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**FinCEN Extends Deadlines for Filing Certain BOI Reports**

In response to the Fifth Circuit Court of Appeals suspending the nationwide preliminary injunction precluding the enforcement of the Corporate Transparency Act (“CTA”) (see our December 23, 2024 [client alert](#)), the U.S. Department of Treasury’s Financial Crimes Enforcement Network (“FinCEN”) has extended certain deadlines related to the filing of initial Beneficial Ownership Information Reports (“BOI Reports”):

- Companies created before January 1, 2024 now have until January 13, 2025 to file their initial BOI Report.
- Companies created on or after September 4, 2024 that had an initial filing deadline between December 3, 2024 and December 23, 2024 (i.e., companies previously having an initial filing deadline during the period that the preliminary injunction was in effect) now have until January 13, 2025 to file their initial BOI Report.
- Companies created between December 3, 2024 and December 23, 2024 (i.e., companies created during the period that the preliminary injunction was in effect) have an additional 21 days after their original filing deadline (i.e., a total of 111 days from formation) to file their initial BOI Report.
- Companies created on or after January 1, 2025 continue to be subject to the original rules, i.e. initial filing is due within 30 days following formation.
- While FinCEN did not expressly address this, presumably companies formed in 2024 that were neither formed nor had filing deadlines during the period when the preliminary injunction was in place (including but not limited to companies formed between December 24, 2024 and December 31, 2024) also continue to be subject to the original rules, i.e., initial filing is due within 90 days following formation.

BOI Reports can be filed at the [FinCEN website](#). You may contact the Kutak Rock [CTA Client Service Team](#) for assistance with the preparation of BOI Reports or any other CTA questions.

