

FinCEN Extends Deadline for Companies Created or Registered in 2024 to File Beneficial Ownership Information Reports

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WASHINGTON—The Financial Crimes Enforcement Network (FinCEN) issued a final rule (<https://www.federalregister.gov/public-inspection/2023-26399/beneficial-ownership-information-reporting-deadline-extension-for-reporting-companies-created-or>) today that extends the deadline for certain reporting companies to file their initial beneficial ownership information (BOI) reports with FinCEN. Reporting companies created or registered in 2024 will have 90 calendar days from the date of receiving actual or public notice of their creation or registration becoming effective to file their initial reports. FinCEN will not accept BOI reports from reporting companies until January 1, 2024—no reports should be submitted to FinCEN before that date.

“This deadline extension will have significant benefits and will provide valuable extra time for company applicants and for reporting companies created or registered in 2024 to understand this new regulatory obligation and obtain the required information to file their BOI reports,” said FinCEN Director Andrea Gacki.

This extension will give reporting companies created or registered in 2024 more time to become familiar with the guidance and educational materials located at <https://www.fincen.gov/boi> (<https://www.fincen.gov/boi>), and to resolve questions that may arise in the process of completing their initial BOI reports. FinCEN also anticipates that this deadline extension will make compliance easier for these first filers under the new reporting requirement and will promote the creation of a highly useful BOI database, as required by Congress.

Reporting companies created or registered before January 1, 2024, will continue to have until January 1, 2025, to file their initial BOI reports with FinCEN, and reporting companies created or registered on or after January 1, 2025, will continue to have 30 calendar days to file their initial BOI reports with FinCEN.

Businesses with questions about the upcoming reporting requirements may contact FinCEN at <https://www.fincen.gov/contact> (<https://www.fincen.gov/contact>).



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