

## DAB's, Corporation Names, 501c3 status, and Employer Identification Numbers

There are several places where a church's name may be listed that could have legal ramifications. When name changes are contemplated or if a name of change has occurred at any period in the past, the following should be considered:

1. Legal name of the Corporation
  - a. The church's legal name is the one registered with the Secretary of State or comparable corporation services office of the state where the church is located. This information can typically be found by going to the state's corporation services website and searching for the local church.
2. Change of Legal Name
  - a. Before a church may change its legal name, the church must fulfill the requirements of *Manual* paragraph 101.1, which includes prior approval of the district assembly. The change of name will be effective as soon as the name change is recorded in the district journal and reported by the district to the General Secretary.
  - b. Once the Manual requirements have been met, the church may change its legal name by filing an amended Articles of Incorporation or other required documentation with the Secretary of State.
3. Doing Business as (DBA) or Alias
  - a. Subject to the restrictions of local law a church may operate under a name other than the corporation's legal name without the need to change its article of incorporation or other steps necessary for a name change.
  - b. For a church to use a DBA, it should first get the approval of the District Superintendent. Once approval has been given, the church should pursue the local requirements for using a DBA, which may include registering a name with a governmental entity and/or publishing notice of the DBA in a newspaper.
4. Change of Name with FEIN
  - a. After a church has legally changed its corporate name, it must also notify the IRS of the name change so the corporate name affiliated with the Federal Employer Identification Number matches the name of the corporation's legal name.
5. Change of 501c3 Name
  - a. It is not necessary to file anything with any governmental entity for purposes of maintaining the church's 501c3 status after a name change. The General

Secretary's Office will report the name, as reported in the district journal, along with the FEIN on file on file in the list of churches that fall under the denominational group exemption letter.

- b. It is for this reason that all the prior procedures be followed. If, for example, the church has changed its name with the district, but not the state or if the name change does not get reflected in the FEIN then the report to the IRS for 501c3 purposes will report a corporate name and FEIN that the IRS will not recognize as a match.