

# U.S. COURT OF APPEALS FOR THE FIFTH CIRCUIT REINSTATES INJUNCTION ON CORPORATE TRANSPARENCY ACT

*Posted on December 23, 2024 by Capes Sokol*



**Tags:** [Corporate Transparency Act](#), [CTA](#)



## UPDATED DECEMBER 27, 2025

In an unexpected ruling on December 26, 2024, a panel of the United States Court of Appeals for the Fifth Circuit reversed its own decision and reinstated the nationwide injunction blocking enforcement of the Corporate Transparency Act (the “**CTA**”). This order comes just three days after a different panel of the Fifth Circuit lifted the injunction. The matter remains under review by the merits panel of the Fifth Circuit, and will be heard on an expedited basis in early January 2025. But – until then – the enforceability of the CTA is not fully settled.

For now, however, the CTA is, once again, not enforceable nationwide (at least temporarily).

Reporting Companies that have not yet filed a Beneficial Ownership Information (**BOI**) Report can either:

- Consider not filing for the time-being. These Reporting Companies should be prepared to file a BOI Report quickly if the injunction is once again lifted and enforceability of the CTA is

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reinstated.

- Consider voluntarily complying with the CTA and filing a BOI Report now.

## UPDATED DECEMBER 24, 2025

Following the Federal Court of Appeals decision on December 23, 2024, FinCEN updated its website to provide several important deadline extensions to the Corporate Transparency Act (CTA) reporting requirements. <https://fincen.gov/boi>

- **Reporting Companies that were created *prior to January 1, 2024*: January 13, 2025** is the new deadline for filing an initial Beneficial Ownership Information (BOI) Report. (The original deadline for these Reporting Companies was January 1, 2025.)
- **Reporting Companies created *on or after September 4, 2024, that had an original filing deadline prior to December 23, 2024*: January 13, 2025** is the new deadline for filing their initial BOI Report.
- **Reporting Companies created *on or after December 3, 2024, but before December 23, 2024***: Have **90 days plus an additional 21 days** from their original filing deadline to file their initial BOI Report. (The original deadline for these Reporting Companies was 90 days after formation.)
- **Reporting Companies created *between December 23 and December 31, 2024***: The original deadline is in place. These Reporting Companies have **90 days** to file their initial BOI Report.
- **Reporting Companies created *on or after January 1, 2025***: The original deadline is in place. These Reporting Companies have **30 days** to file their initial BOI Report.

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On December 23, 2024, [the United States Court of Appeals for the Fifth Circuit](#) lifted the [temporary injunction that had blocked enforcement of the Corporate Transparency Act \(CTA\) and the Reporting Rule implementing the CTA](#). This significant ruling means that the CTA is once again in effect nationwide.

### What This Means for Reporting Companies

For any reporting companies that had delayed filing their CTA reports due to the temporary injunction issued by the United States District Court for the Eastern District of Texas earlier this month, it's crucial to take immediate action to comply with the CTA requirements.

- **Existing Reporting Companies**: Those in existence prior to January 1, 2024, must file Beneficial Owner Information (BOI) Reports by December 31, 2024.

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- **New Reporting Companies:** Those formed in 2024 have 90 days from their formation date to comply with their CTA requirements.

## Ensuring Compliance

The reinstatement of the CTA means that reporting companies must act quickly to ensure compliance and avoid potential penalties. The CTA requires reporting companies to provide detailed information about their beneficial owners to improve transparency and prevent illegal activities such as money laundering and terrorism financing.

## Need Assistance?

For more information on the CTA and guidance on how to comply, please visit our [Corporate Transparency Act Guidance page](#). Our team at Capes Sokol is here to assist you in navigating these requirements and ensuring your company meets all necessary deadlines and regulations.

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