

Changing or Using a Different Name as a Church

Often a local church wants to use a different name than their full, legal name. When this occurs a church has two options:

1. Adopt an assumed or fictitious name
Or
2. Change their name by amending their corporate documents

Adopting an assumed or fictitious name

Most not-for-profit corporation statutes allow you to adopt an “assumed” or “fictitious” name (“Assumed Name”). This is often referred to as a “Doing Business As” name or DBA. By completing the filing for an assumed name you will be registering this name with the state and will provide notice that you are operating under a name that is different than your legal name. This is something that churches should consider when they chose to shorten their name from the legal name on the incorporation documents, i.e., Life Evangelical Covenant Church to Life Covenant.

The process for adopting an Assumed Name is different in each state but the general process should be:

- Contact or visit website of Secretary of State
- Look for a form or process to adopt an assumed, fictitious or DBA name
- Complete form and submit the necessary fee (See attached example)

Once the form is accepted by the Secretary of State the church will still have their full legal name, but they will be able to operate under the new name. Also, if the church provides their bank with evidence of the filing with the state, they should be able to change the name on their checking account. **BUT they should still use their full legal name when they file their quarterly 941 payroll withholdings and issue their w-2s.** If you submit your 941s or w-2s with your assumed name, they are likely to be rejected.

The advantages of adopting an Assumed Name are:

- Does not require you to change the name on all accounts or deeds
- Keeps your legal name as part of the public records and makes it easier for someone to find your church if you were left money in a will or trust

The disadvantages of adopting an Assumed Name are:

- It must be renewed on some basis: annually, biannually, every 3 years, etc.
- Each time it is renewed there is a filing fee
- It does not always prevent some other organization from using your Assumed Name

Changing Name by Amending Corporate Documents

Churches can also change their name by amending their corporate documents. By doing this a church will change its legal name although the corporate history on file with the Secretary of State will show both past and current names. As a result of the name change the church will need to change its name on all the accounts it has including accounts with the IRS. Some states also want churches to change the name on the deed they have to their property, although legally this should not be necessary.

The process for amending your corporate documents is:

- Contact or go to the Secretary of State website to get the form for amending your articles of incorporation
- Complete the form and submit it with the proper filing fee. Typically, the form will require you to provide the following information (See attached example):
 - File # issued by the Secretary of State – can be found on the Secretary of State website
 - **Current** name of the corporation
 - How the amendment was adopted, i.e., vote of members, vote of directors, etc., and date of the adoption
 - What the amendment is. For some states you will need to know what your current articles are so you can amend the correct section. Typically, the name of the corporation is Article 1
 - A signature of an authorized officer. In some states, it must be one of the officers you have listed on the Secretary of State website

Once the amendment is recorded with the Secretary of State's office you will receive a copy marked "Filed" and your name will change. The Secretary of State website will maintain a record of your previous names, but going forward you should use your new name.

After the name change is official, you will need to make sure that the IRS is informed of your new name and connects that new name with your Federal Employer Identification Number. Information about changing your name with the IRS is attached. If you do not fill out an IRS 990 tax return (most churches do not), you will need to send a letter along with the amended articles of incorporation marked "Filed" to:

*Internal Revenue Service
Exempt Organization Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201*

If there are any questions you should contact a local attorney to assist you.

Form **NFP 104.15/20** (Rev. Aug. 2014)
**APPLICATION TO ADOPT, CHANGE OR
CANCEL an ASSUMED CORPORATE NAME**
General Not For Profit Corporation Act

SAMPLE
ASSUMED NAME
OR
DBA

Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-9520
217-782-6961
www.cyberdriveillinois.com

Payment must be made by check or money order
payable to Secretary of State.

