



# TaxNewsFlash

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## Announcement 2026-8: U.S. APMA program, APA statistics for 2025

The IRS today released [Announcement 2026-8](#) providing the Advance Pricing and Mutual Agreement (APMA) program's annual report on advance pricing agreements (APAs) for 2025.

This is the 27th report describing the experience, structure, and activities of the APMA program. The report does not provide guidance regarding the application of the arm's length standard.

Announcement 2026-8 reports that:

- The number of executed APAs in 2025 was 110 (compared to 142 in 2024).
- In 2025, the percentage of APA renewals executed was 50% (compared to 58% in 2024).
- In a change from previous years, when more than half of the APAs executed involved transactions between non-U.S. parents and U.S. subsidiaries (e.g., 56% in 2024), 2025 had as many executed APAs that involved transactions between U.S. parents and non-U.S. subsidiaries as those between non-U.S. parents and U.S. subsidiaries.
- Most of the transactions covered in APAs executed in 2025 involved the provision of services.
- The average time required to complete an APA in 2025 was 44.1 months.

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