

The following is a list of the 23 types of entities that are exempt from the CTA reporting requirements:

1. Securities reporting issuer.
2. Governmental authority.
3. Banks.
4. Credit Unions.
5. Depository institution holding company.
6. Money services business.
7. Broker or dealer in securities.
8. Securities exchange or clearing agency.
9. Other Exchange registered entity.
10. Investment company or investment adviser.
11. Venture capital fund adviser.
12. Insurance company.
13. State-licensed insurance producer.
14. Commodity Exchange Act registered entity.
15. Accounting firm.
16. Public utility.
17. Financial market utility.
18. pooled investment vehicle.
19. Tax exempt entity.
20. Entity assisting a tax-exempt entity.
21. Large operating company, defined as an entity that employs more than 20 full-time employees in the U.S., has an operating presence at a physical office within the U.S., and filed a federal income tax return in the U.S. for the previous year reporting more than \$5,000,000 in gross receipts or sales [net of returns and allowances] on the entity's IRS Form 1120.
22. Subsidiary of certain exempt entities.
23. Inactive entity, defined as an entity that was in existence on or before January 1, 2020, is not engaged in active business, is not owned by a foreign person, has not experienced any change in ownership in the preceding 12-month period, has not sent or received any funds in an amount greater than \$1,000, and does not hold any assets.