

## **Church Name Change Guidelines** (IRS notification letter template, page 2)

1. Secure approval of the LBA.
2. Secure approval of the DBA (*Disc. 1233:33*), (even before congregational approval, as it is less embarrassing and problematic, should the DBA say “no” before the congregational approval rather than afterward).
3. Secure congregational approval (the membership).
4. A district administrator can make the change at TWCHub by simply entering the new name into the field title “Legal Name/Name with EIN.” In the Notes section, list the date of when the DBA approved the change. The system will automatically capture the name change for future IRS reporting done by the Communication & Administration Division (General Secretary’s office).
5. A new 501(c)(3) certification will be issued by the Communication & Administration Division (General Secretary’s office) reflecting the new name change. A church name change does *not* require a new EIN number. The church’s current Employer Identification Number (EIN) remains the same.
6. The local church needs to notify the IRS Wage & Investment Division regarding of its name change, (see template on next page). This template letter can be copy/pasted to the church letterhead and sent to the appropriate IRS location.
7. The church should always use its legal name when buying and selling property, on bank accounts, and other legal transactions.
8. The local church must be sure records at the local county recorder’s office (or similar entity) are kept current with the name changes. Future property transactions can become quite complicated (delayed, requiring additional legal transactions) when deeds, abstracts, mortgages, etc., are not kept current with name changes. The local county office will be able to provide the proper forms to fill out in order to register a name change or give advice on the steps to take.



Current Date

**[See State listing on second page to select proper IRS location.]**

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0005

Dear Sir or Madam:

This is notification that our church has made a change to our name.

**Our EIN is**

Previous name was

**New legal name is**

Location Address is

Mailing Address (if different) is

Current pastor of this church is

Thank you for updating this information within your records.

Sincerely,

[Signature]

Name of Pastor  
Position Title

## Where Should You Send Your Letter to the IRS Regarding Your Name Change

If you are in . . .		Send to:
Connecticut	New Jersey	Department of the
Delaware	New York	Treasury
District of	North Carolina	Internal Revenue
Columbia	Ohio	Service
Florida	Pennsylvania	Cincinnati, OH
Georgia	Rhode Island	45999-0005
Illinois	South Carolina	
Indiana	Tennessee	
Kentucky	Vermont	
Maine	Virginia	
Maryland	West Virginia	
Massachusetts	Wisconsin	
Michigan		
New Hampshire		

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If you are in . . .		Send to
Alabama	Missouri	Department of
Alaska	Montana	Treasury
Arizona	Nebraska	Internal
Arkansas	Nevada	Service
California	New Mexico	Ogden, UT
Colorado	North Dakota	84201-0005
Hawaii	Oklahoma	
Idaho	Oregon	
Iowa	South Dakota	
Kansas	Texas	
Louisiana	Utah	
Minnesota	Washington	
Mississippi	Wyoming	