

BUSINESS IN 2025

WEEKLY WEBINAR SERIES



Your Host



Kerry W. Langan

Member

klangan@bsk.com

Syracuse, NY

TODAY'S AGENDA

Kerry Langan

- Welcome / Agenda

Alyssa Christian (12:00 PM – 12:10 PM)

- Financial Crimes Enforcement Network (FinCEN) Interim Final Rule

Aarti Chandan (12:10 PM – 12:20 PM)

- Warehouse Worker Injury Reduction Program

Stephanie Fedorka (12:20 PM-12:30 PM)

- Second Circuit Decision: Americans with Disabilities Act (ADA)

Kerry Langan (12:30 PM)

- Adjourn

Financial Crimes Enforcement Network (FinCEN) Interim Final Rule



Alyssa M. Christian

Associate

achristian@bsk.com

Syracuse, NY

FinCEN's Interim Final Rule (“IFR”)

- March 2, 2025 Treasury Department Announcement
- IFR released March 21, 2025
- Published (became effective) in the Federal Register on March 26, 2025
- Narrows the scope of the CTA to “foreign reporting companies”
- New deadline of April 25, 2025 or thirty days after the date the entity received notice (actual or constructive) that the registration is effective

What is a “Foreign Reporting Company”?

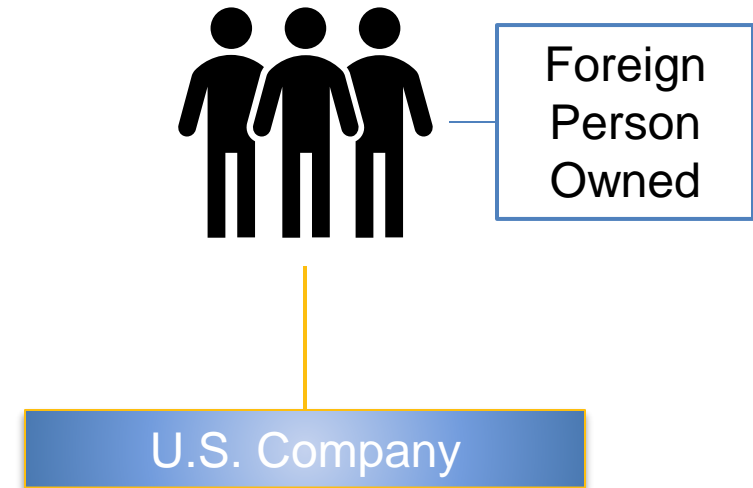
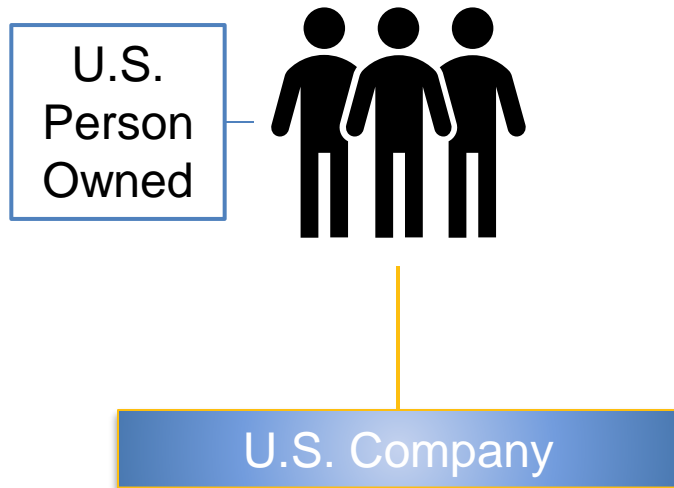
An entity that is:

1. formed under the laws of a foreign country; and
2. that is registered to do business in any U.S. state.
 - A foreign entity registers to do business by the filing of a document with the secretary of state or similar office

