



Enhancing Trust

June 25, 2024

The Honorable Lloyd Smucker
United States House of Representatives
302 Cannon House Office Building
Washington, DC 20515

Dear Congressman Smucker,

Greetings from the Evangelical Council for Financial Accountability (ECFA). I am grateful for your service on the House Ways & Means Committee, as well as your commitment to religious liberty. It is with that in mind that I raise a serious concern about the **Foreign Grant Reporting Act** (H.R. 8290) that recently advanced out of the committee. In its current form, this legislation could place many Christian missions partners and other charitable workers abroad in *serious – even life-threatening – danger*.

ECFA helps thousands of Christian churches and nonprofit ministries nationwide, including hundreds in Pennsylvania, operate in accordance with robust standards of financial accountability and responsible governance. In fact, the ECFA seal of accreditation is the gold standard for many donors seeking Christ-centered organizations that operate with integrity. All our member organizations are based in the U.S.; however, many partner with fellow Christians internationally to serve spiritual and physical needs of communities abroad. Often these places are located in regions where governments or other powerful antagonists are hostile to followers of Jesus – places of very real and severe persecution against Christians.

While I appreciate the heart behind the Foreign Grant Reporting Act to thwart illicit support for groups bent on harming American individuals and interests, the reality is that the current text of the bill would place law-abiding organizations doing missions and other charitable work in such dangerous places in a very difficult spot. The bill will force the exposure of information about their international partners that likely would be used to identify and harm those workers and individuals they are trying to help.

The current iteration of IRS Form 990's Schedule F took the shape it has today in part due to concerns raised on this very matter nearly two decades ago. I would be honored to discuss with you and your staff this history, as well as potential ways to improve nonprofit sector transparency and accountability. However, I respectfully urge that the Foreign Grant Reporting Act not advance in the U.S. House in its current form.

Thank you for your attention to this serious concern. I am grateful for your leadership in the U.S. House of Representatives.

Respectfully,

Michael Martin
ECFA President & CEO

Evangelical Council for Financial Accountability

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