



Evangelical Council for Financial Accountability

440 West Jubal Early Drive, Suite 130 • Winchester, VA 22601

*A higher standard.
A higher purpose.*

July 27, 2011

Internal Revenue Service
Attn: Stephen Clarke (Announcement 2011-36)
SE:T:EO (3C1)
Washington, DC 20224

Dear Mr. Clarke,

We wish to comment on issue #7 “Names and EINs of foreign grantees” as reflected in Announcement 2011-36.

We strongly believe that reporting the name and employer identification number (EIN) of each grantee on Form 990, Schedule F, Part II, would jeopardize the safety of U.S. charity workers. It is essential to maintain the confidentiality of the identity and location of persons in unstable locations where rogue governments or nongovernmental forces have created dangerous or hostile environments.

We urge the IRS to not require charitable organizations to report information about specific grant recipients, whether or not they are based in the U.S., that could endanger the health and safety of employees and other individuals associated with the grant recipient. Further, we encourage the IRS to remove columns a and b from Part II of Schedule F.

Additionally, for the reasons described in this letter, we recommend that the instructions to Schedule F encourage filing organizations not to inadvertently include non-required information in Form 990 (e.g., on Schedule O) that would jeopardize the safety of charity workers.

In the strongest, most sincere terms possible, we urge your adherence to this request. This is not a tax compliance issue—it is a life safety issue that simply cannot be ignored or minimized.

Background. In 2007, the Internal Revenue Service released a draft of the Form 990 for the tax year 2008. ECFA raised serious concerns regarding the specific identification of recipients in foreign countries in our September 12, 2007 letter to members of Congress and the Internal Revenue Service. Subsequently in 2008, the IRS did not require reporting organizations to complete certain portions of the new form due to “public comment that disclosure of such information could jeopardize the confidentiality of sensitive foreign operations and the safety of such grantees.” The IRS aptly observed that such detailed information about outreaches in foreign countries “raise[s] concerns

¹ I.R.S. Announcement 2011-36, available at www.irs.gov/pub/irs-drop/a-11-36.pdf.

² I.R.S., Form 990 Redesign for Tax Year 2008: Schedule F, Statement of Activities Outside the United States – Highlights 1 (2007).

about the personal safety of workers, volunteers, and others involved in an organization's work in certain unsafe foreign areas.”

Recently, in Announcement 2011-36, the IRS invited public comment once again on whether portions of the Form 990, Schedule F should be unshaded or deleted entirely, along with the rationale for taking such action.

ECFA and its members remain very concerned about the potential Form 990 requirement of more detailed information from nonprofit organizations related to their international grant-making and other activities. This issue is especially critical because of the numerous employees and affiliates of ECFA members that would be endangered through such reporting.

While we strongly support the desire and effort on the part of the federal government, in the interest of antiterrorism, to obtain and identify specific information about the international activities of nonprofit organizations, we also strongly oppose, in the interest of the health and safety of people carrying out legitimate charitable and religious work of nonprofit organizations, making certain specific information publicly available.

As you know, these forms (with limited redactions) are subject to public inspection under Internal Revenue Code Section 6401. Form 990 is generally available on the Internet.

The digital marketplace has turned public disclosure into immediate availability on the Internet. Accordingly, terrorists and others who would seek to harm those doing legitimate charitable work may have instant access and could easily identify those who are working to improve life in their part of the world. Without a doubt, this puts U.S. religious and charity workers and organizations in harm's way. This is further compounded by the fact that many of the organizations serving in these regions are among the largest religious organizations in the United States and are operating in countries where outside religious organizations are targeted.

With alarming frequency, news organizations issue disturbing reports of U.S. charity workers who are killed for their service in foreign nations. While some might imagine that these stories are isolated incidents, the unfortunate reality is that such deaths are not all that uncommon. Countless missionaries and U.S. humanitarian workers are harassed and murdered year after year for their sacrificial service in some of the neediest, most high-risk areas of the globe.