Filing fee \$ 90 File # 123456 Approved: _____

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Corporate Name: Good Shepard Covenant Church
2. State or Country of Incorporation: Illinois
3. Date Incorporated (if an Illinois corporation) or Date Authorized to Transact Business in Illinois (if a foreign corporation):
01/01/2000
Month & Day Year

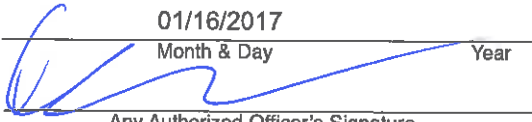
Complete No. 4 and No. 5 if adopting or changing an assumed corporate name.

4. Corporation intends to adopt and to transact business under the assumed corporate name of:
King of Kings Covenant Church
5. The right to use the assumed corporate name shall be effective from the date this application is filed by the Secretary of State until 01/01/2020, the first day of the corporation's anniversary month in the next year evenly divisible by five.
Month & Day Year

Complete No. 6 if changing or cancelling an assumed corporate name.

6. Corporation intends to cease transacting business under the assumed corporate name of:

7. The undersigned corporation has caused this statement to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct.

Dated 01/16/2017 Good Shepard Covenant Church
Month & Day Year Exact Name of Corporation

Any Authorized Officer's Signature
Billy Graham - Chair
Name and Title (type or print)

NOTE: The filing fee to adopt an assumed corporate name is \$150 if the current year ends with a 0 or 5; \$120 if the current year ends with a 1 or 6; \$90 if the current year ends with a 2 or 7; \$60 if the current year ends with a 3 or 8; or \$30 if the current year ends with a 4 or 9.

The fee for cancelling an assumed corporate name is \$5.

The fee to change an assumed name is \$5.

Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-1832
www.cyberdriveillinois.com

Remit payment in the form of a
check or money order payable
to Secretary of State.

SAMPLE AMENDING ARTICLES OF INCORPORATION

File # 123456 Filing Fee: \$25 Approved: _____

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Corporate Name (See Note 1 on back.): Good Shepard Covenant Church

2. Manner of Adoption of Amendment:

The following amendment to the Articles of Incorporation was adopted on 01/15/2017 in the manner indicated below (check one only):
Month Day, Year

- By affirmative vote of a majority of the directors in office, at a meeting of the board of directors, in accordance with Section 110.15. (See Note 2 on back.)
- By written consent, signed by all the directors in office, in compliance with Sections 110.15 and 108.45. (See Note 3 on back.)
- By members at a meeting of members entitled to vote by the affirmative vote of the members having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation or the bylaws, in accordance with Section 110.20. (See Note 4 on back.)
- By written consent signed by members entitled to vote having not less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the Articles of Incorporation, or the bylaws, in compliance with Sections 107.10 and 110.20. (See Note 5 on back.)

3. Text of Amendment:

(a.) When an amendment affects a name change, insert the new corporate name below. Use 3(b.) below for all other amendments. *Article 1: The Name of the Corporation is:

King of Kings Covenant Church
New Name


(b.) All amendments other than name change.

If the amendment affects the corporate purpose, the amended purpose is required to be set forth in its entirety. If there is not sufficient space to add the full text of the amendment, attach additional sheets of this size.

NONE

4. The undersigned Corporation has caused these Articles to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct.

All signatures must be in BLACK INK.

Dated 01/16 , 2017 Good Shepard Covenant Church
Month Day Year Exact Name of Corporation

 Any Authorized Officer's Signature
Billy Graham - Chair
 Name and Title (type or print)

5. If there are no duly authorized officers, the persons designated under Section 101.10(b)(2) must sign below and print name and title.

The undersigned affirms, under penalties of perjury, that the facts stated herein are true.

Dated _____ , _____
Month Day Year

_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)
_____ Signature	_____ Name and Title (print)

NOTES

1. State the true and exact corporate name as it appears on the records of the Secretary of State BEFORE any amendment herein is reported.
2. Directors may adopt amendments without member approval only when the corporation has no members, or no members entitled to vote pursuant to §110.15.
3. Director approval may be:
 - a. by vote at a director's meeting (either annual or special), or
 - b. by consent, in writing, without a meeting.
4. All amendments not adopted under Sec. 110.15 require that:
 - a. the board of directors adopt a resolution setting forth the proposed amendment, and
 - b. the members approve the amendment.

