

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.201: Rulings and determination letters
(Also: §501; 1.501(a)-1)

Rev. Proc. 2026-8

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This revenue procedure modifies and supersedes Rev. Proc. 80-27, 1980-1 C.B. 677 (as modified by Rev. Proc. 96-40, 1996-2 C.B. 301) by setting forth updated procedures to obtain recognition of exemption from federal income tax on a group basis for organizations described in § 501(c) of the Internal Revenue Code (Code)¹ that are

¹ Unless otherwise specified, all "section" or "§" references are to sections of the Code or the Income Tax Regulations (26 CFR part 1).

affiliated with and under the general supervision or control of a central organization.

This revenue procedure relieves each subordinate organization included in a group exemption letter from filing its own application for recognition of exemption. This revenue procedure also sets forth updated procedures a central organization must follow to maintain a group exemption letter.

SECTION 2. BACKGROUND

.01 Section 508 provides special rules with respect to organizations described in § 501(c)(3), including the general requirement in § 508(a) that organizations must notify the Secretary of the Treasury or the Secretary's delegate (Secretary) that they are applying for recognition of § 501(c)(3) status. Section 505 provides additional requirements for organizations described in § 501(c)(9) or (17), including the general requirement in § 505(c) that organizations must notify the Secretary that they are applying for recognition of exemption under § 501(c)(9) or (17). Sections 1.508-1(a)(1) and 1.505(c)-1T provide additional information regarding the way the notice required under §§ 508(a) and 505(c) is given to the Internal Revenue Service (IRS).

Organizations described in other paragraphs of § 501(c), such as social welfare organizations described in § 501(c)(4), may, but are not required to, apply for recognition of exemption. However, § 506 generally requires an organization described in § 501(c)(4) to notify the Secretary, in the manner prescribed in § 1.506-1, of the organization's intent to operate as such no later than 60 days after the organization is established.

.02 Section 508(c)(2)(B) permits the Secretary, by regulation, to except organizations

from the § 508(a) notice requirement if the Secretary determines that full compliance is not necessary for the efficient administration of the provisions relating to private foundations.

.03 Section 1.508-1(a)(3)(i) provides that the § 508(a) notice requirement does not apply to specific types of organizations, including subordinate organizations included in a group exemption letter.

.04 Rev. Proc. 68-13, 1968-1 C.B. 764, superseded by Rev. Proc. 72-41, 1972-2 C.B. 820, Rev. Proc. 77-38, 1977-2 C.B. 571, and Rev. Proc. 80-27, set forth the first published procedures for obtaining recognition of exemption from federal income tax on a group basis for organizations described in § 501(c). The most recent guidance regarding group exemption letters is set forth in Rev. Proc. 80-27, as modified by Rev. Proc. 96-40.

.05 Rev. Proc. 2018-32, 2018-23 I.R.B. 739, sets forth the extent to which grantors and contributors may rely on the listing of a central organization in IRS databases of organizations eligible to receive tax-deductible contributions under § 170, for purposes of determining whether the grants or contributions to the organization may be deductible under § 170.

.06 In Notice 2020-36, 2020-21 I.R.B. 840, the Department of the Treasury (Treasury Department) and the IRS invited comments regarding a proposed revenue procedure that, if finalized, would modify and supersede Rev. Proc. 80-27 by setting forth updated procedures for obtaining recognition of exemption from federal income tax on a group basis for subordinate organizations described in § 501(c), including transition relief for

existing organizations. The Treasury Department and the IRS received 29 comments in response to Notice 2020-36.

.07 After considering the comments received in response to Notice 2020-36, the Treasury Department and the IRS issue this revenue procedure to reduce the administrative burden and increase the efficiency of the group exemption letter program, improve the integrity of data collected for purposes of oversight of the group exemption letter program, increase the transparency of the group exemption letter program, and increase compliance by central organizations and subordinate organizations with requirements of the group exemption letter program. This revenue procedure also provides greater certainty and clarity to central organizations and subordinate organizations under existing group exemption letters and organizations that file an application for a group exemption letter after the date of publication of this revenue procedure in the Internal Revenue Bulletin (publication date).

.08 Notice 2020-36 provides that the IRS will not accept applications for group exemption letters on or after June 17, 2020, until publication of the final revenue procedure or other guidance in the Internal Revenue Bulletin. The IRS will resume accepting applications for group exemption letters after January 20, 2026, the publication date.

SECTION 3. DEFINITIONS OF TERMS USED IN THIS REVENUE PROCEDURE

.01 The term “annual information return or notice” means the return or notice an organization must file annually under § 6033(a) or (i) of the Code (that is, Form 990, *Return of Organization Exempt From Income Tax*; Form 990-EZ, *Short Form Return of*

Organization Exempt From Income Tax; Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ; or, in the context of a central organization that is a private foundation, Form 990-PF, Return of Private Foundation).

.02 The term “application” means a request for recognition of exemption from federal income tax under § 501 in the manner described by Rev. Proc. 2026-5, 2026-1 I.R.B. 258 (or its successor).

.03 The term “application for reinstatement” means an application filed in the manner described by Rev. Proc. 2014-11, 2014-3 I.R.B. 411, as supplemented by Rev. Proc. 2026-5 (or its successor), after an organization’s exemption has been automatically revoked.

.04 The term “automatically revoked” means, with respect to an organization, the revocation of the organization’s exemption by operation of § 6033(j) for failure to file an annual information return or notice for three consecutive years.

.05 The term “central organization” means an organization described in § 501(c), a political subdivision or integral part of a political subdivision, or an instrumentality of a political subdivision that has one or more subordinate organizations under its general supervision or control.

.06 The term “a church or a convention or association of churches” has the same meaning as the term in § 170(b)(1)(A)(i).

.07 The term “group application” means an application for a group exemption letter.

.08 The term “group exemption letter” means a letter issued by the IRS to a central

organization recognizing the exemption from federal income tax on a group basis for subordinate organizations described in § 501(c).

.09 The term “preexisting group exemption letter” means a group exemption letter in existence on the publication date.

.10 The term “preexisting subordinate organization” means a subordinate organization included in a preexisting group exemption letter on the publication date. If a preexisting subordinate organization is removed from a group exemption letter and is subsequently added back to the group exemption letter from which it was removed, it will not be a preexisting subordinate organization.

.11 The term “submission date” means-

(1) In the case of any document filed on paper with the IRS, (a) the postmark date applied by the United States Postal Service, or (b) for any document given to a designated delivery service (as such term is defined in § 7502(f)(2)) for delivery, the date that is recorded electronically to a database by the designated delivery service or marked on the cover of the document by the designated delivery service; and

(2) In the case of any document filed electronically with the IRS, the date of transmittal to the IRS.

