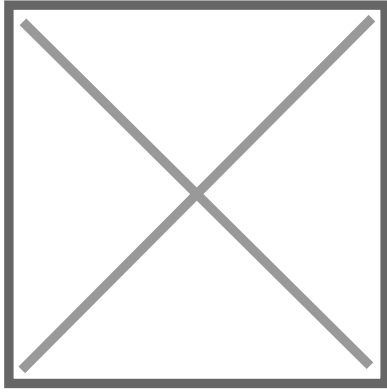




USA – Beneficial Ownership Information (BOI) Report

Descrizione

Beneficial Ownership Information (BOI) Report: Overview & Due Date

The **Beneficial Ownership Information (BOI) Report** is a filing requirement introduced under **anti-money laundering (AML) laws** to increase transparency in corporate structures. It mandates companies to disclose details about individuals who **ultimately own or control** them.

Who Needs to File the BOI Report?

Entities subject to the BOI reporting requirement typically include:

- **Corporations**
- **Limited liability companies (LLCs)**
- **Other entities registered with government authorities**
- **Some trusts and partnerships** (depending on jurisdictional rules)

What is Beneficial Ownership?

A **beneficial owner** is an individual who:

1. **Directly or indirectly owns 25% or more** of the entity's shares, voting rights, or capital; OR
2. **Exercises significant control** over the entity, even without direct ownership.

Information Required in the BOI Report

Entities must provide:

- **Full name** of each beneficial owner
- **Date of birth**
- **Address** (residential or business)

- **Government-issued ID number** (e.g., passport, tax ID)
- Details of **ownership interest** or control over the entity

BOI Report Due Date

- **For existing entities:** Due by **December 31, 2024** (varies by jurisdiction).
- **For new entities (formed in 2024 or later):** Filing is required **within 30 days** of registration.
- **Updates/Changes:** Any changes in beneficial ownership must be reported **within 30 days** of the change.

With the February 18, 2025, decision by the U.S. District Court for the Eastern District of Texas in *Smith, et al. v. U.S. Department of the Treasury, et al.*, 6:24-cv-00336 (E.D. Tex.), **beneficial ownership information (BOI) reporting requirements under the Corporate Transparency Act (CTA) are once again back in effect.** However, because the Department of the Treasury recognizes that reporting companies may need additional time to comply with their BOI reporting obligations, FinCEN is generally extending the deadline **30 calendar days from February 19, 2025**, for most companies.

Tag

1. Foreign companies
2. U.S. citizens

Data

22/10/2026

Data di creazione

07/02/2025