Department of the Treasury — Internal Revenue Service

Form **13909** (August 2007)

## **Tax-Exempt Organization Complaint (Referral) Form**

1.	NAME OF REFERRED ORGANIZATION: Corporation of the President of The Church of Jesus Christ of Latter-day Saints
	Street Address: 50 E. North Temple St.
	City/State/Zip Code: Salt Lake City, UT 84150
	Date of Referral:
2.	ORGANIZATION'S EMPLOYER IDENTIFICATION NUMBER (EIN): 23-7300405
3.	NATURE OF VIOLATION:
	Directors/officers/persons are using income/assets for personal gain
	Organization is engaged in commercial, for-profit business activities
	Income/assets are being used to support illegal or terrorist activities
	Organization is involved in a political campaign
	Organization is engaged in excessive lobbying activities
	Organization refused to disclose or provide a copy of Form 990
	Organization failed to report employment, income, or excise tax liability properly
	Organization failed to file required federal tax returns and forms
	Organization engaged in deceptive or improper fundraising practices
	Other (describe):
4	DETAILS OF VIOLATION:
	Name(s) of Person(s) Involved: Thomas S. Monson, Henry B. Eyring, Dieter F. Uchtdorf
	Organizational Title(s): President, First Counselor to the President, Second Counselor to the President
	Date(s): Throughout 2008; letter sent in June 2008
	Dollar Amount(s) (if known):
	Description of activities:  Attempting to influence legislation by instructing local leaders to read an official letter to instruct church members to donate time and money to a political campaign that would influence legislation; donating in-kind contributions to an organization working to influence legislation (ProtectMarriage.org).
5.	SUBMITTER INFORMATION:
	Name:
	Occupation or Business:
	Street Address:
	City/State/Zip Code:
	Telephone:
	I am concerned that I might face retaliation or retribution if my identity is disclosed.
6.	SUBMISSION AND DOCUMENTATION: The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to

214-413-5415 or emailed to <a href="mailto:eoclass@irs.gov">eoclass@irs.gov</a>.

## TAX EXEMPT ORGANIZATION COMPLAINT (REFERRAL) INSTRUCTIONS

## **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. 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.

## **Specific Instructions**

- 1. **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.
- 2. EMPLOYER IDENTIFICATION NUMBER: Provide the organization's employer identification number (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.
- **3. NATURE OF VIOLATION:** Mark the description that describes the organization's alleged violation. More than one line may apply. If none of the descriptions appear to apply, briefly state the issue on the Other line.
- 4. DETAILS OF THE 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.
- **5. YOUR 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 appropriate box. You may enter "Anonymous" for Submitter's Name if you do not want to be identified.
- 6. 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 fax or email the completed form and any supporting documentation to the fax number and 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 Pub. 1828, Tax Guide for Churches and Religious Organizations, in the section on Special Rules Limiting IRS Authority to Audit a Church.
- **7. CLAIM FOR REWARD:** To claim a reward for providing this information to the IRS, file Form 211, Application for Reward for Original Information.
- **8. 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.