.12 The term “subordinate organization” means an organization described in § 501(c) that is a chapter, local, post, or unit of a central organization. It must have a governing instrument (for example, a charter, trust indenture, articles of association, etc.), whether or not it is incorporated.

.13 The term “supplemental group ruling information” or “SGRI” means the

information described in section 7.02 of this revenue procedure that a central organization must submit annually to the IRS about its subordinate organizations unless an exception applies.

SECTION 4. REQUIREMENTS TO OBTAIN AND MAINTAIN A GROUP EXEMPTION LETTER

.01 General requirements.

(1) Recognition of exemption. On or before the date it files a group application, a central organization described in § 501(c) must either (a) be recognized by the IRS as tax-exempt, (b) have filed an application, or (c) in the case of a central organization that has had its exemption automatically revoked, have filed an application for reinstatement.

(2) Minimum number of subordinate organizations. A central organization must have at least five subordinate organizations to obtain a group exemption letter, and it must have at least one subordinate organization to maintain the group exemption letter thereafter (except as provided in section 12.02(2)(a)(i) of this revenue procedure, which provides a transition period for preexisting group exemption letters).

(3) Only one group exemption letter. A central organization may maintain only one group exemption letter (except as provided in section 12.02(2)(a)(ii) of this revenue procedure, which provides a transition period for preexisting group exemption letters).

.02 The central organization's relationship with its subordinate organizations.

(1) In general. Each subordinate organization initially included in a group application, or subsequently added to a group exemption letter, must be (1) affiliated

with the central organization, and (2) subject to its general supervision or control, as such terms are defined in this section 4.02 (except as provided in section 12.02(2)(a)(iii) of this revenue procedure, which provides a transition period for preexisting subordinate organizations). The terms “affiliated,” “general supervision,” and “control,” as used in this revenue procedure, apply only for purposes of this revenue procedure and § 1.6033-2(d) (relating to group returns).

(2) Affiliated. A subordinate organization’s affiliation with the central organization is demonstrated by facts and circumstances showing that it is a chapter, local, post, or unit of the central organization. For example, a subordinate organization may demonstrate its affiliation with a central organization by (a) the inclusion of its information on a group return described in § 1.6033-2(d) that includes the four-digit group exemption number (GEN); (b) the current inclusion of the subordinate organization in a directory of subordinate organizations updated annually by the central organization; or (c) in the case of a subordinate organization that is a church or a convention or association of churches, the sharing of common religious bonds or convictions with the central organization.

(3) General supervision.

(a) In general. A subordinate organization is subject to the general supervision of a central organization if the central organization:

- (i) Annually obtains, reviews, and retains information on the subordinate organization’s finances, activities, and compliance with annual filing requirements; and
- (ii) Annually transmits (including electronically) written information to, or

otherwise educates, the subordinate organization about the requirements to maintain tax-exempt status under the applicable paragraph of § 501(c), including, but not limited to, annual filing requirements, if applicable.

(b) Form 990 or Form 990-EZ. A central organization may obtain the information regarding a subordinate organization required by section 4.02(3)(a)(i) of this revenue procedure by obtaining a copy of the subordinate organization's Form 990 or Form 990-EZ. A copy of the subordinate organization's Form 990-N is not sufficient to satisfy the requirement to obtain the information regarding the subordinate organization required by section 4.02(3)(a)(i) of this revenue procedure.

(c) Exception for subordinate organizations not required to file annual information returns or notices. If a subordinate organization is not required to file an annual information return or notice, a central organization may, but is not required to, satisfy section 4.02(3)(a)(i) of this revenue procedure regarding the subordinate organization. See section 4.02(5) of this revenue procedure for an example illustrating the operation of this section 4.02(3).

(4) Control. A subordinate organization is subject to the control of a central organization if:

(a) The central organization appoints the subordinate organization's directors or trustees who possess a majority of the voting power with respect to the subordinate organization's governance;

(b) The central organization appoints a majority of the subordinate organization's officers;

(c) The subordinate organization's directors or trustees possessing a majority of the voting power with respect to the subordinate organization's governance are directors or trustees of the central organization;

(d) A majority of the subordinate organization's officers are officers of the central organization; or

(e) The central organization and the subordinate organization enter into a written agreement that evidences the central organization's control over the subordinate organization's activities and operations. For example, the written agreement may contain provisions that describe an alternative governance structure in which the central organization must approve the election of the subordinate organization's directors or has the right to remove directors at any time with or without cause. Alternatively, the central organization may enter into a management agreement with the subordinate organization giving it direct control over the subordinate organization's activities and operations.

(5) Example of general supervision when not all subordinate organizations are required to file annual information returns or notices.

(a) Central organization A is described in § 501(c)(3). A has a group exemption letter for subordinate organizations described in § 501(c)(3) that are organized and operated for charitable, educational, and religious purposes. A is a church and the subordinate organizations are churches, schools (below college level), and hospitals.

(b) A exercises general supervision over A's subordinate organizations that are hospitals by annually obtaining, reviewing, and retaining copies of those subordinate

organizations' annual information returns and by annually providing each hospital an electronic link to the current version of Publication 557, *Tax-Exempt Status for Your Organization*, available on irs.gov, which provides information about the requirements to maintain tax-exempt status under § 501(c)(3) and annual filing requirements.

(c) A exercises general supervision over A's subordinate organizations that are churches and schools by annually providing each church and school an electronic link to the current version of Publication 1828, *Tax Guide for Churches & Religious Organizations*, available on irs.gov, which provides information about the requirements to maintain tax-exempt status under § 501(c)(3). A is not required to annually obtain, review, or retain information on the finances, activities, and compliance with annual filing requirements of the subordinate organizations that are churches or schools because those subordinate organizations are not required to file annual information returns or notices pursuant to § 1.6033-2(g)(1)(i).

.03 Organizations eligible for initial inclusion in a group application, or subsequent addition to a group exemption letter, as subordinate organizations.

(1) In general. An organization described in § 501(c) is eligible for initial inclusion in a group application, or subsequent addition to a group exemption letter, as a subordinate organization if it meets the requirements of section 4.03(2) of this revenue procedure and is not described in section 4.04 of this revenue procedure.

(2) Requirements for initial inclusion in a group application, or subsequent addition to a group exemption letter, as a subordinate organization. In addition to being affiliated with the central organization and subject to its general supervision or control, all

subordinate organizations initially included in a group application, or subsequently added to a group exemption letter, must meet the requirements of this section 4.03(2) (except as provided in sections 12.02(2) and 12.02(3) of this revenue procedure, regarding requirements applicable to preexisting subordinate organizations after a transition period and requirements not applicable to preexisting subordinate organizations).

