



# TaxNewsFlash

## Exempt Organizations

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## IRS revises Form 8976 submission process; electronic filing required through Pay.gov

The IRS today announced that, effective March 9, 2026, organizations must submit Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*, electronically through Pay.gov. Form 8976 is used by organizations to notify the IRS that they are operating as a section 501(c)(4) organization, as required by section 506 of the Code.

Prior to March 9, 2026, filers may continue to use the Electronic Notice Registration System for electronic submissions. After this date, Form 8976 and the associated \$50 user fee must be submitted exclusively via Pay.gov.

Filers who previously used the Electronic Notice Registration System will have a 30-day window from March 9, 2026, to retrieve copies of their past Form 8976 filings from that system. After this period, copies will be available only from the IRS, not through the Electronic Notice Registration System.

Read the [IRS transmittal message](#) (March 6, 2026)

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

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