

Missouri Arts Council Required Steps for Changing Your Organization's Legal Name

Notify the Missouri Arts Council as soon as your organization plans to change your legal name. It is important to complete this multi-step process in a timely fashion. Failure can delay issuance of your MAC grant agreement and payment of invoice for reimbursement.

1. **Notify the Missouri Arts Council through the Notes** section of the [online grant system](#). Provide both the old and new names.
2. Change your legal name with the **Missouri Secretary of State's Office**.
 - Login at <https://bsd.sos.mo.gov/> (upper right corner)
 - Complete the *Articles of Amendment for a Nonprofit Corporation* (\$10 fee as of October 15, 2020). A [sample form](#) is available for reference. If you experience any problems, contact the Missouri Secretary of State's Office (Corporations Division) at 866-223-6535.
 - Save record of the approved/filed name change as documentation for the Internal Revenue Service and DUNS account.
 - Email the approved *Articles of Amendment* and *Certificate of Amendment* to your [MAC Program Specialist](#).
3. Change your legal name with the **Internal Revenue Service (IRS)** through a two-step process. Your 990 filing date will determine whether you should select Option A or B.

OPTION A: Follow these instructions if your 990 filing date will be submitted within 3 months.

- *Report the name change on the next annual return (Form 990 or 990-EZ).*
Exception: Organizations that file a Form 990-N can skip to the second step.
 - The Form 990 (or 990-EZ) must be filed by paper. Organizations cannot report name change through electronic filing.
 - On the Form 990 (or 990-EZ), Select Name Change under Heading. Item B.
 - Submit Schedule O "Supplemental Information to Form 990 or 990-EZ" with a description of the significant change to the Articles of Incorporation.
 - Submit a copy of the amendment to the Articles of Incorporation. If the copy isn't signed, it must be accompanied by a written declaration signed by an officer authorized to sign for the organization, certifying that it is complete and accurate copy of the original document.
 - Submit proof of filing the legal name change with the Secretary of State's Office.
 - Wait about 60 days for the IRS to process your Form 990 (or 990-EZ).
- *Request an Affirmation Letter.*
After IRS has processed your Form 990, you may request an Affirmation Letter (essentially new tax-exempt determination letter).
 - Call Customer Account Services (toll free 877-829-5500) or fax or mail the written request to fax (855) 204-6184 or Internal Revenue Service, Exempt Organizations Determinations, Room 6403, P.O. Box 2508, Cincinnati, OH 45201.

The request must include your organization's:
 - Full name
 - Employer Identification Number
 - Authorized signature by an officer or trustee. Include a statement of the capacity in which s/he is signing (for example, "Jane Smith, President").
 - Receive new *Affirmation Letter* in 30-60 days. Scan and email it to your [MAC Program Specialist](#).

OPTION B: Follow these instructions if it is an extended period before your organization will file the next annual return (Form 990 or 990-EZ).

