

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Belle Plaine Hutterian Brethren I, Doland, SD 57436
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10986558&summlevel=address>]

Date: 7/21/2011

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

1) Name: Belle Plaine Hutterian Brethren I

2) Location: Doland, SD 57436

3) Subsidy Total 1995-2010: \$1,090,058.19 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,090,058 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10986558>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,090,058 (note: rounded off calculation)
(note: data applies to 1999-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10986558&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A10986558&summlevel=whois>]

Date: 7/21/2011

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

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460451899>]

Date: 7/21/2011

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

1) Name: BELLE PLAINE HUTTERIAN BRETHERN INC

2) Address:

[18248 HILLSIDE LN
DOLAND, SD 57436-7405]

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460451899

(note: EIN)

6) Exempt Since: 10-1999

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

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

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

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

(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Belle Plaine Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/27/2009 found in Section LF.

2(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/27/2009)]

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

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

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

[460451899, Belle Plaine Hutterian Brethren Inc, SD, 501(d), 10-1999 = Melissa Data (7/21/2011)]

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

2(c):

Melissa Data address comparison:

[Belle Plaine Hutterian Brethren Inc, 18248 Hillside Ln, Doland, SD 57436-7405 = Melissa Data (10/27/2009)]

[Belle Plaine Hutterian Brethren Inc, 18248 Hillside Ln, Doland, SD 57436-7405 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/21/2011 and 10/27/2009.

3:

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

1) Name:

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

2) Employer Identification Number (EIN): 460451899

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

4) Ruling Date: 10/1999

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 460451899

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

4) Exempt Since: 10-1999

> Findings for Section NE 1, for:

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

(page 2)

4:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

b:

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1999-2010.

5:

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

> Conclusion for Section NE 1, for:

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

(page 1)

1:

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

2(a):

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1999 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1999-2010.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,090,058.19 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,090,058 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1999-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

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

IRS Organization Name and Address:

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

> Step 2

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

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

Timeframe for IRC section data: 1999-2010

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Belle Prairie Hutterian Brethren, Iroquois, SD 57353
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12537944&summlevel=address>]

Date: 7/21/2011

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

1) Name: Belle Prairie Hutterian Brethren

2) Location: Iroquois, SD 57353

3) Subsidy Total 1995-2010: \$438,481.30 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$438,481 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12537944>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$438,481 (note: rounded off calculation)
(note: data applies to 2004-2008)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12537944&summlevel=detail]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A12537944&summlevel=whois]

Date: 7/21/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [http://farm.ewg.org/persondetail.php?custnumber=A13019397]

Date: 7/21/2011

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

1) No data.

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=200927622]

Date: 7/21/2011

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

1) Name: BELLE PRAIRIE 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: Corporation

5) Tax I.D. Number: 200927622

(note: EIN)

6) Exempt Since: 08-2004

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Belle Prairie Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/27/2009 found in Section LF.

2(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/27/2009)]

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

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

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

[200927622, Belle Prairie Hutterian Brethren Inc, SD, 501(d), 08-2004 = Melissa Data (7/21/2011)]

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

2(c):

Melissa Data address comparison:

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

Melissa Data (10/27/2009)]

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

Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/21/2011 and 10/27/2009.

3:

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

1) Name:

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

2) Employer Identification Number (EIN): 200927622

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

4) Ruling Date: 08/2004

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 200927622

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

4) Exempt Since: 08-2004

> Findings for Section NE 1, for:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

(page 2)

4:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2004 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

b:

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2004-2008.

5:

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

> Conclusion for Section NE 1, for:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

(page 1)

1:

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

2(a):

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/2004 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2004-2008.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$438,481.30 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$438,481 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2004-2008.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Belle Prairie Hutterian Brethren, Iroquois, SD 57353]

IRS Organization Name and Address:

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

> Step 2

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

Name: Belle Prairie Hutterian Brethren, Iroquois, SD 57353

Timeframe for IRC section data: 2004-2008

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Original Subject: Blumengard Colony, Faulkton, SD 57438
Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/2011-11/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015737&summlevel=address>]

Date: 7/21/2011

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

1) Name: Blumengard Colony

2) Location: Wecota, SD 57438

3) Subsidy Total 1995-2010: \$1,858,852.97 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,858,853 (note: rounded off calculation)
(note: Subsidy Payments data shows a data conflict)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015737>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,858,853 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015737&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-6

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015737&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Hofer, Kleinsasser, Stahl, Waldner, Wurtz

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

B) Documentation from:

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

List I. 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 11/12/11)

EO File Updated: 10-5-11

EO File Name: eo_sd.exe (EO_SD) (EO_SD.LST)

EO File Page Number: (one EO file page)

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

EO File Date: (11/12/2011 is date EO file page was printed from the IRS website)

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

- 1) Name: Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Local, Wecota, SD 57438-0000
- 2) Secondary Name: Blumengart Hutterian Brethren Asso
- 3) Employer Identification Number (EIN): 460254785
- 4) IRC Section: 501(d) Apostolic and religious organization
- 5) Ruling Date: 01/1962

Data 2. Data for analysis and Findings

- 1) IRS Organization Name: Paul & Susanna Kleinsassen Susie Hofer Etal Ptr

- 2) Secondary Name: Blumengart Hutterian Brethren Asso
- 3) IRS Location: Wecota, SD 57438-0000
- 4) IRC Section: 501(d) Apostolic and religious organization
- 5) Ruling Date: 01/1962
- 6) USDA Business Name: Blumengard Colony
- 7) USDA Location: Wecota, SD 57438

Findings:

The IRS organization name is not the same as the USDA business name. The IRS secondary name could be the same identity as the USDA business name. The IRS and USDA data for location is the same. If the IRS organization name and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1962 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460254785]

Date: 7/21/2011

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

1) Name:

[PAUL & SUSANNA KLEINSASSEN SUSIE HOFER ETAL PTR
BLUMENGART HUTTERIAN BRETHREN ASSOC]

2) Address:

[LOCAL
WECOTA, SD 57438-0000]

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: 460254785

(note: EIN)

6) Exempt Since: 01-1962

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

a) Original Subject: Blumengard Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438

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

1) EWG

2) IRS

3) Melissa Data

> Findings for Section NE 1, for:

a) Original Subject: Blumengard Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438

(page 1)

1:

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

2(a):

USDA data for the location of [Blumengard Colony] has changed from the original data. The data is:

a) Blumengard Colony, Faulkton, SD 57438 (original data from Section LF, 10/27/2009)

b) Blumengard Colony, Wecota, SD 57438 (new data from Section NE 1, 7/21/2011)

The USDA farm subsidy data record from EWG's 'Summary' data is the same for both organizations from 1995-2006 so they are the same identity.

2(b):

USDA farm subsidy data will establish that these names are the same identity:

a) Blumengard Colony, Faulkton, SD 57438 (original subject from Section LF)

b) Blumengard Colony, Wecota, SD 57438 (subject from Section NE 1)

3:

'Farm Location(s)' (addresses on file) subsidy payments data shows a data conflict. The data conflict will not invalidate the figure [Subsidy Total 1995-2010: \$1,858,852.97] because 'Programs' (Payment Breakdown) data will validate the figure. The data is:

Total USDA - Subsidies = \$1,858,853

Subtotal, Farming Subsidies = \$1,663,760

Subtotal, Conservation Programs = \$177,238

Subtotal, Disaster Payments = \$17,855

(note: EWG will express a exact figure as a rounded off figure for their calculations)

4:

IRS EO/BMF data for [Blumengard Hutterian Brethren Inc] found for original evidence but not for new evidence. The data can be used for investigation for farm subsidy data timeframe 1995-2006 if necessary. Refer to Section LF for data.

A new IRS EO/BMF dataset and Melissa Data dataset found for new evidence with the organization name [Paul & Susanna Kleinsassen Susie Hofer Etal Ptr]. Melissa Data includes the secondary name [Blumengart Hutterian Brethren Assoc] in the organization name field. The IRS EO/BMF data for secondary name is [Blumengart Hutterian Brethren Asso].

> Findings for Section NE 1, for:

- a) Original Subject: Blumengard Colony, Faulkton, SD 57438
 - b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438
- (page 2)

5:

Comparison of IRS EO/BMF data with Melissa Data:

[Data Date: (IRS 11/12/2011), (Melissa Data 7/21/2011)]

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

[460254785, Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, SD, 501(d), 01/1962 = IRS]

[460254785, Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, SD, 501(d), 01-1962 =

Melissa Data]

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

Note: Melissa Data includes the secondary name [Blumengart Hutterian Brethren Assoc] in the organization name field. The IRS EO/BMF data for secondary name is [Blumengart Hutterian Brethren Asso].

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

6:

IRS EO/BMF data (11/12/2011):

1) Name:

[Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Local, Wecota, SD 57438-0000]

2) Secondary Name: Blumengart Hutterian Brethren Asso

3) Employer Identification Number (EIN): 460254785

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

5) Ruling Date: 01/1962

Melissa Data (7/21/2011):

1) Name:

[Paul & Susanna Kleinsassen Susie Hofer Etal Ptr

Blumengart Hutterian Brethren Assoc

Local, Wecota, SD 57438-0000]

2) Tax I.D. Number: 460254785

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

4) Exempt Since: 01-1962

> Findings for Section NE 1, for:

- a) Original Subject: Blumengard Colony, Faulkton, SD 57438
 - b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438
- (page 3)

7:

Findings for USDA farm subsidy data and IRS data:

a:

USDA Business Name and Location:

[Blumengard Colony, Wecota, SD 57438]

IRS Organization Name and Location:

[Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Wecota, SD 57438-0000]

b:

The IRS organization name is not the same as the USDA business name. The IRS secondary name could be the same identity as the USDA business name. The IRS and USDA data for location is the same. If the IRS organization name and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1962 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

8:

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

a) Data for IRS organization name:

- 1) [Blumengard Hutterian Brethren Inc, Faulkton, SD 57438-5306]
(Ruling Date 00/0000), (IRS data from Section LF)

Note:

The IRS organization name and USDA business name could be the same identity. IRS EO/BMF data for the ruling date is '000000' so the ruling date is unknown. The IRS EO/BMF data can be used for investigation if necessary.

b) Data for IRS organization name:

- 1) [Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Wecota, SD 57438-0000]
(Ruling Date 01/1962), (IRS data from Section NE 1)

Note:

The IRS organization name is not the same as the USDA business name. The IRS secondary name could be the same identity as the USDA business name. The IRS and USDA data for location is the same. If the IRS organization name and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1962 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

9:

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

> Conclusion for Section NE 1, for:

a) Original Subject: Blumengard Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438

(page 1)

1:

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

2:

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

a) Data for IRS organization name:

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

(Ruling Date 00/0000), (IRS data from Section LF)

Note:

The IRS organization name and USDA business name could be the same identity. IRS EO/BMF data for the ruling date is '000000' so the ruling date is unknown. The IRS EO/BMF data can be used for investigation if necessary.

