

TaxNewsFlash

Exempt Organizations

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Rev. Proc. 2026-8: Updated procedures for obtaining and maintaining group tax-exemption under section 501(c)

The IRS today released [Rev. Proc. 2026-8](#), setting forth updated procedures to obtain and maintain recognition of exemption from federal income tax on a group basis for organizations described in section 501(c) that are affiliated with and under the general supervision or control of a central organization.

Rev. Proc. 2026-8 applies to group exemption letters applied for after January 20, 2026.

The IRS today also released [Notice 2026-08](#), which discusses the comments received in response to the proposed revenue procedure regarding the group exemption letter program set forth in [Notice 2020-36](#), along with the modifications made in response to those comments and other significant revisions made to the proposed revenue procedure.

Notice 2020-36 provided that the IRS would not accept applications for group exemption letters on or after June 17, 2020, until publication of the final revenue procedure. This final revenue procedure has now been issued in the form of Rev. Proc. 2026-8, which states that the IRS will resume accepting applications for group exemption letters after January 20, 2026, the publication date. Rev. Proc. 2026-8 further states that group applications must be submitted electronically on Form 8940 at www.pay.gov, along with all information, documentation, and materials required by Form 8940 and its instructions.

In addition, the information regarding subordinate organizations that central organizations must annually submit at least 30 days (but no more than 90 days) before the close of the central organization's annual accounting period will also have to be submitted electronically pursuant to Rev. Proc. 2026-8. However, if the IRS has not published procedures for such electronic submission by January 20, 2026, this annual submission may be mailed.

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