

From: [Vanessa Dick](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: redesigned Form 990 comments
Date: Friday, September 14, 2007 1:33:37 PM
Attachments: [990 Comments.GWOB.doc](#)

Attached is Grantmakers Without Border's comments regarding the redesigned Form 990. If you have any problems opening the document, please do not hesitate to contact me.

Thanks.

Vanessa Dick
Advocacy Coordinator
Grantmakers Without Borders
vanessa@gwob.net
240-988-2683

The information contained in this e-mail and any attachments is being provided for informational purposes only and not as part of an attorney-client relationship. The information is not a substitute for professional legal advice and may not be relied upon for the purposes of avoiding any penalties that may be imposed under any federal or state law.



September 14, 2007

Internal Revenue Service
1111 Constitution Ave., NW
Washington, D.C. 20224
Attn: SE: T: EO

Re: Comments to Draft Redesigned Form 990

Dear Sir/Madam:

Grantmakers Without Borders (“Gw/oB”) submits these comments on the draft redesigned Form 990. Primarily focus is on Schedule F: Statement of Activities Outside the United States.

Background

Gw/oB is a philanthropic network dedicated to international social change philanthropy in the developing world. Gw/oB’s membership, currently numbering 150 entities, includes private foundations, grantmaking public charities, individual donors with a significant commitment to international philanthropy, and philanthropic support organizations. Gw/oB’s members make lifesaving grants to international grassroots organizations that target the root of economic, environmental, and social inequalities within their local communities. Grants range from support to children affected by HIV/AIDS, to reforestation projects in Brazil, to relief for victims of natural disasters.

Comments

The draft redesigned Form 990 includes a number of changes, including a new Schedule F which asks for a statement of activities outside the United States. Gw/oB respects the IRS’s need to monitor exempt organizations and their overseas activities, thereby ensuring that tax exempt funds are used for charitable purposes and not diverted to improper objectives. However, any information gathered by the IRS must be “material” and “necessary for the Service to properly administer the revenue laws.”¹ Gw/oB fears that some questions on Schedule F target information not required by the Internal Revenue Code or imply illegality to legal activities. Furthermore, humanitarian work performed overseas often requires a degree of discretion currently not available to Schedule F filers. While Gw/oB appreciates the IRS’s acknowledgement of the important humanitarian work being performed by tax exempt

¹ GCM 36506, Dec. 8, 1975

organizations around the globe², Gw/oB hopes the IRS will support future activities by addressing the following concerns.

Ambiguity within Schedule F, Question 2 may imply due diligence requirements beyond what is legally required by grantmaking organizations.

Question 2 on Schedule F asks the filer to “[d]escribe the organization’s procedures for selecting grant recipients located outside the United States and monitoring the use of grant funds.” The vague phrasing of Question 2, coupled with the minimal guidance within the instructions, will likely result in answers that confuse and/or supplement genuine legal obligations with the suggested “best practices” released by the Department of the Treasury. This is highly problematic because it affords the much disputed Department of the Treasury’s *Voluntary Best Practices for the U.S.-Based Charities* (“Guidelines”) a quasi-legal status.

Federal tax law requires grantmaking public charities to assure, through adequate discretion and control, that grant funds are used for charitable purposes. The professional standard of care typically involves: a pre-grant inquiry, including the organizational documents of the grantee and a description of the grantee’s current and proposed charitable activities; a written grant agreement documenting the grantee’s commitments to the grantor; and, written reports from the grantee that account for grant expenditures and the grantee’s progress in achieving the grant’s charitable goals.

Beyond federal tax law, penalties exist if charitable funds are diverted to terrorist purposes. Portions of the Patriot Act extend criminal penalties to any grantmaker who knowingly supports terrorism and EO 13224 freezes the assets of any organization who knowingly or inadvertently supports a “Specially Designated National.” Within the law and the EO, no terrorist screening process is mandated for grantmaking organizations. Consequently, the Department of the Treasury released **voluntary** guidelines to help charities protect their charitable funds.