b) Data for IRS organization name:

1) [Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Wecota, SD 57438-0000]

(Ruling Date 01/1962), (IRS data from Section NE 1)

Note:

The IRS organization name is not the same as the USDA business name. The IRS secondary name could be the same identity as the USDA business name. The IRS and USDA data for location is the same. If the IRS organization name and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1962 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Blumengard Colony, Wecota, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,858,852.97 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,858,853 (note: rounded off calculation)

(note: 'Subsidy Payments' data shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

a) Original Subject: Blumengard Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Blumengard Colony, Wecota, SD 57438

(page 2)

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Blumengard Colony, Wecota, SD 57438]

IRS Organization Name and Address:

[Paul & Susanna Kleinsassen Susie Hofer Etal Ptr, Local, Wecota, SD 57438-0000]

IRS data for secondary name: Blumengart Hutterian Brethren Asso

> 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: Blumengard Colony, Wecota, SD 57438

USDA business name (10/27/2009): Blumengard Colony, Faulkton, SD 57438

Timeframe for IRC section data: 1995-2010

Data from Section LF:

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

Hutterite Directory (for Blumengard Colony):

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

Different Business Names:

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Original Subject: Brentwood Colony, Faulkton, SD 57438
Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018103&summlevel=address>]

Date: 7/21/2011

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

1) Name: Brentwood Colony

2) Location: Wecota, SD 57438

3) Subsidy Total 1995-2010: \$1,521,018.72 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,521,019 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018103>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,521,019 (note: rounded off calculation)
(note: data applies to 1999-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018103&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018103&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Kleinsasser, Stahl, Waldner, Wollman, Wurtz

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460406501>]

Date: 7/21/2011

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

1) Name: BRENTWOOD SCHOOL BRENTWOOD COLONY

2) Address:

[15442 343RD AVE

WECOTA, SD 57438-5900]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]

(note: IRC section and a derivation of a series of classifications)

4) Type of Foundation: School

5) Type of Organization: Corporation

6) Tax I.D. Number: 460406501

(note: EIN)

7) Exempt Since: 06-1990

(note: Ruling Date)

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

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

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

Date: 7/21/2011

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

1) Name: BRENTWOOD HUTTERIAN BRETHERN INC

2) Address:

[15442 343RD AVE

FAULKTON, SD 57438-5900]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460397006

(note: EIN)

6) Exempt Since: 02-1988

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

a) Original Subject: Brentwood Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

- a) Original Subject: Brentwood Colony, Faulkton, SD 57438
- b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

(page 1)

1:

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

2(a):

USDA data for the location of [Brentwood Colony] has changed from the original data. The data is:

- a) Brentwood Colony, Faulkton, SD 57438 (original data from Section LF, 10/27/2009)
- b) Brentwood Colony, Wecota, SD 57438 (new data from Section NE 1, 7/21/2011)

The USDA farm subsidy data record from EWG's 'Summary' data is the same for both organizations from 1999-2006 so they are the same identity.

2(b):

USDA farm subsidy data will establish that these names are the same identity:

- a) Brentwood Colony, Faulkton, SD 57438 (original subject from Section LF)
- b) Brentwood Colony, Wecota, SD 57438 (subject from Section NE 1)

3:

Section LF includes 2 IRS EO/BMF datasets for these organization names:

- a) Brentwood School Brentwood Colony
- b) Brentwood Hutterian Brethren Inc

Section NE 1 includes 2 Melissa Data datasets for these organization names.

- a) Brentwood School Brentwood Colony
- b) Brentwood Hutterian Brethren Inc

Both of the organization names could be the same identity as these USDA business names:

- a) Brentwood Colony, Faulkton, SD 57438 (original subject from Section LF)
- b) Brentwood Colony, Wecota, SD 57438 (subject from Section NE 1)

> Findings for Section NE 1, for:

a) Original Subject: Brentwood Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

(page 2)

4(a):

The Melissa Data webpage data for [Brentwood School Brentwood Colony] is the same for the new data from 7/21/2011 and the original data from 10/27/2009 found in Section LF, except for the address and the date of the 'Last 990 Form Filed'. The Employer Identification Number (EIN) is the same for both datasets so the data is for the same organization.

4(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF, Part 1]:

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/27/2009)]

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

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

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

[460406501, Brentwood School Brentwood Colony, SD, 501(c)(3), 06-1990 = Melissa Data (7/21/2011)]

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

4(c):

Melissa Data address comparison:

[Brentwood School Brentwood Colony, 15442 343rd Ave, Faulkton, SD 57438-5900 = Melissa Data (10/27/2009)]

[Brentwood School Brentwood Colony, 15442 343rd Ave, Wecota, SD 57438-5900 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are not the same.

4(d):

The Employer Identification Number (EIN) from 4(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 4(b) is the same from 7/21/2011 and 10/27/2009. The address comparison data for Melissa Data in 4(c) is not the same from 7/21/2011 and 10/27/2009.

5:

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

1) Name:

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

2) Employer Identification Number (EIN): 460406501

3) IRC Section: 501(c)(3) Charitable organization

4) Ruling Date: 06/1990

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 460406501

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]

4) Exempt Since: 06-1990

> Findings for Section NE 1, for:

a) Original Subject: Brentwood Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

(page 3)

6:

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

(data is for [Brentwood School Brentwood Colony])

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(c)(3) Charitable organization' and the ruling date 06/1990 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

7(a):

The Melissa Data webpage data for [Brentwood Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/27/2009 found in Section LF.

7(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF, Part 2]:

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/27/2009)]

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

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

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

[460397006, Brentwood Hutterian Brethren Inc, SD, 501(d), 02-1988 = Melissa Data (7/21/2011)]

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

7(c):

Melissa Data address comparison:

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

Melissa Data (10/27/2009)]

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

Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

7(d):

The Employer Identification Number (EIN) from 7(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 7(b) and 7(c) is the same from 7/21/2011 and 10/27/2009.

> Findings for Section NE 1, for:

- a) Original Subject: Brentwood Colony, Faulkton, SD 57438
 - b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438
- (page 4)

8:

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

1) Name:

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

2) Employer Identification Number (EIN): 460397006

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

4) Ruling Date: 02/1988

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 460397006

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

4) Exempt Since: 02-1988

9:

Update for findings for IRS data (Section LF, Part 2, and Section NE 1):

(data is for [Brentwood Hutterian Brethren Inc])

a:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

10:

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

> Conclusion for Section NE 1, for:

a) Original Subject: Brentwood Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

(page 1)

1:

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

2:

(data is for these IRS organization names:

a) Brentwood School Brentwood Colony

b) Brentwood Hutterian Brethren Inc)

The 2 IRS organization names are not the same as the USDA business name. All of the names are in the same Zip Code and there is a possibility that all of the names are the same identity. If either of the 2 IRS organization names are the same identity as the USDA business name then their IRC section and their ruling date will indicate that the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Brentwood Colony, Wecota, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,521,018.72 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,521,019 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1999-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

a) Original Subject: Brentwood Colony, Faulkton, SD 57438

b) Subject for Section NE 1: Brentwood Colony, Wecota, SD 57438

(page 2)

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address:

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

Data from Section LF:

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

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

Hutterite Directory (for Brentwood Colony):

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

> Step 2

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

USDA Business Name and Location:

[Brentwood Colony, Faulkton, SD 57438]

IRS Organization Name and Address:

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

Data from Section LF:

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

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

Hutterite Directory (for Brentwood Colony):

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

> Step 3

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

Name: Brentwood Colony, Wecota, SD 57438

USDA business name (10/27/2009): Brentwood Colony, Faulkton, SD 57438

Timeframe for IRC section data: 1999-2010

Data from Section LF:

Hutterite Directory (for Brentwood Colony):

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

Different Business Names:

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369
Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

Part 1: USDA farm subsidy data for:

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

[Subsidy Total 1995-2010: \$1,214,747.42]

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11132072&summlevel=address>]

Date: 7/21/2011

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

1) Name: Cedar Grove Hutt Breth Inc

2) Location: Platte, SD 57369

3) Subsidy Total 1995-2010: \$1,214,747.42 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,214,747 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11132072>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,214,747 (note: rounded off calculation)
(note: data applies to 1999-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11132072&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): no

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11132072&summlevel=whois>]

Date: 7/21/2011

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

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

Part 2: USDA farm subsidy data for:

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

[Subsidy Total 1995-2010: \$402,451.34]

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06214304&summlevel=address>]

Date: 7/21/2011

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

- 1) Name: Cedar Grove Hutt Breth Inc
- 2) Location: Platte, SD 57369
- 3) Subsidy Total 1995-2010: \$402,451.34 (note: exact calculation)
- 4) Subsidy Payments 1995-2010 Total: \$402,451 (note: rounded off calculation)
- 5) Different Business Names: Cedar Grove Hutt Beth Inc

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06214304>]

Date: 7/21/2011

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

- 1) Total USDA Subsidies 1995-2010: \$402,451 (note: rounded off calculation)
(note: data applies to 1995-2000)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06214304&summlevel=detail>]

Date: 7/21/2011

Data 3 (from Section NE 1, Part 2, (A)List 1(4))

- 1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06214304&summlevel=whois>]

Date: 7/21/2011

Data 4 (from Section NE 1, Part 2, (A)List 1(5))

- 1) Hutterite surnames found with USDA ownership shares data 2004:

Gross, Hofer, Waldner, Wipf

(note 1: data is for Cedar Grove Hutt Beth Inc, no data for Cedar Grove Hutt Breth Inc)

(note 2: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feehfs.org/links/hutterites/surnames.html>])

Part 3: Melissa Data documentation

A) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460360084]

Date: 7/21/2011

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

1) Name: CEDAR GROVE HUTTERIAN BRETHREN INC

2) Address:

[36926 266TH ST

PLATTE, SD 57369-7103]

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

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

4) Type of Organization: Unkown

(note: Unkown is probably a misspelling of Unknown)

5) Tax I.D. Number: 460360084

(note: EIN)

6) Exempt Since: 01-1982

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

- a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369
 - b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369
- (page 1)

1:

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

2(a):

USDA data for the name of the farm subsidy recipient has changed from the original data. The data is:

a) Cedar Grove Hutt Beth Inc, Platte, SD 57369 (original data from Section LF, 10/27/2009)

b) Cedar Grove Hutt Breth Inc, Platte, SD 57369 (new data from Section NE 1, 7/21/2011)

'Farm Location(s)' (addresses on file) data for [Cedar Grove Hutt Beth Inc] as part of the data record for [Cedar Grove Hutt Breth Inc] shows both names are receiving farm subsidies and are the same identity. The data is from the data record for:

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

[Subsidy Total 1995-2010: \$402,451.34]

(Section NE 1, Part 2)

2(b):

USDA farm subsidy data will establish that these names are the same identity:

a) Cedar Grove Hutt Beth Inc, Platte, SD 57369 (original subject from Section LF)

b) Cedar Grove Hutt Breth Inc, Platte, SD 57369 (subject from Section NE 1)

3:

The USDA farm subsidy data record from EWG's 'Summary' data shows that the 2 datasets for [Cedar Grove Hutt Breth Inc] (Section NE 1, Part 1 and Part 2) represent 2 parts of the timeframe 1995-2010 so they can be combined to represent 1 dataset for the same organization for the timeframe 1995-2010. The farm subsidy total from both datasets can be combined to represent one total for [Cedar Grove Hutt Breth Inc] for the timeframe 1995-2010.

