

# Memorandum

To: Department Commanders, Adjutants, and Quartermasters

From: Marc Garduno, Quartermaster General  
John Muckelbauer, General Counsel

Date: April 7, 2025

Re: Corporate Transparency Act (CTA)

This is an update to our previous guidance regarding new reporting requirements for certain businesses under the Corporate Transparency Act (CTA).

On March 26, 2025, the United States Department of the Treasury Financial Crimes Enforcement Network (“FinCEN”) published an interim final rule in its regulations implementing the CTA, which was effective when issued.

The interim final rule revised the definition of “reporting company” to mean only those entities formed under the laws of a foreign country that have registered to do business in any U.S. state or tribal jurisdiction by the filing of a document with a Secretary of State or similar office (formerly known as “foreign reporting companies”).

Because VFW Posts and Departments, as tax-exempt organizations, were already generally exempt from the reporting requirements of the CTA, the only remaining issue pertained to those that lost their exempt status. The revised guidance now states all U.S. entities are exempt. Posts and Departments should maintain all other reporting requirements to stay compliant at both the federal and state level.

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