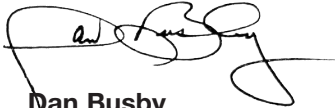
Innumerable U.S. charities and religious organizations engage in international service where revelation of the identities of cooperating organizations would present a clear and immediate danger to the workers and organizations involved.

Founded in 1979, ECFA provides accreditation to leading Christian nonprofit organizations that faithfully demonstrate compliance with established standards for financial accountability, fundraising, and board governance. Members include Christian ministries, denominations, churches, educational institutions, and other tax-exempt

³ See, e.g., Rod Nordland, “Killings of Afghan Relief Workers Stir Debate,” *N.Y. Times* (Dec. 13, 2010).

501(c)(3) organizations. Collectively, these nearly 1,600 organizations with more than 1,000 affiliates represent more than \$18 billion in annual revenue.

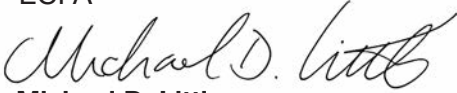
Signed by ECFA and the following concerned ECFA member organizations,



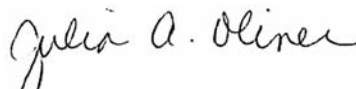
Dan Busby
President
ECFA



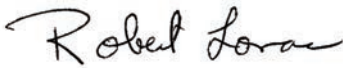
Ravi Zacharias
Chairman & CEO
Ravi Zacharias International Ministries, Inc.



Michael D. Little
President, COO
Christian Broadcasting Network



Julia A. Oliver
Executive Vice President, CFO
American Bible Society



Robert Lonac
CEO & President
CRISTA Ministries



Kevin Palau
President
Luis Palau Association



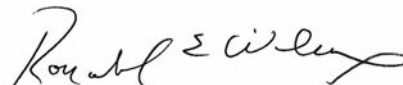
Robert E. Pittard
Senior Vice President
Billy Graham Evangelistic Association



Barry C. Gardner
Chief Financial Officer
Food for the Hungry



Kerry Alberti
Chief Financial Officer
Young Life



Ronald Wilcox
Interim Chief Operating Officer
Samaritan's Purse



Tom White
Executive Director
The Voice of the Martyrs, Inc.



Richard Stearns
President
World Vision United States



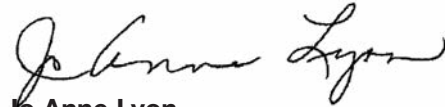
Christopher Sue
Executive Director of Ministry Operations
Children's Hunger Fund



Eldon R. Barkman
President/CEO
JAARS, Inc.



Greg Pruett
President
Pioneer Bible Translators



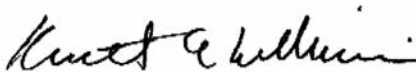
Jo Anne Lyon
General Superintendent
The Wesleyan Church



John A. Laria
Vice President - Finance
OneHope, Inc.



David Fyock
Executive Vice President
Mission Aviation Fellowship



Kenneth A. Williams
Executive Vice President
Fellowship of Christian Athletes



Ed Anderson
Chief Financial Officer
Compassion International



Stephan J. Bauman
President/CEO
World Relief



Mark A. Metzger
Chief Financial Officer
Convoy of Hope



Karl D. Eastlack
CEO & President
World Hope International



David Wills
President
National Christian Foundation



John C. Mulder
President
WaterStone



James J. Cavnar
President
Cross International



Scott R. Olson
President & CEO
International Teams USA



Steven R. Jones
President & Treasurer
The Baptist Home (Missouri)



Robert A. Blincoe
Executive Director
Frontiers



Daniel Davis
Associate Director
Hope for the Hungry



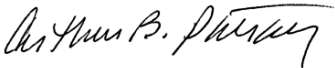
Daniel C. Reed
Chief Financial Officer
MAP International



Paul A. Cedar
Chairman/CEO
Mission America Coalition



Robert S. Dinolfo
Chief Financial Officer
Biblica US, Inc.



