1SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Tax-Exempt Organization Complaint (Referral)
OMB Control Number 1545-2314

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Form 13909, Tax-Exempt Organization Complaint (Referral), allows members of the public to report suspected violations of the federal tax law by a tax-exempt organization to the IRS Tax Exempt and Government Entities (TEGE) division. IRS uses the information to determine whether there has been a violation of the federal tax law and whether further compliance action is warranted.

This collection of information is authorized by Internal Revenue Code (IRC) section 7801(a)(1), which provides for the administration and enforcement of the Internal Revenue Code.

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

Electronic filing for Form 13909 is currently available.

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

In response to the Federal Register notice dated June 30, 2026, (91 FR 39717). 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 the reporting requirements are identified on the below burden table and the total burden identified is:

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

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

This information collection will be included in the consolidated OMB submission for U.S. Tax-Exempt Organization returns currently being developed. IRS is working on the methodology for evaluating U.S. Tax-Exempt Organization return burden and cost; and will update the cost and burden estimates as part of the consolidation.
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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 $19,152.

15. REASONS FOR CHANGE IN BURDEN

There is no change in burden previously reported to OMB. This request is an extension of an already approved collection. Burden figures continue to be reported as seen in the table below:

	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	0	8,000
Annual Time Burden (Hours)	6,400	0	0	0	0	6,400

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 collection expires 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.