



## Endorsements for Public Country-by-Country Reporting

*\*marks endorsement of House or Senate legislation (H.R.3007, S.1545). 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.<sup>24</sup>

### Business (Large):

- Anglo American Plc<sup>12</sup>
- BHP Billiton<sup>16</sup>
- ENI<sup>21</sup>
- Equinor<sup>25</sup>
- Repsol<sup>17</sup>
- Rio Tinto<sup>15</sup>
- Royal Dutch Shell<sup>13</sup>
- Vodafone Group Plc<sup>14</sup>

### Business (Small):

- \*American Sustainable Business Council<sup>7, 22, 23, 28</sup>
- Coalition for a Prosperous America
- \*Main Street Alliance<sup>4, 7, 22, 23, 28</sup>
- \*National Small Business Network<sup>7, 22, 23</sup>
- \*Small Business Majority<sup>7, 22, 23, 28</sup>
- \*South Carolina Small Business Chamber of Commerce<sup>9</sup>

### Investors (Firms, with Over \$103 Trillion in Assets under Management):

- Accountancy Europe<sup>10, 11, 12</sup>
- \*ACTIAM<sup>8, 27</sup>
- \*Æquo, Shareholder Engagement Services<sup>8, 12, 27</sup>
- \*American Federation of Labor and Congress of Industrial Organizations (AFL-CIO)<sup>27</sup>
- \*American Federation of State, County and Municipal Employees (AFSCME)<sup>8, 12</sup>
- \*American Federation of Teachers<sup>27</sup>
- Amundi<sup>29</sup>
- Australian Council of Superannuation Investors (ACSI)<sup>12</sup>
- Australian Shareholder's Association<sup>12</sup>
- \*Bâtirente<sup>8, 27, 29</sup>
- BMO Global Asset Management<sup>1, 3</sup>
- Brunel Pension Partnership (BPP)<sup>29</sup>
- \*Boston Common Asset Management<sup>1, 2, 3, 8, 12, 27</sup>

- \*Canadian Labour Congress - Employee Pension Plan<sup>8, 27</sup>
- Candriam Investors Group<sup>29</sup>
- \*CCLA Investment Management<sup>27</sup>
- CCOO, FP<sup>29</sup>
- Cheshire Pension Fund<sup>12</sup>
- \*Church Commissioners for England<sup>8, 12, 27, 29</sup>
- \*Church of England Pensions Board<sup>27</sup>
- \*Clean Yield Asset Management<sup>8, 27</sup>
- CLP Holding Limited<sup>12</sup>
- \*Communication Workers of America (CWA)<sup>27</sup>
- \*Congregation of Sisters of St. Agnes<sup>8, 27</sup>
- \*CorpGov.net<sup>8, 27</sup>
- Change to Win Investment Group<sup>1, 2, 3</sup>
- \*CtW Investment Group<sup>8, 12, 27</sup>
- \*Dana Investment Advisors<sup>8, 27</sup>
- \*DBAY Advisor Limited<sup>29</sup>
- \*Decatur Capital Management<sup>2, 8, 12, 27</sup>
- \*Domini Impact Investments LLC<sup>1, 2, 3, 8, 12, 27, 29</sup>
- \*Dominican Sisters ~ Grand Rapids<sup>8, 27</sup>
- Dutch Association of Investors for Sustainable Development (VBDO)<sup>11</sup>
- Ecofi Investissements<sup>29</sup>
- Engagement International<sup>29</sup>
- ERAFP (Etablissement de Retraite Additionnelle de la Fonction Publique Pension Scheme)<sup>29</sup>
- Eumedion<sup>12</sup>
- \*Ethos Engagement Pool International<sup>27, 29</sup>
- \*Ethos Foundation<sup>27, 29</sup>
- \*Etica Sgr – Responsible Investments<sup>1, 3, 8, 12, 27, 29</sup>
- \*Everence and Praxis Mutual Funds<sup>27</sup>
- Fondo de Pensiones de Empleados de Telefónica<sup>12</sup>
- \*First Affirmative Financial Network<sup>1, 2, 8, 12, 27</sup>
- \*Franciscan Sister of Perpetual Adoration<sup>1, 3, 8</sup>
- \*Friends Fiduciary Corporation<sup>1, 2, 8, 12, 27</sup>
- \*Fund for Constitutional Government<sup>8, 27</sup>
- \*Harrington Investments, Inc.<sup>1, 2, 8, 12, 27</sup>
- Hermes EOS<sup>11, 12</sup>
- \*Hexavest<sup>27, 29</sup>
- Illinois State Treasurer's Office<sup>1, 11</sup>
- Impax Asset Management<sup>29</sup>
- \*Interfaith Center on Corporate Responsibility<sup>1, 2, 3, 8, 12, 27</sup>
- \*International Brotherhood of Teamsters<sup>27</sup>

