

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 SAM-UEI listing.
 - 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.

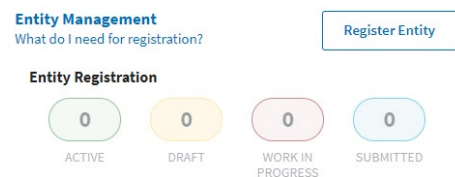
The request must include your organization's:
 - Full name
 - Employer Identification Number
 - Authorized signature by an officer or trustee. Include a statement of the capacity in which s/he is signing (for example, "Jane Smith, President").
 - Receive new *Affirmation Letter* in 30-60 days. Scan and 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@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 both the SOS and IRS.
6. Update your **SAM (System for Award Management) Registration**. **This is only required 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](#).
- Go to www.sam.gov and click Sign In in upper right corner.
 - Select "Accept" to accept the US Government System terms.
 - You may be prompted to enter a one-time security code. (You will receive this code via the authentication method you selected during account creation.)
 - After you sign in, the system will navigate you to your Workspace.



- On your Workspace, locate the Entity Management (left hand side of screen) widget and click the blue link on the title of the widget.
- Search for the entity that you need to update.
- Select the Actions (ellipsis above the expiration date) button in the top right.
- Select Update.
- On the next screen, select the option “I would like to update/renew my entire entity registration.”
 - **New Entity Validation Step, starting April 4, 2022.**
For many organizations, they must validate the legal business name and physical address of their organization (aka entity). During the validation process, you will change the organization’s physical address.

For this step, follow the validation instructions in the [Guide to Obtain SAM-UEI](#). Since SAM.gov is continually improving the process, these instructions frequently change.
 - **Already Completed Entity Validation**
If you have already validated the legal business name and physical address for your organization, then you will update the address during the SAM Renewal process. See the bulleted instructions provided below.
- Navigate through the entire registration process and update your organization’s legal business name and any other information that has changed. The sections are described below.
 - **Purpose of Registration** section:
 - Select “Business or Organization” for **Type of Entity**.
 - For the question: Why are you registering this entity to do business with the U.S. government?, select “I only want to apply for federal assistance opportunities like grants, loans, and other financial assistance programs.”
 - Select the **NEXT** button in the lower right corner.
 - Confirm Purpose by selecting the **NEXT** button in the lower right corner. If you need to make changes, select the PREVIOUS button.
 - **CORE DATA: Entity Information section.** (might have changed after April 4, 2022)
 - Check **SAM-UEI** number.
 - Check and, if necessary, enter **Legal Business Name**.
 - Provide **Physical Address**.
Country: United States will be the last country listed in the dropdown box.
 - Select the **NEXT** button in the lower right corner.
 - Verify your Entity Information.
 - Select the **SAVE AND CONTINUE** button if the data is correct.
 - **CORE DATA: Business Information** section.
 - **Create/Enter MPIN: Create a password** that has nine characters and must include at least one letter and one number character each. It cannot include spaces or special characters. **Save this number to use in an upcoming screen.** MPIN (Marketing Partner Identification Number) acts as a password to provide access to systems.
 - Check and, if necessary, enter **Mailing Address**. Select the **COPY PHYSICAL ADDRESS** button if it is the same as the Physical Address.
 - Check **Taxpayer Identification Number (TIN)** type (Employer Identification Number - EIN) and number.
 - Select the **SAVE AND CONTINUE** button.