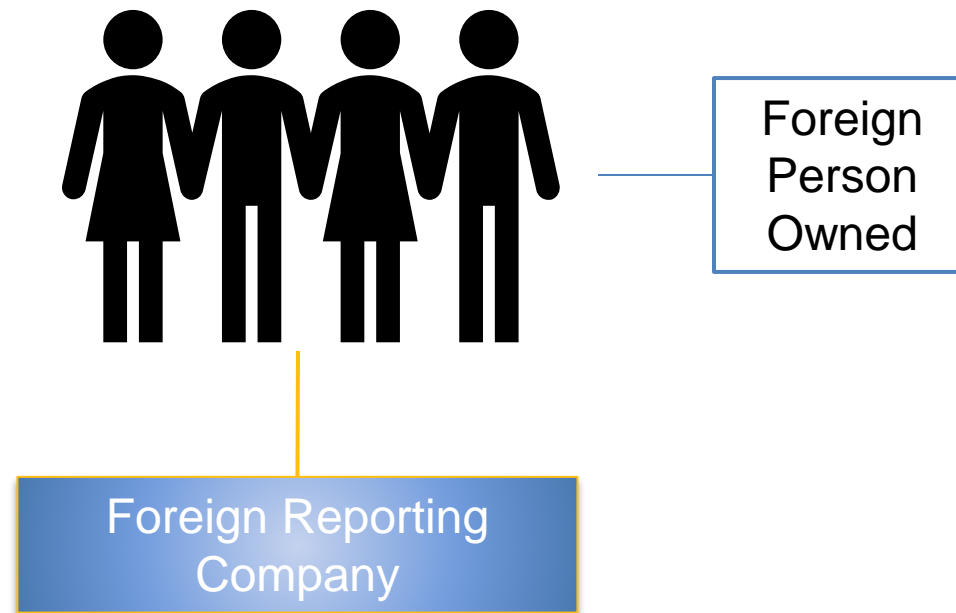
NO BOI Information from any U.S. Person

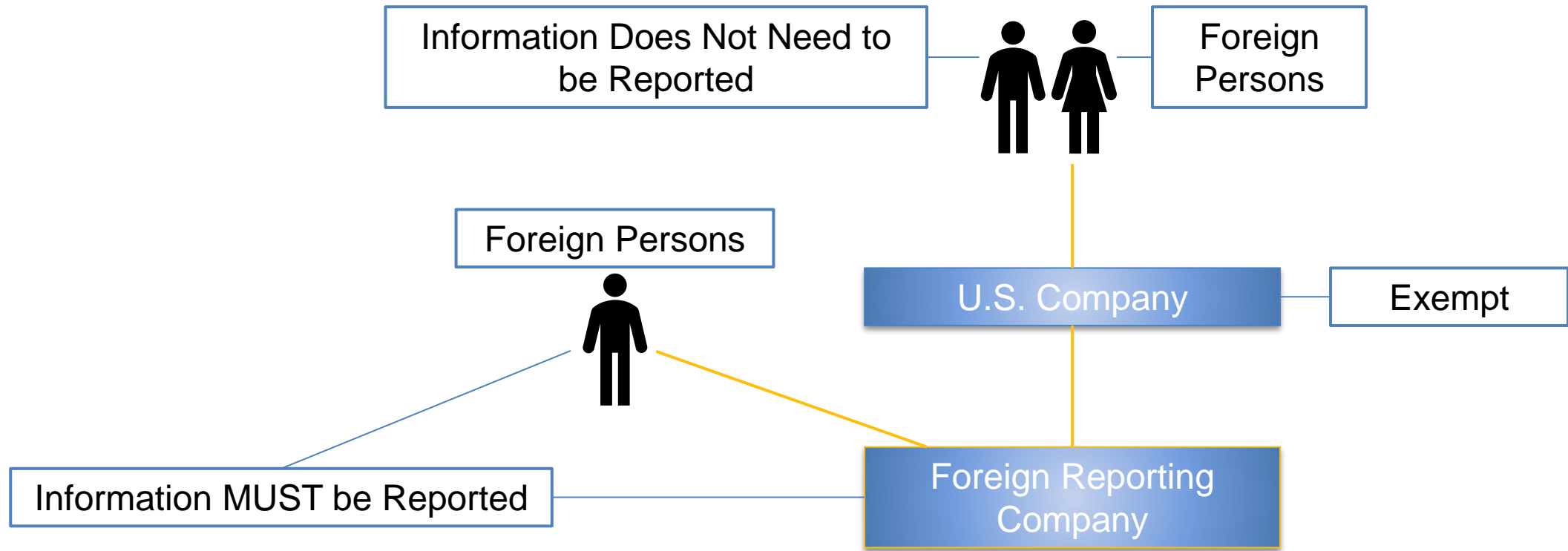
- Only notable change to the reporting requirements for foreign reporting companies.
- Foreign reporting companies always need to file and update BOI reports.
- There is now a box to check if all beneficial owners are U.S. Persons.