- \*Investor Advocates for Social Justice <sup>3,8</sup>
  - \*Ircantec <sup>1,12,27,29</sup>
  - JLens Investor Network <sup>1,2,3,12</sup>
  - KLP <sup>29</sup>
  - Kutxabank Gestion SGIIC SAU <sup>29</sup>
  - \*Lady Lawyer Foundation <sup>27,29</sup>
  - LBPAM (La Banque Postale Asset Management) <sup>29</sup>
  - \*Legal & General Investment Management (LGIM) <sup>11,12,27,29</sup>
  - \*Legal & General Investment Management America (LGIMA) <sup>8</sup>
  - LGPS Central Limited <sup>12,29</sup>
  - Lincolnshire Pension Fund <sup>12</sup>
  - \*Local Authority Pension Fund Forum <sup>1,3,8,12,27,29</sup>
  - LocalTapiola Asset Management Ltd <sup>29</sup>
  - LUCRF Super <sup>12</sup>
  - \*Maryknoll Fathers and Brothers <sup>1,2,3,8,12</sup>
  - \*Maryknoll Sisters <sup>3,8,27</sup>
  - \*Mercy Investment Services, Inc. <sup>8,27</sup>
  - MFS Investment Management <sup>11</sup>
  - \*Middletown Works VEBA <sup>8,27</sup>
  - Midwest Coalition for Responsible Investment <sup>1</sup>
  - \*Miller/Howard Investments, Inc. <sup>1,2,8,12,27</sup>
  - Mirova <sup>29</sup>
  - \*Missionary Oblates/OIPTrust <sup>1,2,3,8,12,27</sup>
  - \*National Education Association <sup>27</sup>
  - \*Natural Investments <sup>1,2,8,12,27</sup>
  - \*NEI Investments <sup>8,27,29</sup>
  - \*Newground Social Investment <sup>8,27</sup>
  - \*New York City Office of the Comptroller <sup>1,12,27</sup>
  - The New York State Common Retirement Fund <sup>2,12</sup>
  - Norges Bank Investment Management (NBIM) <sup>12</sup>
  - \*NorthStar Asset Management, Inc <sup>8,27</sup>
  - \*Northwest Coalition for Responsible Investment <sup>1,8,27</sup>
  - \*Oxfam America <sup>27</sup>
  - P+ <sup>29</sup>
  - PenSam <sup>12</sup>
  - Pension Fund of Early Childhood and Youth Educators (PBU) <sup>12</sup>
  - Pension Plan for the Employees of the Canadian Labour Congress <sup>1,8</sup>
  - Pensions Caixa 2 Pension Fund <sup>12</sup>
  - PFA <sup>12</sup>
  - PKA <sup>12,29</sup>
  - \*The Province of Saint Joseph of the Capuchin Order <sup>3,8,27</sup>
  - Principles for Responsible Investment <sup>10,11</sup>
  - Rathbone Greenbank Investments <sup>1,12</sup>
  - Repsol II, Fondo de Pensiones <sup>12</sup>
  - \*RRSE (Regroupement pour la Responsabilité Sociale des Entreprises) <sup>8,27</sup>
  - \*Reynders, McVeigh Capital Management, LLC <sup>8,27</sup>
  - Robeco <sup>29</sup>
  - Royal London Asset Management <sup>11</sup>
  - Sampension <sup>29</sup>
