

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 8290
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Foreign Grant Report-
3 ing Act”.

**4 SEC. 2. DISCLOSURE OF GRANTS MADE BY CERTAIN TAX-
5 EXEMPT ORGANIZATIONS TO FOREIGN ENTI-
6 TIES.**

7 (a) IN GENERAL.—Section 6033 of the Internal Rev-
8 enue Code of 1986 is amended by redesignating subsection
9 (o) as subsection (p) and by inserting after subsection (n)
10 the following new subsection:

11 “(o) REQUIREMENT TO REPORT CERTAIN INFORMA-
12 TION WITH RESPECT TO GRANTS TO FOREIGN ENTI-
13 TIES.—

14 “(1) IN GENERAL.—If an organization de-
15 scribed in section 501(c) which files an annual re-
16 turn under subsection (a) is required to include in
17 such return information regarding any grant or
18 other assistance provided by such organization to

1 any foreign entity, such organization shall include in
2 such return (in addition to the information so re-
3 quired to be included) the following information:

4 “(A) The name and address of such for-
5 eign entity.

6 “(B) The aggregate amount of such grants
7 or other assistance provided to such foreign en-
8 tity during the year.

9 “(C) Whether such foreign entity is de-
10 scribed in each of the following clauses:

11 “(i) An entity recognized as a charity
12 by the foreign country in which such entity
13 is organized.

14 “(ii) An organization described in sec-
15 tion 501(c)(3) and exempt from tax under
16 section 501(a).

17 “(iii) An organization with respect to
18 which the organization making the return
19 under subsection (a) has made a good faith
20 determination that the foreign entity is an
21 organization described in section
22 4945(d)(4)(A).

23 “(iv) An organization which is not de-
24 scribed in clause (i), (ii), or (iii).

1 “(2) FOREIGN ENTITY.—For purposes of this
2 subsection, the term ‘foreign entity’ means any orga-
3 nization or entity created or organized outside the
4 United States. For purposes of the preceding sen-
5 tence, the term ‘United States’ includes the posses-
6 sions of the United States.

7 “(3) INDIRECT CONTRIBUTIONS.—In the case
8 of any grant or other contribution made indirectly to
9 any foreign entity, the information required to be re-
10 ported under paragraph (1) shall be reported with
11 respect to each person to which such grant or other
12 contribution is made directly or indirectly.”.

13 (b) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to returns filed for taxable years
15 beginning after the date of the enactment of this Act.

