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TaxNewsFlash

Exempt Organizations

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Rev. Proc. 2026-28: Exemption from Form 990 filing for FIFA foreign participating member associations

The IRS today released **Rev. Proc. 2026-28** relieving certain Fédération Internationale de Football Association (FIFA) member associations whose national teams are competing in the FIFA World Cup 2026 (“participating member associations” or PMAs) from the requirement of having to file an annual information return on Form 990, *Return of Organization Exempt From Income Tax*.

The relief specifically applies to any foreign PMA competing in the FIFA World Cup 2026 exempt from federal income tax under section 501(a) (other than a private foundation or a section 509(a)(3) supporting organization) for any tax year in which the PMA has no gross income from sources within the United States or gross income effectively connected with the conduct of a trade or business within the United States, other than income related to competing in the FIFA World Cup 2026.

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

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