- **SAM Search Authorization section. Your organization must authorize SAM Public Search. Public search is necessary for the Missouri Arts Council to confirm your SAM registration status.** If your organization had declined public search option in the past, you must change the answer. Select the **SAVE AND CONTINUE** button.
- **Representations and Certifications** section. Check and revise answers as needed.
 - Answer “Yes” for the question: *Is your business or organization, as represented by the SAM-UEI Number on this entity registration, responding to a Federal procurement opportunity that contains the provision at FAR 52.209-7, subject to the clause in FAR 52.209-9 in a current Federal contract, or applying for a Federal grant opportunity which contains the award term and condition described in 2 C.F.R. 200 Appendix XII?*
 - Review the corresponding **Financial Assistance General Certifications and Representations** text (provided below).
 - 1) Has the legal authority to apply for Federal assistance and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of any financial assistance project covered by this Certifications and Representations document (see 2 C.F.R. 200.113 Mandatory disclosures, 2 C.F.R. 200.214 Suspension and debarment, OMB Guidance A-129, “Policies for Federal Credit Programs and Non-Tax Receivables”);
 - 2) Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will established proper accounting system in accordance with generally accepted accounting standards or agency directives (See 2 C.F.R. 200.302 Financial Management and 2 C.F.R. 200.303 Internal controls);
 - 3) Will disclose in writing any potential conflict of interest to the Federal awarding agency or pass through entity in accordance with applicable Federal awarding agency policy (See 2 C.F.R. 200.112 Conflict of interest);
 - 4) Will comply with all limitations imposed by annual appropriation acts;
 - 5) Will comply with the U.S. Constitution, all Federal laws, and relevant Executive guidance in promoting the freedom of speech and religious liberty in the administration of federally-funded programs (See 2 C.F.R. 200.300 Statutory and national policy requirements and 2 C.F.R. 200.303 Internal controls);
 - 6) Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and public policies governing financial assistance awards and any Federal financial assistance project covered by this certification document, including but not limited to:
 - a. Trafficking Victims Protection Act (TVPA) of 2000, as amended, 22 U.S.C. §7104(g);
 - b. Drug Free Workplace, 41 U.S.C. §8103;
 - c. Protection from Retaliation of Disclosure of Certain Information, 41 U.S.C. §4712
 - d. National Environmental Policy Act of 1969, as amended, 42 U.S.C. §4321 et seq;
 - e. Universal Identifier and System for Award Management, 2 C.F.R. part 2;
 - f. Reporting Subaward and Executive Compensation Information, 2 C.F.R. part 170
 - g. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement), 2 C.F.R. part 180;
 - h. Civil Actions for False Claims Act, 31 U.S.C. §3730;
 - i. False Claims Act, 31 U.S.C. 3729, 18 U.S.C. §287 and 1001;
 - j. Program Fraud and Civil Remedies Act, 31 U.S.C. §3801 et seq;
 - k. Lobbying Disclosure Act of 1995 2 U.S.C. §1601 et seq;
 - l. Title VI of the Civil Rights Act of 1964, 42 U.S.C. §2000d et seq;
 - m. Title VIII of the Civil Rights Act of 1968, 42 U.S.C. §3601 et seq;
 - n. Title IX of the Education Amendments of 1972, as amended; 20 U.S.C. 1681 et seq;
 - o. Section 504 of the Rehabilitation Act of 1973, as amended; 29 U.S.C. 794; and
 - p. Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 et seq.
 - Select “Yes” to attest to the accuracy of your entity registration.

- Select the **SAVE AND CONTINUE** button.
- **Points of Contact (POC)** section. In most cases, you will need to update the Points of Contacts. These individual(s) must have direct knowledge of the SAM registration and be authorized to speak for your organization. Mandatory POCs are listed below.
 - **Accounts Receivable POC:** First Name, Last Name, Email, and Phone.
 - **Electronic Business POC:** First Name, Last Name, Email, Address, City, Country. Phone, State, and Zip/Postal Code.
 - **Government Business POC:** CAGE Office and other government systems will use this POC. First Name, Last Name, Email, Address, City, Country. Phone, State, and Zip/Postal Code
 - **Recommended:** Government Business POC Alternate POC
 - Select the **SAVE AND CONTINUE** button.
- **Submitting Your Registration**
 - All mandatory data elements must be completed to submit your registration.
 - Select **Edit** to update any necessary information.
 - Select the **Submit** button to certify that the information is correct.
 - SAM will display a confirmation indicating you successfully submitted your registration. If you do not see this message, then try submitting your SAM registration again. You will also receive a confirmation email.
- **IRS (Internal Revenue Service) and CAGE (Commercial and Government Entity) Office will review** your SAM registration. You will receive an email notification when each step is completed or if documentation is required. The process can take 2-12 business days.
 - **IRS** validates your TIN (Taxpayer Identification Number).
 - **CAGE Office** validates your organization's legal name, address, and CAGE code (or assigns CAGE code). **Since your organization changed its legal name, the CAGE 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 requests for information.
 - 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.
 - 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.
- **Check registration status.**
 - Login at www.sam.gov and select "Check Registration Status" button.
 - Enter SAM-UEI number and select "Search".
 - The status provides a quick summary for an entity, displaying the progress of that entity's most recent record. It also displays what steps remain until it is completed.
- You will receive email notification once your entity registration is successfully processed and the SAM registration status is Active.

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

Sample Message from CAGE Office

From: CAGEREVIEW@DLA.MIL

Subject: RESPONSE REQUIRED Commercial and Government Entity (CAGE) Code Office – System for Award Management (SAM) Registration – Verification needed – **123456789**

DISCLAIMER: CAGE email letters are auto-generated every time your registration is sent from SAM to our system. Previous responses are not stored in our system until the registration is accepted for final processing. Please answer each of the questions below. Failure to do so will delay your registration process.

PLEASE RESPOND TO CAGEReview@dla.mil WITH THE REQUESTED INFORMATION WITHIN 3 BUSINESS DAYS AND RETAIN THE SUBJECT LINE FOR TRACKING PURPOSES WITH SAM UEI # DUL27JZ8MG767Z

MARIA VASQUEZ,

Your System for Award Management (SAM) registration was forwarded to the CAGE code office for the purpose of assigning a new CAGE code or renewing an existing CAGE code with updated information. We have identified a discrepancy that must be addressed and verified before the request can be processed.

