



Endorsements for Public Country-by-Country Reporting

**marks endorsement of House or Senate legislation (H.R.5933, S.1609). Other entries signify endorsement of the concept of public country-by-country reporting.*

Analysts

- David Gonzales, VP-Senior Accounting Analyst, Corporate Finance Group, Moody's Investors Service, Inc.²⁴

Business (Large):

- Anglo American Plc¹²
- BHP Billiton¹⁶
- ENI²¹
- Equinor²⁵
- Repsol¹⁷
- Rio Tinto¹⁵
- Royal Dutch Shell¹³
- Vodafone Group Plc¹⁴

Business (Small):

- *American Sustainable Business Council^{7, 22, 23}
- *Main Street Alliance^{4, 7, 22, 23}
- *National Small Business Network^{7, 22, 23}
- *Small Business Majority^{7, 22, 23}
- *South Carolina Small Business Chamber of Commerce⁹

Investors (Firms, with Over \$100 Trillion in Assets under Management):

- Accountancy Europe^{10, 11, 12}
- *ACTIAM⁸
- *Æquo, Shareholder Engagement Services^{8, 12}
- *American Federation of State, County and Municipal Employees (AFSCME)^{8, 12}
- Australian Council of Superannuation Investors (ACSI)¹²
- Australian Shareholder's Association¹²
- *Bâtirente⁸
- BMO Global Asset Management^{1, 3}
- *Boston Common Asset Management^{1, 2, 3, 8, 12}
- *Canadian Labour Congress - Employee Pension Plan⁸
- Cheshire Pension Fund¹²
- *Church Commissioners for England^{8, 12}
- *Clean Yield Asset Management⁸
- CLP Holding Limited¹²
- *Congregation of Sisters of St. Agnes⁸
- *CorpGov.net⁸
- Change to Win Investment Group^{1, 2, 3}

- *CtW Investment Group^{8, 12}
- *Dana Investment Advisors⁸
- *Decatur Capital Management^{2, 8, 12}
- *Domini Impact Investments LLC^{1, 2, 3, 8, 12}
- *Dominican Sisters ~ Grand Rapids⁸
- Dutch Association of Investors for Sustainable Development (VBDO)¹¹
- Eumedion¹²
- *Etica Sgr – Responsible Investments^{1, 3, 8, 12}
- Fondo de Pensiones de Empleados de Telefónica¹²
- *First Affirmative Financial Network^{1, 2, 8, 12}
- *Franciscan Sister of Perpetual Adoration^{1, 3, 8}
- *Friends Fiduciary Corporation^{1, 2, 8, 12}
- *Fund for Constitutional Government⁸
- *Harrington Investments, Inc.^{1, 2, 8, 12}
- Hermes EOS^{11, 12}
- Illinois State Treasurer's Office^{1, 11}
- *Interfaith Center on Corporate Responsibility^{1, 2, 3, 8, 12}
- *Investor Advocates for Social Justice^{3, 8}
- Ircantec^{1, 12}
- JLens Investor Network^{1, 2, 3, 12}
- Legal & General Investment Management (LGIM)^{11, 12}
- *Legal & General Investment Management America (LGIMA)⁸
- LGPS Central Limited¹²
- Lincolnshire Pension Fund¹²
- *Local Authority Pension Fund Forum^{1, 3, 8, 12}
- LUCRF Super¹²
- *Maryknoll Fathers and Brothers^{1, 2, 3, 8, 12}
- *Maryknoll Sisters^{3, 8}
- *Mercy Investment Services, Inc.⁸
- MFS Investment Management¹¹
- *Middletown Works VEBA⁸
- Midwest Coalition for Responsible Investment¹
- *Miller/Howard Investments, Inc.^{1, 2, 8, 12}
- *Missionary Oblates/OIPTrust^{1, 2, 3, 8, 12}
- *Natural Investments^{1, 2, 8, 12}
- *NEI Investments⁸
- *Newground Social Investment⁸
- New York City Office of the Comptroller^{1, 12}
- The New York State Common Retirement Fund^{2, 12}
- Norges Bank Investment Management (NBIM)¹²
- *NorthStar Asset Management, Inc⁸
- *Northwest Coalition for Responsible Investment^{1, 8}

