

RIMÔN

BOIR Checklist

Pursuant to the Corporate Transparency Act, starting on January 1, 2024, non-exempt entities will be required to file beneficial ownership information reports (“BOIR”) with the US Financial Crimes Enforcement Network (“FinCEN”). Please see the companion BOIR Exemption Questionnaire to determine if your entity is exempt from the BOIR requirements.

Once you have determined that your entity is required to file a BOIR, the below checklist will help you gather the information and documents required to make the filing.

Once the checklist is complete and documents are gathered, you will be ready to prepare the BOIR. We have partnered with Cogency Global to provide BOIR preparation and filing services through their CTA Central tool ([Introducing the CTA Central \(cogencyglobal.com\)](https://cogencyglobal.com)). FinCEN also has set up direct filing. Instructions and forms are available at [BOI E-FILING \(fincen.gov\)](https://fincen.gov).

Filing Deadlines:

Date of entity formation		BOIR Deadline
Prior to January 1, 2024		January 1, 2025
January 1, 2024 through December 31, 2024		90 days after notice of formation
After December 31, 2024		30 days after notice of formation

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BOIR Checklist

The BOIR is divided into 4 sections: Filing Information, Part I. Reporting Company Information, Part II. Company Applicant Information, and Part III. Beneficial Owner Information. **Required items are indicated in BOLD.** *Clarifications and instructions are provided in italics.* Blanks have been provided for you to gather the requisite information.

Filing Information:

Type of filing

Select one

Initial report

Correct prior report

Update prior report

Newly exempt entity

If filing a corrective or update report, also provide the following items for the Reporting Company information associated with most recent report

Reporting Company legal name

Reporting Company Tax identification number

Indicate if EIN/SSN/ITIN/Foreign TIN

If Foreign, include issuing country

Part I. Reporting Company Information:

Do you want to receive a FinCEN ID?

Is the Reporting Company a foreign pooled investment vehicle?

Reporting Company legal name

Trade name or DBA

Reporting Company Tax identification number

Indicate if EIN/SSN/ITIN/Foreign TIN

If Foreign, include issuing country

Jurisdiction of formation

State of first registration

REQUIRED if a Foreign Reporting Company

Current US Street Address

Part II. Company Applicant Information:

****Only reporting companies formed or first qualified on or after January 1, 2024 are required to report Company Applicant Information****

All entities will have at least one Company Applicant, but it is common for there to be two company applicants. The two roles that are considered Company Applicants are:

1. The individual that directly files the formation for a domestic reporting company or first US registration for a foreign reporting company.
2. The individual who is primarily responsible for directing or controlling such filing if more than one individual is involved in the filing of the document.

****Please confer with a Rimon attorney if you need assistance in identifying your Company Applicants.****

Company Applicant #1:

FinCEN ID

if provided, no further info is required

Applicant's full legal name

Applicant's Date of Birth

Type of Address¹

Applicant's Street Address

ID type, issuing jurisdiction and number²

Company Applicant #2 (if needed)

FinCEN ID

if provided, no further info is required

Applicant's full legal name

Applicant's Date of Birth

Type of Address¹

Applicant's Street Address

ID type, issuing jurisdiction and number²

¹Only persons in the business of filing/formation may report a business address, all others must provide a residential address.

² Must have a scanned copy of the ID available for uploading. *Note: FinCEN has not provided the file types that will be accepted, though we suspect that a PDF will be amongst the accepted file types.*

Part III. Beneficial Owner Information:

(instructions)

Beneficial Owner is defined as any individual who, (1) directly or indirectly, either exercises substantial control over such reporting company OR (2) owns or controls at least 25 percent of the ownership interests of such reporting company. This encompasses all of the following individuals:

1. Senior officers of the company
2. An individual who has authority to appoint or remove any senior officer or a majority of the board
3. An individual that directs, determines, or has substantial influence over important decisions of the company, such as by having board representation, control of voting power/voting rights, by control of intermediaries, through nominees, contract, arrangement, relationship or otherwise

Companies may have multiple beneficial owners. Beneficial Owners should be the individuals that fits the definition of a Beneficial Owner, with the exception of a minor child. If a minor child is a Beneficial Owner, the child's parent/guardian's information is required to be provided. You may report and provide identifying information on a company exempt from the BOIR requirements in lieu of the individuals' information whose beneficial ownership is through the exempt company.

****Please confer with a Rimon attorney if you need assistance in identifying your Beneficial Owners.****

[Questionnaire for Part III begins on following page]

Part III. Beneficial Owner Information:

(questionnaire)

Provide separate Part III questionnaires for each Beneficial Owner

Beneficial Owner:

FinCEN ID

if provided, no further info is required

Is the Owner a minor child, or an exempt company?

Owner’s full legal name

Owner’s Date of Birth

Owner’s Residential Street Address

ID type, issuing jurisdiction and number¹

¹ Must have a scanned copy of the ID available for uploading. *Note: FinCEN has not provided the file types that will be accepted, though we suspect that a PDF will be amongst the accepted file types.*

Additional Beneficial Owner:

FinCEN ID

if provided, no further info is required

Is the Owner a minor child, or an exempt company?

Owner’s full legal name

Owner’s Date of Birth

Owner’s Residential Street Address

ID type, issuing jurisdiction and number¹

¹ Must have a scanned copy of the ID available for uploading. *Note: FinCEN has not provided the file types that will be accepted, though we suspect that a PDF will be amongst the accepted file types.*