- *Report the name change and request an Affirmation Letter* (essentially new tax-exempt determination letter).
 - Fax or mail the written request to fax (855) 204-6184 or Internal Revenue Service, Exempt Organizations Determinations, Room 6403, P.O. Box 2508, Cincinnati, OH 45201. The written request must include your organization's:
 - Full name
 - Employer Identification Number
 - Authorized signature by an officer or trustee. Include a statement of the capacity in which s/he is signing (for example, "Jane Smith, President").
 - A copy of the amendment to the Articles of Incorporation. If the copy isn't signed, include a paragraph in the letter that certifies that the amendment to the Articles of Incorporation is a complete and accurate copy of the original document.
 - Proof of filing the legal name change with the Secretary of State's Office.
 - It can take 30-60 days to process. After you receive the new Affirmation Letter, scan and email it to your [MAC Program Specialist](#).
 - *Report the name change on the next annual return (Form 990 or 990-EZ).*
Exception: Organizations that file a Form 990-N (e-Postcard) don't report their legal name change with their annual return.
 - Call Customer Account Services at toll free (877) 829-5500 to confirm that the IRS has updated your organization's name in their records before attempting to e-File the Form 990 (or 990-EZ).
 - On the Form 990 (or 990-EZ), select Name Change under Heading - Item B.
 - Submit Schedule O "Supplemental Information to Form 990 or 990-EZ" with a description of the significant change to the Articles of Incorporation.
4. Update your **State Vendor Profile** after your organization receives the new Affirmation/Tax-Exempt Determination Letter. Use these [instructions](#) to register with MissouriBUYS or update your organization's MissouriBUYS account. After registering or updating the account, email the new Tax-Exempt Determination Letter to MissouriBUYS@oa.mo.gov to verify the name change.
 5. Update in your **Organization Profile** in Missouri Arts Council's [online grant system](#) after changing your legal name with SOS and IRS.
 6. Update your **DUNS account**. All Missouri Arts Council grant recipients must have a valid DUNS number. To update your existing DUNS number, you need two documents that confirm the legal name change. Both documents must match the *Correct Legal Business Name* at the *Current Physical Address* and be available to upload to the D&B portal. Acceptable documents include: Secretary of State Registration Articles of Amendment Document; Lease Agreement or Mortgage; Utility bill; Invoice from a third party; City or State Tax Permit; or Proof of Insurance.
 - Go to www.dnb.com/govtduns.
 - Select "Federal Government Contractors or Grantees DUN Number Support".
 - Select "Update Your Existing DUNS".
 - Select "For entities within the United States/Puerto Rico/US Virgin Islands".
 - Click on "Proceed" button in lower-right corner and follow the instructions.
 - After you submit the changes, you will receive an email confirmation once the initial update is completed. It will take 7-10 days for the record to fully update and reflected online.

Note: You cannot make any additional changes while a request is in process. If you realize that you need to make an additional change to the DUNS account, you must wait until the first request is completed/approved.

7. Update your **SAM (System for Award Management) Registration**. If your organization receives federal funding directly from the National Endowment for the Arts or indirectly from the Missouri Arts Council, you must ensure that your organization's legal name is updated in your SAM Registration. If you are uncertain about federal funds in your Missouri Arts Council grant, check Section 10 in your Grant Agreement or consult your [Program Specialist](#).

- After DUNS has confirmed changing your organization's legal name, login at www.sam.gov (Login blue button in upper right corner).
- On the My SAM page, select "Entity Registrations" and then "Existing Entity Registrations" from the sub-navigation menu.
- Search for the entity you want to update or select the Legal Business Name of the entity.
- Select "Entity Registration".
- Check the Legal Name listed in your account.
- If the old name is listed, select "Update Entity" from the Registration Details panel.
- On the Entity Information page, enter your Entity Name as it is listed in your DUNS account.
- Click "Save and Continue".
- Continue through the rest of your registration record, review the information and edit as needed.
- When done, select "Submit". You should receive a submission confirmation email. If you don't, login to the account again to double-check the changed information.

Once you submit the update, you cannot make additional changes until the registration has been fully processed.

- After you submit your updated information in SAM, the record will be sent to the CAGE (Commercial and Government Entity) Process Office for screening and validation. The CAGE Process Office will contact your Government Business Point of Contact (POC) listed in your SAM registration. The CAGE team member's e-mail address will end in @dla.mil. Government Business POC will have five (5) days to respond to any requests for information.

In order for CAGE to process a name change, you must provide a written statement whether or not there are open Federal Government contracts under the previous company name:

- a. If there are *no open Federal Government contracts*, you must provide legal documentation to support the name change, for example, Articles of Amendment for a Nonprofit Corporation for the name change certificate filed with the Missouri Secretary of State's Office.
- b. If there are *open Federal Government contracts*, you must also contact the Administrative Contracting Officer (ACO) to execute the proper documentation to novate or modify those contracts. CAGE will accept one of the following as evidence that was accomplished:
 - Signed Novation Agreement
 - Signed Change-of-Name Agreement
 - Signed Correction-of-Name Agreement
 - Signed SF30 Modification of Contract Form

8. **Miscellaneous Updates:** Update your banking institution, vendors, and, if applicable, local government for business license, as well as on your organization's website, social media accounts, Wikipedia page, email signatures, business cards, brochures, signage, and other marketing materials.