



# TaxNewsFlash

## Exempt Organizations

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## Revised Form 8940 required for group exemption letter requests

The IRS has revised [Form 8940](#), *Request for Miscellaneous Determination*, and its instructions, to implement Rev. Proc. 2026-8, which established updated procedures for submitting group exemption letter requests ([read TaxNewsFlash](#)).

According to the [IRS release](#) (January 20, 2026), group exemption letter requests may now be submitted using Form 8940 through Pay.gov. The revised Form 8940 includes a new Schedule Q for requests for group exemption letters. The required user fee for requesting a group exemption letter is currently \$3,500.

**For more information, contact your usual KPMG tax professional or one of the following Washington National Tax professionals:**

Ruth Madrigal | [ruthmadrigal@kpmg.com](mailto:ruthmadrigal@kpmg.com)  
Preston Quesenberry | [pquesenberry@kpmg.com](mailto:pquesenberry@kpmg.com)

[kpmg.com/socialmedia](https://kpmg.com/socialmedia)



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