Deloitte Tax examines finalized 2023 QI agreement

The Treasury Department and the IRS on December 13 issued Rev. Proc. 2022-43 finalizing the 2023 qualified intermediary (QI) withholding agreement. The 2023 QI Agreement contains significant changes from the 2017 QI Agreement, and the new rules will apply to QI agreements in effect on or after January 1, 2023.
URL: https://www.irs.gov/pub/irs-drop/rp-22-43.pdf

Find out more

A new alert from Deloitte Tax LLP provides the details of the finalized 2023 QI Agreement.
URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/TNV/221216_4_suppA.pdf

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