(a) Matching requirement. All subordinate organizations under a group exemption letter must be described in the same paragraph of § 501(c). Subordinate organizations are not required to be described in the same paragraph of § 501(c) as the central organization.

(b) Uniform purpose statement requirement. Subordinate organizations that share the same purpose must have a uniform purpose statement in their governing instruments (for example, a charter, trust indenture, articles of association, etc.). If one or more subordinate organizations covered by a group exemption letter have a purpose that is different from the purpose of other subordinate organizations covered by the letter, the subordinate organizations that share a purpose must include the same uniform purpose statement in their governing instruments. For example, if a group exemption letter includes subordinate organizations that are schools and hospitals, the subordinate organizations that are schools must include the same uniform purpose statement in their governing instruments and the subordinate organizations that are hospitals must include the same uniform purpose statement in their governing instruments. The uniform purpose statement must generally describe the purpose of

the subordinate organizations.

(c) Annual accounting period requirement. Subordinate organizations included on a group return filed by the central organization on behalf of those subordinate organizations must be on the same annual accounting period as the central organization (see § 1.6033-2(d) for information on filing group returns).

.04 Organizations not eligible for initial inclusion in a group application, or subsequent addition to a group exemption letter, as subordinate organizations. The following organizations cannot be initially included in a group application, or subsequently added to a group exemption letter, as subordinate organizations:

- (1) An organization that is organized in a foreign country;
- (2) An organization described in § 501(c)(3) that is classified as a private foundation under § 509(a);
- (3) An organization described in § 501(c)(3) that, pursuant to § 509(a)(3)(B)(iii), is operated in connection with one or more organizations described in § 509(a)(1) or (2) (that is, an organization classified as a Type III supporting organization under § 509(a)(3) and § 1.509(a)-4(i));
- (4) A qualified nonprofit health insurance issuer described in § 501(c)(29); and
- (5) An organization that has had its exemption automatically revoked and that has not had its exemption reinstated after filing an application for reinstatement.

.05 Continued inclusion in a group exemption letter. A subordinate organization initially included in a group application, or subsequently added to a group exemption letter, must continue to satisfy sections 4.02, 4.03, and 4.04 of this revenue procedure

to remain a subordinate organization under the group exemption letter.

.06 Authorization for initial inclusion in a group application, or subsequent addition to a group exemption letter, as a subordinate organization.

(1) In general. A subordinate organization must authorize the central organization to include the subordinate organization in a group application or to add the subordinate organization to an existing group exemption letter. This authorization must be in writing, and it must be signed by an officer of the subordinate organization with personal knowledge of the facts and with authority to legally bind the subordinate organization.

(2) Removal. The authorization described in this section 4.06 must acknowledge that the central organization may remove the subordinate organization from the group exemption letter with or without cause, in accordance with section 8.02(2) of this revenue procedure.

.07 Employer identification numbers (EINs). A central organization, and each subordinate organization, must have its own EIN. The central organization must obtain an EIN prior to filing its application, and each subordinate organization (or the central organization on a subordinate organization's behalf) must obtain an EIN prior to its initial inclusion in a group application or subsequent addition to a group exemption letter. If, pursuant to § 1.6033-2(d), a central organization elects to file a group return for two or more subordinate organizations, the central organization must obtain an EIN (separate from the central organization's EIN) that is issued solely for the purpose of the group return.

.08 Annual information return or notice. A central organization generally must file its

own annual information return or notice unless an exception applies. Each subordinate organization initially included in a group application, or subsequently added to a group exemption letter, generally must also file an annual information return or notice or have its information included in a group return described in § 1.6033-2(d) filed by the central organization unless an exception applies.

SECTION 5. CONSIDERATION OF GROUP APPLICATIONS

.01 Group applications. The IRS will consider group applications that meet the requirements of section 6 of this revenue procedure.

.02 Non-acceptance. A group application that is missing any information required by section 6 of this revenue procedure or Rev. Proc. 2026-5 (or its successor) will be deemed incomplete and will not be accepted for processing by the IRS.

.03 Circumstances under which group exemption letters are not ordinarily issued. The IRS may decline to issue a group exemption letter if it is not in the interest of sound tax administration. For example, the IRS may decline to issue a group exemption letter if the activities described in the group application involve complex facts and circumstances that are more appropriately evaluated on an organization-by-organization basis.

SECTION 6. INSTRUCTIONS FOR SUBMITTING A GROUP APPLICATION

.01 Group applications. A group application must meet the requirements of this section 6. A subordinate organization included in a group application should not apply separately for recognition of exemption (except in the circumstances described in section 9 of this revenue procedure, regarding the effect of non-acceptance, non-

issuance, termination, or removal).

.02 Electronic submission. Group applications must be submitted electronically on Form 8940 at www.pay.gov, along with all information, documentation, and other materials required by Form 8940 and the instructions thereto, including the appropriate user fee. The IRS may change the procedures for the submission of group applications through guidance published in the Internal Revenue Bulletin or in forms, instructions, publications, or a posting on irs.gov issued with respect to this revenue procedure.

.03 Information about the central organization.

(1) In general. A central organization must include the following information in its group application:

- (a) The central organization's name, address, and EIN; and
- (b) Information establishing that it is a central organization described in section 3.05 of this revenue procedure.

(2) Request concurrent with application. A central organization described in § 501(c) that has not obtained recognition of exemption at the time it files a group application may submit the group application concurrently with its own application, or, in the case of a central organization that has had its exemption automatically revoked, with its application for reinstatement (see section 4.02(7)(a) of Rev. Proc. 2026-5 (or corresponding section(s) of its successor)).

.04 Information about the subordinate organizations.

(1) In general. A central organization must include the following information and representations regarding the subordinate organizations in its group application:

- (a) The name, mailing address, EIN, and date of formation or incorporation of each subordinate organization to be included in the group exemption letter (a current directory of subordinate organizations may be furnished if the directory includes the required information);
- (b) A representation that each subordinate organization is affiliated with the central organization and subject to its general supervision or control;
- (c) A representation that the subordinate organizations are all described in the same paragraph of § 501(c);
- (d) The paragraph of § 501(c) under which the subordinate organizations are or will be described;
- (e) A representation that no subordinate organization is organized under the laws of a foreign country;
- (f) If the subordinate organizations included in the group application are described in § 501(c)(3), a representation that no subordinate organization is a private foundation under § 509(a) or a Type III supporting organization under § 509(a)(3) and § 1.509(a)-4(i);
- (g) A representation that no subordinate organization is a qualified nonprofit health insurance issuer described in § 501(c)(29);
- (h) A representation that no subordinate organization (i) has had its exemption automatically revoked and (ii) not had its exemption reinstated after filing an application for reinstatement;
- (i) If the subordinate organizations are described in § 501(c)(3) and classified as

public charities, the paragraph(s) of §§ 509(a) and 170(b)(1)(A) (if applicable) under which they are classified;

