



TaxNewsFlash

United States

No. 2026-249
October 6, 2026

Rev. Proc. 2026-20: Safe harbor for investment and grantor trusts staking digital assets

The IRS today released [Rev. Proc. 2026-20](#) that describes a safe harbor for trusts that otherwise qualify as investment trusts under Treas. Reg. § 301.7701-4(c) and as grantor trusts to stake their digital assets without jeopardizing their tax status as investment trusts and grantor trusts for federal income tax purposes.

Rev. Proc. 2026-20 also provides a six-month period after October 6, 2026, for an existing qualifying trust to implement the requirements of the safe harbor, including by amending its governing instrument to authorize staking, revising its processes and procedures, or a combination of both.

The revenue procedure clarifies, modifies, and supersedes Rev. Proc. 2025-31 and is effective for tax years ending on or after October 6, 2026.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)