- PenSam¹²
- Pension Fund of Early Childhood and Youth Educators (PBU)¹²
- Pension Plan for the Employees of the Canadian Labour Congress^{1,8}
- Pensions Caixa 2 Pension Fund¹²
- PFA¹²
- PKA¹²
- *The Province of Saint Joseph of the Capuchin Order^{3,8}
- Principles for Responsible Investment^{10,11}
- Rathbone Greenbank Investments^{1,12}
- Repsol II, Fondo de Pensiones¹²
- *RRSE (Regroupement pour la Responsabilité Sociale des Entreprises)⁸
- *Reynders, McVeigh Capital Management, LLC⁸
- Royal London Asset Management¹¹
- Scherman Foundation^{2,12}
- School Sisters of Notre Dame Cooperative Investment Fund¹
- *Seventh Generation Interfaith Coalition for Responsible Investment^{1,2,3,8,12}
- *Shareholder Association for Research and Education^{1,8,12}
- Sisters of Charity of Saint Elizabeth^{1,2,12}
- *Sisters of St. Dominic of Caldwell, NJ^{1,2,8,12}
- *Sisters of St. Francis of Philadelphia^{2,8,9,12}
- *Sisters of the Incarnate Word and Blessed Sacrament⁸
- *Skye Advisors LLC⁸
- *Stewart R. Mott Foundation^{1,2,8,12}
- *Sustainalytics⁸
- The Sustainability Group of Loring, Wolcott & Coolidge¹
- Trillium Asset Management¹
- Tri-State Coalition for Responsible Investment^{1,2,12}
- TWU Superannuation Fund¹²
- Tyne and Wear Pension Fund¹²
- UAW Retiree Medical Benefits Trust^{1,2,3,12}
- U Ethical¹²
- UFCW Pension Plan for Employees³
- *UNISON⁸
- *Unitarian Universalist Association⁸
- *UNITE HERE⁸
- Unite Pension Scheme¹²
- United Food and Commercial Workers International Union Pension Plan for Employees¹
- Ursuline Sisters of Tildonk, U.S. Province¹
- *Vert Asset Management⁸
- Vision Super Pty Ltd^{1,8,12}
- Wallace Global Fund^{2,12}
- *Zevin Asset Management^{1,2,3,8,12}

Investors (Individuals):

- Joel Kanter, President, Windy City Inc.¹⁹
- Josh Kanter, President, Chicago Financial, Inc.¹⁹
- Art Lipson, CIO, Western Investment LLC¹⁹

- Terence Meehan, Chairman and CEO, Azimuth Trust¹⁹
- Morris Pearl, former Managing Director, BlackRock Inc.¹⁸
- Jonathan Ruga, CEO, Sentry Financial¹⁹
- Whitney Tilson, former Managing Partner, Kase Capital Hedge Fund¹⁹

Labor Unions:

- ACFO-ACAF¹²
- *AFL-CIO^{1,2,3,4,6,8,9,12}
- *American Federation of State, County and Municipal Employees (AFSCME)^{1,2,3,6,8,12}
- American Federation of Teachers³
- *Communications Workers of America (CWA)^{6,8,9}
- CCOO (Federación de Servicios)¹²
- CCOO FP¹²
- CCOO INDUSTRIA¹²
- FNV¹²
- IndustriALL Global Union¹²
- *International Association of Machinists and Aerospace Workers⁹
- International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART)¹
- International Brotherhood of Electrical Workers¹
- *International Brotherhood of Teamsters^{1,2,3,8,9,12}
- *International Federation of Professional and Technical Engineers⁹
- International Transport Workers' Federation¹²
- International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)^{6,9}
- International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Association (IUF)¹²
- *National Education Association^{1,8,9}
- Public Services International^{10,11,12}
- Australian Manufacturing Workers Union¹²
- *Service Employees International Union (SEIU)^{9,12}
- South African Democratic Teachers' Union (SADTU)¹²
- *Union Veterans Council, AFL-CIO⁹
- *UNITE HERE International Union^{1,8}
- *United Auto Workers (UAW)⁹
- *United Steelworkers (USW)^{8,9}
- United Voice¹²

NGOs:

- *Academics Stand Against Poverty⁹
- *Accountability Lab⁹
- ActionAid International¹²
- *Advocacy for Principled Action in Government^{6,9}
- *Africa Faith & Justice Network⁹
- *AfricaFocus Bulletin⁹
- ALTSEAN - Burma⁵
- *American Family Voices⁹
- *Americans for Democratic Action (ADA)^{6,9}
- *Americans for Financial Reform^{6,9}
- *Americans for Tax Fairness^{5,6,9}

- *Asia Initiatives^{5,9}
- Australasian Centre for Corporate Responsibility (ACCR)¹²
- BEPS Monitoring Group¹²
- *Campaign for America's Future⁹
- Canadians for Tax Fairness¹²
- *Center for American Progress^{5,9}
- Center for International Corporate Tax Accountability & Research (CICTAR)¹²
- Center for International Environmental Law (CIEL)⁶
- Center of Concern⁴
- *Center for International Policy⁹
- *Center for Popular Democracy⁹
- *Citizens for Responsibility and Ethics in Washington (CREW)^{9,12}
- Citizens for Tax Justice⁴
- *Coalition on Human Needs^{4,9}
- *Color of Change⁹
- *Congregation of Our Lady of the Good Shepherd, U.S. Provinces^{6,9}
- *Consumer Action⁹
- *Consumer Federation of America⁹
- *Corporate Accountability Lab⁹
- *Crude Accountability⁹
- *Demand Progress⁹
- *Democrats.com⁹
- Diakonia¹²
- *EarthRights International⁹
- *Economic Policy Institute^{4,6,9}
- *ESG Transparency Initiative⁹
- European Network on Debt and Development (Eurodad)^{4,12}
- *Fair Share^{4,9}
- *Faith Action Network - Washington State^{6,9}
- *Financial Accountability & Corporate Transparency (FACT) Coalition^{4,5,6,9,11,12}
- *Financial Transparency Coalition^{9,12}
- *Foundation Earth⁹
- *Friends of the Earth U.S.^{6,9}
- Fund for Constitutional Government^{1,8}
- *Gender Action^{6,9}
- *Global Alliance for Tax Justice⁹
- *Global Financial Integrity^{4,5,6,9}
- *Global Justice Program⁹
- Global Witness⁴
- *Government Accountability Project⁹
- *Greenpeace USA^{6,9}
- *Health Care for America Now^{6,9}
- *Heartland Initiative⁹
- The Independent Commission for the Reform of International Corporate Taxation (ICRICT)¹²
- *Institute for Policy Studies — Program on Inequality and the Common Good^{6,9}
- *Institute on Taxation and Economic Policy^{5,6,9}
- *International Campaign for Responsible Technology⁹
- *International Corporate Accountability Roundtable⁹
- *International Labor Rights Forum⁹
- *International Rights Advocates⁹
- Jubilee East Bay⁴
- *Jubilee USA Network^{4,6,9}
- Kairos Europe⁴
- *Liberty Shared⁹
- Methodist Tax Justice Network⁴
- *Mining Watch Canada^{6,9}
- *MomsRising⁹
- *National Advocacy Center of the Sisters of the Good Shepherd^{6,9}
- *National Employment Law Project⁹
- *National Organization for Women^{6,9}
- *National Women's Law Center⁹
- Natural Resource Governance Institute¹²
- *NETWORK Lobby for Catholic Social Justice^{4,6,9}
- *New Rules for Global Finance^{4,9}
- *Open Contracting Partnership⁹
- *Open the Government⁹
- *Our Revolution⁹
- *Oxfam International^{8,11,12}
- *Oxfam America^{4,6,8}
- *Patriotic Millionaires^{4,5,6,9}
- *Pax Advisory⁹
- *Peace Education Center⁹
- *Poligon Education Fund⁹
- *Progressive Change Institute⁹
- *Project Blueprint⁹
- *Project Expedite Justice⁹
- *Public Citizen^{4,5,6,9}
- Publish What You Pay Norway¹²
- *Publish What You Pay US^{4,9}
- Publish What You Pay Global Council¹²
- *Revolving Door Project^{6,9}
- *Rights CoLab⁹
- *Rights and Accountability in Development (RAID)⁹
- *RootsAction.org^{6,9}
- *Shadow World Investigations⁹
- *Strong Economy for All Coalition⁹
- *Sustentia⁹
- *Take on Wall Street^{5,6,9}
- *Tax Justice Network^{4,9,10,11}
- *Tax Justice Network - Africa⁹
- Tax Justice Network - Norway⁴
- *Tax Justice Network - USA^{4,6,9}
- *Tax March^{5,6,9}
- Tax Research UK¹¹
- *The Arc of the United States⁹
- *The Shareholder Commons⁹
- *The Society of African Missions, Inc.⁹
- Transparency International⁶
- *United Cerebral Palsy National⁹
- *United Church of Christ, Justice and Witness Ministries⁹
- *U.S. Public Interest Research Group (PIRG)^{4,9}
- ValueCSR⁶