Arthur B. Patray
President/CEO
Palm Missionary Ministries, Inc.



Paul Hanak
International Director
Ambassadors for Christ International Ltd.



Lance Thollander
President
Hope Builders International



William G. Wilcox, Jr.
Associate Director for Operations
Smyrna Ministries International



Teo A. Babun
Executive Director
ECHOcuba



David Stavers
President
Mission India



S. Kent Parks
President & CEO
Mission to Unreached Peoples



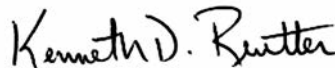
C. D. Pennington
Controller
Water Missions International



S. Brent Thompson
Vice President for Legal Services
Insight for Living



Earl P. Kelley, Jr.
General Manager
WIZB-FM His Radio



Kenneth Reutter
Accountant
Project Amazon



Chris Nogueira
President/CEO
American Tract Society



Scott Holbrook
Chief Financial Officer
CrossWorld




Ronald K. Pownall
Business Administrator
Equip Inc.



James Campbell
President/CEO
Radio Training Network Inc.




Scott Dawson
President
The Scott Dawson Evangelistic Assn., Inc.



Edward G. Hirshman
Director
Harvesters International Ministries



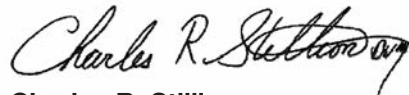
Melinda H. Staples
Director of Projects
New Directions International



Sergey Rakhuba
President
Russian Ministries



James Brian Tyndall
Chief Operating Officer
Global Outreach International Inc.



Charles R. Stillion
Director of Ministries
Village Ministries International, Inc.



John Peterson
Senior Vice President
Youth for Christ/USA Inc.



David Redelfs
Director of Operations
Open Arms International



Mary Rose Jones
Treasurer, USA CEO
Steiger International, LTD



Scott Tirrell
Chief Financial Officer
Mastermedia International



Rose Marie Neufeld
Treasurer
C.A.R.E. Philippines



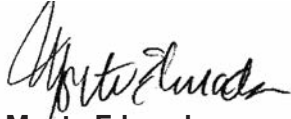
Melinda R. Espinosa
CFO Administrator
Pacific Missionary Aviation



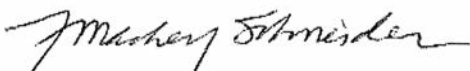
Wendell Geary, Jr.
Director of Finance and Administration
OMF International



David C. Meldrum-Green
Finance Director & Treasurer
Great Commission Ministries



Monte Edwards
Chief Financial Officer
DELTA Ministries International



F. Mackey Schneider
President of Board of Directors
Adventures in Missions



Lawrence A. Breeden
Chief Operating Officer
Care Net



Robert J. Engemann
President
Children of Promise International, Inc.



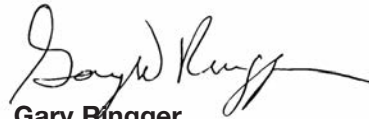
Doug Seebeck
President
Partners Worldwide



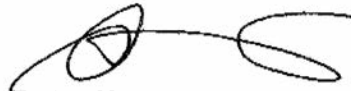
R. Elliott Snuggs
Vice President for Operations
Asian Access



Ellen J. Abramson
President
ASON International



Gary Ringger
President
Lifesong for Orphans



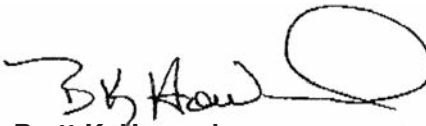
Rufus Harvey
Controller & CFO
Grace to You



Kris Davis
Business Manager, Officer
Gospel for Asia



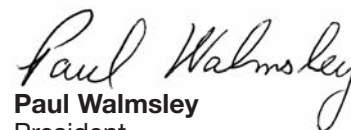
Linda A. Smith
President
Shared Hope International



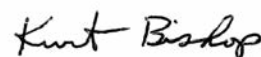
Brett K. Howard
President
Resourcing Christian Education International



Tom Dudenhofer
Executive Director
Audio Scripture Ministries



Paul Walmsley
President
Christ for the Island World, Inc.