(j) A representation that each subordinate organization sharing the same purpose has adopted a uniform purpose statement (as described in section 4.03(2)(b) of this revenue procedure) as a part of its governing instrument;

(k) The text of the uniform purpose statement(s) adopted by the subordinate organizations sharing the same purpose as part of their governing instruments;

(l) A detailed description of each subordinate organization's purpose(s) and activities, including the sources of its receipts and the nature of its expenditures;

(m) A representation that each subordinate organization has furnished the central organization the written authorization described in section 4.06 of this revenue procedure;

(n) A representation confirming that all subordinate organizations were organized within 27 months of the submission date of the group application, or, if any subordinate organizations were organized more than 27 months before the submission date, a statement that all subordinate organizations, other than subordinate organizations recognized by the IRS as being described in § 501(c) or included in another group exemption letter immediately prior to being included in the group application, agree to be recognized as exempt from the submission date of the group application;

(o) If the central organization will file a group return on behalf of two or more subordinate organizations, a representation that the subordinate organizations included on such group return are (or will be) on the same annual accounting period as the

central organization (see § 1.6033-2(d) for information on filing group returns); and

(p) Such additional information as the IRS may specify in published guidance in the Internal Revenue Bulletin or in other guidance, such as forms, instructions, publications, or a posting on irs.gov issued with respect to this revenue procedure.

(2) Additional requirements. A central organization with subordinate organizations that are private schools, charitable hospitals, or social welfare organizations must submit the information described in this section 6.04(2), as applicable, in addition to the information generally required by this section 6.

(a) Private schools. If the group application involves subordinate organizations that are or will be private schools described in § 501(c)(3), the central organization must include the information required by Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, and such other information necessary to establish that the subordinate organizations comply with the requirements of Rev. Rul. 71-447, 1971-2 C.B. 230.

(b) Charitable hospitals. If the group application involves subordinate organizations that are or will be hospital organizations or facilities described in § 501(c)(3), the central organization must provide the information necessary to establish that each subordinate organization meets the requirements of § 501(r) and Rev. Rul. 69-545, 1969-2 C.B. 117.

(c) Social welfare organizations. If the group application involves subordinate organizations that are or will be described in § 501(c)(4), the central organization must represent that each subordinate organization has complied with or will comply with the

requirements of § 506 and Rev. Proc. 2016-41, 2016-30 I.R.B. 165. A subordinate organization may authorize an individual representing a central organization to submit Form 8976, *Notice of Intent to Operate Under Section 501(c)(4)*, on behalf of the subordinate organization and to receive any communications relating to the submission.

(3) Updates to a pending group application. If a central organization determines that any of the information or representations regarding a subordinate organization set forth in a group application is not accurate after the group application has been filed with the IRS, the central organization must submit additional information to the IRS correcting the inaccurate information or representations. For example, if a subordinate organization included in a group application ceases operations and dissolves under state law after the group application was filed with the IRS, the central organization must provide an updated list of subordinate organizations to be included in the group exemption letter that does not include the organization that went out of existence.

.05 New group application after the termination of a group exemption letter. If the IRS terminates a group exemption letter as described in section 8.01(1) of this revenue procedure, a central organization may file a new group application in the manner described in this section 6, but the central organization must include a description of the policies or procedures it has implemented, or intends to implement, to ensure the new group exemption letter satisfies the requirements of this revenue procedure.

SECTION 7. INFORMATION REQUIRED TO MAINTAIN A GROUP EXEMPTION LETTER

.01 Information required annually. Except as provided in section 7.05 of this revenue

procedure (regarding central organizations that are churches or conventions or associations of churches), a central organization must submit the information described in this section 7 to the IRS 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 may provide additional updates at any time.

.02 Supplemental group ruling information (SGRI).

(1) Change in purpose, character, or method of operation. A central organization must submit information regarding all changes in the purposes, character, or method of operation of all subordinate organizations included in the group exemption letter.

(2) Lists of certain changes.

(a) Categories. A central organization must submit a separate list for each of the following categories of changes (as applicable):

- (i) Subordinate organizations that have changed their name and/or mailing address during the year;
- (ii) Subordinate organizations that are no longer included in the group exemption letter;

- (iii) Subordinate organizations whose exemptions have been automatically revoked; and

- (iv) Subordinate organizations that are being added to the group exemption letter.

(b) Required information. Each list described in this section 7.02(2) must include the name, mailing address, and EIN for each subordinate organization identified in the

list.

(c) No annotated directories. An annotated directory of subordinate organizations is not acceptable for purposes of this section 7.02(2).

(3) Organizations to be added to the group exemption letter as subordinate organizations. A central organization must submit the following statements and information regarding the subordinate organizations being added to the central organization's group exemption letter:

- (a) The date of formation or incorporation of each subordinate organization;
- (b) A statement that the information upon which the group exemption letter was based (see section 6.04 of this revenue procedure, regarding information about subordinate organizations to be included with a group application), as updated by the current or previous SGRI submissions, is applicable in all material respects to each subordinate organization;
- (c) A statement that the central organization has written authorization to include the subordinate organizations in the group exemption letter (see section 6.04(1)(l) of this revenue procedure);
- (d) A statement regarding the accounting period of subordinate organizations on behalf of which the central organization will file a group return, if applicable (see section 6.04(1)(n) of this revenue procedure); and
- (e) Any additional information required by section 6.04(2) of this revenue procedure (pertaining to private schools, charitable hospitals, and social welfare organizations), if applicable.

(4) Other Information. A central organization must submit any other information that the IRS may specify in guidance published in the Internal Revenue Bulletin or in forms, instructions, publications, or a posting on irs.gov issued with respect to this revenue procedure.

(5) No change. If there are no changes that are required to be reported under this section 7, a central organization must submit a statement that it has no reportable changes.

.03 Electronic submission. The information required in this section 7 must be submitted electronically. If the IRS has not published procedures for electronic submission of the information required in this section 7 by the publication date, then the information must be sent to the address set forth below. The IRS may change the address below and procedures for the submission of information required by this section 7 through guidance published in the Internal Revenue Bulletin or in forms, instructions, publications, or a posting on irs.gov issued with respect to this revenue procedure.

Ogden Service Center
Mail Stop 6271
1000 South 1200
Ogden, UT 84404-4749

.04 Additional information. Submission of the information required by this section 7 does not relieve a central organization or any of its subordinate organizations of the duty to submit such additional information as the IRS may require to determine whether the conditions for continued exemption are met. See §§ 6001 and 6033 and the regulations thereunder.

.05 Exception for central organizations that are churches or conventions or associations of churches. A central organization described in § 501(c)(3) that is a church or a convention or association of churches and that maintains a group exemption letter may, but is not required to, submit the information described in this section 7.

