



# FinCEN Extends Certain Filing Deadlines Under the Corporate Transparency Act

## Client Advisories

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As we previously [reported](#), on December 3, 2024, in *Texas Top Cop Shop, Inc. v. Garland*, a judge in the U.S. District Court for the Eastern District of Texas issued a nationwide preliminary injunction temporarily preventing the U.S. Department of Treasury's Financial Crimes Enforcement Network ("[FinCEN](#)") from enforcing the Corporate Transparency Act ("[CTA](#)").

On December 23, 2024, the U.S. Court of Appeals for the Fifth Circuit entered an [order](#) staying the preliminary injunction. This means that the preliminary injunction is no longer in effect and FinCEN may enforce the CTA.

After the ruling, FinCEN issued an [Alert](#) extending certain deadlines to file beneficial ownership information reports:

- Reporting companies created or registered before January 1, 2024 have until January 13, 2025 to file.
- Reporting companies created or registered on or after September 4, 2024 that had a filing deadline between December 3, 2024 and December 23, 2024 have until January 13, 2025 to file.
- Reporting companies created or registered on or after December 3, 2024 and on or before December 23, 2024 have an additional 21 days from their original filing deadline to file.
- Reporting companies created or registered on or after January 1, 2025 have 30 days to file.

As a result of the extensions, the filing deadlines can be summarized as follows:

| <u>Date Formed or Registered</u> | <u>Old Filing Deadline</u> | <u>New Filing Deadline</u> |
|----------------------------------|----------------------------|----------------------------|
| Before 01/02/2024                | 01/01/2025                 | 01/13/2025                 |
| 09/04/2024 to 09/24/2024         | 12/03/2024 to 12/23/2024   | 01/13/2025                 |
| 09/25/2024 to 12/02/2024         | 12/24/2024 to 03/02/2025   | No Change                  |
| 12/03/2024 to 12/23/2024         | 03/03/2025 to 03/23/2025   | 03/24/2025 to 04/13/2025   |
| 12/24/2024 to 12/31/2024         | Within 90 days             | No Change                  |
| On or after 01/01/2025           | Within 30 days             | No Change                  |

For some reason, FinCEN determined that companies created or registered between September 25, 2024 and December 2, 2024 did not require an extension of the filing deadline. Therefore, for example, a company formed on September 25, 2024 must file its report by December 24, 2024!

Please review our [November 2024 advisory](#) for more information on the CTA.

If you have any questions, please contact [Gianfranco Pietrafesa](#) at [gpietrafesa@archerlaw.com](mailto:gpietrafesa@archerlaw.com) or 201-498-8559, or any member of Archer & Greiner's [Business Counseling Group](#).

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## Related People



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