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## IRS announces changes to QI / WP / WT FAQs website

The IRS yesterday announced changes to the qualified intermediary (QI), withholding foreign partnership (WP), and withholding foreign trust (WT) "frequently asked questions" (FAQs) website.

Specifically, FAQs Q23 and updated Q24 have been removed from the <u>Certifications and periodic reviews</u> section and are now under the new <u>Provisions for 2023 QI agreement</u> section, renumbered as FAQs Q1 and Q2, respectively.

Read the IRS release (January 10, 2024)

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