SECTION 8. TERMINATION OF, OR REMOVAL FROM, THE GROUP EXEMPTION LETTER

.01 Termination of the group exemption letter.

(1) Termination by the IRS. Subject to the applicability provisions set forth in section 12 of this revenue procedure, the IRS may terminate a group exemption letter for any of the reasons set forth in this section 8.01(1). See section 6.05 of this revenue procedure if a central organization files a new group application after the IRS terminates the central organization's group exemption letter.

(a) The central organization notifies the IRS that the central organization is going out of existence.

(b) The IRS determines that the central organization is no longer described in § 501(c) and therefore is not exempt under § 501(a).

(c) The central organization's exemption is automatically revoked.

(d) The central organization (other than a church or a convention or association of churches) fails to submit timely and complete SGRI.

(e) The central organization has no subordinate organizations.

(f) The central organization fails to exercise general supervision or control over

one or more subordinate organizations.

(g) More than half of the subordinate organizations have had their exemptions automatically revoked.

(h) More than half of the subordinate organizations fail to satisfy the matching or uniform purpose statement requirement in section 4.03(2) of this revenue procedure.

(i) The central organization otherwise fails to satisfy the requirements of this revenue procedure.

(2) Termination by the central organization. A central organization may terminate its group exemption letter at any time by submitting a statement in the same manner as an SGRI submission as set forth in section 7.03 of this revenue procedure. The central organization should notify each subordinate organization of the termination and provide information regarding how the subordinate organization may obtain recognition of its exemption (see section 9.05 of this revenue procedure) or claim exemption without recognition (see section 9.06 of this revenue procedure).

.02 Removal from the group exemption letter.

(1) Basis for removal by the IRS.

(a) The IRS will remove a subordinate organization from a group exemption letter if:

(i) The IRS determines that the subordinate organization is no longer described in § 501(c) and therefore is not exempt under § 501(a);

(ii) The IRS determines that the subordinate organization is an organization not eligible for initial inclusion in a group application, or subsequent addition to a group

exemption letter, because it is a foreign organization, private foundation, Type III supporting organization, or qualified nonprofit health insurance issuer;

(iii) The subordinate organization's exemption is automatically revoked; or
(iv) The IRS determines that the subordinate organization is described in a paragraph of § 501(c) that is different from the paragraph in which the central organization stated that the subordinate organizations would be described in its group application.

(b) The IRS may remove a subordinate organization from a group exemption letter if the IRS determines that the subordinate organization otherwise fails to meet the requirements of this revenue procedure or guidance published in the Internal Revenue Bulletin or in forms, instructions, publications, or a posting on irs.gov issued with respect to this revenue procedure.

(2) Basis for removal by the central organization. A subordinate organization will cease to be included in a group exemption letter on the date the central organization notifies the IRS, through an SGRI submission consistent with section 7.02(2)(a)(ii) of this revenue procedure, that the subordinate organization is no longer included in the group exemption letter. Removal of a subordinate organization by the central organization can be with or without cause. The central organization may not submit the SGRI removing the subordinate organization prior to the end of the 30-day period set forth in section 8.02(3) of this revenue procedure.

(3) Notification. A central organization must provide a subordinate organization with at least 30 days' notice prior to removing the subordinate organization from the

central organization's group exemption letter. After removing the subordinate organization from the group exemption letter by submitting SGRI to the IRS, the central organization also must notify the subordinate organization that it has been removed from the group exemption letter and provide the subordinate organization with information regarding how it may obtain recognition of its exemption (see section 9.05 of this revenue procedure) or claim exemption without recognition (see section 9.06 of this revenue procedure).

(4) Group exemption letter remains in effect. After the removal of one or more subordinate organizations under this section 8.02, a group exemption letter will remain in effect for all subordinate organizations that were not removed. However, if no subordinate organizations remain after the removal, the IRS will terminate the central organization's group exemption letter. (See section 8.01(1)(e) of this revenue procedure.)

SECTION 9. EFFECT OF NON-ACCEPTANCE, NON-ISSUANCE, TERMINATION, OR REMOVAL

.01 Effect of non-acceptance or non-issuance. Except as provided in this section 9, if the IRS does not accept a group application because it lacks information required by this revenue procedure or if the IRS declines to issue a group exemption letter in the interest of sound tax administration, the IRS will not recognize the exemption of any organization included in the group application as a subordinate organization. If the IRS previously issued a determination letter to such subordinate organization individually and that determination letter is still effective on the date of non-acceptance or non-

issuance, as applicable, then the IRS will recognize the existing determination letter. Alternatively, the subordinate organization may obtain recognition of its exemption by completing one of the actions set forth in section 9.05 of this revenue procedure, relating to subsequent recognition of exemption. (See section 9.06 of this revenue procedure for subordinate organizations not required to apply for recognition of exemption under § 505 or § 508.)

.02 Effect of termination. Except as provided in this section 9, if the IRS or a central organization terminates a group exemption letter for all subordinate organizations, the IRS will not thereafter recognize the exemption of any subordinate organization included in the group exemption letter unless such subordinate organization completes one of the actions described in section 9.05 of this revenue procedure, relating to subsequent recognition of exemption. (See section 9.06 of this revenue procedure for subordinate organizations not required to apply for recognition of exemption under § 505 or § 508.)

.03 Effect of removal. If the IRS or the central organization removes a subordinate organization from a group exemption letter, the IRS will not thereafter recognize the exemption of that subordinate organization unless such subordinate organization completes one of the actions described in section 9.05 of this revenue procedure, relating to subsequent recognition of exemption. (See section 9.06 of this revenue procedure for subordinate organizations not required to apply for recognition of exemption under § 505 or § 508.)

.04 Churches and conventions or associations of churches. The tax-exempt status of any organization that is described in § 501(c)(3) that is a church or convention or

association of churches and is (1) included as a subordinate organization in a group application that is not accepted or not issued, (2) part of a group exemption letter that is terminated, or (3) removed from a group exemption letter in accordance with section 8 of this revenue procedure, will not be affected by such non-acceptance or non-issuance, termination, or removal. See § 508(c)(1)(A).

.05 Subsequent recognition of exemption.

(1) In general. Notwithstanding sections 9.01, 9.02, and 9.03 of this revenue procedure, and subject to section 9.07 of this revenue procedure, an organization that (i) is included as a subordinate organization in a group application that is not accepted or for which the IRS declines to issue a group exemption letter, (ii) is a subordinate organization under a group exemption letter that is terminated, or (iii) is a subordinate organization that is removed from a group exemption letter, may obtain recognition of exemption by completing one of the actions described in this section 9.05, as applicable.

