

December 27, 2024

## On Hold AGAIN – CTA Preliminary Injunction Reinstated

Client Bulletins

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As we previously [reported](#), on December 3, 2024, the U.S. District Court for the Eastern District of Texas issued a nationwide preliminary injunction blocking the U.S. Department of Treasury from enforcing the Corporate Transparency Act's (CTA) new beneficial ownership information (BOI) reporting requirements. *Texas Top Cop Shop v Garland et al.*, 4:24-cv-00478 (Dec. 3, 2024). On December 23, 2024, a motions panel of the Fifth Circuit Court of Appeals stayed the Eastern District of Texas's preliminary injunction, restoring the reporting requirements. In response, FinCEN extended the BOI report deadlines.

Reversing course, on December 26, 2024, the Fifth Circuit reinstated the nationwide injunction on reporting requirements while the court fully considers the merits of the case. This means that all BOI reporting requirements originally enjoined by the Eastern District of Texas will remain on hold until further ruling by the Fifth Circuit. Accordingly, this decision nullifies the court's December 23 order and FinCEN's new reporting deadlines.

The future of the CTA is uncertain, and reporting entities should work with experienced counsel to navigate this ever-shifting landscape. If you have questions regarding the CTA or the impact of the *Texas Top Cop Shop* decision, the White Collar and Corporate & Securities Practice Groups at Benesch are here to help.

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