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Dear Clients and Friends:

The year-end developments regarding the Corporate Transparency Act (the “CTA”) have been coming at a furious pace, but the latest development which dropped on December 24, 2024 hopefully will take the stress out of the year-end so that everyone can enjoy the rest of the holidays.

As I alerted you in my December 23, 2024 newsletter, the Fifth Circuit Court of Appeals lifted the nationwide injunction on enforcement of the CTA, which meant that the December 31, 2024 deadline for most entities to file their beneficial ownership information report (“BOI Report”) was back in effect.

At the close of its business day on December 24, 2024, FinCEN responded to the lifting of the nationwide injunction so close to the year-end by issuing its own last minute announcement that FinCEN would extend the filing deadline for entities as follows:

- Entities which were created or registered before 2024 now have an extended filing deadline of January 13, 2025;
- Entities which were created or registered September 4, 2024, or later and which had a filing deadline between December 3 and 23, 2024, now have an extended filing deadline of January 13, 2025;
- Entities which were created or registered between December 3 and 23, 2024, now have an extended filing deadline of 21 days after the original filing deadline (originally 90 days after receiving notice that the creation or registration is effective); and
- Entities which are created or registered on January 1, 2025, or later are subject to the original regulations that require registration within 30 days after receiving notice that the creation or registration is effective.

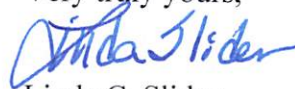
Again, litigation on the issue will continue, and the ultimate outcome of the CTA is unknowable at this time. But (for now) pre-2024 entities and entities which were formed between September 4 – December 3, 2024 have a little extra breathing room to file their initial BOI Report.

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*Internal Revenue Service Treasury Regulations require that I inform you that, to the extent that this communication or its attachments concern federal tax issues, any advice contained in this communication or any attachment thereto is not intended or written to be used, and cannot be used, to avoid penalties under the Internal Revenue Code.*

If you have not already filed your entity's BOI Report, please review my August 2024 newsletter at <https://sliderlaw.com/newsletters/> for important information regarding the CTA and information about filing your entity's BOI Report. As I previously reported, there are both civil and criminal penalties for the intentional failure to file. Accordingly, until there is a clear final ruling on the constitutionality of the CTA (or modification or repeal of the CTA), I continue to strongly recommend that all clients comply with the BOI Report filing deadlines (as extended).

Very truly yours,



Linda C. Slider