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## **Important Update -- BOI Filings Suspended Again -- Fifth Circuit Changes Direction and Blocks CTA**

A Fifth Circuit Court of Appeals panel does an “about face” in the most recent development in the Corporate Transparency Act (“CTA”)/Beneficial Ownership Information (“BOI” Report) saga, once again suspending the duty to file BOI reports and blocking FinCEN from enforcing the CTA. Previously, we shared updates on the obligations to file BOI reports imposed under the CTA. We told you about the law (see [here](#)), practical compliance tips ([here](#)), a District Court injunction against the filing requirement ([here](#)), and a Fifth Circuit Court of Appeals decision overturning that injunction, together with updated filing deadlines ([here](#)).

With that, it seemed we headed into the holiday season with some finality.

However, a panel of the Fifth Circuit has now vacated its prior decision, reinstating the national injunction against the enforcement of the CTA.

We do our best to provide timely news and updates, but now find ourselves “apologizing” for the craziness associated with the implementation of the CTA and the on-again/off-again nature of these court cases. Stay tuned for the next chapter (as there will be one).

## **Happy New Year**

Wishing all of you much happiness and good health in the coming year. We hope you enjoy this time of year with friends and family, and please remember to spread some joy to those that are less fortunate.





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