



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D C. 20224

September 30, 2026

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Affected IRM: 4.70.6.4; 4.70.11.15.8

MEMORANDUM FOR ALL TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE)
EMPLOYEES

FROM: Edward Killen /s/ *Edward T. Killen*
Commissioner, Tax Exempt and Government Entities

SUBJECT: Interim Guidance on TE/GE Referral Submission Modernization

This memorandum issues guidance on procedural changes associated with the TE/GE Referral Submission Modernization, designed in support of the Servicewide Digital First Initiative, effort until impacted IRMs 4.70.6.4 and 4.70.11.15.8 are published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This memorandum modifies applicable procedural requirements that support IRS and Treasury strategic goals to modernize operations, reduce costs, improve service delivery, and reduce administrative burden.

Background/Source(s) of Authority: GAO Audit GAO-16-155, published in February 2016, titled "IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs" included several recommendations to bolster the IRS' ability to intake, process, and route referral information. As a result, the IRS Whistleblower Office (WO) was tasked to implement the Enterprise Referral Portal (ERP), a consolidated online referral submission tool with service-wide impact designed to improve operational efficiency and minimize duplicative or low-value referral information.

Current IRM guidance allows multiple methods of submission of Form 13909, including physical mail, email, or other electronic means and requires that the Letter 4426, Acknowledging Receipt of Information from Third Party about Tax Exempt or Government Entities, be issued to all external submitters of Form 13909, Tax-Exempt Organization Complaint (Referral).

Procedural Change: Compliance, Planning & Classification (CP&C) classifiers and TE/GE examiners will no longer issue acknowledgement letters for regular referrals. Letter 4426 will only be issued for referrals received from a member of Congress. Methods of referral electronic submission from external sources are modified in accordance with implementation of the Enterprise Referral Portal (ERP). Procedural changes pertaining to this guidance are included in the attachment.

Effect on Other Documents: This guidance will be incorporated into the effected IRM sections within two years from the date of this memorandum.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: If you have any questions, please contact the Classification & Case Assignment, Classification Group 3 (CL3) Manager.

Attachment 1

Distribution:

[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

This memorandum uses ellipses (...) to show existing policy not changed and only shows the paragraphs with changes.

Update Internal Revenue Manual (IRM) sections:

- IRM 4.70.6.1.6(2) – modify the table of definitions as required
- IRM 4.70.6.4(1) – modify text of a. and b.
- IRM 4.70.6.4.1(1) and (2) – adjust paragraph to state Letter 4426 issued/created only on Congressional referrals.
- IRM 4.70.6.4.1(3) – remove paragraph; it will be obsolete as it will no longer apply once Letter 4426 is sent on only Congressional referrals.
- IRM 4.70.6.4.3.3.1(3) – modify text to remove reference to Form 13909.
- IRM 4.70.11.15.8 – remove paragraphs (2) and (3). The group should not prepare a referral form; forwarding the referral form received to Classification is sufficient. Since Classification will no longer prepare Letter 4426, direction in paragraph (3) is obsolete.

4.70.6.1.6 (05-26-2022)

Terms and Acronyms

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(2) The following table provides definitions for the terms identified below:

Term	Definition
...	
Referral	A complaint (referral) from the public or federal or state regulatory agency about potential noncompliance by an exempt organization. Visit IRS.gov/SubmitATip . Also generated by TE/GE employees using Form 5666, TE/GE Referral Information Report.
...	

4.70.6.4 (MM-DD-YYYY)

Referrals Procedures

(1) CL3 receives all TE/GE referrals (also called "information items") from external and internal sources.

- a. External referrals come from a source outside the IRS through email, or electronic means. The public can submit information regarding possible non-compliance on the part of a TE/GE entity, political organization, or individual at [IRS.gov/SubmitATip](https://www.irs.gov/SubmitATip).
- b. Internal referrals come from internal sources. Generally, an IRS employee prepares Form 5666, TE/GE Referral Information Report, and either mails or secure emails it to C&CA (see below). The referral form should describe actual or potential noncompliance.

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4.70.6.4.1 (MM-DD-YYYY)

Acknowledgment Letters

(1) When CL3 receives a referral from Congress, CL3 issues a Letter 4426, Acknowledging Receipt of Information from Third Party about Tax Exempt or Government Entities. The signature section of this letter requires the CP&C director's name, title and electronic signature.

(2) Upon creation of a Congressional referral activity in RCCMS, CL3 employees will:

1. Extract the Letter 4426 from the RCCMS Forms, Letters, and Templates repository.
2. Address the letter to the submitter's address that is included in the Congressional referral.
3. Use the following referrals mailing address when preparing the letter for Congressional response:

IRS TEGE Classification
Mail Code 1109
1973 North Rulon White Blvd.
Ogden, UT 84404-5402

(3) If the referral is from a member of Congress, CL3 addresses a separate acknowledgment letter with a personalized greeting to each Congress person who signed the referral.

Reminder: Refer to IRM 1.10.1.14, IRS Correspondence Manual, for guidance on how to address a member of Congress. See also IRM 11.5.2.2.5, Congressional Inquiries.

4.70.6.4.3.3.1 (MM-DD-YYYY)
PARC Initial Referrals Review Process

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(3) If the classifier finds or confirms evidence of the alleged political or lobbying activity and determines the activity would be impermissible, the classifier sends the referral case to the PARC for further review.

- a. The classifier sends only appropriate referrals to the PARC.
- b. If the classifier determines the referral does not include evidence of impermissible political/lobbying activity, the classifier does not send the referral case to the PARC.

Example: If the subject line of the referral says the organization is involved in a political campaign or has excessive lobbying activities, but the documentation provided in the referral doesn't support the allegation, the classifier would not send the referral to the PARC. The classifier would follow the regular classification process for referrals.

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4.70.11.15.8 (MM-DD-YYYY)
TE/GE Group Procedures - Referrals from Other Sources

(1) If a TE/GE function receives a referral directly from one of those listed here, then the group should email referrals to the TE/GE Referrals group in Classification at the email address in paragraph (10) of IRM 4.70.11.15.3, General Referral Process within the IRS.

- a. Other agencies (e.g., DOL/EBSA)
- b. Other TE/GE functional units

c. Individual taxpayers

d. Examiners from an EFU

(2) Do not begin any compliance activity for a referral unless you receive it from Classification or Classification approves the decision to examine.