  - Scherman Foundation <sup>2,12</sup>
  - \*School Sisters of Notre Dame Cooperative Investment Fund <sup>1,27</sup>
  - \*Seventh Generation Interfaith Coalition for Responsible Investment <sup>1,2,3,8,12,27</sup>
  - \*Shareholder Association for Research and Education <sup>1,8,12</sup>
  - Shareholders for Change (SfC) <sup>29</sup>
  - \*Sisters of Charity of Saint Elizabeth <sup>1,2,12,27</sup>
  - \*Sisters of St. Dominic of Caldwell, NJ <sup>1,2,8,12,27</sup>
  - \*Sisters of St. Francis of Philadelphia <sup>2,8,9,12,27</sup>
  - \*Sisters of the Incarnate Word and Blessed Sacrament <sup>8</sup>
  - \*Skye Advisors LLC <sup>8,27</sup>
  - \*Stewart R. Mott Foundation <sup>1,2,8,12,27</sup>
  - \*Sustainalytics <sup>8</sup>
  - Sycomore Asset Management <sup>29</sup>
  - The Sustainability Group of Loring, Wolcott & Coolidge <sup>1</sup>
  - \*Toniic Institute <sup>27</sup>
  - \*Trillium Asset Management <sup>1</sup>
  - Triodos Asset Management <sup>29</sup>
  - Tri-State Coalition for Responsible Investment <sup>1,2,12</sup>
  - TWU Superannuation Fund <sup>12</sup>
  - Tyne and Wear Pension Fund <sup>12</sup>
  - UAW Retiree Medical Benefits Trust <sup>1,2,3,12</sup>
  - U Ethical <sup>12,29</sup>
  - UFCW Pension Plan for Employees <sup>3</sup>
  - \*UNISON <sup>8,27</sup>
  - \*Unitarian Universalist Association <sup>8,27</sup>
  - \*UNITE HERE <sup>8,27</sup>
  - Unite Pension Scheme <sup>12</sup>
  - \*United Church Funds <sup>27</sup>
  - United Food and Commercial Workers International Union Pension Plan for Employees <sup>1</sup>
  - Ursuline Sisters of Tildonk, U.S. Province <sup>1</sup>
  - \*Vert Asset Management <sup>8</sup>
  - \*Vision Super Pty Ltd <sup>1,8,12,27,29</sup>
  - Wallace Global Fund <sup>2,12</sup>
  - \*Zevin Asset Management <sup>1,2,3,8,12,27</sup>
- Investors (Individuals):*
- Joel Kanter, President, Windy City Inc. <sup>19</sup>
  - Josh Kanter, President, Chicago Financial, Inc. <sup>19</sup>
  - Art Lipson, CIO, Western Investment LLC <sup>19</sup>
  - Terence Meehan, Chairman and CEO, Azimuth Trust <sup>19</sup>
  - Morris Pearl, former Managing Director, BlackRock Inc. <sup>18</sup>
  - Jonathan Ruga, CEO, Sentry Financial <sup>19</sup>
  - Whitney Tilson, former Managing Partner, Kase Capital Hedge Fund <sup>19</sup>
- Labor Unions:*
- ACFO-ACAF <sup>12</sup>
  - \*AFL-CIO <sup>1,2,3,4,6,8,9,12,26</sup>
  - \*American Federation of Government Employees (AFGE) <sup>26</sup>