4:

The 'Summary' data for:

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

[Subsidy Total 1995-2010: \$1,214,747.42]

(Section NE 1, Part 1) is the same as the 'Summary' data for the original subject from Section LF, as [Cedar Grove Hutt Beth Inc], for the timeframe 1999-2006.

> Findings for Section NE 1, for:

a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369

(page 2)

5(a):

The Melissa Data webpage data for [Cedar Grove Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/27/2009 found in Section LF. The new data includes map links in the 'Address' field instead of the data 'Error Geolnit' found in the original data.

5(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/27/2009)]

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

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

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

[460360084, Cedar Grove Hutterian Brethren Inc, SD, 501(d), 01-1982 = Melissa Data (7/21/2011)]

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

5(c):

Melissa Data address comparison:

[Cedar Grove Hutterian Brethren Inc, 36926 266th St, Platte, SD 57369-7103 = Melissa Data (10/27/2009)]

[Cedar Grove Hutterian Brethren Inc, 36926 266th St, Platte, SD 57369-7103 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

5(d):

The Employer Identification Number (EIN) from 5(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 5(b) and 5(c) is the same from 7/21/2011 and 10/27/2009.

6:

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

1) Name:

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

2) Employer Identification Number (EIN): 460360084

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

4) Ruling Date: 01/1982

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 460360084

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

4) Exempt Since: 01-1982

> Findings for Section NE 1, for:

a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369

(page 3)

7:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 01/1982 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

8:

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

> Conclusion for Section NE 1, for:

a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369

(page 1)

1:

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

2:

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 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

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

USDA farm subsidy total:

a) Data from Section NE 1, Part 1, for [Cedar Grove Hutt Breth Inc, Platte, SD 57369]:

1) Subsidy Total 1995-2010: \$1,214,747.42 (data applies to 1999-2010)

b) Data from Section NE 1, Part 2, for [Cedar Grove Hutt Breth Inc, Platte, SD 57369]:

1) Subsidy Total 1995-2010: \$402,451.34 (data applies to 1995-2000)

c) Combined USDA farm subsidy total from 2 different data records for:

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

1) Combined USDA farm subsidy total:

[Subsidy Total 1995-2010: \$1,617,198.76] (data applies to 1995-2010)

(note: calculation made by author and represents a exact 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.

> Conclusion for Section NE 1, for:

a) Original Subject: Cedar Grove Hutt Beth Inc, Platte, SD 57369

b) Subject for Section NE 1: Cedar Grove Hutt Breth Inc, Platte, SD 57369

(page 2)

4:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name:

[Cedar Grove Hutt Breth Inc, Platte, SD 57369] (subject from Section NE 1)

[A.K.A. (also known as): Cedar Grove Hutt Beth Inc, Platte, SD 57369]

(subject from Section LF)

Hutterite Surnames (combined for both USDA business names):

[Decker, Gross, Hofer, Stahl, Waldner, Wipf]

IRS EO/BMF data and Melissa Data:

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

Hutterite Directory (for Cedar Grove Colony):

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

> Step 2

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

USDA Business Name and Location:

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

IRS Organization Name and Address:

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

> Step 3

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

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

USDA business name (10/27/2009): Cedar Grove Hutt Beth Inc, Platte, SD 57369

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Cedar Grove Colony):

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

Different Business Names:

1) Manta data: Cedar Grove Colony also does business as Cedar Grove Hutterian Breth Inc

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Clark Hutt Breth Inc, Raymond, SD 57258

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015318&summlevel=address>]

Date: 7/21/2011

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

1) Name: Clark Hutt Breth Inc

2) Location: Raymond, SD 57258

3) Subsidy Total 1995-2010: \$1,486,643.24 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,486,643 (note: rounded off calculation)

5) Different Business Names: Clark Hutterian Brethren Inc, Raymond, SD 57258

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015318>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,486,643 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06015318&summlevel=detail]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06015318&summlevel=whois]

Date: 7/21/2011

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

- 1) Hutterite surnames found with USDA ownership shares data 2010: Glanzer, Waldner
(note 1: data is for Clark Hutterian Brethren Inc, no data for Clark Hutt Breth Inc)
(note 2: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [http://www.feefhs.org/links/hutterites/surnames.html])

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=363320353]

Date: 7/21/2011

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

1) Name: CLARK COLONY SCHOOL

2) Address:

[41181 179TH ST
RAYMOND, SD 57258-7400]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]
(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 363320353

(note: EIN)

6) Exempt Since: 10-1984

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Clark Hutt Breth Inc, Raymond, SD 57258]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Clark Hutt Breth Inc, Raymond, SD 57258]
(page 1)

1:

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

2:

Melissa Data for [Clark Colony School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Clark Colony.

3:

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

> Conclusion for Section NE 1, for:
[Clark Hutt Breth Inc, Raymond, SD 57258]
(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Clark Colony School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Clark Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Clark Hutt Breth Inc, Raymond, SD 57258]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$1,486,643.24 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$1,486,643 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

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: Clark Hutt Breth Inc, Raymond, SD 57258

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

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

Different Business Names:

- 1) EWG/USDA farm subsidy data: Clark Hutterian Brethren Inc, Raymond, SD 57258
(Section LF(A)List 1(2)), (Section SF(A)List 1(2)), (Section NE 1, (A)List 1(2))
- 2) Manta data: Clark Colony also does business as Clark Colony Inc, Clark Stainless Shop
[Clark Colony, 41181 179th St, Raymond, SD 57258-7400]

Note:

Melissa Data for [Clark Colony School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Clark Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Deerfield Hutt Bret Inc, Ipswich, SD 57451

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015314&summlevel=address>]

Date: 7/21/2011

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

1) Name: Deerfield Hutt Bret Inc

2) Location: Ipswich, SD 57451

3) Subsidy Total 1995-2010: \$1,890,466.58 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,890,467 (note: rounded off calculation)
(note: Subsidy Payments data shows a data conflict)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015314>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,890,467 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015314&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015314&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Kleinsasser, Stahl, Waldner, Wurtz

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460366350>]

Date: 7/21/2011

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

1) Name: DEERFIELD SCHOOL

2) Address:

[12434 364TH AVE
IPSWICH, SD 57451-5606]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]
(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 460366350

(note: EIN)

6) Exempt Since: 07-1982

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Deerfield Hutt Bret Inc, Ipswich, SD 57451]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Deerfield Hutt Bret Inc, Ipswich, SD 57451]
(page 1)

1:
Refer to the original findings for Section LF for data. This findings includes updated data.

2:
'Farm Location(s)' (addresses on file) subsidy payments data shows a data conflict. The data conflict will not invalidate the figure [Subsidy Total 1995-2010: \$1,890,466.58] because 'Programs' (Payment Breakdown) data will validate the figure. The data is:

Total USDA - Subsidies = \$1,890,467

Subtotal, Farming Subsidies = \$1,635,622

Subtotal, Conservation Programs = \$163,123

Subtotal, Disaster Payments = \$91,722

(note: EWG will express a exact figure as a rounded off figure for their calculations)

3(a):

Data from Findings for Section LF:

a:

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

3(b):

Update for Findings for Section LF:

a:

Deerfield Hutt Bret Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutt Bret is a abbreviated form of Hutterian Brethren. Hutterite surnames are found at Deerfield Hutt Bret Inc.

Data for Deerfield Hutt Bret Inc for ID as a Hutterite colony:

1) Name: Deerfield Hutt Bret Inc, Ipswich, SD 57451

2) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Kleinsasser, Stahl, Waldner, Wurtz

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

3) FEEFHS/Hutterite colony data:

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

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

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

4) Hutterite Directory (for Deerfield Colony):

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

4:

Melissa Data for [Deerfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Deerfield Colony.

> Findings for Section NE 1, for:
[Deerfield Hutt Bret Inc, Ipswich, SD 57451]
(page 2)
5:

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

> Conclusion for Section NE 1, for:
[Deerfield Hutt Bret Inc, Ipswich, SD 57451]
(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Deerfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Deerfield Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Deerfield Hutt Bret Inc, Ipswich, SD 57451]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,890,466.58 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,890,467 (note: rounded off calculation)

(note: 'Subsidy Payments' data shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure)

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

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: Deerfield Hutt Bret Inc, Ipswich, SD 57451

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Deerfield Colony):

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

Different Business Names:

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

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

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

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

Note:

Melissa Data for [Deerfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Deerfield Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Evergreen Colony, Faulkton, SD 57438
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018005&summlevel=address>]

Date: 7/21/2011

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

1) Name: Evergreen Colony

2) Location: Faulkton, SD 57438

3) Subsidy Total 1995-2010: \$1,257,043.95 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,257,044 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018005>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,257,044 (note: rounded off calculation)
(note: data applies to 2000-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06018005&summlevel=detail]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06018005&summlevel=whois]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Hofer, Kleinsasser, Stahl, Waldner

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460395058]

Date: 7/21/2011

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

1) Name: EVER GREEN HUTTERIAN BRETHERN INC

2) Address:

[35691 156TH ST

FAULKTON, SD 57438-6106]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460395058

(note: EIN)

6) Exempt Since: 05-1987

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Evergreen Colony, Faulkton, SD 57438]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Evergreen Colony, Faulkton, SD 57438]
(page 1)

1:

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

2(a):

Data from Findings for Section LF:

a:

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

2(b):

Update for Findings for Section LF:

a:

Evergreen Colony is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterite surnames are found at Evergreen Colony.

Data for Evergreen Colony for ID as a Hutterite colony:

1) Name: Evergreen Colony, Faulkton, SD 57438

2) Hutterite surnames found with USDA ownership shares data 2010:

Hofer, Kleinsasser, Stahl, Waldner

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

3) FEEFHS/Hutterite colony data:

[Year Founded | Colony Name | Location: City (SD) | Parent Colony | Leading Surnames
1992 | Evergreen | Faulkton | Blumengard | Kleinsasser, Waldner]

4) Hutterite Directory (for Evergreen Colony):

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

> Findings for Section NE 1, for:
[Evergreen Colony, Faulkton, SD 57438]
(page 2)

3(a):

The Melissa Data webpage data for [Ever Green Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/28/2009 found in Section LF.

