



# FinCEN Extends Certain Filing Deadlines Under the Corporate Transparency Act

## Client Advisories

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By: Gianfranco A. Pietrafesa

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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 This means that the preliminary injunction is no longer in effect and FinCEN may enforce the CTA.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



**Gianfranco A. Pietrafesa**

Partner

✉ [gpietrafesa@archerlaw.com](mailto:gpietrafesa@archerlaw.com)

☎ 201.498.8559



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