Shumaker

SEPTEMBER 29, 2026 | PUBLICATION

# Client Alert: IRS Issues Private Letter Ruling 202639013 Exempting Church-Affiliated School from Information Return but Requiring Nondiscrimination Certification

INDUSTRY SECTOR

Public Sector

SERVICE LINE

Corporate, Tax & Transactions

RELATED PROFESSIONALS

Felix C. Pelzer
Hannah Clarke Campbell

MEDIA CONTACT

Wendy M. Byrne
wbyrne@shumaker.com

On September 25, 2026, the Internal Revenue Service (IRS) issued private letter ruling (PLR) 202639013 ruling on IRC §6033 and Treasury Regulation §1.6033 exempting a church-affiliated educational organization below college level from filing IRS Form 990 requirements, noting the organization must instead file Form 5578 annually to certify racial nondiscrimination compliance under Revenue Procedure 75-50. The ruling confirms the IRS's longstanding position that church-affiliated K–12 schools with general academic programs may be exempt from annual IRS Form 990 reporting, but they must still annually certify their racially nondiscriminatory policies via IRS Form 5578.

Shumaker's Nonprofit & Tax-Exempt Service Line continues to monitor these developments and their potential implications for tax-exempt entities.

For additional information on how these changes may affect your organization, please contact Felix C. Pelzer or Hannah Campbell.

© 2026 Shumaker, Loop & Kendrick, LLP. All Rights Reserved. Privacy Policy/Disclaimer

Shumaker