POINT OF CONTACT (POC) VERIFICATION

- Is **MARIA VASQUEZ** an owner, officer, employee or partner of the company/organization? We do NOT accept a Government Business POC listed as the company name, department, division or any federal agency contracting official.
- Please confirm that the email provided, **XXX@artscenter.org**, is a valid email related to the business operations of the entity registering and listed specifically to the individual listed as the POC. This should NOT be a generic group email. *****NOTE***** If an email address is found not to be following the domain format listed on the company's website, then DLA CAGE reserves the right to question the validity of the contact information and return the SAM registration without further processing. Private email domains, such as Gmail, Yahoo, Yandex, Protonmail etc are not recommended to be used if your company has its own domain.
- Please confirm that **816-555-1212** is a valid number related to the business operations of the entity registering and reaches specifically the individual listed as the POC. This should NOT be a generic sales/marketing number without at least listing the phone extension to the individual listed.
*****NOTE***** If DLA CAGE calls the phone number listed and finds that it is disconnected or invalid, we reserve the right to not process the SAM registration. If the phone number is listed to someone other than the POC listed, then DLA CAGE reserves the right to question the validity of the contact information and return the SAM registration without further processing.

CO-LOCATION

The information CAGE received from SAM for your physical address is:

1310 MAIN ST STE 602, KANSAS CITY, MO 64112

In order for CAGE to process this registration, please answer the following questions:

- There are the other companies located at this address. Are any associated with your company?
 - 1B5W6 COMPANY XYZ 1310 MAIN ST STE 100, SAINT LOUIS, MO 64112**
 - 7B5U3 ABC COMPANY 1310 MAIN ST STE 503, SAINT LOUIS, MO 64112**
- If you are the only company at this address did a name change or acquisition occur? In order for CAGE to process a name change or name correction you must provide a written statement whether or not there are open Federal Government contracts under the previous company name:
 - a. 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:
 - i. Signed Novation Agreement
 - ii. Signed Change-of-Name Agreement
 - iii. Signed Correction-of-Name Agreement
 - iv. Signed SF30 Modification of Contract Form

b. If there are no open Federal Government contracts, you must provide this office with legal documentation to support the name change or name correction. Examples of acceptable legal documents include, but are not limited to, the following: Name Change certificate filed with your State, legal merger/acquisition documentation, Asset Purchase agreement with the signature page(s), Articles of Incorporation or Organization. IRS documentation is not accepted as proof of name change or correction.

ADDRESS CHANGE

The information CAGE received from SAM for your physical address is:

1310 MAIN ST STE 602, KANSAS CITY, MO 64112

The CAGE record for your physical address contains this information:

2538 BROADWAY AVENUE SUITE 200, KANSAS CITY, MO 64108

In order for CAGE to process this registration, please answer the following questions:

- Is the SAM physical address correct and complete? Be sure to include suite, building, apartment, or unit number information.
- Is this a virtual office, business incubator, residential home office, rental suite, or a location owned and/or operated by your company or immediate/higher level owner associated to your company? If none of these, please indicate what type of location your business operates out of. This is not a yes/no question. Please answer appropriately.
- If the majority of your business operations are conducted within a virtual office, business incubator/accelerator, co-working space etc., please supply one of the following documents:
 - a. Signed and current virtual office lease/license agreement or property rental lease agreement
 - i. The lessee named in the agreement must match the legal business name submitted in the SAM registration
 - ii. The address listed in the agreement must match the physical address submitted in the SAM registration
 - iii. Agreements with only mail service, phone answering service or access to open space will not be valid for use as a physical address for U.S. Federal Government contracts and/or federal assistance funding
 - iv. There must be a designated desk, office or suite number indicated within the agreement
 - v. The agreement must have a current term start date and end date that has not expired
 - vi. Both signatures of the lessor and lessee must accompany the agreement even if it means supplying the original agreement along with the current agreement which are both signed
 - vii. The vendor must conduct the majority of their business operations from this location
- If you indicated that your Organization type is a sole proprietorship and your legal business name is a Limited Liability Company or LLC, we need to ask that you clarify if your company is a single member disregarded entity as defined by the IRS. You can find this defined on <https://www.irs.gov/businesses/small-businesses-self-employed/single-member-limited-liability-companies>. Is your company a single member disregarded entity? Please answer Yes or No.

Please respond by replying to this email within three business days and provide answers to the questions listed above.

Thank you

Commercial and Government Entity (CAGE)

Enterprise Sourcing, Medical, Contingency (ACH)

Defense Logistics Agency (DLA)

DLA Customer Interaction Center (Available 24 x 7) Comm: 1-877-352-2255

<http://www.dla.mil/CustomerSupport.aspx>