However, many within the charitable sector, including Gw/oB, find the Department of the Treasury’s Guidelines highly problematic. In a letter written by Gw/oB to Treasury Secretary Henry M. Paulson, Gw/oB has asked for the Guidelines to be withdrawn³. The “best practices” suggested within the Guidelines are difficult to apply, destructive to the grantor/grantee relationship, and unlikely to protect funds from terrorist diversions. Nonetheless, many within the sector feel tremendous pressure to adopt the Guidelines, regardless of their impracticability. The redesigned Form 990 should not imply mandatory compliance with the **voluntary** Guidelines. Instead, it should clarify what due diligence is legally required of international grantmakers and limit its questions to what is necessary to enforce the revenue laws.

Gw/oB asks that you revise Question 2, either rephrasing the question to specifically indicate what legal obligations are being referenced or replace Question 2 with the question asked of domestic grantmakers in Schedule I, Part I, Line 1, “[d]oes the organization maintain records to substantiate the amount of the grants or assistance, the grantees’ eligibility for that grants or

² Within rationale for Schedule F, “[t]he Service recognizes the importance of the humanitarian services provided by those organizations that must fill out this schedule.”

³ http://www.internationaldonors.org/news/gwob_letter_122206.pdf

assistance, and the selection criteria used to award the grants or assistance?” Language within the redesigned form should be consistent, regardless if the grantmaker is giving domestically or internationally. Both risk the diversion of charitable funds and both should be held to the same standard.

Inadequate instructions for Schedule F, Question 3 could dissuade grantmaking public charities from making highly impactful international advocacy grants. Furthermore, the legal definition of lobbying can be difficult to apply in international settings. Consequently, additional guidance is needed.

Question 3 on Schedule F asks the filer to disclose if any grants were made directly or indirectly to finance political or lobbying activities outside the United States. No guidance is provided regarding the definitions of political and lobbying activities or instructions on reporting requirements. Consequently, grantmakers could mistakenly answer inaccurately. Additionally, the domestic rules are sometimes difficult to apply because foreign grantees operate in such distinct and varied political environments. International advocacy grants are highly impactful, often improving the lives of the most disenfranchised communities and promoting fundamental human rights in highly oppressive settings. Any ambiguity on Form 990 could dissuade grantmakers from future advocacy grants.

Examples of extraordinary advocacy grants that support legislative campaigns across the globe include: Gw/oB members are working with local partners in Uganda to encourage the adoption of a parliamentary amendment that would recognize the legal rights of Ugandan women and children to their family land; Gw/oB members sponsored the efforts of indigenous women activists to help secure the passage of the United Nations Declaration on the Rights of Indigenous Peoples; and, in Panama, Gw/oB members are supporting community efforts to protect the largest intact tropical rainforest in Central America from a hydroelectric dam. Efforts like these should not be discouraged because of limited legal guidance within the redesigned Form 990.

Gw/oB asks that the legality of advocacy grants be highlighted within the instructions by simply outlining the advocacy laws that apply to grantmaking public charities. For example, a grantmaking public charity may engage in lobbying and support its grantees’ lobbying efforts as long those actions do not constitute a significant amount of the grantmaker’s overall activities. In addition, guidance should be provided to clarify those international circumstances when domestic rules do not easily apply.

Schedule F must be afforded some degree of privacy and confidentiality in order to protect the work and lives of grantees that operate in hostile environments.

Many international grants are given to organizations and individuals that work in socially volatile areas of the world or within intolerant political environments. For example, Haitian human rights activists that denounce government corruption risk physical retaliation, Pakistani organizations that receive organizational support from the United States are sometimes targeted by fundamentalist populations, Indian women rights activists have been killed for their progressive campaigns, and organizations in Uzbekistan and Chechnya face the possibility of

being shut down with violence or government regulations because they support issues in opposition to their government's position.

Many international organizations rely on confidentiality to avoid the abusive practices of an oppressive government or population. Whenever public disclosure is a possibility, the grantee's safety must be a consideration. Unfortunately, Schedule F is a public document. Although Gw/oB respects the public's right to scrutinize the activities of tax exempt organizations, the safety of grantees should trump public disclosure laws. Therefore, we ask that Schedule F be afforded the same censorship that is available to contributors on the current and proposed Schedule B.