- \*American Federation of State, County and Municipal Employees (AFSCME) <sup>1,2,3,6,8,12</sup>
  - American Federation of Teachers <sup>3,26</sup>
  - \*Communications Workers of America (CWA) <sup>6,8,9,26</sup>
  - CCOO (Federación de Servicios) <sup>12</sup>
  - CCOO FP <sup>12</sup>
  - CCOO INDUSTRIA <sup>12</sup>
  - FNV <sup>12</sup>
  - IndustriALL Global Union <sup>12</sup>
  - \*International Association of Machinists and Aerospace Workers <sup>9</sup>
  - International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART)<sup>1</sup>
  - International Brotherhood of Electrical Workers <sup>1</sup>
  - \*International Brotherhood of Teamsters <sup>1,2,3,8,9,12,26</sup>
  - \*International Federation of Professional and Technical Engineers <sup>9,26</sup>
  - International Transport Workers' Federation <sup>12</sup>
  - International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) <sup>6,9</sup>
  - International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Association (IUF) <sup>12</sup>
  - \*Industrial Division of the Communication Workers of America (IUE-CWA) <sup>26</sup>
  - \*National Education Association <sup>1,8,9,26</sup>
  - Public Services International <sup>10,11,12</sup>
  - Australian Manufacturing Workers Union <sup>12</sup>
  - \*Service Employees International Union (SEIU) <sup>9,12,26</sup>
  - South African Democratic Teachers' Union (SADTU) <sup>12</sup>
  - \*Union Veterans Council, AFL-CIO <sup>9,26</sup>
  - \*UNITE HERE International Union <sup>1,8,26</sup>
  - \*United Auto Workers (UAW) <sup>9,26</sup>
  - \*United Steelworkers (USW) <sup>8,9,26</sup>
  - United Voice <sup>12</sup>
- NGOs:**
- \*Academics Stand Against Poverty <sup>9</sup>
  - \*Accountability Counsel <sup>26</sup>
  - \*Accountability Lab <sup>9</sup>
  - ActionAid International <sup>12</sup>
  - \*Advocacy for Principled Action in Government <sup>6,9</sup>
  - \*Africa Faith & Justice Network <sup>9,26</sup>
  - \*AfricaFocus Bulletin <sup>9,26</sup>
  - ALTSEAN - Burma <sup>5</sup>
  - \*American Family Voices <sup>9,26</sup>
  - \*Americans for Democratic Action (ADA) <sup>6,9,26</sup>
  - \*Americans for Financial Reform <sup>6,9,26</sup>
  - \*Americans for Tax Fairness <sup>5,6,9,26</sup>
  - \*Asia Initiatives <sup>5,9,26</sup>
  - \*Association for Concerned Africa Scholars USA <sup>26</sup>
  - Australasian Centre for Corporate Responsibility (ACCR) <sup>12</sup>
  - BEPS Monitoring Group <sup>12</sup>
  - \*Campaign for America's Future <sup>9,26</sup>
  - Canadians for Tax Fairness <sup>12</sup>
  - \*Center for American Progress <sup>5,9</sup>
  - Center for International Corporate Tax Accountability & Research (CICTAR) <sup>12</sup>
  - \*Center for International Environmental Law (CIEL) <sup>6,26</sup>
  - Center of Concern <sup>4</sup>
  - \*Center for International Policy <sup>9,26</sup>
  - \*Center for Popular Democracy <sup>9,26</sup>
  - \*Citizens for Responsibility and Ethics in Washington (CREW) <sup>9,12,26</sup>
  - Citizens for Tax Justice <sup>4</sup>
  - \*Coalition on Human Needs <sup>4,9</sup>
  - \*Color of Change <sup>9</sup>
  - \*Congregation of Our Lady of the Good Shepherd, U.S. Provinces <sup>6,9,26</sup>
  - \*Consumer Action <sup>9,26</sup>
  - \*Consumer Federation of America <sup>9</sup>
  - \*Corporate Accountability Lab <sup>9,26</sup>
  - \*Crude Accountability <sup>9,26</sup>
  - \*Daily Kos <sup>26</sup>
  - \*DC Dorothy Day Catholic Worker <sup>26</sup>
  - \*Demand Progress <sup>9,26</sup>
  - \*Democrats.com <sup>9,26</sup>
  - Diakonia <sup>12</sup>
  - \*EarthRights International <sup>9</sup>
  - \*Economic Policy Institute <sup>4,6,9,26</sup>
  - \*Environmental Investigation Agency <sup>26</sup>
  - \*ESG Transparency Initiative <sup>9</sup>
  - European Network on Debt and Development (Eurodad) <sup>4,12</sup>
  - \*Fair Share <sup>4,9,26</sup>
  - \*Faith Action Network - Washington State <sup>6,9,26</sup>
  - \*Financial Accountability & Corporate Transparency (FACT) Coalition <sup>4,5,6,9,11,12</sup>
  - \*Financial Transparency Coalition <sup>9,12</sup>
  - \*For the Long Term <sup>26</sup>
  - \*Foundation Earth <sup>9</sup>
  - \*Friends of the Earth U.S. <sup>6,9,26</sup>
  - \*Fund for Constitutional Government <sup>1,8,26</sup>
  - \*Gender Action <sup>6,9,26</sup>
  - \*Global Alliance for Tax Justice <sup>9,26</sup>
  - \*Global Financial Integrity <sup>4,5,6,9,26</sup>
  - \*Global Justice Program <sup>9</sup>
  - Global Witness <sup>4</sup>
  - \*Government Accountability Project <sup>9,26</sup>
  - \*Gray Nuns of the Sacred Heart <sup>26</sup>
  - \*Greenpeace USA <sup>6,9,26</sup>
  - \*Health Care for America Now <sup>6,9,26</sup>
  - \*Heartland Initiative <sup>9</sup>
  - The Independent Commission for the Reform of International Corporate Taxation (ICRICT) <sup>12</sup>
  - \*Institute for Policy Studies — Program on Inequality and the Common Good <sup>6,9,26</sup>
  - \*Institute on Taxation and Economic Policy <sup>5,6,9,26</sup>
  - \*International Campaign for Responsible Technology <sup>9</sup>
  - \*International Corporate Accountability Roundtable <sup>9</sup>
  - \*International Labor Rights Forum <sup>9</sup>
  - \*International Rights Advocates <sup>9,26</sup>
  - \*Jobs with Justice <sup>26</sup>

