



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Thinking About Changing Your Name?

As nonprofit organizations grow, change or further clarify their identity, some find that their legal name no longer serves the organization's needs. An organization that wants to change its name has two options:

1. It can keep its legal name and simply register a d/b/a; or
2. It can officially change its legal name.

For information on the first option, registering a d/b/a, see [How To Submit A "Doing Business As" \(D/B/A\) Or Trade Name Application In Georgia](#). This article focuses on the second option and presents steps for changing the legal name of a 501(c)(3) tax-exempt, nonprofit organization in Georgia.

Make Sure the Name is Available

First, brainstorm and come up with 3-5 new name choices for the organization. Then, check the Georgia Secretary of State's website (<https://cgov.sos.state.ga.us/Account.aspx/LogOn?ReturnUrl=%2f>) to see if the names are in use by another organization in Georgia. Also run a thorough Google search to determine whether another organization or company outside of Georgia might be using the name for a similar purpose. It's also a good idea to see if anyone has registered a federal trademark for the name on the United States Patent and Trademark Office website (<http://tmsearch.uspto.gov/bin/gate.exe?f=tess&state=4810:hh7nxx.1.1>). The organization should consult with an intellectual property attorney for further assistance in identifying a name that is available and won't present problems down the road.

Process for Changing Your Name

Once the name is chosen, the organization will begin the legal process of changing its name by notifying the Georgia Secretary of State. It's best to have an

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attorney assist with this process. The attorney will draft Articles of Amendment for the name change along with a resolution for board approval of the Articles. Once the Articles of Amendment are approved by the board, the organization will publish a Notice of Change of corporate name in the official legal newspaper for the county of incorporation. The nonprofit must also submit the Articles of Amendment to the Secretary of State to finalize the name change.

Informing the IRS

After the name change is finalized with the Secretary of State, the organization must notify the IRS. Depending upon its size, a tax-exempt organization must file either Form 990-N, Form 990-EZ or Form 990 with the IRS each year. The method by which an organization notifies the IRS of a name change depends on whether it files a Form 990-N or it files a Form 990 or Form 990-EZ.

Form 990-N Filers

Form 990-N filers must notify the IRS of the name change by letter or fax to the IRS's Customer Account Services before filing the Form 990-N for the corresponding year. The organization should report the change of name as far in advance of the filing deadline as possible. The letter or fax must include:

- the organization's full name (both the prior name and the new name),
- the organization's Employer Identification Number,
- the authorized signature of an officer or trustee,
- the capacity in which the officer or trustee is signing (for example, "Jane Smith, President"),
- a request for an affirmation letter reflecting its name change from the IRS, and
- a copy of the Articles of Amendment, and proof of filing with the Secretary of State.

The IRS's Exempt Organizations Determinations Office will issue a letter affirming the organization's new name, the section of the Internal Revenue Code under which IRS records show the organization as tax-exempt, and whether contributions to the organization are deductible. If the organization has not received an affirmation letter by

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the time the Form 990-N is due, the organization will have to file a paper return (Form 990 or 990-EZ) for the year in which it changed its name and report the change of name on the paper return.

Form 990 & 990-EZ Filers

Form 990 and 990-EZ filers must first report a change of name in a letter or fax to the IRS similar to what a 990-N filer would do (see above). Second, for the tax year in which the organization changed its name, the organization must file a paper Form 990 or 990-EZ, report the name change on the form and describe its name change on Schedule O. The organization must also attach a copy of Articles of Amendment and proof of filing with the Secretary of State.

If the nonprofit only files the name change on its Form 990 or 990-EZ and does not submit a separate letter, then it must request an affirmation letter from the IRS's Exempt Organizations Determinations Offices after submitting the name change on its Form 990 or Form 990-EZ.

Changing the name of a nonprofit organization can be an important step for the future success of an organization, so nonprofits should be certain to take the proper time and steps to do it right.

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