

THE WESLEYAN CHURCH
Guidelines for changing a church name

- Secure approval of the LBA.
- 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).
- Secure congregational approval (the membership).
- A district administrator can make the change on the portal. In the Notes section, be sure to indicate the date on which the DBA approved the change. The software will automatically notify General Secretary personnel so changes can be made on the annual IRS report, generated by the General Secretary’s office. The change will show up on the portal once General Secretary personnel approves the change.
- The General Secretary’s office will generate a new 501(c)(3) letter, showing the name change has been approved and linking it to the church’s EIN (Employer Identification Number). These letters are generated at least monthly.
- The local church must send a letter to the IRS Wage Division regarding its name change (see sample – See last page regarding where to send this letter). On a monthly basis, the General Secretary’s office generates a letter to any church that has reported a name change to remind them to inform the IRS (the district office also receives a copy of this reminder letter).
- The church should always use its legal name (as listed on the portal and as connected with its EIN) when buying and selling property, on bank accounts, and other legal transactions. A dba (doing business as) or an aka (also known as) should only be used on a temporary basis, for instance, if a bank requires proof that the new name is legitimately connected to the former name.
- 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 name change, or give advice on the steps to take.

February 11, 2016

Internal Revenue Service Center
BMF - Entity
Cincinnati, OH 45999

Dear Sir or Madam:

This is to notify you that we have made a change to our church name.

Our EIN is: _____

Our current legal name is: _____

Our previous name was: _____

Location Address: _____

Mailing Address: _____

Current pastor of above church: _____

Thank you for updating this information.

Sincerely,

Name
Position

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

Be sure to send it to the address marked "Without a payment" and do not send it with a payment along with Form 941.

If you are in . . .		Without a payment . . .	With a payment . . .
Connecticut	New Jersey	Department of the	Internal Revenue
Delaware	New York	Treasury	Service
District of Columbia	North Carolina	Internal Revenue	P.O. Box 804522
Florida	Ohio	Service	Cincinnati, OH
Georgia	Pennsylvania	Cincinnati, OH	45280-4522
Illinois	Rhode Island	45999-0005	
Indiana	South Carolina		
Kentucky	Tennessee		
Maine	Vermont		
Maryland	Virginia		
Massachusetts	West Virginia		
Michigan	Wisconsin		
New Hampshire			
Alabama	Missouri	Department of the	Internal Revenue
Alaska	Montana	Treasury	Service
Arizona	Nebraska	Internal Revenue	P.O. Box 37941
Arkansas	Nevada	Service	Hartford, CT
California	New Mexico	Ogden, UT	06176-7941
Colorado	North Dakota	84201-0005	
Hawaii	Oklahoma		
Idaho	Oregon		
Iowa	South Dakota		
Kansas	Texas		
Louisiana	Utah		
Minnesota	Washington		
Mississippi	Wyoming		