Kurt Bishop
President
Mission Possible, Inc.



Mark A. Deckard
Finance Officer
Glad Tidings India



John Bastian
Chief Financial Officer
Youth for Christ International



Barbara J. Moore
President
Christian Services, Inc.



Jack L. Watkins
Director of Finance & Administration
African Leadership, Inc.



Derek W. Engdahl
General Director
Servant Partners



Mark C. DeVito
Director of Operations and Finance
Derek Prince Ministries



Robert F. Dolan
Finance Director
Interserve USA



Michael B. McKeithen
Chairman
Missio International



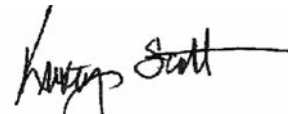
David F. Thacker
Chief Financial Officer
Advancing Native Missions



Gary M. Benedict
President
The Christian and Missionary Alliance



Renae DeBever
Operations Manager
The Joshua Fund



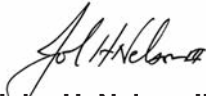
Kristy Scott
Chief Financial Officer
World Emergency Relief



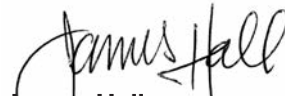
Angela Holden
CFO/Office Manager
New Hope International



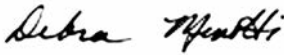
Robert Osborne
Executive Director
World Harvest Mission



John H. Nelson III
President
Worldlink International Ministries



James Hall
Chief Executive Officer
Engineering Ministries International



Debra Minotti
National Director
Ebenezer Emergency Fund USA



Frank R. Block
CEO
Love Basket, Inc.



Chan Kei Thong
Chief Executive Officer
Leadership Development International



Daniel C. Watts
President
Every Generation Ministries



William E. (Josh) Peters
President & General Director
FIRE International



David Wilson
President
Open Air Campaigners - Overseas Ministries



David Perkins
Chief Financial Officer
John M. Perkins Foundation




Richard C. Allen
President
Project MedSend



Richard Wolford
Executive Director
Fellowship of Associates of Medical Evangelism
(FAME)



Paul D. Erdmann
Chief Operating Officer
Finishers Project



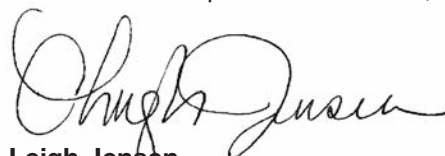
T. Dale Smith
Executive Director
InterAct Ministries, Inc.



Paul Neighbors
Executive Director
Christian Motorsports International, Inc.



Curtis V. Hail
President & CEO
e3 Partners Ministry



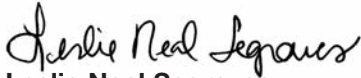
Leigh Jensen
Executive Director
International Christian Adoptions



Stephen K. Younger
President
MMS International, Inc.



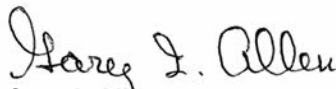
William N. Deans
President
Mustard Seed International



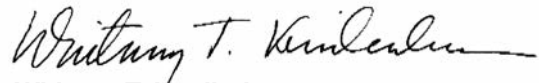
Leslie Neal Segraves
Executive Director
10/40 Connections, Inc.



Steve Crews
President
Mexican Medical Inc.



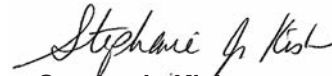
Gary I. Allen
President
Christian Mission for the United Nations
Community



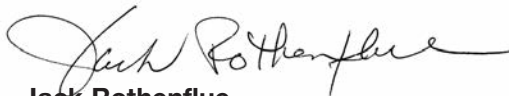
Whitney T. Kuniholm
President
Scripture Union/USA



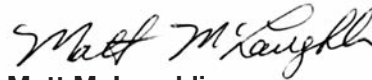
Mike O'Rear
President & CEO
Global Mapping Project, Inc.



