



## Updated QI/WP/WT Application and Account Management System Certification Opening Announcement

### Closing the distance

On March 14, 2018 the IRS released an [Updated - QI/WP/WT Application and Account Management System Certification Opening Announcement](#), confirming that the QI/WP/WT application and account management system will be available to accept QI/WP/WT certifications beginning in early April. This latest announcement confirms the key details of an earlier IRS release ([dated February 22, 2018](#)) namely:

- 1) the IRS will begin accepting QI/WP/WT certifications in early April;
- 2) For a QI/WP/WT selecting TY2015 or TY2016 for its periodic review, the QI/WP/WT certification deadline is extended to September 1, 2018; and
- 3) For a QI/WP/WT selecting TY2017 for its periodic review, the QI/WP/WT certification deadline is extended to March 1, 2019.

A QI/WP/WT is not required to apply for an extension of its certification deadline. The IRS has confirmed that the extensions are automatic.

#### **Summary of Updated QI/WP/WT Application and Account Management System Certification Opening Announcement**

The QI/WP/WT application and account management system will begin accepting QI/WP/WT certifications in early April. The certification due date depends on which year the QI/WP/WT selected for its periodic review and whether the QI/WP/WT requires a waiver of the periodic review requirement.

The IRS will grant a QI/WP/WT that selected TY2015 or TY2016 for its periodic review an extension to September 1, 2018 to provide the required certification. For a QI/WP/WT that selected TY2017 for its periodic review, the IRS will grant an extension to March 1, 2019. All QI/WP/WT entities will receive an announcement on their message board when the certification function within the QI/WP/WT account management system deploys in early April. All QI/WP/WT entities should verify that their account login credentials, and all relevant filings (Forms 1042, 1042-S, 945, and 1099) are up-to-date prior to the deployment of the certification function.

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