Conclusion

Gw/oB appreciates this opportunity to respond the redesigned Form 990. Important revisions are needed to preserve the vital work of grantmaking public charities that give internationally. Schedule F, Question 2 should be rewritten to conform to that asked of domestic grantmakers, or more clarification should be provided within the instructions, thereby making the filer aware of its legal obligations. The instructions for Schedule F, Question 3 are inadequate and more information is needed regarding legal compliance. Lastly, the operation and safety of many international organizations and their employees depend on confidentiality. This should be respected and Schedule F should be afforded the same censorship available to Schedule B.

Sincerely,

A handwritten signature in black ink, appearing to be 'JH' or similar initials, written in a cursive style.

John Harvey
Executive Director
Grantmakers Without Borders
john@gwob.net

From: [Adam Dickreiter](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Form 990 Redesign
Date: Friday, September 14, 2007 1:59:58 AM
Attachments: [Comments on Draft Redesigned Form 990.doc](#)

To Whom It May Concern:

I have included my comments on the redesigned Form 990 in the attached Word document.

Thank you,

Adam Dickreiter, CPA

Moody friends. Drama queens. Your life? Nope! - their life, your story.
[Play Sims Stories at Yahoo! Games.](#)

Form 990 Redesign, SE:T:EO
1111 Constitution Avenue, NW
Washington, DC 20224

To Whom It May Concern:

I am writing to comment on the proposed redesigned Form 990, specifically Schedule F, Statement of Activities Outside the U.S. Although I believe that it represents a good-faith effort to improve reporting of activities outside of the United States, I feel that it creates a burden for the organizations that will be required to file the schedule and, more importantly, sacrifices privacy concerns for the sake of transparency.

First, it is my opinion that Schedule F, in its present form, represents a burden on our nation's non-profit organizations for the following reasons:

- As mentioned in the telephone forum on the draft redesigned Form 990, Schedule F is a brand new schedule.
- A comparison of the reporting requirements of the current Form 990 versus Schedule F of the redesigned Form 990 reveals that Part I, lines 1 through 4; Part II, lines 2 and 3; and Part III (b) and (c) of the Schedule F request information that was not previously required to be disclosed.
- The lines that will be more time-consuming for organizations to complete are Part I, line 1; Part II, lines 1, 2 and 3; and Part III (b) and (c). Part I, line 1 asks for very specific information for each country in which an organization has activities. Part II, line 1 also asks for very specific information about grants and other assistance over \$5,000 made to organizations. Part II, lines 2 and 3 requires organizations to report the number of 501(c)(3) and non-501(c)(3) foreign organizations to which it gives grants and other assistance. In the same vein as Part I, line 1; Part III (b) and (c) requires specific information on a per-country basis. Satisfying these additional reporting requirements will tax organizations because it will require significant time to assemble and compile information to arrange it in the format required by Schedule F.
- Although Part I, line 5 seems to be already required as part of the attached schedule for Part II, line 22 of the current Form 990, it should be brought to your attention that it could potentially be a nightmare for some organizations to gather the information necessary to disclose all relationships. Consider that the question asks the organization to complete the table in Part III if any individual or organization that received a grant or assistance was related to any person with an interest in the organization (e.g. a donor, officer, director, trustee, creator, highly compensated employee, or member of the selection committee). The problem primarily lies in investigating relationships between recipients and donors. It is impossible for organizations to uncover all relationships between all donors and recipients.
- Commenting further on Part II, line 1, organizations are required by the current 990 to report some of the same information requested by Part II, line 1 of Schedule F, but the requirement to report grants and other assistance more than \$5,000 could represent an immense task for some organizations. It is conceivable that this would take several

pages as an attachment for organizations that give many small grants over \$5,000 instead of a few large grants.

In its background paper on the redesigned draft Form 990 and the telephone forum, the Service discussed the three guiding principles used to redesign the Form 990: enhancing transparency, promoting tax compliance, and minimizing the burden on the filing organization. Applying the definition of compliance set forth in the background paper, the Schedule F, in its current form, promotes compliance by capturing information that will assist the Service in its assessment of whether there is any noncompliance. However, in its effort to improve compliance, I think the Service is increasing the complexity involved in the Form 990. Consequently, organizations will probably make more mistakes in completing the form, which could actually result work against the goal of compliance. In addition, I do not believe that Schedule F achieves the goal of minimizing the burden to reporting organizations. Obviously, it forces organizations to commit additional time and effort to the tasks of recordkeeping and information gathering to report the additional information requested.