- Jubilee East Bay <sup>4</sup>
- \*Jubilee USA Network <sup>4,6,9,26</sup>
- Kairos Europe <sup>4</sup>
- \*Liberty Shared <sup>9,26</sup>
- \*Maryknoll Office for Global Concerns <sup>26</sup>
- Methodist Tax Justice Network <sup>4</sup>
- \*Mining Watch Canada <sup>6,9</sup>
- \*Missionary Oblates <sup>26</sup>
- \*MomsRising <sup>9,26</sup>
- \*NAACP <sup>26</sup>
- \*National Advocacy Center of the Sisters of the Good Shepherd <sup>6,9,26</sup>
- \*National Employment Law Project <sup>9,26</sup>
- \*National Organization for Women <sup>6,9,26</sup>
- \*National Women's Law Center <sup>9</sup>
- Natural Resource Governance Institute <sup>12</sup>
- \*NETWORK Lobby for Catholic Social Justice <sup>4,6,9,26</sup>
- \*New Rules for Global Finance <sup>4,9,26</sup>
- \*Never Again Coalition <sup>26</sup>
- \*Open Contracting Partnership <sup>9,26</sup>
- \*Open the Government <sup>9</sup>
- \*Our Revolution <sup>9</sup>
- \*Oxfam International <sup>8,11,12</sup>
- \*Oxfam America <sup>4,6,8,26</sup>
- \*Patriotic Millionaires <sup>4,5,6,9,26</sup>
- \*Pax Advisory <sup>9</sup>
- \*Peace Education Center <sup>9,26</sup>
- \*Poligon Education Fund <sup>9</sup>
- \*Progressive Change Institute <sup>9,26</sup>
- \*Project Blueprint <sup>9,26</sup>
- \*Project Expedite Justice <sup>9,26</sup>
- \*Project on Organizing, Development, Education, and Research (PODER) <sup>26</sup>
- \*Public Citizen <sup>4,5,6,9,26</sup>
- Publish What You Pay Norway <sup>12</sup>
- \*Publish What You Pay US <sup>4,9,26</sup>
- Publish What You Pay Global Council <sup>12</sup>
- \*RESULTS <sup>26</sup>
- \*Revolving Door Project <sup>6,9,26</sup>
- \*Rights CoLab <sup>9</sup>
- \*Rights and Accountability in Development (RAID) <sup>9,26</sup>
- \*RootsAction.org <sup>6,9,26</sup>
- \*Shadow World Investigations <sup>9</sup>
- \*Strong Economy for All Coalition <sup>9,26</sup>
- \*Sustentia <sup>9</sup>
- \*Take on Wall Street <sup>5,6,9,26</sup>
- \*Tax Justice Network <sup>4,9,10,11,26</sup>
- \*Tax Justice Network - Africa <sup>9,26</sup>
- Tax Justice Network - Norway <sup>4</sup>
- \*Tax Justice Network - USA <sup>4,6,9,26</sup>
- \*Tax March <sup>5,6,9,26</sup>
- Tax Research UK <sup>11</sup>
- \*The Arc of the United States <sup>9</sup>
- \*The Shareholder Commons <sup>9,26</sup>
- \*The Society of African Missions, Inc. <sup>9</sup>
- Transparency International <sup>6</sup>
- \*United Cerebral Palsy National <sup>9</sup>
- \*United Church of Christ, Justice and Witness Ministries <sup>9,26</sup>
- \*U.S. Public Interest Research Group (PIRG) <sup>4,9,26</sup>
- \*US-Africa Bridge Building Project <sup>26</sup>
- ValueCSR <sup>6</sup>
- Vienna Institute for International Dialogue and Cooperation (VIDC) <sup>4</sup>
- \*Voices for Progress <sup>26</sup>
- \*Working America <sup>9</sup>
- \*Working Partnerships USA <sup>26</sup>

