



*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. 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. 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.

### **Process for Changing Your Name**

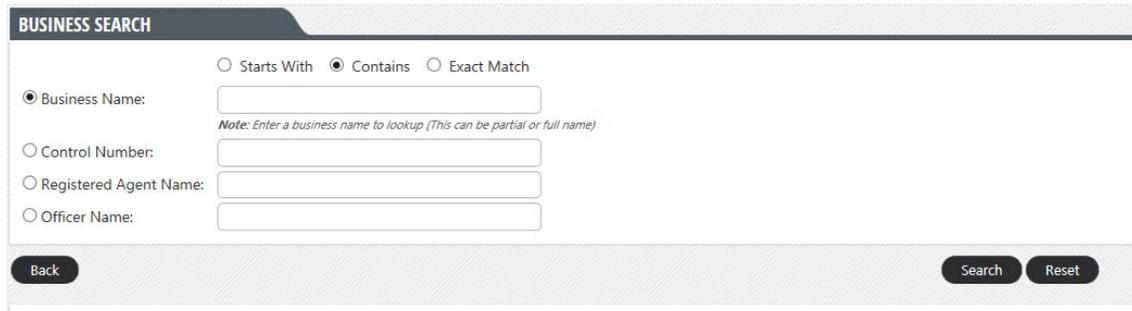
Once a name is identified, the organization will begin the legal process of changing its name by notifying the Georgia Secretary of State. It's best to have an attorney assist with this process. To officially change your organization's legal name, you will need to:

1. Make sure the new name is available both with the State of Georgia and not restricted by a Federal trade or service mark.
  - a. *Optional: File a name reservation (\$25 fee).*
2. Gain board approval.
3. Submit a Notice of Corporate Name Change to the appropriate newspaper (\$40 fee).
4. Submit the online Business Amendment Name Change form (\$20 fee).
5. Inform relevant parties of your organization's name change.

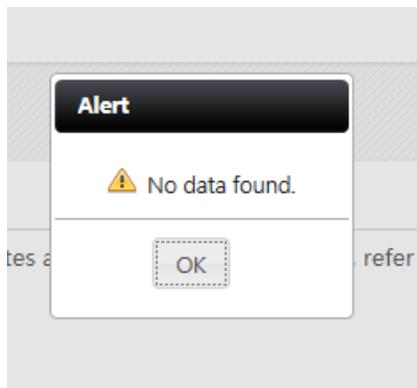
### **Step 1: Make Sure the Name is Available**

First, brainstorm and come up with 3-5 new name choices for the organization. Then, create an account on the Secretary of State's website at <https://ecorp.sos.ga.gov/Account>. If the organization has already created an account to file its Annual Registration online, the same login may be used. Once logged in, check the Business Search on the Secretary of State's website

(<https://ecorp.sos.ga.gov/BusinessSearch>) to see if the desired name is available for use in Georgia.



If the search returns a message stating “No Data Found,” then the desired name is currently available.



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=4805:vntaxu.1.1>). The organization may wish to consult with an intellectual property attorney for further assistance in identifying a name that is available nationwide.

### ***Optional: File a Name Reservation***

Once the organization determines that the desired name is available, a name reservation may be filed. Filing a name reservation is NOT required, but may be more efficient for some organizations. Filing a name reservation will secure the desired name for 30 days, but will not change the name of the organization. The amendment process described below to change the organization’s name is still necessary.

If the organization decides to file a name reservation, we recommend an attorney assist with this process. Provide the attorney with the organization’s login for the Secretary of State website (created in Step 1) and written permission for the attorney to sign on the

organization's behalf. Make arrangements with the attorney to pay a \$25 filing fee, payable online by using a Visa, American Express, Master, or Discover card. Alternatively, the attorney and organization may arrange a time to complete the name reservation form together.

If the organization chooses not to file a name reservation, it should proceed with the name change process quickly so as not to lose its desired name.

## **Step 2: Board and Member Approval**

Once it has been determined that the desired name is available for use, with the advice of an attorney, the organization's board of directors and, if the organization has members, its members, must vote to approve the name change at the next duly called board meeting and member meeting where a quorum is present. Refer to the organization's articles of incorporation and bylaws for the specific voting process for the board of directors and members (if you have any). The attorney will be able to assist with drafting a resolution for board and/or member approval.

## **Step 3: Submit Notice of Change of Corporate Name to the Appropriate Newspaper**

If the board of directors (and members as necessary) votes in favor of the name change, the organization must next submit a Notice of Change of Corporate Name to the appropriate legal newspaper for its county. The organization's attorney will assist with this process. The attorney will identify the proper county newspaper, draft the notice and cover letter or whatever specific filing is required by that newspaper, and determine the preferred method of submission. The notice must run once a week for two consecutive weeks, commencing within ten days after receipt of the notice by the newspaper. All newspapers require a \$40 publication fee, which must be included with the Notice.

## **Step 4: Submit the Online Business Name Change Amendment Form**

The attorney assisting with this process will need the organization's login information for the Secretary of State website (created in **Step 1**), and the organization's written permission to complete and sign the business amendment on its behalf. Alternatively, the organization and attorney may schedule a time to complete the form together. Payment of the \$20 filing fee is also required.

To complete the name change process, provide the attorney with:

- The organization's current and new name
- A statement that the amendment was adopted by the board of directors either with member approval (if your organization has members) or without member approval (if your organization does not have members)
- The date the board approved the name change

- The date the name change will go into effect (usually the same date as filing, but may be up to 90 days after filing)

### **Step 5: Informing Relevant Parties**

Once the organization has changed its legal name, the organization will notify relevant parties of this change. Relevant parties may include:

- Any entity currently providing a grant to the organization (the organization's name will need to be changed on all checks)
- Any party that has a contract with the organization that involves ongoing receipt of monies (the organization's name will need to be changed on all checks)
- Any entity the organization has applied to for future grants
- Any bank accounts or other financial accounts will need to be updated with the new name
- All billings (rent, utilities, etc.) will need to be updated with the new name
- The Georgia Department of Labor should be notified of the name change (for any organization that has an employee)

### ***Informing the IRS***

After the name change is finalized with the Secretary of State, the organization must notify the IRS.

Depending upon your size, a tax-exempt organization must file either Form 990-N, Form 990-EZ or Form 990 with the IRS each year. An exempt organization that has changed its name and files a paper version Form 990 or Form 990-EZ must report the change on the annual return that corresponds with the date of the name change. An organization that files a Form 990-N (e-postcard) annual return or an organization that is required to or does e-File its return, may report the name change by letter or fax (not by phone) to the IRS. Further, even if an organization files an electronic Form 990 or Form 990-EZ, it may also send a letter to the IRS reporting the name change.

The letter must be sent before filing the Form 990 for the corresponding year in which the name change occurred. 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.

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Dated: 7/15/19

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Documents should be mailed to:

Internal Revenue Service  
Exempt Organizations Determinations Office  
Room 6043  
P.O. Box 2508  
Cincinnati, OH 45201

The documents may also be faxed to (885) 204-6184.

The IRS's Exempt Organizations Determinations Office can 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.

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