



TaxNewsFlash

United States

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United States: QI / WP / WT application deadline for 2025 is September 30

The IRS today issued a reminder that the qualified intermediary (QI), withholding foreign partnership (WP), and withholding foreign trust (WT) application deadline for 2025 is September 30, 2025.

According to the [IRS release](#), applications submitted after September 30, 2025, will not be processed. Prospective applicants, unable to submit an application before the September 30, 2025 deadline, should wait until January 1, 2026, to submit the application for the 2026 year.

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