



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.
Government entity, political subdivision, instrumentality of government	Documentation from the governmental unit that created the entity showing the (new) name of the entity and a letter signed by a person authorized by the creating governmental unit.

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.

Interactive Training

Learn more about the benefits, limitations and expectations of tax-exempt organizations by attending 10 courses at the online [Small to Mid-Size Tax Exempt Organization Workshop](#).

Page Last Reviewed or Updated: 28-Jul-2020