Stephanie Kish
Moldova Field Leader
Friends in Action International



Jack Rothenflue
Director
Commission to Every Nation



Matt McLaughlin
Assistant Controller
CityTeam Ministries



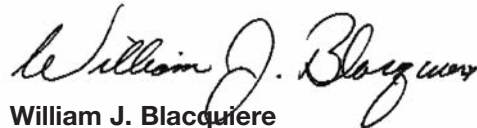
Charles Hall
President
World Indigenous Missions



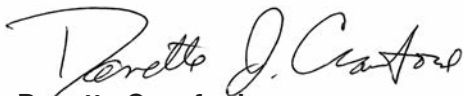
Bethany Wright
Executive Assistant
Nazarene Compassionate Ministries, Inc.



Johnathan Dunn
Finance Manager
Rick Bonfim Ministries



William J. Blacquiere
President/CEO
Bethany Christian Services



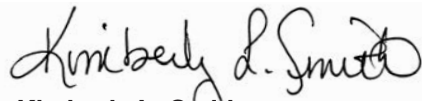
Danette Crawford
President
Joy Ministries



Geneva Vollrath
CEO/President
Stonecroft Ministries, Inc.



Moses C. Onwubiko
President
Grace Evangelistic Ministries, Inc.



Kimberly L. Smith
President
Make Way Partners



Carmena Cruz
Executive Director
Mission East Asian National Support



Linda H. Williams
Executive Director/President
With Love From Jesus Ministries



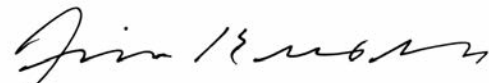
Evan Drake
President
Bible Basics International



Jeffry Hilles
Senior Vice President
Corporate Chaplains of America



Ralph E. (Gene) Brush
Executive Vice President
Partners in Evangelism International



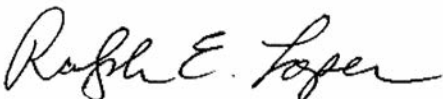
Timothy Keese
Director
Frontline Missions International



Richard E. Miller
President
Freedom in Christ Ministries



Bastjan Vanderzalm
President/CEO
Medical Teams International



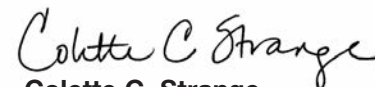
Ralph E. Loper
Finance Director/Assistant Executive Director
Gospel Recordings Network



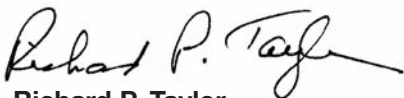
Gary L. Bishop
President/CEO
Far Corners Missions



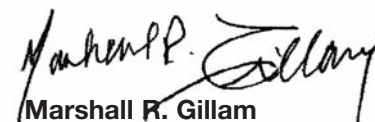
Tim Turkington
Manager, Business & Communications
Fishhook International



Colette C. Strange
Chief Operating Officer
Apartment Life, Inc.



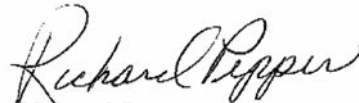
Richard P. Taylor
Executive Director
FOCAS



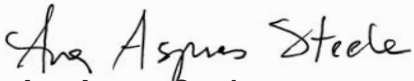
Marshall R. Gillam
Executive Director
Lutheran Bible Translators, Inc.



Bruce O'Neal
President
MANNA Worldwide



Richard Pepper
Treasurer
African Children's Mission



Ana Aspras Steele
President
Dalit Freedom Network



Samuel Chao
President
China Ministries International



John C. Payne, M.D.
President/CEO
Medical Ambassadors International



John Chiang
President
Minorities For Christ International



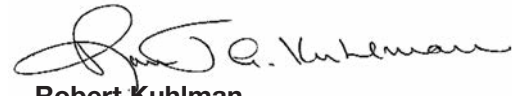
Dean R. Chollar, Jr.
CEO
Crossway International, Inc.