#### Scholars

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

#### Notes:

1. "Investors Representing More Than \$1Trillion in Assets Under Management Sent A Letter to FASB Supporting Country-by-Country Reporting," *FACT Coalition*. May 31, 2019. Available at <https://thefactcoalition.org/investors-representing-more-than-1-trillion-in-assets-under-management-sent-a-letter-to-fasb-supporting-country-by-country-reporting/>.
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/>.
  8. "Investors Urge Support for Disclosure of Tax Havens and Offshoring Act," *FACT Coalition*. July 14, 2020. <https://thefactcoalition.org/investors-urge-support-for-disclosure-of-tax-havens-and-offshoring-act/>
  9. "102 Groups Support Disclosure of Offshoring Act (H.R. 5933)," *FACT Coalition*, July 13, 2020. <https://thefactcoalition.org/102-groups-tell-congress-support-public-country-by-country-reporting/>
  10. "First Global Standard for Tax Transparency," *GRI*, December 5, 2019. <https://www.globalreporting.org/information/news-and-press-center/Pages/First-global-standard-for-tax-transparency.aspx>
  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>
  12. "Strong Backing for Tax Transparency from Investors," *GRI*, March 28, 2019. <https://www.globalreporting.org/information/news-and-press-center/Pages/tax-transparency-investors.aspx>
  13. "The Beginning of the End of Tax Secrecy," *Wall Street Journal*, December 20, 2019. <https://www.wsj.com/articles/the-beginning-of-the-end-of-tax-secrecy-11576837708>
  14. Remarks by Andy Cale, Vodafone, at "GRI Tax Standard Launch Event," *Global Reporting Initiative*, January 16, 2020. <https://secure.emincote.com/client/gri/gri001>
  15. "Rio Tinto Discloses the Details of the \$7.6 Billion Taxes Paid in 2019," *Rio Tinto*, April 8, 2020. <https://www.riotinto.com/en/news/releases/2020/Rio-Tinto-discloses-taxes-paid-2019>
  16. "Tax and Transparency," *BHP Billiton*, 2020. <https://www.bhp.com/our-approach/operating-with-integrity/tax-and-transparency/>
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