



# Tax-Exempt Organization Complaint (Referral)

## Referred Organization Information

1. Name of referred organization

2. Street address

3. City

4. State

5. ZIP code

6. Date of referral

7. Organization's Employer Identification Number (EIN)

## Details of Alleged Violation

8. Name(s) of person(s) involved

9. Organizational title(s)

10. Date(s)

11. Dollar amount(s) *(if known)*

12. Description of alleged activities *(briefly describe the facts of the alleged violation – Who/What/Where/When/How you learned about and obtained the information in this report. Attach another sheet if needed)*

## Submitter Information

13. Name

14. Occupation or business

15. Street address

16. City

17. State

18. ZIP code

19. Telephone number

20. I am concerned that I might face retaliation or retribution if my identity is disclosed

## Submission and Documentation

The completed form, along with any supporting documentation, may be mailed to IRS TEGE Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1027 or emailed to [eoclass@irs.gov](mailto:eoclass@irs.gov). **Disclaimer Notice:** Your email submission of Form 13909 and attachments are not encrypted for security.

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# Instructions for Form 13909, Tax-Exempt Organization Complaint (Referral)

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## General Information

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The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law. The Tax Exempt and Government Entities (TEGE) division is responsible for exempt organizations, employee plans, Indian tribal governments, tax exempt bonds, and federal, state and local governments. Submission of this form is voluntary.

Upon receipt of this form, the IRS will send you a letter acknowledging receipt of the information you submitted. If at a later date you wish to submit additional information regarding the organization, please attach a copy of the form initially submitted, and send it to the address shown above.

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## Specific Instructions

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**1 - 5. Organization name and address:** Provide the current name and address of the organization. If the organization has used prior or multiple name(s) or address(es), also provide that information.

**6. Date of referral:** Enter the date you submit the completed form

**7. Employer identification number:** Provide the organization's EIN.

The EIN is a nine-digit number, issued by the IRS, that the organization uses for tax purposes (like a Social Security Number (SSN) for an individual). If the EIN is unavailable, include a state nonprofit corporation registration number, if available.

**8 - 12. Details of alleged violation:** Provide specific details of the alleged violation including names, actions, places, amounts, dates, and the nature of any evidence or documentation (who, what, where, when, how). Include the names of other organizations, entities or persons that may be involved with the organization, providing EINs or SSNs, if available.

**13 - 20. Submitter information:** Provide your name, address, and business or occupation. Include your daytime telephone number, in case we wish to contact you. The acknowledgement letter will be sent to the address you provide.

If you are concerned that you may face retribution if your identity is disclosed, check the box. You may enter "Anonymous" for Submitter's name if you do not want to be identified.

**Submission and Documentation:** Mail the completed form, including any supporting documentation that you would like for us to review, to the address provided on the form. You may also email the completed form and any supporting documentation to the email address provided on the form. Include a cover letter describing the documentation or evidence you are providing. If you have already received an acknowledgment letter, include a copy of that letter. If possible, please try to submit all documentation at the same time.

If your referral relates to a church please be aware that Congress has imposed special limitations, found in IRC section 7611, on how and when the IRS may conduct civil tax inquiries and examinations of churches. You can find out more about these special limitations in [Publication 1828, Tax Guide for Churches and Religious Organizations](#), in the section on Special Rules Limiting IRS Authority to Audit a Church.

**Claim for reward:** To claim a reward for providing this information to the IRS, file [Form 211, Application for Award for Original Information](#).

**Note:** Federal law prohibits the IRS from providing you with status updates or information about specific actions taken in response to the information you submit.

