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Extension of QI/WP/WT certification due date

The IRS announced that qualified intermediaries (QIs), withholding foreign partnerships (WPs), and withholding foreign trusts (WTs) with a periodic due date of July 1, 2020, are directed to check their online account for a revised date for submitting either their periodic certification or application to waive the periodic review requirement.

As noted in an [IRS transmittal message](#), the due date for these certifications or waiver requests is extended until December 15, 2020, without the need to file a request for extension with the IRS.

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