To strike a better balance by minimizing the burden on filing organizations while still promoting compliance, I have the following recommendations:

- Part I, line 1 and Part III (b) and (c). Change Schedule F to require organizations to report by region (e.g. Central America) or continent. If the Service decided to require reporting by region, it could provide a list of regions in which to categorize activities to promote transparency.
- Part I, line 5 (regarding relationships between donors and recipients). Make it clear on face of Schedule F and in the instructions that organizations must report relationships of which they are aware, without having to undertake laborious efforts to investigate all possible relationships between donors and recipients. Alternatively, do not require organizations to report on relationships between donors and recipients at all.
- Part II, line 1. As others have recommended in their public comments, use a higher threshold than more than \$5,000 for reporting organizations or entities outside the United States to which an organization gave grants or other assistance.

Although I am concerned about the burden that the new Schedule F places on non-profit organizations, I am much more alarmed about the risks to privacy and security that the disclosures in Schedule F could entail. I believe the following portions of Schedule F pose the largest problem:

- Part I, lines 1(a), (b), and (c), which require organizations to report the number of offices and employees or agents in each country.
- Part II, lines 1(a), (b), and (c), which require organizations to report the names of organizations, EIN, and their location (city or region and country) to whom they give more than \$5,000 in grants and other assistance.
- Part III, (b) and (c), which require organizations to report the number of recipients, by city or region and country, for recipients who received more than \$5,000.

Even though the level of detail stipulated by the aforementioned portions of Section F is an issue, I believe the underlying problem lies with the fact that Schedule F requires organizations to disclose each country where they conduct activities. The problem is only exacerbated where the schedule goes further by requesting the city or region and country of recipients (Parts II and III) and even the name of recipient organizations (Part II). Requiring organizations to report this information is worrisome because it could be used by parties, such as terrorists or oppressive governments, opposed to the activities of non-profit organizations working in foreign countries. Who would be at risk? U.S. citizens working as employees or agents of domestic non-profit organizations in foreign countries, foreigners working as employees or agents of domestic non-profit organizations conducting activities in their country, foreign organizations (and their employees and agents) receiving grants and other forms of assistance because they may be seen as collaborators of American-based organizations, and even individual recipients, depending on the type of assistance received.

A recent episode can serve as example to show why there is a need for caution when disclosing information about the foreign activities of domestic non-profit organizations. An August 9, 2007 article in "The Guardian" discussed the plight of Iraqi translators who worked for the British army. Translators claim they would be killed if they were left behind after a British withdrawal from Iraq. They are being specially targeted by militias for collaborating with the foreign occupiers. Nevertheless, the article mentions that it has been the British government's position not to grant special asylum. The first glimmers of hope for a change came with the granting of asylum to a translator in April of this year and a statement by Prime Minister Gordon Brown that they would "look again" at the issue of asylum for Iraqi translators who aided the British forces. Another report says that translators have already been killed and others have been forced to flee for their lives. The translators at risk are native Iraqis, not even foreigners from outside Iraq. Their lives are now at risk merely for translating for the British Army as employees; they are being targeted for the crime of collaborating with the "enemy." Could we have easily foreseen that this would happen when the decision was made to invade Iraq or even when we quickly won the conventional war? This demonstrates that we must exercise great care in disclosing information because we are dealing with people's lives when it comes to activities outside the United States.

This discussion would be incomplete without considering the guiding principle of transparency that the Internal Revenue Service used in redesigning the Form 990. As the Service stated in its background paper, enhancing transparency means to provide the Service and other stakeholders with a realistic picture of an organization and its operations. While I believe the Service exercised care in designing Schedule F, I do not think it placed enough emphasis on privacy. This is important because placing too much emphasis on transparency at the expense of privacy could impair a non-profit organization's ability to conduct its foreign activities and affect its ability to carry out its exempt purpose. Even without the proposed Schedule F, I believe that donors are able to obtain adequate information regarding non-profit organizations and their foreign activities although it may require effort. Information is currently available to donors through Forms 990 and 1023, audited financial statements, annual reports, newsletters,

periodic mailings, and, of course, websites. Donors interested in supporting an organization with foreign activities can obtain much information from these sources, and they can contact the organization for additional information. It is important to note that in its proposed Schedule F, the Service insightfully included lines 4(a) and 4(b) in Part I of Schedule F to let readers know how they may access other materials available to the public.

