Part III

Administrative, Procedural, and Miscellaneous

26 CFR 1.6033-2: Returns by exempt organizations and returns by certain nonexempt organizations.

Rev. Proc. 2026-28

SECTION 1. PURPOSE

This revenue procedure exercises the discretionary authority under § 6033(a)(3)(B) of the Internal Revenue Code (Code)[1] to relieve 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*. As described in section 3 of this revenue procedure, this exception applies to any foreign PMA competing in the FIFA World Cup

[1] Unless otherwise specified, all "section" or "§" references are to sections of the Code or the Internal Revenue Regulations (CFR Title 26).

2026 exempt from federal income tax under § 501(a) (other than a private foundation or a § 509(a)(3) supporting organization) for any taxable 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. References in this revenue procedure to Form 990 include Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Rev. Proc. 2011-15, 2011-3 I.R.B. 322, is amplified.

SECTION 2. BACKGROUND

.01 Section 6033(a)(1) generally requires exempt organizations to file an annual information return such as Form 990, 990-EZ, or 990-PF, *Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation*.

.02 Section 6033(a)(3)(B) provides that the Secretary of the Treasury or the Secretary's delegate (Secretary) may relieve exempt organizations from the annual filing requirement if the Secretary determines that such filings are not necessary to the efficient administration of the internal revenue laws. Section 1.6033-2(g)(6) delegates such discretionary authority to the Commissioner. *See* § 1.6033-2(g)(1) for a partial list of organizations that are not required to file annual information returns.

.03 The Pension Protection Act of 2006, Public Law 109-280 (120 Stat. 780), amended § 6033(a)(3)(B) to remove the Secretary's authority to relieve organizations described in § 509(a)(3) (supporting organizations) from filing an annual information return.

.04 Rev. Proc. 2011-15, 2011-3 I.R.B. 322, relieves from the Form 990 filing requirement foreign organizations (other than private foundations) whose annual gross receipts are normally not more than $50,000 from sources within the United States and that have no significant activity in the United States.

.05 Section 53.4948-1(b) provides that gifts, grants, contributions or membership fees received directly or indirectly by a foreign organization from a United States person, as defined in § 7701(a)(30), are from sources within the United States. For purposes of this revenue procedure, the source of an organization's gross income from gifts, grants, contributions or membership fees is determined by applying § 53.4948-1(b). *See* § 1.6033-2(k)(3).

.06 For purposes of this revenue procedure, the source of an organization's gross income other than gifts, grants, contributions, and membership fees is determined by applying the rules in §§ 861 through 865 and the regulations thereunder. *See* § 1.6033-2(k)(3).

.07 For purposes of this revenue procedure, a foreign organization is any organization not described in § 170(c)(2)(A). *See* § 1.6033-2(k)(1).

.08 Section 7701(a)(9) defines “United States” when used in a geographical sense as only the States and the District of Columbia.

.09 Section 7701(a)(30) defines “United States person” as a citizen or resident of the United States, a domestic partnership, a domestic corporation, any estate that is not a foreign estate (within the meaning of § 7701(a)(31)), or any trust if “(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and (ii) one or more United States persons have the authority to control all substantial decisions of the trust."

.10 Section 6033(i) provides that any organization relieved from filing an annual return pursuant to § 6033(a)(3)(B) by reason of its gross receipts must furnish annually, in electronic form, a notice containing the information described in § 6033(i)(1). The annual notice requirement is satisfied by submitting a Form 990-N e-Postcard. *See* § 1.6033-6.

.11 The Secretary has determined that the filing of Form 990 by any foreign PMA competing in the FIFA World Cup 2026 under the circumstances described in section 3 of this revenue procedure is not necessary to the efficient administration of the internal revenue laws for the following reasons:

(1) Such PMAs are not expected to have recurring income from United States sources or recurring income effectively connected with the conduct of a United States trade or business given the discrete time-limited nature of the FIFA World Cup 2026;

(2) The presence of such PMAs in the United States is a function of their membership in FIFA and participation in the FIFA World Cup 2026 (including incidental administrative and financial arrangements necessary or appropriate to facilitate their participation in the FIFA World Cup 2026), rather than independent activity in the United States; and

(3) Requiring such PMAs to file Form 990 would impose a compliance burden disproportionate to the informational value provided by the filings because Form 990 requires organizations to report the entirety of their worldwide operations, whereas the revenue and activities of each foreign PMA are overwhelmingly expected to be foreign

in nature in those taxable years in which the PMA is exempted from filing.

SECTION 3. SCOPE

This revenue procedure applies to any foreign PMA competing in the FIFA World Cup 2026 exempt from federal income tax under § 501(a) (other than a private foundation or a § 509(a)(3) supporting organization), for any taxable year in which it 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. This exception applies whether or not the organization has applied for or received recognition of exemption under § 501(a).

SECTION 4. PROCEDURE

.01 A foreign PMA competing in the FIFA World Cup 2026 exempt from federal income tax under §501(a) (other than a private foundation or a § 509(a)(3) supporting organization) and otherwise required to file Form 990 will be relieved from the requirement to file Form 990 for any taxable year in which the organization does not have any 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 (such as prize money from FIFA and promotional income from third persons related to the foreign PMA's participation in the FIFA World Cup 2026).

.02 A foreign PMA that is not required to file Form 990 for a taxable year by virtue of section 4.01 of this revenue procedure is also not subject to the requirement under

§ 6033(i) to submit a Form 990-N e-Postcard for such taxable year. Section 6033(i) does not apply to such an organization because the exception from filing Form 990 in section 4.01 of this revenue procedure is based on the organization's gross income rather than its gross receipts.

.03 If for any taxable year such an organization does not satisfy the conditions described in section 4.01 of this revenue procedure, the organization is required to file the annual information return or submit the annual notice for such taxable year (unless another filing exception applies).

SECTION 5. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2011-15 is amplified.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective on July 24, 2026 and applies to taxable years beginning on or after January 1, 2025.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Seth Groman of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding this revenue procedure contact Seth Groman on (202) 317-5640 (not a toll free call).