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IRS automatically extends QI / WP / WT certification and waiver application due dates

The IRS today issued a release concerning qualified intermediary (QI), withholding foreign partnership (WP), and withholding foreign trust (WT) and announced that for periodic certifications due in 2021, the due dates are automatically extended.

According to an IRS transmittal message, the due date depends on the periodic review year selected:

- 2018 and 2019—certifications and applications to waive the periodic review requirement are due by December 1, 2021.
- 2020—certifications are due by March 1, 2022.

There can be no change to the periodic review year after it is selected and confirmed on the QI system.

Read [FAQ #10](#) on the QI / WP / WT “frequently asked questions” (FAQs) page under the section, [Certifications and Periodic Reviews](#) for more details.

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