

1SUPPORTING STATEMENT  
Internal Revenue Service (IRS)  
Tax-Exempt Organization Complaint (Referral)  
OMB Control Number 1545-NEW

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

If you suspect a tax-exempt organization is not complying with the tax laws, you may send information to the Tax Exempt and Government Entities (TEGE) Division. You may use Form 13909, Tax-Exempt Organization Complaint (Referral), or send the information in letter format, and attach any supporting documentation for this purpose. Form 13909, or complaint letter, can be submitted one of the following ways:

- Email to [eoclass@irs.gov](mailto:eoclass@irs.gov)
- Mail to TEGE Referrals Group, 1100 Commerce Street, MC 4910 DAL, Dallas, TX 75242, or
- Fax to 214-413-5415

The following link provides public information: [Public Disclosure and Availability of Exempt Organizations Returns: Complaints about Noncompliance | Internal Revenue Service \(irs.gov\)](#).

In addition to oversight by the IRS, tax-exempt organizations are subject to oversight by State charity regulators and State tax agencies. You may also want to send a copy of the referral to the [state tax agency](#).

This collection of information is authorized by Internal Revenue Code (IRC) section 6104.

**2. USE OF DATA**

The IRS uses the information that is provided to determine if there has been a violation of federal tax law.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

Form 13909, or complaint letter, can be submitted through email, postal, or fax.

**4. EFFORTS TO IDENTIFY DUPLICATION**

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

**5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

6. **CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

The information provided on this form will help the IRS determine if there has been a violation of federal tax law. The 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.

Failure of the IRS to obtain this information will hinder the ability to communicate with the public on possible violations of the law.

7. **SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

8. **CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

TD 8818 (64 FR 17279), published April 9, 1999, contained final regulations relating to the public disclosure requirements of section 6104(d) of the Internal Revenue Code (Code), as amended by the Tax and Trade Relief Extension Act of 1998.

TD 8861 (65 FR 2034), published January 13, 2000, contains final regulations that amend the regulations relating to the public disclosure requirements described in section 6104(d) of the Internal Revenue Code. These final regulations provide guidance for private foundations required to make copies of applications for recognition of exemption and annual information returns available for public inspection and to comply with requests for copies of those documents.

In response to the Federal Register notice dated July 14, 2023, (88 FR 45273). We received no comments during the comment period regarding Form 13909.

9. **EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

No payment or gift has been provided to any respondents.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

No personally identifiable information (PII) is collected.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

Burden associated with specific elections are identified on the attached burden table and the total burden identified is:

<b>Form</b>	<b># Respondents</b>	<b># Responses Per Respondent</b>	<b>Total Annual Responses</b>	<b>Hours Per Response</b>	<b>Total Burden</b>
13909	8,000	1	8,000	0.8 hr.	6,400
<b>Total</b>			8,000		6,400

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

IRS anticipates that there will be no start-up or maintenance costs for this collection. The collection does not required respondents to obtain specialized equipment or professional services.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$13,002.

**15. REASONS FOR CHANGE IN BURDEN**

This is a request for OMB approval of an existing Information Collection (IC) tool in use without a proper OMB approval number. The change due to the potential violation of the PRA will create an estimated 8,000 responses and an annual burden of 6,400 hours.

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	8,000	0	0	0	8,000	0
Annual Time Burden (Hours)	6,400	0	0	0	6,400	0

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, statistical analysis, and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement.

**Note:** The following paragraph applies to all the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.