- Vienna Institute for International Dialogue and Cooperation (VIDC) ⁴
- *Working America ⁹

Scholars

- J. Clifton Fleming, Jr., Brigham Young University ²⁰
- Leslie Robinson, Dartmouth College ²⁰
- Daniel Shaviro, New York University ²⁰
- Jeremy Bearer-Friend, New York University ²⁰
- Kimberly Clausing, Reed College ²⁰
- David Hasen, University of Florida ²⁰
- Reuven Avi-Yonah, University of Michigan ²⁰
- Victor Fleischer, University of San Diego ²⁰
- Ed Kleinbard, University of Southern California ²⁰
- Omri Marian, University of California at Irvine ²⁰
- Eric Zolt, University of California at Los Angeles ²⁰
- Richard Eccleston, University of Tasmania ¹²
- Lachlan Johnson, University of Tasmania ¹²
- Fred Gale, University of Tasmania ¹²
- Hannah Gregory Murphy, University of Tasmania ¹²
- Calvin H. Johnson, University of Texas at Austin ²⁰
- Jeffery Kadet, University of Washington ²⁰
- Jeffrey Gramlich, Washington State University ²⁰
- Krishen Mehta, Yale University ²⁰

Notes:

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2. "Letter From More Than Two Dozen Institutional Investors in Support of the GRI Exposure Draft on "Tax and Payments to Governments," *FACT Coalition*. March 15, 2019. Available at <https://thefactcoalition.org/letter-from-more-than-two-dozen-institutional-investors-in-support-of-the-gri-exposure-draft-on-tax-and-payments-to-governments/>.
3. "Investors Send Letter to the OECD in Support of Country-by-Country Reporting," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/investors-send-letter-to-the-oecd-in-support-of-country-by-country-reporting/>.
4. "Letter to FASB from FACT and 26 Other Groups Urging Country-by-Country Reporting," *FACT Coalition*. September 30, 2016. Available at <https://thefactcoalition.org/letter-fasb-fact-26-groups-urging-country-country-reporting/>.
5. "Letter From NGOs in Support of the GRI Exposure Draft on 'Tax and Payments to Governments,'" *FACT Coalition*. March 15, 2019. Available at <https://thefactcoalition.org/letter-from-ngos-in-support-of-the-gri-exposure-draft-on-tax-and-payments-to-governments/>.
6. "36 Groups Urge World Leaders to Increase Tax Transparency," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/wp-content/uploads/2020/03/NGO-CbCR-Letter-to-OECD-20200306-FINAL.pdf>.
7. "Small Business Groups Write Letter to the OECD in Support of Increased Tax Transparency," *FACT Coalition*. March 6, 2020. Available at <https://thefactcoalition.org/small-business-groups-write-letter-to-the-oecd-in-support-of-increased-tax-transparency/>.
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11. "Backing for GRI's Tax Standard" *GRI*, December 5, 2019. <https://www.globalreporting.org/information/news-and-press-center/grinews/Pages/Backing-for-GRIs-Tax-Standard.aspx>
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20. Academic Letter to Financial Accounting Standards Board (FASB), November 2017. https://www.fasb.org/cs/BlobServer?blobkey=id&blobnocache=true&blobwhere=1175835685516&blobheader=application%2Fpdf&blobheadename2=Content-Length&blobheadename1=Content-Disposition&blobheadervalue2=808410&blobheadervalue1=filename%3DDDISFR_TAX.ED.052_SEE_LISTED.pdf&blobcol=urldata&blobtable=MungoBlobs.
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<https://www.equinor.com/content/dam/statoil/documents/where-we-are/united-kingdom/equinor-uk-group-tax-strategy-2019.pdf>