Member approval may be:

- a. by vote at a members meeting (either annual or special), or
- b. by consent, in writing, without a meeting.

To be adopted, the amendment must receive the affirmative vote or consent of the holders of at least two-thirds of the outstanding members entitled to vote on the amendment (but if class voting applies, also at least a two-thirds vote within each class is required).

The Articles of Incorporation may supersede the two-thirds vote requirement by specifying any smaller or larger vote requirement not less than a majority of the outstanding votes of such members entitled to vote, and not less than a majority within each class when class voting applies. (Sec. 110.20)

5. When member approval is by written consent, all members must be given notice of the proposed amendment at least five days before the consent is signed. If the amendment is adopted, members who have not signed the consent must be promptly notified of the passage of the amendment. (Sec. 107.10 & 110.20)



Change of Name - Exempt Organizations

An exempt organization that has changed its name must report the change on its next [annual return](#) (such as Form 990 or 990-EZ). An organization that does not file an annual return (for example, an organization that instead files [Form 990-N, the e-Postcard](#)), or an organization that is required to e-File its return, may report the change of name by letter or fax (not by phone) to [Customer Account Services](#).

The particular supporting documentation required to report a change of name depends on the type of organization. The chart below sets forth the supporting documentation required:

If Your Organization Is	The Request Must Include
Incorporated	A copy of the amendment to the Articles of Incorporation, and proof of filing with the appropriate state authority.
A Trust	A copy of the amendment to the trust instrument, or a resolution to amend the trust instrument, showing the effective date of the change of name and signed by at least one trustee.
An Unincorporated Association	A copy of the amendment to the Articles of Association, Constitution, or other organizing document, showing the effective date of the change of name and signed by at least two officers, trustees or members.

The letter or fax reporting the change of name must include your organization's

- full name (both the prior name and the new name)
- Employer Identification Number and
- authorized signature (an officer or trustee)

The individual signing the letter must state the capacity in which he or she is signing (for example, "John Smith, President").

If you need to report a change of your organization's address, see [Change of Address – Exempt Organizations](#).

The [EO Determinations Office](#) can issue an [affirmation letter](#) showing an organization's new name and affirming 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.



Charities & Non-Profits Topics

- [A-Z Index](#)
- [Search for Charities](#)
- [Calendar of Events](#)
- [Charity and Nonprofit Audits](#)
- [Free e-Newsletter](#)
- [Future Webinars and Recorded Events](#)
- [Life Cycle](#)
- [Taxpayer Bill of Rights](#)
- [Tax Exempt and Government Entities](#)
- [Tax Exempt and Governmental Entities Issue Snapshots](#)
- [Charities & Non-Profits Home](#)

About Us

Exempt Organizations (EO) administers tax law governing charities, private foundations and other entities exempt from federal income tax.

[Director - Tamera L. Ripperda](#)

- Rulings and Agreements (R&A)
 - Determinations
 - Determinations Quality Assurance
 - EO Knowledge Management
- Program Management
- Examinations
 - Compliance Strategies Critical Initiatives (CSCI)
 - Examination Programs & Review (EPR)
 - 5 Examination Field Areas
 - Exempt Organizations Compliance Area (EOCA)

[Tax-Exempt and Government Entities - Annual Priority & Program Letters](#)

How to contact us

For answers to questions about charities and other non-profit organizations, call IRS Tax Exempt and Government Entities Customer Account Services at (877) 829-5500 (toll-free number). If you prefer to write, use the address below.

For answers to employment tax questions, call the Business and Specialty Tax Line at (800) 829-4933 (toll-free).

To obtain a [determination letter](#) applying to a specific set of facts, or to send copies of amended documents write or fax to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

To elevate an issue within the [EO management structure](#) about an issue in a specific case, write to the appropriate manager.

To initiate a [closing agreement](#) unrelated to an ongoing examination, contact the EO closing agreement coordinator.