I have the following recommendations to balance the need for transparency and privacy:

- Delay implementation of Schedule F until the Service has had more time to weigh the need for transparency and privacy. Too much is at stake to implement the schedule now for the sake of expediency.
- Part I, line 1. Instead of requiring organizations to report activities by country, have organizations report by continent or region (e.g. Middle East). On the other hand, if the Service decided to retain its requirement of reporting by country, do not require reporting of the number of accounts or offices in the country, the number of employees or agents in each country, the activities conducted in country (by type), or a description of program services by country. As an alternative, the Service could choose to leave the Schedule F in its present form but to make the items of concern not available to the public. However, this would not provide very useful information to stakeholders other than the Internal Revenue Service.
- Part II, line 1. Rather than requiring organizations to report the name of organizations, EIN, or city (or region) and country for recipient organizations over a certain threshold, I recommend that the Service remove the requirement to report the name of recipient organizations and EIN. Instead, the instructions could ask organizations to choose from a fixed list of types of organizations and to report the region (e.g. Central America) or continent where each organization is located.
- Part III, (b) and (c). In the same line of thought, I think the Service should require organizations to report on the number of recipients that received more than \$5,000 by region (using my same definition of region) or continent.

I would like to thank the Service for the giving the community the opportunity to be a part of the process in redesigning the Form 990 by allowing for public comment. I recognize that the Service has put a tremendous amount of effort into the new Form 990. I am sure these efforts will yield benefits in the future. Finally, I wish to compliment the Service on its phone forum covering the draft redesigned Form 990. It was a very professional, informative, but concise presentation.

Respectfully,

Adam Dickreiter, CPA

From: [Bob Blincoe](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Objections to 990 Proposed Schedule F
Date: Thursday, September 13, 2007 6:52:24 PM
Attachments: [Objections to 990 proposed Schedule F.pdf](#)

Serving, respecting and loving Muslims in the name of Jesus

Robert A. Blincoe, US Director

www.frontiers.org

P.O. Box 60670 Phoenix, AZ 85082-0670

Telephone: 800.462.8436 or 480.834.1500

September 13, 2007

Internal Revenue Service
Form 990 Redesign, SE:T:EO
1111 Constitution Ave, NW
Washington, DC 20224

Regarding New Schedule F (Statement of Activities Outside the US):

Dear Sir or Madam:

Pursuant to the proposed change in the "Statement of Activities Outside the US", Schedule F, which would require non-profit organizations whose American citizens are doing development work outside the United States to comply with new 990 reporting procedures, we want to strenuously object to these changes for the following reasons:

1. If our non-profit company reports, on Form 990 in compliance with the proposed Schedule F, confidential information about American citizens serving in Asian or Middle Eastern countries, then the identities of these citizens, their development and business activities, and national co-workers, will be made public. Foreign governments, or individuals, including those with hostile intent, will be able to access confidential information about American citizens, placing their lives at risk.
2. If our non-profit company reports the grants and the identity of organizational and individual grantees, this information will likewise be made public. As a result, foreign governments, including those with hostile intent, will be able to access confidential information, placing the lives of American citizens—and their national employees—at risk.
3. Schedule F of the 990 requires American non-profit corporations to report on the religious programs that we or other American non-profit corporations may be engaged in, including operating "*church, temple, mosque, or synagogue*"; note that many foreign governments do not protect the human rights or religious activities of minorities. The proposed Schedule F would thereby jeopardize religious activities of American personnel and their co-workers.

