



# TaxNewsFlash

United States



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## IRS extends QI/WP/WT certification due date

The IRS today issued a [release](#) announcing the date to submit either periodic certification or an application for waiver of the periodic review requirement has been extended for any qualified intermediary (QI), withholding foreign partnership (WP), and withholding foreign trust (WT) with a periodic certification due in 2024.

The due date for entities selecting periodic review years 2021 or 2022 or submitting a waiver application is extended from July 1, 2024, to September 1, 2024, and the due date for entities selecting periodic review year 2023 is extended from December 31, 2024, to March 1, 2025.

These extensions are automatic and do not require the filing of a request for extension with the IRS.

The link to the 2024 certifications in QAAMS will be available later in 2024.

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