



TaxNewsFlash

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IRS guidance on review and acceptance of APA submissions

The IRS Large Business and International (LB&I) division released memorandum [LB&I-04-0425-0005](#) (April 22, 2025) reissuing an interim guidance memorandum (LB&I-04-0423-0006 (April 25, 2023))—providing employees of the IRS treaty and transfer pricing operations practice area interim guidance with respect to requests from taxpayers for an advance pricing agreement (APA) with the IRS.

In particular, the memorandum provides instructions to LB&I employees for implementing the required review of taxpayer APA prefiling memoranda and APA requests, including APA renewal requests, before a determination can be made whether the APA request will be accepted into the advance pricing and mutual agreement (APMA) program.

The guidance will be incorporated into section 4.60.3 of the IRS Internal Revenue Manual (IRM) on or before October 22, 2025.

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