3(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/28/2009)]

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

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

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

[460395058, Ever Green Hutterian Brethren Inc, SD, 501(d), 05-1987 = Melissa Data
(7/21/2011)]

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

3(c):

Melissa Data address comparison:

[Ever Green Hutterian Brethren Inc, 35691 156th St, Faulkton, SD 57438-6106 = Melissa Data
(10/28/2009)]

[Ever Green Hutterian Brethren Inc, 35691 156th St, Faulkton, SD 57438-6106 = Melissa Data
(7/21/2011)]

Comparison of data demonstrates the addresses are the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) and 3(c) is the same from 7/21/2011 and 10/28/2009.

4:

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

1) Name:

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

2) Employer Identification Number (EIN): 460395058

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

4) Ruling Date: 05/1987

Melissa Data (7/21/2011):

1) Name:

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

2) Tax I.D. Number: 460395058

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

4) Exempt Since: 05-1987

> Findings for Section NE 1, for:
[Evergreen Colony, Faulkton, SD 57438]
(page 3)

5:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1987 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

6:

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

> Conclusion for Section NE 1, for:

[Evergreen Colony, Faulkton, SD 57438]

(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1987 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Evergreen Colony, Faulkton, SD 57438]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,257,043.95 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,257,044 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2000-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Evergreen Colony, Faulkton, SD 57438]

IRS Organization Name and Address:

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

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

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

> 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: Evergreen Colony, Faulkton, SD 57438

Timeframe for IRC section data: 2000-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Evergreen Colony):

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

Different Business Names:

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

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

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06016916&summlevel=address>]

Date: 7/21/2011

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

1) Name: Fordham Hutterian Bretheren Inc

2) Location: Carpenter, SD 57322

3) Subsidy Total 1995-2010: \$1,832,095.88 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,832,096 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06016916>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,832,096 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06016916&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06016916&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Waldner, Wipf, Wollman

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460372548>]

Date: 7/21/2011

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

1) Name: FORDHAM SCHOOL

2) Address:

[533 FORDHAM DR
CARPENTER, SD 57322-2101]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]

(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 460372548

(note: EIN)

6) Exempt Since: 12-1983

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

(page 1)

1:

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

2(a):

Data from Findings for Section LF:

a:

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

2(b):

Update for Findings for Section LF:

a:

Fordham Hutterian Bretheren Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutterian Bretheren is a misspelling of Hutterian Brethren. Hutterite surnames are found at Fordham Hutterian Bretheren Inc.

Data for Fordham Hutterian Bretheren Inc for ID as a Hutterite colony:

1) Name: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

2) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Waldner, Wipf, Wollman

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

3) FEEFHS/Hutterite colony data:

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

4) Rocky Cape Christian Community/Hutterite colony data:

[Fordham, SD, 1974 - present (note: Schmiedeleut)]

5) Hutterite Directory (for Fordham Colony):

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

3:

Melissa Data for [Fordham School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Fordham Colony.

4:

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

> Conclusion for Section NE 1, for:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Fordham School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Fordham Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Fordham Hutterian Bretheren Inc, Carpenter, SD 57322]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,832,095.88 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,832,096 (note: rounded off calculation)

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

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: Fordham Hutterian Bretheren Inc, Carpenter, SD 57322

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Fordham Colony):

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

Different Business Names:

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

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

Note:

Melissa Data for [Fordham School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Fordham Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015474&summlevel=address>]

Date: 7/21/2011

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

1) Name: Glendale Hutterian Brethren Inc

2) Location: Frankfort, SD 57440

3) Subsidy Total 1995-2010: \$2,017,124.21 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$2,017,124 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015474>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$2,017,124 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06015474&summlevel=detail]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06015474&summlevel=whois]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Kleinsasser, Waldner, Wurtz

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460361331]

Date: 7/21/2011

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

1) Name:

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

2) Address:

[17866 GLENDALE DR
FRANKFORT, SD 57440-7201]

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

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

4) Type of Organization: Unkown

(note: Unkown is probably a misspelling of Unknown)

5) Tax I.D. Number: 460361331

(note: EIN)

6) Exempt Since: 04-1961

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]
(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr] is the same for the new data from 7/21/2011 and the original data from 10/28/2009 found in Section LF.

2(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/28/2009)]

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

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181, SD, 501(d), 04/1961 = IRS]

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr, SD, 501(d), 04-1961 = Melissa Data]

[460361331, Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr, SD, 501(d), 04-1961 = Melissa Data (7/21/2011)]

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

2(c):

Melissa Data address comparison:

[Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr
17866 Glendale Dr, Frankfort, SD 57440-7201 = Melissa Data (10/28/2009)]

[Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr
17866 Glendale Dr, Frankfort, SD 57440-7201 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/21/2011 and 10/28/2009.

> Findings for Section NE 1, for:
[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]
(page 2)

3:

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

1) Name:

[Glendale Hutterian Brethren Inc Reincorporated 0181
17866 Glendale Dr, Frankfort, SD 57440-7201]

2) Secondary Name: Kleinsasser John Etal

3) Employer Identification Number (EIN): 460361331

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

5) Ruling Date: 04/1961

Melissa Data (7/21/2011):

1) Name:

[Glendale Hutterian Brethren Inc Reincorporated 0181 Kleinsasser John Etal Ptr
17866 Glendale Dr, Frankfort, SD 57440-7201]

2) Tax I.D. Number: 460361331

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

4) Exempt Since: 04-1961

4:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/1961 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

5:

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

> Conclusion for Section NE 1, for:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 04/1961 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$2,017,124.21 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$2,017,124 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Glendale Hutterian Brethren Inc, Frankfort, SD 57440]

IRS Organization Name and Address:

[Glendale Hutterian Brethren Inc Reincorporated 0181

17866 Glendale Dr, Frankfort, SD 57440-7201]

> Step 2

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

Name: Glendale Hutterian Brethren Inc, Frankfort, SD 57440

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Glendale Colony):

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

Different Business Names:

1) Manta data (1): Glendale Colony, 17866 Glendale Dr, Frankfort, SD 57440-7201

2) Manta data (2): Glendale Hutterian Brethren, Inc also does business as Glendale Colony
[Glendale Hutterian Brethren, Inc, 17866 Glendale Dr, Frankfort, SD 57440]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grant Hutt Brethren Inc, Ipswich, SD 57451

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/2011-11/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

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

Date: 7/21/2011

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

1) Name: Grant Hutt Brethren Inc

2) Location: Ipswich, SD 57451

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

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

5) Different Business Names: Grant Hutterian Brethern Associa, Enderlin, ND 58027

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

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

Date: 7/21/2011

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

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

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

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

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

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

Date: 7/21/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12261570>]

Date: 7/21/2011

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

1) No data.

B) Documentation from:

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

List 1. Documentation

1:

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

EO File by State: North Dakota

EO File Link: 'ASCII Text File' (as of 11/12/11)

EO File Updated: 10-5-11

EO File Name: eo_nd.exe (EO_ND) (EO_ND.LST)

EO File Page Number: (one EO file page)

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

EO File Date: (11/12/2011 is date EO file page was printed from the IRS website)

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

- 1) Name: Grant Hutterian Brethren Inc, 5543 129th Ave SE, Enderlin, ND 58027-9642
- 2) Employer Identification Number (EIN): 861050747
- 3) IRC Section: 501(d) Apostolic and religious organization
- 4) Ruling Date: 07/2003

Data 2. Data for analysis and Findings

- 1) IRS Organization Name: Grant Hutterian Brethren Inc

- 2) IRS Location: Enderlin, ND 58027-9642
- 3) IRC Section: 501(d) Apostolic and religious organization
- 4) Ruling Date: 07/2003
- 5) USDA Business Name: Grant Hutt Brethren Inc
- 6) USDA Location: Ipswich, SD 57451

Findings:

The IRS organization name and location are not the same as the USDA business name and location. The 2 names are similar but the 2 locations are in North Dakota and South Dakota so it appears that the 2 names could not possibly be the same identity. EIN data indicates the 2 names are the same identity if the USDA business name can be established as [Grant Hutterian Brethren Inc]. The EIN data is:

- a) IRS organization name (12/7/2009):

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

EIN: 861050747

- b) IRS organization name (11/12/2011):

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

EIN: 861050747

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

C) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=861050747]

Date: 11/12/2011

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

- 1) Name: GRANT HUTTERIAN BRETHREN INC

- 2) Address:

[5543 129TH AVE SE

ENDERLIN, ND 58027-9642]

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

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

- 4) Type of Organization: Corporation

- 5) Tax I.D. Number: 861050747

(note: EIN)

- 6) Exempt Since: 07-2003

(note: Ruling Date)

- 7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

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

1) EWG

2) IRS

3) Melissa Data

> Findings for Section NE 1, for:
[Grant Hutt Brethren Inc, Ipswich, SD 57451]
(page 1)

1:

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

2:

IRS EO/BMF data found for Section LF and Section NE 1 but the organization locations are in South Dakota and North Dakota. EIN data indicates the organization names and updated locations are the same identity. The EIN data is:

a) IRS organization name:

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

EIN: 861050747

(IRS 12/7/2009, data from Section LF)

b) IRS organization name:

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

EIN: 861050747

(IRS 11/12/2011, data from Section NE 1)

3:

Comparison of IRS EO/BMF data with Melissa Data:

[Data Date: (IRS 11/12/2011), (Melissa Data 11/12/2011)]

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

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

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

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

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

4:

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

1) Name:

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

2) Employer Identification Number (EIN): 861050747

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

4) Ruling Date: 07/2003

Melissa Data (11/12/2011):

1) Name:

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

2) Tax I.D. Number: 861050747

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

4) Exempt Since: 07-2003

> Findings for Section NE 1, for:
[Grant Hutt Brethren Inc, Ipswich, SD 57451]
(page 2)

5:

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

a:

USDA Business Name and Location:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

[A.K.A. (also known as): Grant Hutterian Brethern Associa, Enderlin, ND 58027]

IRS Organization Name and Location:

a) IRS organization name:

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

EIN: 861050747

(IRS 12/7/2009, data from Section LF)

b) IRS organization name:

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

EIN: 861050747

(IRS 11/12/2011, data from Section NE 1)

EIN data establishes the 2 IRS organization names are the same identity.

b:

The IRS organization names are not the same as the USDA business name. All of the names and updated locations can represent the same identity. If the IRS organization names and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

c:

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

6:

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

> Conclusion for Section NE 1, for:
[Grant Hutt Brethren Inc, Ipswich, SD 57451]
(page 1)

1:

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

2(a):

The IRS organization names are not the same as the USDA business name. All of the names and updated locations can represent the same identity. If the IRS organization names and USDA business name are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 07/2003 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

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

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

USDA farm subsidy total:

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

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

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

IRC Section: (unknown)

Ruling Date: (unknown)

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

> Conclusion for Section NE 1, for:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

(page 2)

4:

Recommendation:

> Step 1

Determine if organization is a Hutterite colony.