Schedule F is objectionable, not for its intent, which is to protect American citizens and American interests. Rather, it is objectionable because it unintentionally but actually places the lives of American citizens at risk. We object to the following parts of Schedule F:

- *Part I General Information on Accounts and Activities Conducted Outside the United States*

New requirements in Part I include:

- *Identify each foreign country in which the organization conducts activities.*
- *Enter the total number of the organization's employees or agents working in each country at the end of the organization's tax year.*

- *Report of activities, including grant making to recipients in the foreign country, program services, fundraising, and conducting unrelated trade or business activities.*
- *Provide a description of the specific program service. Examples of program services include: operating an orphanage, school, hospital, or church, temple, mosque, or synagogue; disaster relief efforts; and providing indigent relief.*

Our comment: A foreign power or person can find the names and activities of American citizens through the public disclosure of the 990 on a website. As a non-profit organization that has American citizens living in more than 40 foreign countries, the lives of our employees and the development projects that they are undertaking would be at risk.

- *Part II Grants and Other Assistance to Organizations and Entities Outside the United States*

Our Comment: Again, this information will be available to foreign powers through the public viewing of the 990 on a web site; U.S. citizens and their local employees will lose the privacy they need and deserve. The proposed schedule F is intrusive and we believe endangering to U.S. workers in foreign countries.

- *Part III Grants and Other Assistance to Individuals Outside the United States*

Our Comment: Same as above: This is an unreasonable request, due to the security risk it poses to U.S. citizens in our corporation who are working in foreign countries.

Summary. As U.S. Director of FRONTIERS, I am confident that the interest of the IRS is to protect American citizens and American interests. Speaking for FRONTIERS, I strongly support this desire and effort on the part of the IRS, in the interest of antiterrorism, to obtain and identify specific information about the international activities of nonprofit organizations.

However, I also believe that the American government's interest in protecting the personnel and activities of legitimate U.S.-based missionary efforts, humanitarian relief efforts, and human rights efforts in highly volatile regions of the world will be dangerously jeopardized by the new schedule F reporting requirements.

Moreover, I believe that any hostile persons who need to be apprehended before they can perpetrate acts of terrorism will not be conforming to the requirements of the IRS; hostile persons will make every effort to hide their activities, disguise their people, and route their funding without completing IRS Form 990.

For these reasons, I respectfully ask you to withdraw the proposed new schedule F to the IRS Statement of Activities, for the form 990. Thank you.

Most cordially,

Robert A. Blincoe

U.S. Director, Frontiers

From: [Lee Purgason](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: concerns about detailed reporting on Sched F
Date: Thursday, September 13, 2007 6:18:32 PM
Attachments:

Dear IRS staff,

While I appreciate the need for security concerns to be addressed at the governmental level, our non profit religious organization has our own concerns related to the extent of disclosure required on Schedule F of the revised Form 990.

Our agency has several people who serve abroad as cross-cultural emissaries of hope, blessing and international development. Some are learning a language in order to serve the needs of those in that location. As these people are paid in the US, and only funds raised and properly reported are used to pay them into their US bank account, we do not feel that it is within reason that the US Government have any information about their activity (e.g language leaning, Bible taching, international development, etc.) andlcaton. This information might unintentionally get into the hands of those who oppose any outsiders in that culture, and could compromise the personal safety of those who seek to target the US or its citizens.

You would have more focused and helpful information if the requests were limited to payment of monies to non-US citizens, and only for those who are paid by an entity outside the US banking system.

Sincerely,

Lee Purgason
Director of Personnel Frontier Mission Fellowship/USCWM

From: [lina padilla](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Draft Redesigned Form 990 Schedule F
Date: Wednesday, September 12, 2007 10:03:27 PM
Attachments: [IRS FORM 990 Revised Sched.F.doc](#)

Dear Sir/Madame:

Attached is my comment on Draft Redesigned Form 990
Schedule F.

Thank you so much for giving us the opportunity to
make some comments on this revision.

Sincerely yours,

Catalina Padilla

Lina Padilla
<http://www.philambooks.org>

Moody friends. Drama queens. Your life? Nope! - their life, your story. Play Sims Stories at Yahoo!
Games.
<http://sims.yahoo.com/>

September 12, 2007

From: Catalina R Padilla, Board Chair
Missions East Asia National Support
P.O. Box 8434
Bartlett, IL 60103

To: Internal Revenue Service
Form 990 Redesign, SE:T:EO
1111 Constitutional Ave., N.W.
Washington, DC 20224

Re: Comments on Draft Redesigned Form 990 Schedule F

Thank you very much for giving us the opportunity to make some comments on Draft Redesigned Form 990, Schedule F.

