



September 16, 2025

Mr. Andres Garcia
Internal Revenue Service
Room 6526
1111 Constitution Avenue NW
Washington, D.C. 20044

RE: The Michigan Association of Certified Public Accountants Comments with respect to OMB Control No. 1545-0047 Specifically Forms 926, 8865, and 5471 related to direct and indirect investment vehicles

Dear Mr. Garcia:

The Michigan Association of CPAs (MICPA) appreciates the opportunity to provide recommendations on the 2025-2026 Priority Guidance Plan.

Established in 1901, the MICPA is the leading statewide professional organization dedicated to promoting and enhancing the value of the CPA and accounting profession. Serving members residing or practicing in Michigan, the MICPA provides its members with unique opportunities to learn, connect and grow, serving as trusted advisors of the highest professional and ethical standards.

Our main concerns relate to Forms 926, 8865, and 5471. These forms, originally designed for for-profit entities with substantial international operations, are cumbersome and unnecessary; often posing the same questions that are already included in other documents. This results in significant costs to taxpayers and an administrative burden on the IRS.

Broad tax rules make it harder for non-profits to succeed. Some organizations spend countless hours and thousands of dollars each year just to comply. Many are forced to hire legal and accounting professionals instead of using funds for direct services, which diminishes their impact.

The MICPA urges the IRS to adopt a more streamlined process, one that removes unnecessary reporting requirements for tax-exempt organizations. We also encourage creating simpler forms to provide a less strenuous reporting process. In doing so, nonprofits can focus on what matters most - delivering vital services and meeting community needs.

Thank you for considering our concerns and perspectives. Please reach out to me at bdoyle@micpa.org or 248.267.3730 if I can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Doyle", is written over a light blue horizontal line.

Bob Doyle
President & CEO
Michigan Association of CPAs