Name: Grant Hutt Brethren Inc, Ipswich, SD 57451

A.K.A. (also known as): Grant Hutterian Brethern Associa, Enderlin, ND 58027

IRS organization name: Grant Hutterian Brethren Inc

> Step 2

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

USDA Business Name and Location:

[Grant Hutt Brethren Inc, Ipswich, SD 57451]

[A.K.A. (also known as): Grant Hutterian Brethern Associa, Enderlin, ND 58027]

IRS Organization Name and Address:

[Grant Hutterian Brethren Inc, 12434 364th Ave, Ipswich, SD 57451-5606]

(IRS 12/7/2009, data from Section LF)

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

(IRS 11/12/2011, data from Section NE 1)

EIN data establishes the 2 IRS organization names are the same identity.

> Step 3

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

Name: Grant Hutt Brethren Inc, Ipswich, SD 57451

Different Business Names:

1) EWG/USDA farm subsidy data: Grant Hutterian Brethern Associa, Enderlin, ND 58027

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

Timeframe for IRC section data: 2003-2009

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018037&summlevel=address>]

Date: 7/21/2011

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

1) Name: Grass Ranch Hutt Breth Inc

2) Location: Kimball, SD 57355

3) Subsidy Total 1995-2010: \$1,232,684.18 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,232,684 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018037>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,232,684 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018037&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-5

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06018037&summlevel=whois>]

Date: 7/21/2011

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

- 1) Hutterite surnames found with USDA ownership shares data 2009: Stahl, Waldner, Wipf
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460395579>]

Date: 7/21/2011

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

1) Name: GRASS RANCH HUTTERIAN BRETHERN INC

2) Address:

[36570 258TH ST

KIMBALL, SD 57355-7100]

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460395579
(note: EIN)

6) Exempt Since: 02-1988
(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]
(page 1)

1:

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

2(a):

Data from Findings for Section LF:

a:

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

2(b):

Update for Findings for Section LF:

a:

Grass Ranch Hutt Breth Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutt Breth is a abbreviated form of Hutterian Brethren. Hutterite surnames are found at Grass Ranch Hutt Breth Inc. Grass Ranch Colony is a recognized Hutterite colony.

Data for Grass Ranch Hutt Breth Inc for ID as a Hutterite colony:

1) Name: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

2) Hutterite surnames found with USDA ownership shares data 2009: Stahl, Waldner, Wipf
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

3) IRS EO/BMF data:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

4) Hutterite Directory (for Grass Ranch Colony):

[Grass Ranch, 36570 - 258th St., Kimball, SD 57355-7100]

(note: there is more ID data in Findings for Section LF)

> Findings for Section NE 1, for:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

(page 2)

3(a):

The Melissa Data webpage data for [Grass Ranch Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/28/2009 found in Section LF.

3(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/28/2009)]

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

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02/1988 = IRS]

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02-1988 = Melissa Data]

[460395579, Grass Ranch Hutterian Brethren Inc, SD, 501(d), 02-1988 = Melissa Data (7/21/2011)]

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

3(c):

Melissa Data address comparison:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100 = Melissa Data (10/28/2009)]

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) and 3(c) is the same from 7/21/2011 and 10/28/2009.

4:

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

1) Name:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

2) Employer Identification Number (EIN): 460395579

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

4) Ruling Date: 02/1988

Melissa Data (7/21/2011):

1) Name:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

2) Tax I.D. Number: 460395579

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

4) Exempt Since: 02-1988

> Findings for Section NE 1, for:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

(page 3)

5:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

6:

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

> Conclusion for Section NE 1, for:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 02/1988 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,232,684.18 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,232,684 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Grass Ranch Hutt Breth Inc, Kimball, SD 57355]

IRS Organization Name and Address:

[Grass Ranch Hutterian Brethren Inc, 36570 258th St, Kimball, SD 57355-7100]

> Step 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: Grass Ranch Hutt Breth Inc, Kimball, SD 57355

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Grass Ranch Colony):

[Grass Ranch, 36570 - 258th St., Kimball, SD 57355-7100]

Different Business Names:

1) Manta data: Grass Ranch Colony also does business as Grass Ranch Hutterian Brethren, Inc
[Grass Ranch Colony, 36570 258th St, Kimball, SD 57355-7100]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hillside Hutterian Brethren, Doland, SD 57436

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015315&summlevel=address>]

Date: 7/21/2011

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

1) Name: Hillside Hutterian Brethren

2) Location: Doland, SD 57436

3) Subsidy Total 1995-2010: \$1,777,136.13 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,777,136 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015315>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,777,136 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015315&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015315&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Glanzer, Stahl, Waldner, Wipf

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=363503766>]

Date: 7/21/2011

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

1) Name: HILLSIDE SCHOOL

2) Address:

[18248 HILLSIDE LN
DOLAND, SD 57436-7405]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]

(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 363503766

(note: EIN)

6) Exempt Since: 09-1987

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Hillside Hutterian Brethren, Doland, SD 57436]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Hillside Hutterian Brethren, Doland, SD 57436]
(page 1)

1:

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

2:

Melissa Data for [Hillside School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Hillside Colony.

3:

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

> Conclusion for Section NE 1, for:
[Hillside Hutterian Brethren, Doland, SD 57436]
(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Hillside School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Hillside Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Hillside Hutterian Brethren, Doland, SD 57436]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,777,136.13 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,777,136 (note: rounded off calculation)

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

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: Hillside Hutterian Brethren, Doland, SD 57436

Timeframe for IRC section data: 1995-2010

Data from Section LF and Section NE 1:

Hutterite Directory (for Hillside Colony): Hillside, 18248 Hillside Lane, Doland, SD 57436

Different Business Names:

1) Manta data: Hillside Colony also does business as Hillside Hutterian Brethren, Inc
[Hillside Colony, 18248 Hillside Ln, Doland, SD 57436-7405]

Note:

Melissa Data for [Hillside School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Hillside Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Hutterville Hutterian Brethren In, Stratford, SD 57474

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

Part 1. First Set of Documentation

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06012857&summlevel=address>]

Date: 7/21/2011

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

1) Name: Hutterville Hutterian Brethren In

2) Location: Stratford, SD 57474

3) Subsidy Total 1995-2010: \$1,262,481.40 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,262,481 (note: rounded off calculation)
(note: Subsidy Payments data shows a data conflict)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06012857>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,262,481 (note: rounded off calculation)
(note: data applies to 1995-2002, 2007-2009)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06012857&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06012857&summlevel=whois>]

Date: 7/21/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06062294>]

Date: 7/21/2011

Data 4 (from Section NE 1, Part 1, (A)List 1(5-6))

1) No data.

Part 2. Second Set of Documentation

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11784568&summlevel=address>]

Date: 7/21/2011

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

- 1) Name: Hutterville Hutterian Bretheren I
- 2) Location: Stratford, SD 57474
- 3) Subsidy Total 1995-2010: \$638,071.33 (note: exact calculation)
- 4) Subsidy Payments 1995-2010 Total: \$638,071 (note: rounded off calculation)
- 5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11784568>]

Date: 7/21/2011

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

- 1) Total USDA Subsidies 1995-2010: \$638,071 (note: rounded off calculation)
(note: data applies to 2002-2008)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11784568&summlevel=detail>]

Date: 7/21/2011

Data 3 (from Section NE 1, Part 2, (A)List 1(4))

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11784568&summlevel=whois>]

Date: 7/21/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A09966242>]

Date: 7/21/2011

Data 4 (from Section NE 1, Part 2, (A)List 1(5-6))

- 1) No data.

Part 3. Melissa Data documentation

A) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460370163]

Date: 7/21/2011

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

1) Name: HUTTERVILLE HUTTERIAN BRETHREN INC

2) Address:

[14625 401ST AVE

STRATFORD, SD 57474-7204]

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

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

4) Type of Organization: Association

5) Tax I.D. Number: 460370163

(note: EIN)

6) Exempt Since: 05-1984

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Hutterville Hutterian Brethren In, Stratford, SD 57474]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Huttenville Hutterian Brethren In, Stratford, SD 57474]
(page 1)

1:

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

2(a):

The evidence includes 2 EWG datasets, as Part 1 and Part 2, for:

a) Huttenville Hutterian Brethren In, Stratford, SD 57474 (subject from Part 1)

b) Huttenville Hutterian Brethren I, Stratford, SD 57474 (subject from Part 2)

2(b):

'Summary' data will establish that these farm subsidy data records are for the same organization:

a) Huttenville Hutterian Brethren In, Stratford, SD 57474

(data timeframe 1995-2006, subject from Section LF)

b) Huttenville Hutterian Brethren In, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 1)

2(c):

'Summary' data will establish that these farm subsidy data records are for the same organization:

a) Huttenville Hutterian Bretheran, Stratford, SD 57474

(data timeframe 1995-2006, subject from Section LF)

b) Huttenville Hutterian Brethren I, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 2)

2(d):

USDA farm subsidy data, ownership shares data, and name identification, will establish that these farm subsidy data records are for the same organization:

a) Huttenville Hutterian Brethren In, Stratford, SD 57474

(data timeframe 1995-2006, subject from Section LF)

b) Huttenville Hutterian Brethren In, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 1)

c) Huttenville Hutterian Bretheran, Stratford, SD 57474

(data timeframe 1995-2006, subject from Section LF)

d) Huttenville Hutterian Brethren I, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 2)

2(e):

'Ownership shares' data shows the 'Members Of Huttenville Colony' hold a 100% Percentage Share in:

a) Huttenville Hutterian Brethren In, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 1)

b) Huttenville Hutterian Brethren I, Stratford, SD 57474

(data timeframe 1995-2010, subject from Section NE 1, Part 2)

Hutterite Directory recognizes [Huttenville Colony, Stratford, SD 57474] as a Hutterite colony, so both names ((a) and (b)) are the same identity.

> Findings for Section NE 1, for:
[Huttenville Hutterian Brethren In, Stratford, SD 57474]
(page 2)

2(f):

The USDA farm subsidy total for these 2 data records can be combined to represent one total for the same organization:

- a) Huttenville Hutterian Brethren In, Stratford, SD 57474
(data timeframe 1995-2010, subject from Section NE 1, Part 1)
- b) Huttenville Hutterian Brethren I, Stratford, SD 57474
(data timeframe 1995-2010, subject from Section NE 1, Part 2)

The reason for the 2 different data records is they represent farm subsidy data from Brown County, SD, and Spink County, SD, at various times.

Note:

'Subsidy Payments' data for [Huttenville Hutterian Brethren In, Stratford, SD 57474] (as the subject from Section NE 1, Part 1) shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure.

3:

Findings from Section LF for [Huttenville Hutterian Brethren] did not confirm the organization as a Hutterite colony. The organization can be confirmed as a Hutterite colony by ownership shares data for [Huttenville Hutterian Brethren I, Stratford, SD 57474].

