INTERNAL REVENUE BULLETIN

IRS

HIGHLIGHTS OF THIS ISSUE

Bulletin No. 2026–33
August 10, 2026

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

EXEMPT ORGANIZATIONS

Rev. Proc. 2026-28, page 175.

This revenue procedure amplifies Rev. Proc. 2011-15, 2011-3 I.R.B. 322 by relieving tax-exempt foreign participating member associations (PMAs) of the Fédération Internationale de Football Association (FIFA) that are competing in the 2026 FIFA World Cup from the requirement of having to file a Form 990-series annual information return or notice for tax years in which they have no gross income from sources within the United States or effectively connected with the conduct of a trade or business within the United States other than income related to participation in the 2026 FIFA World Cup.

Finding Lists begin on page ii.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.
This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.
This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.
To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.
This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

Part III

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 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.

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

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).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

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Bulletin 2026–33

[1] A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2026–27 through 2026–52 is in Internal Revenue Bulletin 2025–52, dated December 21, 2025.

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The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at *www.irs.gov/irb/*.

We Welcome Comments About the Internal Revenue Bulletin

If you have comments concerning the format or production of the Internal Revenue Bulletin or suggestions for improving it, we would be pleased to hear from you. You can email us your suggestions or comments through the IRS Internet Home Page *www.irs.gov*) or write to the Internal Revenue Service, Publishing Division, IRB Publishing Program Desk, 1111 Constitution Ave. NW, IR-6230 Washington, DC 20224.