

- 3) Address:
[42906 COLONY RD
OLIVET SD]
- 4) Zip Code: 57052-6601
(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): DECKER PAUL GEN PTR

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

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

Data 3. Data for analysis and Findings

- 1) IRS Organization Name: Wolf Creek Hutterian Brethren
- 2) IRS Location: Olivet, SD 57052-6601
- 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: Wolf Creek Hutterian Brethren
- 6) USDA Location: Olivet, SD 57052

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: Wolf Creek Hutterian Brethern, Olivet, SD 57052

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

1) EIN: 460360019

2) Name: Wolf Creek Hutterian Brethren

3) Address: 42906 Colony Rd, Olivet, SD 57052-6601

4) IRC Section:

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

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

5) Ruling Date: 01/1982

D) Documentation from:

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

List 1. Documentation

1:

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

Name: NCCS - Search Active Organizations

Page Number: 1

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

Date: 11/4/2009

2:

Webpage (note: for active organization profile)

Name: NCCS Organization Profile - Wolf Creek Hutterian Brethren Decker Paul Gen Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360019]

Date: 11/4/2009

3:

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

Name: NCCS - Search NCCS Master File

Page Number: 1

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

Date: 11/4/2009

4:

Webpage (note: for active or inactive organization profile)

Name: NCCS Organization Profile - Wolf Creek Hutterian Brethren Decker Paul Gen Ptr

Page Number: 1

URL: [http://nccsdataweb.urban.org/PubApps/showVals.php?ft=bmf&ein=460360019]
Date: 11/4/2009

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

- 1) EIN: 460360019
- 2) Name: Wolf Creek Hutterian Brethren Decker Paul Gen Ptr
- 3) Secondary Name: Decker Paul Gen Ptr
- 4) Address (Street/Location): Olivet, SD 57052
- 5) Rule Date (Ruling Date): 1982
- 6) IRS Subsection: 40
(note: Subsection Code)
- 7) IRS Type: 40- Apostolic and religious orgs. - 501(d)
(note: 40 is a subsection code, 'Apostolic and religious orgs.' is a description, and 501(d) is a IRC section)
- 8) 990 Image: (no data)
(note: Form 990 data)
- 9) Active Organization: yes (as of 11/4/09)

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=460360019]

Date: 11/4/2009

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=460360019]

Date: 11/4/2009

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

- 1) Name: WOLF CREEK HUTTERIAN BRETHREN DECKER PAUL GEN PTR
- 2) Address:
[42906 COLONY RD
OLIVET, SD 57052-6601]
- 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: 460360019
(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=wolf+creek+hutterian]

Date: 11/4/2009

2:

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

Name:

[WOLF CREEK HUTTERIAN BRETHREN (DECKER PAUL GEN PTR) - OLIVET, SD 57052 - 42906...]

Page Number: 1-2

URL: [http://www.taxexemptworld.com/organization.asp?tn=869648]

Date: 11/4/2009

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: WOLF CREEK HUTTERIAN BRETHREN

2) Address:

[42906 COLONY RD

OLIVET, SD 57052-6601]

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: DECKER PAUL GEN PTR

6) Exempt Status As Of Date: 01/1982

(note: Ruling Date)

G) 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(G)List 1(1))

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

1963 | Wolf Creek, South Dakota | Olivet (Hutchinson) SD | Tschetter, 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)]

H) 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: Wolf Creek Colony, SD - Hutterite Directory

Page Number: 1

URL: [<http://www.cedrontech.com/hutterite.aspx?idx=SD&dcid=24A1B35CB7281214>]

Date: 11/4/2009

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

1) Name of Hutterite Colony: Wolf Creek

2) Group (Leut): Schmiedeleut Group 2

3) Phone (Switchboard): 605-925-4850

4) Address: 42906 Colony Rd., Olivet, SD 57052-6601

Notes for Section LF, Version 1, for:

[Wolf Creek Hutterian Brethern, Olivet, SD 57052]

1) The List of Evidence for [Wolf Creek Hutterian Brethern, Olivet, SD 57052] 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: Wolf Creek Hutterian Brethern, Olivet, SD 57052

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:

Wolf Creek Hutterian Brethern 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 [Wolf Creek Hutterian Brethern, Olivet, SD 57052] and data for ID as a Hutterite colony. The USDA data indicates Wolf Creek Hutterian Brethern received farm subsidies as Wolf Creek Hutterian Brethren at the same address as [Olivet, SD 57052]. The data record leads to the conclusion that Wolf Creek Hutterian Brethern and Wolf Creek Hutterian Brethren are the same identity. Hutterian Brethern is a misspelling of Hutterian Brethren.

Data for Wolf Creek Hutterian Brethern for ID as a Hutterite colony:

1) Name: Wolf Creek Hutterian Brethern, Olivet, SD 57052

2) EWG/USDA farm subsidy data:

['Addresses on file with USDA' data for [Wolf Creek Hutterian Brethern, Olivet, SD 57052].

The USDA data indicates Wolf Creek Hutterian Brethern received farm subsidies as Wolf Creek Hutterian Brethren at the same address as [Olivet, SD 57052]. The data record leads to the conclusion that Wolf Creek Hutterian Brethern and Wolf Creek Hutterian Brethren 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

1963 | Wolf Creek, South Dakota | Olivet (Hutchinson) SD | Tschetter, 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 Wolf Creek Colony):

[Wolf Creek, 42906 Colony Rd., Olivet, SD 57052-6601]

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:

[Wolf Creek Hutterian Brethern, Olivet, SD 57052]

IRS Organization Name and Location:

[Wolf Creek Hutterian Brethren, Olivet, SD 57052-6601]

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, 11/4/2009)]

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

[460360019, Wolf Creek Hutterian Brethren, SD, 501(d), 01/1982 = IRS]

[460360019, Wolf Creek Hutterian Brethren Decker Paul Gen Ptr, SD, 501(d), 1982 = NCCS]

[460360019, Wolf Creek Hutterian Brethren Decker Paul Gen Ptr, SD, 501(d), 01-1982 =
Melissa Data]

[no data....., Wolf Creek Hutterian Brethren, SD, 501(d), 01/1982 = TaxExemptWorld.com]

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

4:

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

NCCS data for organization name is the same as the IRS organization name, disregarding the inclusion of a secondary name, and indicates the organization is active as of 11/4/09.

5:

Different Business Names:

1) EWG/USDA farm subsidy data: Wolf Creek Hutterian Brethren
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

6:

Dataset for timeframe 1995-2006:

Identity of USDA farm subsidy recipient:

[Wolf Creek Hutterian Brethren, Olivet, SD 57052]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,177,899.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,177,900 (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: Wolf Creek Hutterian Brethern, Olivet, SD 57052

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:

[Wolf Creek Hutterian Brethern, Olivet, SD 57052]

USDA farm subsidy total:

1) Subsidy Total 1995-2006: \$1,177,899.96 (note: exact calculation)

2) Subsidy Payments 1995-2006 Total: \$1,177,900 (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:

[Wolf Creek Hutterian Brethern, Olivet, SD 57052]

IRS Organization Name and Address:

[Wolf Creek Hutterian Brethren, 42906 Colony Rd, Olivet, SD 57052-6601]

(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: Wolf Creek Hutterian Brethern, Olivet, SD 57052

Hutterite Directory (for Wolf Creek Colony):

[Wolf Creek, 42906 Colony Rd., Olivet, SD 57052-6601]

Different Business Names:

1) EWG/USDA farm subsidy data: Wolf Creek Hutterian Brethren, Olivet, SD 57052
(Section LF(A)List 1(2)), (Section SF(A)List 1(2))

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.