Does NOT Need to Report

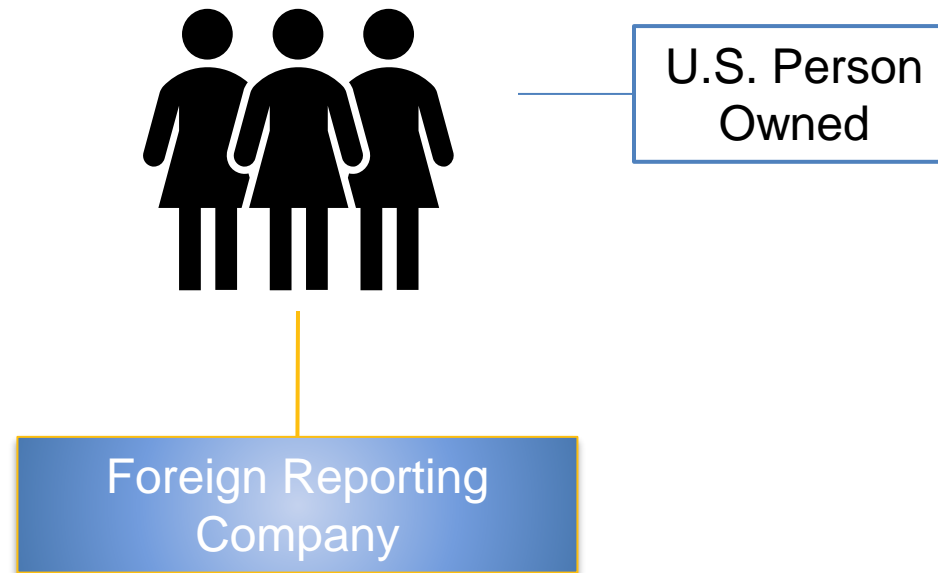


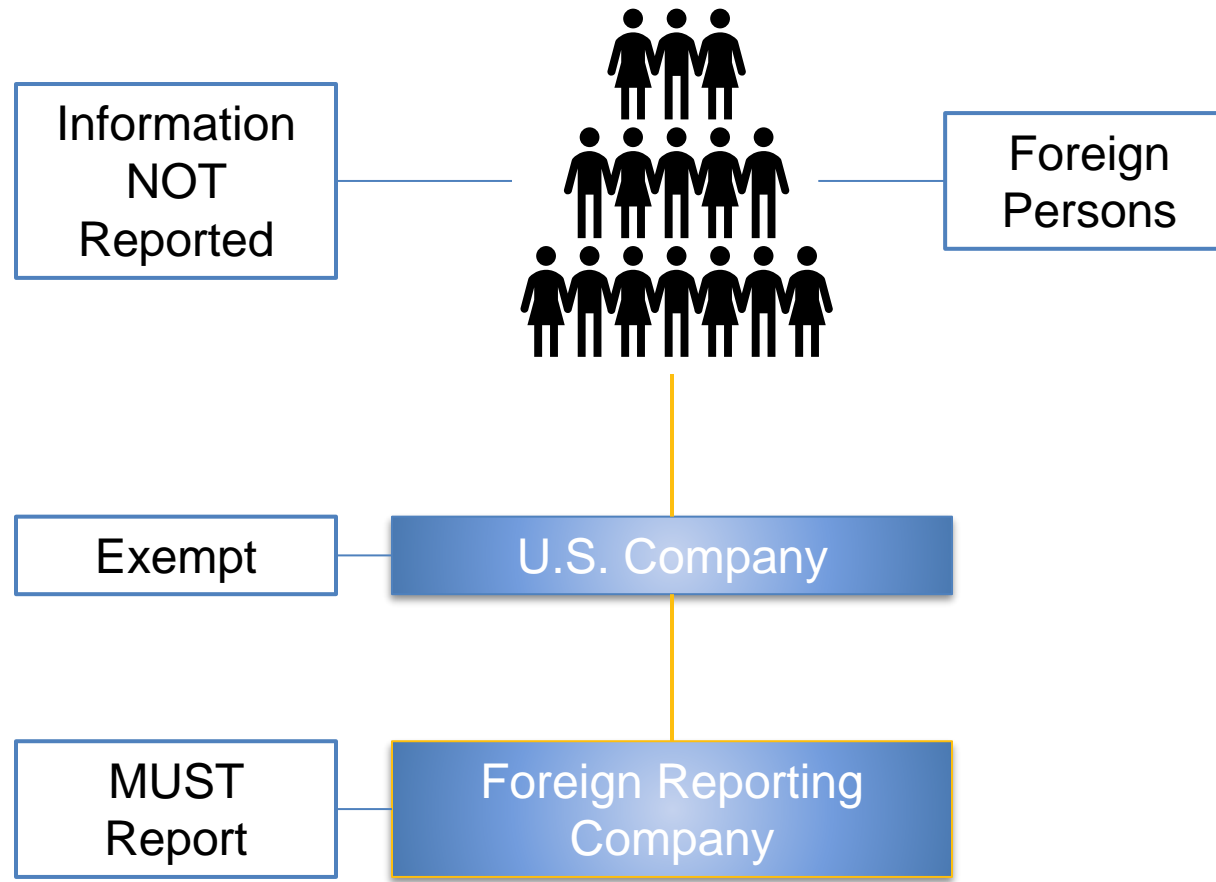
Needs to Report AND Provide Information on Beneficial Owners