(2) Organization required to file an application. An organization required to apply for recognition of exemption under § 505 or § 508 that has not had its exemption automatically revoked may obtain recognition of exemption by:

- (a) Filing an application for which the IRS issues a favorable determination;
- (b) In circumstances where a group application is not accepted or a group exemption letter is not issued by the IRS, being included by the same central organization in a new group application, if the group exemption letter is issued;
- (c) In circumstances where a group exemption letter is terminated, being

included by the same central organization in a new group application, if the group exemption letter is issued;

(d) Being included by a different central organization in a new group application, if the group exemption letter is issued;

(e) In circumstances where a subordinate organization is removed from a group exemption letter, being added back to the group exemption letter from which it was removed; or

(f) Being added to a group exemption letter maintained by a different central organization.

(3) Organization not required to file an application. An organization (including a church or convention or association of churches) that is not required to apply for recognition of exemption under § 505 or § 508 and that has not had its exemption automatically revoked may obtain recognition of its exemption in the same manner described in section 9.05(2) of this revenue procedure, relating to procedures for an organization required to apply for recognition of exemption under § 505 or § 508, but the organization is not required to do so. An organization that intends to operate as an organization described in § 501(c)(4) is required to submit a completed Form 8976 in the manner described in Rev. Proc. 2016-41 (unless an exception applies).

.06 Subsequent exemption without recognition from the IRS. Notwithstanding sections 9.01, 9.02, and 9.03 of this revenue procedure, and subject to section 9.07 of this revenue procedure, an organization that is not required to apply for recognition of exemption under § 505 or § 508 may qualify for tax-exempt status without applying for

recognition of exemption from the IRS, provided that the organization satisfies the requirements for tax-exempt status and files annual information returns or notices (unless an exception to the annual return or notice requirement applies). An organization that intends to operate as an organization described in § 501(c)(4) is required to submit a completed Form 8976 in the manner described in Rev. Proc. 2016-41 (unless an exception applies).

.07 Automatic revocation. If a subordinate organization's exemption has been automatically revoked, it must file an application for reinstatement to qualify for tax-exempt status, regardless of whether the organization was originally required to apply for recognition of exemption under § 505 or § 508. See § 6033(j)(2). An organization whose exemption has been automatically revoked can be included in a new group application as a subordinate organization or added to a group exemption letter as a subordinate organization only after being reinstated pursuant to Rev. Proc. 2014-11. See section 4.04(5) of this revenue procedure.

SECTION 10. EFFECTIVE DATE OF EXEMPTION

.01 Initial inclusion. If all the subordinate organizations included in a group application were organized within 27 months of the submission date of the group application, the effective date of exemption for each subordinate organization will be the subordinate organization's date of formation. If a group application includes one or more subordinate organizations that were organized more than 27 months before the submission date of the group application, the effective date of exemption for each subordinate organization will generally be the submission date of the group application.

However, in this latter context, the effective date of exemption of a subordinate organization that was recognized by the IRS as being described in § 501(c) or included in another group exemption letter immediately prior to being included in a group application will be the effective date of the organization's exemption immediately prior to being included in the group application. For purposes of this section 10, "immediately prior" means that the organization was recognized by the IRS as being described in § 501(c) on the date the new group application is submitted.

.02 Subsequent addition. The effective date of exemption of an organization that is subsequently added to a group exemption letter as a subordinate organization depends on the organization's tax-exempt status immediately prior to its addition to the group exemption letter. If, at such time, the organization was recognized by the IRS as being described in § 501(c), the effective date of exemption will be the effective date of the organization's exemption immediately prior to its addition to the group exemption letter to which it is being added. If an organization is not recognized by the IRS as being described in § 501(c) immediately prior to its addition to the group exemption letter, its effective date of exemption will be its date of formation if the organization was organized within 27 months of the submission date of the SGRI adding the organization to the group exemption letter. Alternatively, if the organization was organized more than 27 months before the submission date of the SGRI adding the organization to the group exemption letter, its effective date of exemption will be the submission date of the SGRI adding it to the group exemption letter. Cf. section 6.09 of Rev. Proc. 2026-5 (or corresponding section(s) of its successor).

.03 Non-acceptance, non-issuance, termination, or removal.

(1) In general. The effective date of exemption for any organization seeking subsequent recognition of exemption in accordance with section 9.05 of this revenue procedure depends on the action taken by such organization, as set forth in this section 10.03.

(2) Organizations filing an application.

(a) Non-acceptance or non-issuance. If the IRS does not accept a group application, or if the IRS declines to issue a group exemption letter, and an organization included in the group application as a subordinate organization subsequently files an application, the effective date of exemption for the organization will be determined in accordance with section 6.09 of Rev. Proc. 2026-5 (or corresponding section(s) of its successor), provided that the organization otherwise meets the requirements for tax-exempt status.

(b) Termination or removal.

(i) In general. If the IRS or a central organization terminates a group exemption letter or if the IRS or a central organization removes a subordinate organization from a group exemption letter and the subordinate organization subsequently files an application, the effective date of exemption for such subordinate organization will be determined under section 10.03(2)(b)(ii) or (iii) of this revenue procedure, as applicable.

(ii) Application filed within 27 months of termination or removal. If an organization included in a group exemption letter as a subordinate organization files an

application within 27 months of the date on which the group exemption letter was terminated or the subordinate organization was removed from the group exemption letter, the effective date of exemption for the subordinate organization will be the date on which the group exemption letter was terminated or the subordinate organization was removed from the group exemption letter, provided that the subordinate organization otherwise meets the requirements for tax-exempt status.

(iii) Application filed more than 27 months after termination or removal. If an organization included in a group exemption letter as a subordinate organization files an application more than 27 months after the date on which the group exemption letter was terminated or the subordinate organization was removed from the group exemption letter, the effective date of exemption for the former subordinate organization will be the submission date of its application, provided that the organization otherwise meets the requirements for tax-exempt status.

(3) Organizations being included in a new group application. The effective date of exemption for any subordinate organization described in section 9.05(2) or (3) of this revenue procedure seeking recognition of exemption by being included in a new group application by the same central organization or a different central organization is as set forth in section 10.01 of this revenue procedure.

(4) Organizations being added to a group exemption letter. The effective date of exemption for any subordinate organization seeking recognition of exemption by being added back to the group exemption letter from which it was removed or by being added to a group exemption letter maintained by a different central organization is as set forth

in section 10.02 of this revenue procedure.

(5) Automatic revocation. The effective date of exemption for an organization whose exemption was automatically revoked and that files an application for reinstatement is the effective date of the organization's reinstatement, determined in accordance with Rev. Proc. 2014-11. If the organization is subsequently included in a new group application as a subordinate organization or added to a group exemption letter as a subordinate organization, the organization's effective date of exemption will be determined pursuant to section 10.01 or 10.02 of this revenue procedure, as applicable.

