Form **13909**
(September 2026)

Department of the Treasury - Internal Revenue Service

Tax-Exempt Organization Complaint (Referral)

OMB Number
1545-2314

Members of the public should submit a referral about a tax-exempt organization online at IRS.gov/SubmitATip.

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

This form is no longer accepted via email or mail. Use the online portal located at IRS.gov/SubmitATip to submit the completed form, along with any supporting documentation.

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

General Information

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.

Specific Instructions

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.

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.

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.

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.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Use of this form is completely voluntary.

Form 13909 is used to submit a complaint about tax-exempt organizations. The IRS uses the information that is provided to determine if there has been a violation of federal tax law.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form, or its instructions must be retained if their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . . 6 min.
Learning . . . . . 1 min.
Preparing, copying, and sending the form to the IRS . . . . . 39 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.