Entity Must Report BUT All Beneficial Owner Information May be Left Off





Other Things to Note

- Foreign Reporting Companies have an ongoing duty to update
- Comment period for the IFR
- No update regarding already filed BOI Reports
- FinCEN Identifiers
- NY LLC Transparency Act

Warehouse Worker Injury Reduction Program



Aarti Chandan

Associate

achandan@bsk.com

Buffalo, NY

Second Circuit Decision: Americans with Disabilities Act (ADA)



Stephanie H. Fedorka

Associate

sfedorka@bsk.com

Rochester, NY

Recent Development: *Tudor v. Whitehall CSD*

- March 25, 2025 - 2d Circuit significantly changed legal standard for employers addressing disability-related accommodations
- **Prior:** Employer could win a motion to dismiss against a failure to accommodate claim where employer could establish that the employee could perform the essential functions of their job *without* accommodation (employee did not need the accommodation).

Facts

- Angel Tudor, high school math teacher, had a long history of PTSD
 - Symptoms were severe, included a stutter that affected her communication; nightmares that disrupted sleep and caused vomiting
 - Teacher took medication to manage symptoms; had been previously admitted to hospital for psychiatric care three times
- District had previously approved her to take one 15-minute break during each morning and afternoon prep periods to help manage symptoms
- New administration came in and implemented a new rule that prohibited teachers from leaving campus during prep periods
- Teacher tried to leave campus during her prep period pursuant to her previously approved accommodation and was reprimanded and told her documentation on file was insufficient
- Teacher admitted that she was able to perform the essential functions of her job regardless of the denial of the accommodation

Court Decision

- District filed motion for summary judgment and the District Court (NDNY) granted it.
- Teacher appealed to the Second Circuit
- Second Circuit reversed
 - District Court “erred by holding that an employee’s ability to perform the essential functions of her job without a reasonable accommodation is fatal to her failure-to-accommodate claim.”
 - Read text of ADA literally, very strictly
 - “Qualified individual” is “an individual who, **with or without** reasonable accommodation, can perform the essential functions of the employment position that such individual holds or desires.” 42 USC Section 12111(8)
 - “Ability to perform the essential functions of the job is relevant to a failure-to-accommodate claim...it is not dispositive.”

Employer Takeaways

- **Per Second Circuit: *Employers must, absent undue hardship, offer a reasonable accommodation to an employee with a disability even if the employee is capable of performing the essential functions of the job with or without accommodation.***
- Good time to review your accommodation processes
- Train and educate supervisors on proper protocol for interactive process and how to evaluate requests for accommodation
- Engage legal counsel for assistance when evaluating difficult requests

Questions?



Kerry W. Langan

Member

klangan@bsk.com

Syracuse, NY

Financial Crimes Enforcement Network (FinCEN) Interim Final Rule

Alyssa Christian, achristian@bsk.com

Warehouse Worker Injury Reduction Program

Aarti Chandan, achancan@bsk.com

Second Circuit Decision: Americans with Disabilities Act (ADA)

Stephanie Fedorka, sfedorka@bsk.com

Sexual Harassment Prevention Training

To combat harassment in the workplace, every New York State employer must provide harassment prevention training for all employees annually.

For more information on Bond's online sexual harassment training [click here](#) or email bondonline@bsk.com

Thank You

The information in this presentation is intended as general background information.
It is not to be considered as legal advice.
Laws can change often, and information may become outdated.

All rights reserved.

This presentation may not be reprinted or duplicated in any form without the express written authorization of Bond, Schoeneck & King PLLC.