

CTA Update: Injunction Lifted and Filing Deadlines Extended

Article By:

Mark M. Christopher

David L. Coombs

Vaishali Goyal

Gary M. Ronan

On December 23, 2024, the United States Court of Appeals for the Fifth Circuit lifted the injunction issued earlier this month that had paused enforcement of the Corporate Transparency Act (“CTA”).¹ In response, the U.S. Department of the Treasury’s Financial Crimes Enforcement Network (“FinCEN”) announced that it was extending deadlines to give reporting companies some additional time to file beneficial owner information reports:²

1. If the reporting company **existed before January 1, 2024**, the deadline is now January 13, 2025 (rather than December 31, 2024).
2. If the reporting company was **created on or after September 4, 2024, with a filing deadline between December 3, 2024, and December 23, 2024** (during the injunction period), the deadline is now January 13, 2025.
3. If the reporting company was **created on or between December 3, 2024, and December 23, 2024**, the deadline is extended by 21 days from its original filing deadline.
4. If the reporting company was **created on or between December 23, 2024, and December 31, 2024**, the deadline continues to be 90 days from after receiving notice that their creation or registration is effective.
5. If the reporting company qualifies for **disaster relief**, the deadline is the later of the deadline provided by disaster relief and January 13, 2025.
6. As a reminder, if the reporting company is created on or after **January 1, 2025**, the deadline is 30 days after receiving notice that their creation or registration is effective.

¹See our [previous advisory on the nationwide injunction](#).

²See our prior advisories on the [general application of the CTA](#) and its specific application for those with entities for [estate planning purposes](#) for the rules and guidelines.

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