SECTION 11. DECLARATORY JUDGMENT PROVISIONS OF § 7428

.01 In general. Section 10 of Rev. Proc. 2026-5 (or corresponding section(s) of its successor) generally explains when and how a declaratory judgment proceeding under § 7428 may be filed in the United States Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia.

.02 Who must file. An organization must file a declaratory judgment action under § 7428 on its own behalf. Thus, a subordinate organization must file a declaratory judgment action under § 7428 regarding an IRS determination affecting the subordinate organization's initial or continuing qualification or classification. (A central organization cannot file a declaratory judgment action under § 7428 on behalf of one or more of its subordinate organizations.) Similarly, a subordinate organization cannot file a declaratory judgment action under § 7428 on behalf of its central organization. For more information on the application of § 7428, see section 10 of Rev. Proc. 2026-5 (or

corresponding section(s) of its successor).

SECTION 12. APPLICABILITY

.01 New group exemption letters. This revenue procedure applies to group exemption letters applied for after January 20, 2026.

.02 Preexisting group exemption letters.

(1) In general. Except as otherwise provided in this section 12.02, this revenue procedure applies to:

(a) all central organizations with one or more preexisting group exemption letters;
(b) preexisting subordinate organizations; and
(c) subordinate organizations added to preexisting group exemption letters on or after the publication date.

(2) Transition period for certain requirements applicable to preexisting group exemption letters and preexisting subordinate organizations.

(a) In general. Certain provisions of this revenue procedure do not apply to preexisting group exemption letters and preexisting subordinate organizations during the period that begins on the publication date and ends on January 22, 2027 (transition period). The sections of this revenue procedure described in this section 12.02(2) do not apply to preexisting group exemption letters and preexisting subordinate organizations during the transition period:

(i) Section 4.01(2) of this revenue procedure, providing that a central organization must have at least one subordinate organization to maintain a group exemption letter;

(ii) Section 4.01(3) of this revenue procedure, providing that a central organization can maintain only one group exemption letter;

(iii) Section 4.02 of this revenue procedure, describing the central organization's relationship with its subordinate organizations, as it relates to the affiliation and general supervision or control requirements between a central organization and its preexisting subordinate organizations; and

(iv) Section 4.03(2)(a) of this revenue procedure, providing that all subordinate organizations initially included in a group application, or subsequently added to a group exemption letter must be described in the same paragraph of § 501(c).

(b) Minimum number of subordinate organizations. Before the end of the transition period, a central organization that has a preexisting group exemption letter but does not have at least one subordinate organization must either:

(i) add at least one subordinate organization to its group exemption letter in accordance with section 7.02(2)(a)(iv) of this revenue procedure, or
(ii) terminate the group exemption letter in accordance with section 8.01(2) of this revenue procedure.

(c) More than one group exemption letter. Before the end of the transition period, a central organization that maintains more than one preexisting group exemption letter must terminate either all or all but one of its preexisting group exemption letters. The central organization must choose which, if any, preexisting group exemption letter it intends to maintain. The central organization must provide the IRS copies of all its preexisting group exemption letters and terminate the preexisting group exemption

letters it does not intend to maintain in accordance with section 8.01(2) of this revenue procedure.

(d) Central organization's relationship with its subordinate organizations. Before the end of the transition period, a central organization must ensure that each preexisting subordinate organization is affiliated with and subject to its general supervision or control, within the meaning of section 4.02(2) and (3) or 4.02(4) of this revenue procedure. If a central organization is unable to ensure that a preexisting subordinate organization is affiliated with and subject to its general supervision or control, it must remove the subordinate organization from the group exemption letter in accordance with section 8.02(2) of this revenue procedure.

(e) Preexisting subordinate organizations described in different paragraphs of § 501(c). Before the end of the transition period, a central organization that has a preexisting group exemption letter that includes preexisting subordinate organizations that are described in a paragraph of § 501(c) that is not the paragraph specified in the group application must remove the preexisting subordinate organizations that are not described in the paragraph of § 501(c) specified in the group application, in accordance with section 8.02(2) of this revenue procedure.

(f) Timing of actions. The actions required under this section 12.02(2) are accomplished through SGRI submissions and must be completed before the transition period ends on January 22, 2027.

(3) Certain requirements not applicable to preexisting subordinate organizations. The sections of this revenue procedure described in this section 12.02(3) do not apply

to preexisting subordinate organizations:

- (a) Section 4.03(2)(b) of this revenue procedure, regarding the requirement that subordinate organizations sharing the same purpose have a uniform purpose statement;
- (b) Section 4.04(3) of this revenue procedure, providing that a Type III supporting organization cannot be a subordinate organization;
- (c) Section 4.04(4) of this revenue procedure, providing that a qualified nonprofit health insurance issuer described in § 501(c)(29) cannot be a subordinate organization; and
- (d) Section 4.06(2) of this revenue procedure, regarding the requirement that the authorization for initial inclusion in a group application, or subsequent addition to a group exemption letter, described in section 4.06(1) of this revenue procedure acknowledge that the central organization may remove the subordinate organization from the group exemption letter with or without cause.

.03 Examples. The application of this section 12 is illustrated by the following examples.

- (1) Example 1. Two preexisting group exemption letters for subordinate organizations described in different paragraphs of § 501(c). Central organization B has two preexisting group exemption letters, one for subordinate organizations described in § 501(c)(3) and one for subordinate organizations described in § 501(c)(4). Under section 4.01(3) of this revenue procedure, a central organization may maintain only one preexisting group exemption letter. This requirement, however, does not apply until

after the transition period (see section 12.02(2)(a)(ii) of this revenue procedure).

Assuming B intends to maintain one of the two preexisting group exemption letters, before the end of the transition period B must identify the preexisting group exemption letter it intends to retain, provide copies of both group exemption letters to the IRS, and notify the IRS of the group exemption letter it will terminate. B (and not the IRS) is responsible for informing the subordinate organizations under the terminated group exemption letter that they may obtain recognition of exemption by taking an action described in section 9.05 of this revenue procedure (see section 9.02 of this revenue procedure, regarding the effect of termination).

