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# CTA Alert – Breaking News

December 27, 2024

## CORPORATE TRANSPARENCY ACT– FILING REQUIREMENT SUSPENDED (AGAIN)

### Appeals Court Reversal Restores CTA Injunction, Re-suspends Filing Requirement

On December 26, 2024 (yesterday), the United States Court of Appeals for the Fifth Circuit vacated its December 23, 2024 stay relating to the Corporate Transparency Act (“CTA”). Reporting companies are again *not* required to file Beneficial Ownership Information (BOI) reports with FinCEN. Yesterday’s ruling in effect reinstated the December 3, 2024 preliminary injunction barring the enforcement of the CTA. The case remains under appeal, and companies should monitor developments in case the filing requirements are reinstated. For background and more details on the CTA, please see our prior alerts:

- [Stay of Preliminary Injunction](#)
- [Preliminary Injunction Ruling](#)
- [Reporting Instructions](#)

If you have questions or would like more information, please contact [Yitz Weiss](#), [Natanya H. Allan](#), [Benjamin L. Grosz](#), or your primary IPB contact from our [Estate Planning practice](#).