Data for Huttenville Hutterian Brethren for ID as Hutterite colony:

- 1) Name: Huttenville Hutterian Brethren, Stratford, SD 57474
(data timeframe 1995-2006, subject from Section LF)
- 2) 'Summary' data will establish that these farm subsidy data records are for the same organization:
 - a) Huttenville Hutterian Brethren, Stratford, SD 57474
(data timeframe 1995-2006, subject from Section LF)
 - b) Huttenville Hutterian Brethren I, Stratford, SD 57474
(data timeframe 1995-2010, subject from Section NE 1, Part 2)
- 3) 'Ownership shares' data for:
[Huttenville Hutterian Brethren I, Stratford, SD 57474]
(data timeframe 1995-2010, subject from Section NE 1, Part 2)
Data:
 - a) 'Members Of Huttenville Colony' hold a 100% Percentage Share.
 - b) 'Recipient's ownership share(s)' data for the 'Members Of Huttenville Colony' shows a recipient as 'Huttenville Hutterian Brethren In'.
- 4) Hutterite Directory (for Huttenville Colony):
[Huttenville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

> Findings for Section NE 1, for:

[Huttenville Hutterian Brethren Inc, Stratford, SD 57474]

(page 3)

4(a):

The Melissa Data webpage data for [Huttenville Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/28/2009 found in Section LF of the List of Evidence for these 2 names:

a) Huttenville Hutterian Brethren Inc, Stratford, SD 57474

b) Huttenville Hutterian Bretheran, Stratford, SD 57474

4(b):

Comparison of Melissa Data data with [IRS EO/BMF data and Melissa Data data as original data from Section LF] (note: data from Section LF applies to the names in 4(a))

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/28/2009)]

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

[460370163, Huttenville Hutterian Brethren Inc, SD, 501(d), 05/1984 = IRS]

[460370163, Huttenville Hutterian Brethren Inc, SD, 501(d), 05-1984 = Melissa Data]

[460370163, Huttenville Hutterian Brethren Inc, SD, 501(d), 05-1984 = Melissa Data (7/21/2011)]

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

4(c):

Melissa Data address comparison:

[Huttenville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204 = Melissa Data (10/28/2009)]

[Huttenville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

4(d):

The Employer Identification Number (EIN) from 4(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 4(b) and 4(c) is the same from 7/21/2011 and 10/28/2009.

5:

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

1) Name:

[Huttenville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204]

2) Employer Identification Number (EIN): 460370163

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

4) Ruling Date: 05/1984

Melissa Data (7/21/2011):

1) Name:

[Huttenville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204]

2) Tax I.D. Number: 460370163

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

4) Exempt Since: 05-1984

> Findings for Section NE 1, for:
[Hutterville Hutterian Brethren In, Stratford, SD 57474]
(page 4)

6:

Update for findings for IRS data (Section LF and Section NE 1):
(note: update applies to all datasets introduced for a List of Evidence for USDA farm subsidy recipient Hutterville Hutterian Brethren in various forms spelled correctly or incorrectly)

a:

The IRS organization name is not the same as the USDA business names. All of the names are similar and in the same location so there is a possibility that all of the names are the same identity. If the all of the names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1984 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

7:

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

> Conclusion for Section NE 1, for:

[Huterville Hutterian Brethren In, Stratford, SD 57474]

(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business names. All of the names are similar and in the same location so there is a possibility that all of the names are the same identity. If the all of the names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 05/1984 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Huterville Hutterian Brethren In, Stratford, SD 57474]

USDA farm subsidy data records also include these names as the same identity:

a) Huterville Hutterian Bretheran, Stratford, SD 57474

b) Huterville Hutterian Bretheren I, Stratford, SD 57474

USDA farm subsidy total:

1) Data from Section NE 1, Part 1, for [Huterville Hutterian Brethren In, Stratford, SD 57474]:

a) Subsidy Total 1995-2010: \$1,262,481.40 (note: exact calculation)

b) Subsidy Payments 1995-2010 Total: \$1,262,481 (note: rounded off calculation)

(note: 'Subsidy Payments' data shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure)

c) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2002, 2007-2009.

2) Data from Section NE 1, Part 2, for [Huterville Hutterian Bretheren I, Stratford, SD 57474]:

a) Subsidy Total 1995-2010: \$638,071.33 (note: exact calculation)

b) Subsidy Payments 1995-2010 Total: \$638,071 (note: rounded off calculation)

c) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2002-2008.

3) Combined USDA farm subsidy total:

a) Subsidy Total 1995-2010: \$1,900,552.73

(note: calculation made by author and represents a exact calculation)

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

[Huttenville Hutterian Brethren Inc, Stratford, SD 57474]

(page 2)

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Huttenville Hutterian Brethren Inc, Stratford, SD 57474]

Different USDA business names:

[Huttenville Hutterian Bretheran, Stratford, SD 57474] (data timeframe 1995-2006)

[Huttenville Hutterian Bretheren I, Stratford, SD 57474] (data timeframe 1995-2010)

(note: both names are the same identity)

IRS Organization Name and Address:

[Huttenville Hutterian Brethren Inc, 14625 401st Ave, Stratford, SD 57474-7204]

> Step 2

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

Name: Huttenville Hutterian Brethren Inc, Stratford, SD 57474

Different USDA business names:

a) Huttenville Hutterian Bretheran, Stratford, SD 57474 (data timeframe 1995-2006)

b) Huttenville Hutterian Bretheren I, Stratford, SD 57474 (data timeframe 1995-2010)

(note: both names are the same identity)

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Hutterite Directory (for Huttenville Colony):

[Huttenville, 14625 - 401st. Ave., Stratford, SD 57474-7204]

Different Business Names:

1) Manta data (1):

[Huttenville Colony School also does business as Huttenville Colony, Huttenville Hutterian Brethren Inc], [Huttenville Colony School, 14625 401st Ave, Stratford, SD 57474-7204]

2) Manta data (2):

[Huttenville Hutterian Brethren Inc also does business as Huttenville Colony School]

[Huttenville Hutterian Brethren Inc, Aberdeen, SD 57401]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Lakeview Colony, Lake Andes, SD 57356

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015723&summlevel=address>]

Date: 7/21/2011

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

1) Name: Lakeview Colony

2) Location: Lake Andes, SD 57356

3) Subsidy Total 1995-2010: \$766,820.07 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$766,820 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015723>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$766,820 (note: rounded off calculation)
(note: data applies to 1995-2001)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [http://farm.ewg.org/persondetail.php?custnumber=A06015723&summlevel=detail]

Date: 7/21/2011

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

1) Types of Payments:

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [http://www.melissadata.com/lookups/np.asp?ein=460404616]

Date: 7/21/2011

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

1) Name: LAKEVIEW HUTTERIAN BRETHREN INC

2) Address:

[28748 386TH AVE

LAKE ANDES, SD 57356-6730]

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

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460404616

(note: EIN)

6) Exempt Since: 08-1989

(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Lakeview Colony, Lake Andes, SD 57356]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Lakeview Colony, Lake Andes, SD 57356]
(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Lakeview Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/28/2009 found in Section LF.

2(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/28/2009)]

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

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 08/1989 = IRS]

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 08-1989 = Melissa Data]

[460404616, Lakeview Hutterian Brethren Inc, SD, 501(d), 08-1989 = Melissa Data (7/21/2011)]

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

2(c):

Melissa Data address comparison:

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730 =
Melissa Data (10/28/2009)]

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730 =
Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) and 2(c) is the same from 7/21/2011 and 10/28/2009.

3:

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

1) Name:

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730]

2) Employer Identification Number (EIN): 460404616

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

4) Ruling Date: 08/1989

Melissa Data (7/21/2011):

1) Name:

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730]

2) Tax I.D. Number: 460404616

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

4) Exempt Since: 08-1989

> Findings for Section NE 1, for:
[Lakeview Colony, Lake Andes, SD 57356]
(page 2)

4:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/1989 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

5:

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

> Conclusion for Section NE 1, for:
[Lakeview Colony, Lake Andes, SD 57356]
(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business name. The 2 names represent a common identity and are in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 08/1989 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Lakeview Colony, Lake Andes, SD 57356]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$766,820.07 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$766,820 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2001.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Lakeview Colony, Lake Andes, SD 57356]

IRS Organization Name and Address:

[Lakeview Hutterian Brethren Inc, 28748 386th Ave, Lake Andes, SD 57356-6730]

Hutterite Directory (for Lake View Colony):

[Lake View, 28748 - 386th Ave., Lake Andes, SD 57356-6730]

> Step 2

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

Name: Lakeview Colony, Lake Andes, SD 57356

Timeframe for IRC section data: 1995-2001

Data from Section LF:

Hutterite Directory (for Lake View Colony):

[Lake View, 28748 - 386th Ave., Lake Andes, SD 57356-6730]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015309&summlevel=address>]

Date: 7/21/2011

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

1) Name: Long Lake Hutterian Brethren Inc

2) Location: Wetonka, SD 57481

3) Subsidy Total 1995-2010: \$275,481.73 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$275,482 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015309>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$275,482 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015309&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015309&summlevel=whois>]

Date: 7/21/2011

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

1) Hutterite surnames found with USDA ownership shares data 2010:

Kleinsasser, Waldner, Wollman

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

> Notes for Section NE 1, for:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

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

1) EWG

> Findings for Section NE 1, for:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

(page 1)

1:

Refer to the original findings for Section LF for data.

2:

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

> Conclusion for Section NE 1, for:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data not found for new evidence so do not know IRC section.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Long Lake Hutterian Brethren Inc, Wetonka, SD 57481]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$275,481.73 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$275,482 (note: rounded off calculation)

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

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: Long Lake Hutterian Brethren Inc, Wetonka, SD 57481

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Hutterite Directory (for Long Lake Colony): Long Lake, 36848 - 123rd St., Westport, SD 57481

Different Business Names:

1) Manta data (1): Long Lake Colony also does business as Lake Long Colony Inc

[Long Lake Colony, 36848 123rd St, Wetonka, SD 57481-8104]

2) Manta data (2): Long Lake Hutterian Brethren, Inc, 36848 123rd St, Wetonka, SD 57481

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Original Subject: Maxwell Colony, Scotland, SD 57059

Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/21/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06004853&summlevel=address>]

Date: 7/21/2011

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

1) Name: Maxwell Hutterian Brethren

2) Location: Scotland, SD 57059

3) Subsidy Total 1995-2010: \$1,332,541.16 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,332,541 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06004853>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,332,541 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06004853&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

a) Farming Subsidies (Commodity Subsidies): yes

b) Conservation Programs (Conservation Subsidies): yes

c) Disaster Payments (Disaster Subsidies): yes

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06004853&summlevel=whois>]

Date: 7/21/2011

6:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12522830>]

Date: 7/21/2011

7:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12522830>]

Date: 7/21/2011

8:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A12522830>]

Date: 7/21/2011

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

1) No data.

