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US IRS implements pre-screening process for taxpayers seeking APAs

The United States IRS has introduced rigorous pre-screening into the early stages of the Advance Pricing Agreement (APA) process. The [interim guidance](#), which is effective immediately, outlines a procedure under which the Advance Pricing Mutual Agreement team, along with other Transfer Pricing Operations personnel, will review a taxpayer's pre-filing memorandum and recommend whether to proceed with the APA. As part of this screening, the pre-filing review team may recommend shifting the taxpayer from the APA process to alternative workstreams. An [EY Tax Alert](#) has more details.

In light of this guidance, [Ryan Kelly](#), EY Americas ITTS Tax Controversy Leader, reminds clients to undertake holistic review of their controversy approach and consider how this guidance fits in with other global trends that contribute to the increased need for tax controversy readiness.

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