(2) Example 2. One preexisting group exemption letter with no subordinate organizations. Central organization C has a single preexisting group exemption letter for subordinate organizations described in § 501(c)(3), but it currently does not have any subordinate organizations under the preexisting group exemption letter. Under section 4.01(2) of this revenue procedure, a central organization must have at least one subordinate organization to maintain a group exemption letter. This requirement, however, does not apply to preexisting group exemption letters until after the transition period (see section 12.02(2)(a)(i) of this revenue procedure). Before the end of the transition period, C must either add at least one subordinate organization described in § 501(c)(3) to the preexisting group exemption letter or notify the IRS that it will terminate the preexisting group exemption letter (see section 12.02(2)(b) of this revenue procedure). If C adds a subordinate organization to the preexisting group exemption letter, C must submit the SGRI described in section 7.02(3) of this revenue procedure

before the end of the transition period. The subordinate organization that is added to the preexisting group exemption letter is not a preexisting subordinate organization. Accordingly, the requirements of section 4 of this revenue procedure (regarding the requirements to obtain and maintain a group exemption letter) apply, other than section 4.01 of this revenue procedure. In addition, because the subordinate organization that is added to the preexisting group exemption letter is not a preexisting subordinate organization, sections 12.02(2)(a)(iii) and (iv) and 12.02(3) of this revenue procedure do not apply.

(3) Example 3. One preexisting group exemption letter with subordinate organizations described in different paragraphs of § 501(c). Central organization D has a preexisting group exemption letter with multiple subordinate organizations. The group application D filed pursuant to Rev. Proc. 80-27 stated that the subordinate organizations would be described in § 501(c)(3). In addition to subordinate organizations described in § 501(c)(3), some of the subordinate organizations under the preexisting group exemption letter are described in § 501(c)(4). Under section 4.03(2)(a) of this revenue procedure, all subordinate organizations must be described in the same paragraph of § 501(c). Before the end of the transition period, D must remove the subordinate organizations described in § 501(c)(4), in accordance with the removal provision in section 8.02(2) of this revenue procedure.

(4) Example 4. One preexisting group exemption letter with preexisting subordinate organizations described in the same paragraph of § 501(c). Central organization E has a preexisting group exemption letter for subordinate organizations

described in § 501(c)(3). The preexisting group exemption letter has more than one preexisting subordinate organization. E is not required to make any changes to the group exemption letter during the transition period provided it has at least one subordinate organization, all the subordinate organizations are described in the same paragraph of § 501(c), and E's relationship with its subordinate organizations, as it relates to the affiliation and general supervision or control requirements, satisfies the requirements of section 4.02 of this revenue procedure. The preexisting subordinate organizations are subject to the requirements of this revenue procedure except as set forth in section 12.02(3) of this revenue procedure. If E adds a subordinate organization to the preexisting group exemption letter after the publication date, E must submit the SGRI described in section 7.02(3) of this revenue procedure. The subordinate organization that is added to the preexisting group exemption letter is not a preexisting subordinate organization. Accordingly, the requirements in section 4 of this revenue procedure (regarding the requirements to obtain and maintain a group exemption letter) apply to the subordinate organization that is added to the preexisting group exemption letter, other than section 4.01 of this revenue procedure. Furthermore, because the subordinate organization that is added to the preexisting group exemption letter is not a preexisting subordinate organization, sections 12.02(2)(a)(iii) and (iv) and 12.02(3) of this revenue procedure do not apply.

(5) Example 5. Removal of a preexisting subordinate organization from a preexisting group exemption letter. Central organization F has a preexisting group exemption letter for subordinate organizations described in § 501(c)(3). There are

multiple preexisting subordinate organizations under the preexisting group exemption letter. F removed one preexisting subordinate organization from the preexisting group exemption letter for failure to comply with one or more of the requirements of this revenue procedure. Under section 8.02(4) of this revenue procedure, the preexisting group exemption letter remains effective for all preexisting subordinate organizations that were not removed. Pursuant to section 9.05(2)(e) of this revenue procedure, the preexisting subordinate organization that was removed from the preexisting group exemption letter may obtain recognition of its exemption by being added back to the preexisting group exemption letter; however, if the preexisting subordinate organization was automatically revoked, it must be reinstated pursuant to Rev. Proc. 2014-11 first (see section 9.07 of this revenue procedure). If F adds the organization that was removed back to the preexisting group exemption letter, the organization that is added back to the preexisting group exemption letter is not a preexisting subordinate organization under the definition preexisting subordinate organization in section 3.10 of this revenue procedure. Accordingly, the requirements of section 4 of this revenue procedure (regarding the requirements to obtain and maintain a group exemption letter) apply to the organization that is added back to the preexisting group exemption letter, other than section 4.01 of this revenue procedure. Furthermore, because the organization that is added back to the preexisting group exemption letter is not a preexisting subordinate organization, sections 12.02(2)(a)(iii) and (iv) and 12.02(3) of this revenue procedure do not apply.

SECTION 13. PAPERWORK REDUCTION ACT

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501-3520) (PRA) generally requires that a Federal agency obtain the approval of the Office of Management and Budget (OMB) before collecting information from the public, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget.

The collections of information included in this revenue procedure are reporting and third-party disclosures in sections 6, 7, and 8 of this revenue procedure. The information in section 6 of this revenue procedure is required to be submitted by the central organization to obtain a group exemption letter. This information will be used to determine whether a central organization may obtain recognition of exemption from federal income tax on a group basis for organizations described in § 501(c) that are affiliated with and under its general supervision or control. The information in section 7 of this revenue procedure is required to be submitted by the central organization annually to maintain a group exemption letter. The information in section 8 of this revenue procedure is required for a central organization to inform the subsidiaries of a revocation by the IRS or the organization, and for a central organization to inform the IRS of a decision to revoke a group exemption. This information will be used to allow the IRS to maintain up to date records regarding group exemption letters and to ensure compliance with the requirements of this revenue procedure. The collections of

information are required to obtain a benefit. The likely respondents are central organizations that are tax-exempt organizations and their authorized representatives.

The estimated annual frequency of responses (used for reporting requirements only) is once for group applications and annually for SGRI submissions. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by § 6103.

The collections contained in this revenue procedure have been submitted to the Office of Management and Budget for approval in accordance with the 5 CFR 1320.10, under OMB Control Number 1545-0047.

SECTION 14. EFFECT ON OTHER REVENUE PROCEDURES

.01 Rev. Proc. 80-27 (as modified by Rev. Proc. 96-40) is modified and superseded.

.02 Section 2.02(1) of Rev. Proc. 2026-5 is modified to cite this revenue procedure in lieu of Rev. Proc. 80-27.

.03 Rev. Proc. 2026-5 is modified by deleting all provisions referring to the IRS not accepting requests for group exemption letters, including section 3.02(11) of Rev. Proc. 2026-5, and any internal references to section 3.02(11) of Rev. Proc. 2026-5

SECTION 15. EFFECTIVE DATE

This revenue procedure is effective on and after January 20, 2026.

SECTION 16. DRAFTING INFORMATION

The principal author of this revenue procedure is Seth J. Groman of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment

Taxes). For further information regarding this revenue procedure contact Seth J. Groman on (202) 317-5640 (not a toll-free call).