

CTA Injunction Stayed Pending Appeal – Filings Now Required (Again)

December 23, 2024 Lauren White, Annie Lawson

PRACTICES Tax

On Dec. 23, 2024, the Fifth Circuit Court of Appeals issued a per curiam opinion in *Texas Top Cop Shop v. Garland* granting the government’s emergency motion for a stay pending appeal of the nationwide injunction that previously [enjoined FinCEN’s enforcement of the Corporate Transparency Act](#).

Pending further developments, the original deadlines as detailed below are back in place and reporting companies should submit their filings on or before such deadlines.

Reporting Company	Deadline
Formed prior to 2024	Jan. 1, 2025
Formed during 2024	90 days post-formation
Formed after 2024	30 days post-formation

Further, entities who have already filed their reports will need to file amended reports within 30 days of any changes thereto.

The above deadlines are subject to the extensions granted to certain victims of Hurricane Milton, Hurricane Helene, Hurricane Debby, Hurricane Beryl, and Hurricane Francine as detailed [here](#).

For additional background on the CTA, please see our overview of the Corporate Transparency Act [here](#) or reach out to any of the individuals listed below.