Mario Babarczy
President
Hearts in Action International



Scott C. Sabin
Executive Director
Plant with Purpose



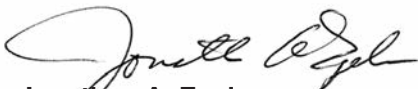
Robert Kuhlman
President
Integra Ventures USA



David Gay
Chief Financial Officer
Lower Lights Ministries



David N. Troyer
General Director
Christian Aid Ministries



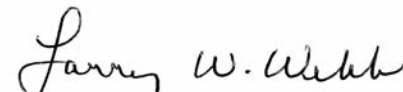
Jonathan A. Egeler
President/CEO
Mission Safety International



Phil Waldrep
Chief Executive Officer
Phil Waldrep Evangelistic Association



Gordon Donoho
President/CEO
Christians in Action



Larry W. Webb
Executive Director
Women's Hope Medical Clinic



Alan Pieratt, PhD
President
Children's Relief International



Al Bridges
President
BEE World, Inc.




Jeff VanBeaver
President
Acts 1:8 Ministry



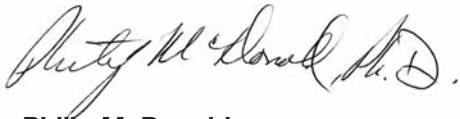
Robin L. Palesano
Chief Financial Officer
Reaching Souls International



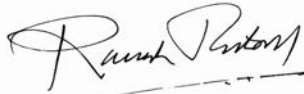
Ed Schwartz
President
Loving Shepherd Ministries



Virginia Daniel
Manager
Alongside Ministries International



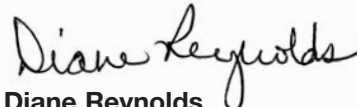
Philip McDonald
President
Closed Door Ministries, Inc.



Ramesh Richard
President
Ramesh Richard Evangelism and Church Health



Stephen Liversedge
President
Evangelism Resources



Diane Reynolds
Vice President of Finance
OneHundredX



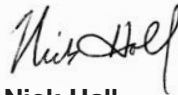
Wil McCall
President
Dallas Leadership Foundation



Robert Schindler
President
Mission ONE




Brian A. Luwis
Chief Executive Officer
American World Adoption Association



Nick Hall
President
Pulse Outreach



Gerard Long
Executive Director
Alpha USA



William P. Dillon
Founder & Executive Director
Inner City Impact



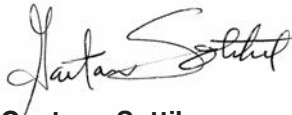
Hannele Pardain
Executive Director
Christian Friends of Israel-USA, Inc.



Jerry W. Squyres
Founder/President
Innovative Mission Opportunities, Inc.



William H. Jones
President
Crossover Communications International



Gaetano Sottile
President/Founder
Italy for Christ, Inc.



Edward E. Maltman
Chairman
Gospel Mission of India



Steven J. Schmidt
President
Eagles Nest Ministries



Johan Gous
President
Hope Builders Ministries



John Ditty
President/CEO
Giving Children Hope



Thomas Krance
Senior Director of Business and Operations
Urban Impact Foundation



Edward Thompson
President
LOGOI, Inc.



Nancy Lindgren
Office Manager/Finance Assistant
Entrust



Michele M. Rickett
President/CEO
She Is Safe



John Kirwan
President
International Partnerships



Hanna S. Shahin
President
Endure International, Inc.



R. Larry Moyer
President, CEO
EvanTell



Joseph Allen Zimmerman
Executive Director
Solid Rock Missions



John Drew Dickens
President/CEO
Need Him Ministries



Pat Bradley
Chief Executive Officer
International Crisis Aid



Linda Webster
Executive Director
mPower



Mawii Pudaite
Co-Founder & President
Bibles for the World, Inc.