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460229905>]

Date: 7/21/2011

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

- 1) Name: MAXWELL HUTTERIAN BRETHERN INC
- 2) Address:
[42805 MAXWELL RD
SCOTLAND, SD 57059-7200]
- 3) IRS Subsection: 501(d) - A religious and apostolic association.
(note: IRC section and a derivation of a description)
- 4) Type of Organization: Corporation
- 5) Tax I.D. Number: 460229905
(note: EIN)
- 6) Exempt Since: 01-1995
(note: Ruling Date)
- 7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

- a) Original Subject: Maxwell Colony, Scotland, SD 57059
- b) Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059
- 1) For reference, new evidence 1 includes documentation from these sources:
 - 1) EWG
 - 2) Melissa Data

> Findings for Section NE 1, for:

a) Original Subject: Maxwell Colony, Scotland, SD 57059

b) Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059

(page 1)

1:

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

2(a):

The original subject for the list of evidence is [Maxwell Colony, Scotland, SD 57059] and received USDA farm subsidies during the timeframe 1995-2006. The subject for New Evidence 1 is [Maxwell Hutterian Brethren, Scotland, SD 57059] and received USDA farm subsidies during the timeframe 1995-2010. The USDA farm subsidy data record will show these 2 organizations are the same identity. The data is:

a) 'Summary' data from Section LF and Section NE 1 for timeframe 1995-2006.

2(b):

USDA farm subsidy data will establish that these names are the same identity:

a) Maxwell Colony, Scotland, SD 57059 (original subject from Section LF)

b) Maxwell Hutterian Brethren, Scotland, SD 57059 (subject from Section NE 1)

3(a):

The Melissa Data webpage data for [Maxwell Hutterian Brethren Inc] is the same for the new data from 7/21/2011 and the original data from 10/30/2009 found in Section LF.

3(b):

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

[Data Date: (Melissa Data 7/21/2011), (IRS 12/7/2009, Melissa Data 10/30/2009)]

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

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 01/1995 = IRS]

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 01-1995 = Melissa Data]

[460229905, Maxwell Hutterian Brethren Inc, SD, 501(d), 01-1995 = Melissa Data (7/21/2011)]

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

3(c):

Melissa Data address comparison:

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200 = Melissa Data (10/30/2009)]

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200 = Melissa Data (7/21/2011)]

Comparison of data demonstrates the addresses are the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) and 3(c) is the same from 7/21/2011 and 10/30/2009.

> Findings for Section NE 1, for:

a) Original Subject: Maxwell Colony, Scotland, SD 57059

b) Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059

(page 2)

4:

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

1) Name:

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200]

2) Employer Identification Number (EIN): 460229905

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

4) Ruling Date: 01/1995

Melissa Data (7/21/2011):

1) Name:

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200]

2) Tax I.D. Number: 460229905

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

4) Exempt Since: 01-1995

5:

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

a:

The IRS organization name is not the same as the USDA business names. All of the names represent a common identity and are in the same location so there is a possibility that all of the names are the same identity. If all of the 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 1995-2010 as a tax-exempt nonprofit religious organization.

b:

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

6:

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

> Conclusion for Section NE 1, for:

a) Original Subject: Maxwell Colony, Scotland, SD 57059

b) Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059

(page 1)

1:

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

2(a):

The IRS organization name is not the same as the USDA business names. All of the names represent a common identity and are in the same location so there is a possibility that all of the names are the same identity. If all of the 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 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

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

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Maxwell Hutterian Brethren, Scotland, SD 57059]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,332,541.16 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,332,541 (note: rounded off calculation)

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

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:

a) Original Subject: Maxwell Colony, Scotland, SD 57059

b) Subject for Section NE 1: Maxwell Hutterian Brethren, Scotland, SD 57059

(page 2)

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Maxwell Colony, Scotland, SD 57059] (data timeframe 1995-2006)

[Maxwell Hutterian Brethren, Scotland, SD 57059] (data timeframe 1995-2010)

IRS Organization Name and Address:

[Maxwell Hutterian Brethren Inc, 42805 Maxwell Rd, Scotland, SD 57059-7200]

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

[Maxwell Colony, 42805 Maxwell Rd, Scotland, SD 57059-7200]

> Step 2

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

Name: Maxwell Hutterian Brethren, Scotland, SD 57059

USDA business name (10/30/2009): Maxwell Colony, Scotland, SD 57059

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Hutterite Directory (for Maxwell Colony):

[Maxwell, 42805 Maxwell Rd, Scotland, SD 57059-7200]

Different Business Names:

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

[Maxwell Colony, 42805 Maxwell Rd, Scotland, SD 57059-7200]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Mayfield Hutterian Brethren, Willow Lake, SD 57278
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/21/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/21/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015317&summlevel=address>]

Date: 7/21/2011

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

1) Name: Mayfield Hutterian Brethren

2) Location: Willow Lake, SD 57278

3) Subsidy Total 1995-2010: \$1,435,455.79 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,435,456 (note: rounded off calculation)
(note: Subsidy Payments data shows a data conflict)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015317>]

Date: 7/21/2011

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

1) Total USDA Subsidies 1995-2010: \$1,435,456 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015317&summlevel=detail>]

Date: 7/21/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015317&summlevel=whois>]

Date: 7/21/2011

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

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=363312186>]

Date: 7/21/2011

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

1) Name: MAYFIELD SCHOOL

2) Address:

[43188 MAYFIELD RD
WILLOW LAKE, SD 57278-5401]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]
(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 363312186

(note: EIN)

6) Exempt Since: 11-1984

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Mayfield Hutterian Brethren, Willow Lake, SD 57278]
(page 1)

1:

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

2:

'Farm Location(s)' (addresses on file) subsidy payments data shows a data conflict. The data conflict will not invalidate the figure [Subsidy Total 1995-2010: \$1,435,455.79] because 'Programs' (Payment Breakdown) data will validate the figure. The data is:

Total USDA - Subsidies = \$1,435,456

Subtotal, Farming Subsidies = \$1,227,317

Subtotal, Conservation Programs = \$180,219

Subtotal, Disaster Payments = \$27,920

(note: EWG will express a exact figure as a rounded off figure for their calculations)

3:

Melissa Data for [Mayfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Mayfield Colony.

4:

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

> Conclusion for Section NE 1, for:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Mayfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Mayfield Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Mayfield Hutterian Brethren, Willow Lake, SD 57278]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,435,455.79 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,435,456 (note: rounded off calculation)

(note: 'Subsidy Payments' data shows a data conflict but 'Programs' (Payment Breakdown) data will validate the 'Subsidy Total' figure)

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

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: Mayfield Hutterian Brethren, Willow Lake, SD 57278

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Hutterite Directory (for Mayfield Colony):

[Mayfield, 43188 Mayfield Rd., Willow Lake, SD 57278-5401]

Different Business Names:

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

[Mayfield Hutterian Brethren Inc, 43188 Mayfield Rd, Willow Lake, SD 57278]

Note:

Melissa Data for [Mayfield School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Mayfield Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients

Subject: Newdale Hutt Breth Inc, Elkton, SD 57026

Location by State: South Dakota

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

Timeframe of Evidence as Webpages: 7/22/2011

Status Update: same as original status, Investigation as EO (Exempt Organization)

Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/22/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015692&summlevel=address>]

Date: 7/22/2011

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

1) Name: Newdale Hutt Breth Inc

2) Location: Elkton, SD 57026

3) Subsidy Total 1995-2010: \$379,409.25 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$379,409 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015692>]

Date: 7/22/2011

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

1) Total USDA Subsidies 1995-2010: \$379,409 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015692&summlevel=detail>]

Date: 7/22/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015692&summlevel=whois>]

Date: 7/22/2011

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

- 1) Hutterite surnames found with USDA ownership shares data 2009: Waldner
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=460363790>]

Date: 7/22/2011

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

1) Name: NEWDALE HUTTERIAN BRETHERN INC

2) Address:

[21336 484TH AVE
ELKTON, SD 57026-6628]

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 460363790
(note: EIN)

6) Exempt Since: 10-1981
(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Newdale Hutt Breth Inc, Elkton, SD 57026]
(page 1)

1:
Refer to the original findings for Section LF for data. This findings includes updated data.

2(a):
Data from Findings for Section LF:

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

2(b):
Update for Findings for Section LF:

a:
Newdale Hutt Breth Inc is confirmed as a Hutterite colony and member of the Hutterian Brethren Church based on data for ID as a Hutterite colony. Hutt Breth is a abbreviated form of Hutterian Brethren. Newdale Colony is a recognized Hutterite colony. A Hutterite surname is found at Newdale Hutt Breth Inc.

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

- 1) Name: Newdale Hutt Breth Inc, Elkton, SD 57026
- 2) Hutterite surnames found with USDA ownership shares data 2009: Waldner
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

- 3) IRS EO/BMF data (12/7/2009)
Name:

[Newdale Hutterian Brethren Inc, 21336 484th Avenue, Elkton, SD 57026-6628]

- 4) Hutterite Directory (for Newdale Colony):
[Newdale, 21336 - 484th Ave., Elkton, SD 57026-6628]
(note: there is more ID data in Findings for Section LF)

> Findings for Section NE 1, for:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

(page 2)

3(a):

The Melissa Data webpage data for [Newdale Hutterian Brethren Inc] is the same for the new data from 7/22/2011 and the original data from 10/31/2009 found in Section LF, except for the address. The addresses are technically the same. The Employer Identification Number (EIN) is the same for both datasets so the data is for the same organization.

3(b):

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

[Data Date: (Melissa Data 7/22/2011), (IRS 12/7/2009, Melissa Data 10/31/2009)]

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

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 10/1981 = IRS]

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 10-1981 = Melissa Data]

[460363790, Newdale Hutterian Brethren Inc, SD, 501(d), 10-1981 = Melissa Data (7/22/2011)]

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

3(c):

Melissa Data address comparison:

[Newdale Hutterian Brethren Inc, 21336 484th Avenue, Elkton, SD 57026-6628 = Melissa Data (10/31/2009)]

[Newdale Hutterian Brethren Inc, 21336 484th Ave, Elkton, SD 57026-6628 = Melissa Data (7/22/2011)]

Comparison of data demonstrates the addresses are not the same. The addresses are technically the same.

3(d):

The Employer Identification Number (EIN) from 3(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 3(b) is the same from 7/22/2011 and 10/31/2009. The address comparison data for Melissa Data in 3(c) is not the same from 7/22/2011 and 10/31/2009. The addresses are technically the same.

