KPMG

TaxNewsFlash

Exempt Organizations

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IRS announces that central organizations must use Form 15644 to make annual SGRI submissions

The IRS today announced that central organizations maintaining a group exemption letter must now use new Form 15644, *Supplemental Group Ruling Information*, to make their annual supplemental group ruling information (SGRI) submissions required by section 7 of Rev. Proc. 2026-8.

Generally, any central organization with one or more subordinate organizations must submit Form 15644 annually at least 30 days, but no more than 90 days, before the close of the central organization's annual accounting period. A central organization described in section 501(c)(3) that is a church or a convention or association of churches is permitted, but not required, to submit the form. The form is used to update IRS records, add or remove subordinate organizations, terminate a group exemption, or provide other required notices under Rev. Proc. 2026-8.

Central organizations may also submit additional updates at any time, and they should use Form 15644 to update information about their subordinate organizations prior to filing a group return. Completed forms must be submitted to the IRS by fax at (833) 312-5228.

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

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