La Doyt Rodeheaver
CEO/President
IN Network



Michael Aderinkomi
President
The Good Samaritan Society of America



Mike Miller
CEO/CDO
Predisan



Clint Summers
Treasurer
African Outreach Ministries



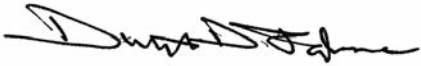
Thomas M. Clinton
Executive Director/CEO
First Love International Ministries



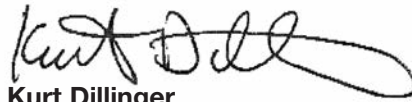
David Hicks
Treasurer
World Link Ministries



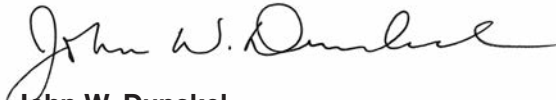
Robert T. Rogers
President/CEO
Mighty in the Land Ministry



Dwight D. Jarboe
President & CEO
MMS Aviation



Kurt Dillinger
President/CEO
LIFE International



John W. Dunckel
U.S. Director
Go Ye Fellowship



Steve Jamison
President
Steve Jamison Ministries



Kevin McCollum
President
Lightbearers Ministries International, Inc.



Christopher Morris
Vice President
Jian Hua Foundation



Stan Doerr
President/CEO
ECHO, Inc.



Stephen E. Mathis
Interim President
Missouri Baptist Foundation



Edwin H. Anderson
Chief Executive Officer
Healing Waters International



Patrick Klein
Founder/Director
Vision Beyond Borders



Kevin J. Brown
Executive Director
Trinity Christian Community



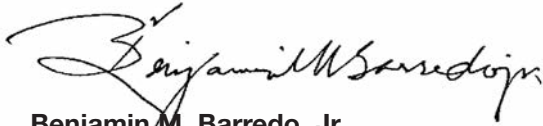
Junine Schoen
Chief Financial Officer
Open Doors with Brother Andrew, Inc.



Brent Hample
President/CEO
India Partners



Larry Chamberlain
CEO/President
Grace Brethren Investment Foundation



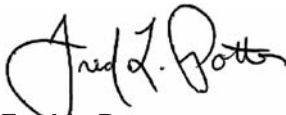
Benjamin M. Barredo, Jr.
President
Advancing Native Missions



Nabil Costa
Vice President
Middle East Bible Outreach



Daniel Batchelder
President
Morning Star Development



Fred L. Potter
CEO/Executive Director
Christian Legal Society



Lauren P. Weaver
Vice President of Finance
International Justice Mission



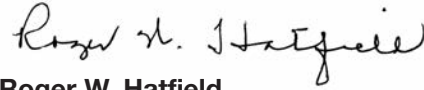
Robert Culver
President
InterFACE Ministries



Steve Swanson
General Manager
88.3 WAFJ-FM



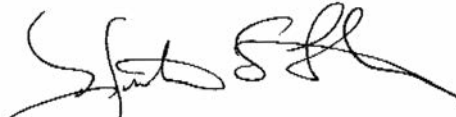
Sam P. Gokanakonda
President
Gospel Outreach Ministries International



Roger W. Hatfield
Executive Director
Future Leadership Foundation



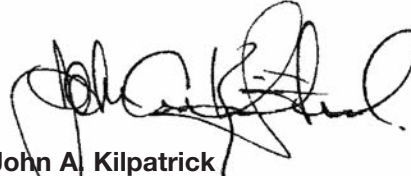
Larry R. King
Chief Financial Officer
Marketplace Ministries, Inc.



Heidi S. Linton
Executive Director
Christian Friends of Korea



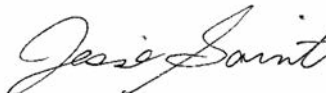
Joseph Richter
Executive Director
FARMS International, Inc.



John A. Kilpatrick
President
John Kilpatrick Ministries



Dave Patty
President
Josiah Venture



Jesse Saint
Chief Financial Officer
Indigenous Peoples Technology &
Education Center