

FinCEN Extends Corporate Transparency Act Filing Deadlines: Companies Registered Before January 1, 2024 Have Until January 13, 2025 to File

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As we previously reported, on December 3, 2024, the U.S. District Court for the Eastern District of Texas issued a nationwide preliminary injunction blocking the U.S. Department of Treasury from enforcing the Corporate Transparency Act's (CTA) new beneficial ownership information (BOI) reporting requirements. *Texas Top Cop Shop v Garland et al.*, 4:24-cv-00478 (Dec. 3, 2024). Then, on December 10, 2024, FinCEN alerted businesses that they did not need to report BOI while that ruling was in effect.

Then, on December 23, 2024, the Fifth Circuit Court of Appeals stayed the Eastern District of Texas preliminary injunction, restoring the January 1, 2025, initial filing deadline.

On December 24, 2024, 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.

Companies should continue working with knowledgeable counsel to comply with BOI reporting requirements. If you have questions regarding the CTA or the impact of the *Texas Top Cop Shop* decision, the [White Collar](#) and [Corporate & Securities](#) Practice Groups at Benesch are here to help.

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