4:

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

1) Name:

[Newdale Hutterian Brethren Inc, 21336 484th Avenue, Elkton, SD 57026-6628]

2) Employer Identification Number (EIN): 460363790

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

4) Ruling Date: 10/1981

Melissa Data (7/22/2011):

1) Name:

[Newdale Hutterian Brethren Inc, 21336 484th Ave, Elkton, SD 57026-6628]

2) Tax I.D. Number: 460363790

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

4) Exempt Since: 10-1981

> Findings for Section NE 1, for:
[Newdale Hutt Breth Inc, Elkton, SD 57026]
(page 3)

5:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1981 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

6:

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

> Conclusion for Section NE 1, for:
[Newdale Hutt Breth Inc, Elkton, SD 57026]
(page 1)

1:

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

2:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and in the same location so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 10/1981 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

USDA farm subsidy total:

- 1) Subsidy Total 1995-2010: \$379,409.25 (note: exact calculation)
- 2) Subsidy Payments 1995-2010 Total: \$379,409 (note: rounded off calculation)
- 3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 1995-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Newdale Hutt Breth Inc, Elkton, SD 57026]

IRS Organization Name and Address:

[Newdale Hutterian Brethren Inc, 21336 484th Avenue, Elkton, SD 57026-6628]

> Step 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: Newdale Hutt Breth Inc, Elkton, SD 57026

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Hutterite Directory (for Newdale Colony):

[Newdale, 21336 - 484th Ave., Elkton, SD 57026-6628]

Different Business Names:

- 1) Manta data: New Dale Colony Inc also does business as New Dale School

[New Dale Colony Inc, 21336 484th Ave, Elkton, SD 57026]

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Newport Hutterian Brethren Inc, Claremont, SD 57432
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/2011-11/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/22/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015316&summlevel=address>]

Date: 7/22/2011

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

1) Name: Newport Hutterian Brethren Inc

2) Location: Claremont, SD 57432

3) Subsidy Total 1995-2010: \$1,547,232.70 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$1,547,233 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015316>]

Date: 7/22/2011

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

1) Total USDA Subsidies 1995-2010: \$1,547,233 (note: rounded off calculation)
(note: data applies to 1995-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015316&summlevel=detail>]

Date: 7/22/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-3

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A06015316&summlevel=whois>]

Date: 7/22/2011

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

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

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=363504010>]

Date: 11/12/2011

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

1) Name: NEWPORT SCHOOL

2) Address:

[11796 414TH AVE
CLAREMONT, SD 57432-5808]

3) IRS Subsection:

[501(c)(3) - A religious, educational, charitable, scientific or literary organization.]
(note: IRC section and a derivation of a series of classifications)

4) Type of Organization: Corporation

5) Tax I.D. Number: 363504010

(note: EIN)

6) Exempt Since: 08-1987

(note: Ruling Date)

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

> Notes for Section NE 1, for:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Newport Hutterian Brethren Inc, Claremont, SD 57432]
(page 1)

1:

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

2:

Melissa Data for [Newport School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Newport Colony.

3:

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

> Conclusion for Section NE 1, for:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

(page 1)

1:

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

2:

IRS EO/BMF data not found for original evidence.

Melissa Data for [Newport School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Newport Colony.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Newport Hutterian Brethren Inc, Claremont, SD 57432]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$1,547,232.70 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$1,547,233 (note: rounded off calculation)

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

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: Newport Hutterian Brethren Inc, Claremont, SD 57432

Timeframe for IRC section data: 1995-2010

Data from Section LF:

Manta data (2): Newport Hutterian Brethren Inc, 11796 414th Ave, Claremont, SD 57432

Hutterite Directory (for Newport Colony):

[Newport, 11796 - 414th Ave., Claremont, SD 57432-5808]

Different Business Names:

1) Manta data (1):

[Newport Colony also does business as Lankford Public School, Newport Colony School]

[Newport Colony, 11796 414th Ave, Claremont, SD 57432-5808]

Note:

Melissa Data for [Newport School] is included with the new evidence as data for investigation. The location of the school is the same as the location of the USDA business name. The address of the school is the same as the Hutterite Directory address for Newport Colony.

List of Evidence for Hutterite colonies as USDA farm subsidy recipients
Subject: Norfeld Hutterian Brethren, Gann Valley, SD 57341
Location by State: South Dakota
Form and Version of Evidence: New Evidence 1 (for USDA data timeframe 1995-2010)
Timeframe of Evidence as Webpages: 7/22/2011
Status Update: same as original status, Investigation as EO (Exempt Organization)
Topic: New Evidence 1 includes Findings and Conclusion

Section NE 1. New Evidence 1

A) Documentation from:

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

List 1. Documentation

1:

Webpage (note: for search result information)

Name: Farm Subsidy Search || EWG Farm Subsidy Database

Page Number: 1

URL:

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

Date: 7/22/2011

2:

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

Name: EWG Farm Subsidy Database

Page Number: 1

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11848220&summlevel=address>]

Date: 7/22/2011

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

1) Name: Norfeld Hutterian Brethren

2) Location: Gann Valley, SD 57341

3) Subsidy Total 1995-2010: \$510,520.97 (note: exact calculation)

4) Subsidy Payments 1995-2010 Total: \$510,521 (note: rounded off calculation)

5) Different Business Names: (no data)

3:

Webpage (note: for 'Summary' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11848220>]

Date: 7/22/2011

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

1) Total USDA Subsidies 1995-2010: \$510,521 (note: rounded off calculation)
(note: data applies to 2002-2010)

4:

Webpage (note: for 'Programs' information)

Name: EWG Farm Subsidy Database

Page Number: 1-2

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11848220&summlevel=detail>]

Date: 7/22/2011

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

1) Types of Payments:

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

5:

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

Name: EWG Farm Subsidy Database

Page Number: 1-4

URL: [<http://farm.ewg.org/persondetail.php?custnumber=A11848220&summlevel=whois>]

Date: 7/22/2011

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

- 1) Hutterite surnames found with USDA ownership shares data 2009: Stahl, Waldner
(note: for verification of Hutterite surnames refer to the webpage 'Surnames of Founding Families' at [<http://www.feefhs.org/links/hutterites/surnames.html>])

B) Documentation from:

Melissa Data - [www.melissadata.com].

List 1. Documentation

1:

Webpage (note: for organization information)

Name: Nonprofit Organization Lookup

Page Number: 1

URL: [<http://www.melissadata.com/lookups/np.asp?ein=010601882>]

Date: 7/22/2011

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

1) Name: NORFELD HUTTERIAN BRETHREN INC

2) Address:

[20426 482ND AVE
WHITE, SD 57276-6017]

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

4) Type of Organization: Corporation

5) Tax I.D. Number: 010601882
(note: EIN)

6) Exempt Since: 06-2002
(note: Ruling Date)

7) Form 990 Requirement: Not required to file 990

> Notes for Section NE 1, for:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

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

1) EWG

2) Melissa Data

> Findings for Section NE 1, for:
[Norfeld Hutterian Brethren, Gann Valley, SD 57341]
(page 1)

1:

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

2(a):

The Melissa Data webpage data for [Norfeld Hutterian Brethren Inc] is the same for the new data from 7/22/2011 and the original data from 10/31/2009 found in Section LF, except for the address. The Employer Identification Number (EIN) is the same for both datasets so the data is for the same organization.

2(b):

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

[Data Date: (Melissa Data 7/22/2011), (IRS 12/7/2009, Melissa Data 10/31/2009)]

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

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 06/2002 = IRS]

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 06-2002 = Melissa Data]

[010601882, Norfeld Hutterian Brethren Inc, SD, 501(d), 06-2002 = Melissa Data (7/22/2011)]

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

2(c):

Melissa Data address comparison:

[Norfeld Hutterian Brethren Inc, PO Box 188, Gann Valley, SD 57341-0188 = Melissa Data (10/31/2009)]

[Norfeld Hutterian Brethren Inc, 20426 482nd Ave, White, SD 57276-6017 = Melissa Data (7/22/2011)]

Comparison of data demonstrates the addresses are not the same.

2(d):

The Employer Identification Number (EIN) from 2(b) is the same for all 3 datasets so the data is for the same organization. The comparison data for Melissa Data in 2(b) is the same from 7/22/2011 and 10/31/2009. The address comparison data for Melissa Data in 2(c) is not the same from 7/22/2011 and 10/31/2009.

3:

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

1) Name:

[Norfeld Hutterian Brethren Inc, PO Box 188, Gann Valley, SD 57341-0188]

2) Employer Identification Number (EIN): 010601882

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

4) Ruling Date: 06/2002

Melissa Data (7/22/2011):

1) Name:

[Norfeld Hutterian Brethren Inc, 20426 482nd Ave, White, SD 57276-6017]

2) Tax I.D. Number: 010601882

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

4) Exempt Since: 06-2002

> Findings for Section NE 1, for:
[Norfeld Hutterian Brethren, Gann Valley, SD 57341]
(page 2)

4:

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

a:

The IRS organization name is not the same as the USDA business name. The 2 names are similar and the locations are the same identity so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

b:

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2002-2010.

5:

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

> Conclusion for Section NE 1, for:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

(page 1)

1:

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

2(a):

The IRS organization name is not the same as the USDA business name. The 2 names are similar and the locations are the same identity so there is a possibility that the 2 names are the same identity. If the 2 names are the same identity then the IRC section '501(d) Apostolic and religious organization' and the ruling date 06/2002 indicate the organization received USDA farm subsidies during the timeframe 1995-2010 as a tax-exempt nonprofit religious organization.

2(b):

'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2002-2010.

3:

Dataset for timeframe 1995-2010:

Identity of USDA farm subsidy recipient:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

USDA farm subsidy total:

1) Subsidy Total 1995-2010: \$510,520.97 (note: exact calculation)

2) Subsidy Payments 1995-2010 Total: \$510,521 (note: rounded off calculation)

3) 'Summary' data shows that the farm subsidy payment data for the calculation of the USDA farm subsidy total for 1995-2010 applies to 2002-2010.

IRC Section: (unknown)

Ruling Date: (unknown)

Operating As: Hutterite colony

> Conclusion for Section NE 1, for:
[Norfeld Hutterian Brethren, Gann Valley, SD 57341]
(page 2)

4:

Recommendation:

> Step 1

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

USDA Business Name and Location:

[Norfeld Hutterian Brethren, Gann Valley, SD 57341]

IRS Organization Name and Address:

[Norfeld Hutterian Brethren Inc, PO Box 188, Gann Valley, SD 57341-0188] (IRS 12/7/2009)

[Norfeld Hutterian Brethren Inc, 20426 482nd Ave, White, SD 57276-6017]

(Melissa Data 7/22/2011)

(note: EIN data will establish that both IRS organization names are the same identity)

> Step 2

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

Name: Norfeld Hutterian Brethren, Gann Valley, SD 57341

Timeframe for IRC section data: 2002-2010

Data from Section LF:

Hutterite Directory (for Norfeld Colony): Norfeld, 20426 482nd Ave., White, SD 57276

Different Business Names:

1) Manta data: Norfeld Brethren Colony, 20426 482nd Ave, White, SD 57276-6017