We are a small faith based organization that helps missionaries and development workers outside the United States. We are very much concerned about the security of our recipients that work especially in countries that are intolerant of faith based humanitarian agencies regardless if the work is of secular or religious nature. The data required to be reported on Schedule F could potentially threaten the security of organizations and individual grant recipients. I ask therefore that Schedule F should not be open to public disclosure.

Thank you for your kind consideration and assistance.

Sincerely,

Catalina R Padilla

cc: Congressman Peter Roskam, 6th District of Illinois

From: [Hupp, David](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Concern about Proposed Revision of Form 990 and new schedule F
Date: Wednesday, September 12, 2007 4:28:15 PM
Attachments:

Greetings:

We do want to express our concern about some of the proposed changes in Form 990. Specifically, the detail reporting requirement of the new Schedule F on international activities would serve to put many of our overseas workers at security risk. We are a missionary organization with many development and humanitarian efforts in what we identify as restricted access nations. We operate openly and with much appreciated projects. What would be a problem is the linking and reporting of these activities by an organization publically identified as a religious organization.

Your consideration of this concern will be much appreciated.

David Hupp, US Director
Mission to Unreached Peoples
PO Box 30947
Seattle, WA 98113-0947

From: [MEANS USA](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Comment on about proposed Schedule F of Form 990
Date: Wednesday, September 12, 2007 4:22:02 PM
Attachments:

Dear Sir or Madam at the IRS,

As an international faith based that supports humanitarian and Mission work in in different parts of the globe especially to sensitive countries; and as a member of [ECFA](#), the [Evangelical Council for Financial Accountability](#), we are concerned about the security of grant recipients that will be disclosed if Schedule F, Part II is made a public document.

Although Schedule F does not request the address of grant recipients, with the name of the organization and the city, the agency's security can easily be compromised. This could put the staff of agencies at risk of reprisal by opposition groups or even intolerant governments.

There are many other countries, that are not tolerant of faith-based humanitarian agencies, regardless if the work conducted is of a secular or religious nature.

I ask that Schedule F, Part II be required, but not disclosed to the public.
Thank you for you assistance.

Sincerely,
[Carmena Cruz](#)

Executive Director, Mission East Asian National Support

Mission East Asian National Support (MEANS)
Website: <http://www.meansusa.org>

Read-to-Grow Project (RTG) - <http://www.meansconnect.org>

From: [Springfield, Jim](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Revision of Form 990 and Schedule F
Date: Wednesday, September 12, 2007 2:59:13 PM
Attachments:

Gentlemen and Ladies,

I want to express some concern about the new Schedule F that is included in revisions planned for the Form 990. While we don't have a problem with reporting this information to the IRS, our concern is how wide spread this information will go. Some of our employees operate in what we would call security risk countries. They operate openly in relief, development and education type projects. If they were to be linked to a Christian Mission Sending Agency, that could be a security risk for them and their project.

Your consideration of this situation would be appreciated.

Respectfully,

James Springfield
Home Office Director
Mission to Unreached Peoples
PO Box 30947
Seattle, WA 98113

From: [Liebenzell USA Global Ministries](#)
To: [*TE/GE-EO-F990-Revision;](#)
CC:
Subject: Form 990 Redesign
Date: Tuesday, September 11, 2007 2:37:56 PM
Attachments: [pastedGraphic.tiff](#)
[pastedGraphic.tiff](#)



12 September, 2007

IRS Form 990 Redesign
SE:T:EO
1111 Constitution Ave., NW
Washington, D.C. 20224

To whom It May Concern;

We at Liebenzell Mission of the USA, Inc., wish to express our deep concerns over the proposed revision of Schedule F, Form 990. We are especially concerned that any information submitted on this form would be made public. This will endanger the lives of American citizens working in some countries. It would also have a ripple effect, jeopardizing the lives of nationals with whom these Americans work. There is no reason for this type of information to be made public.

Respectfully,

Rev. Norman Dietsch, Chair, Liebenzell USA Global Ministries Committee
Liebenzell USA Board of Trustees

/msg

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