



Notification Requirements for California Public Benefit Corporations:

Change of Address, Name, Mission/Specific Purpose, Scope of Activities, or Other Significant Changes to Bylaws

A California nonprofit may wish to make changes to the organization that could have tax and legal consequences. Certain changes, such as a change in address of the principal office, are routine. Others, such as a name change, a change in the mission, changes to the programs or services provided, or other significant changes to the organization's bylaws may require more thought and documentation.

This guide explains the required legal process for these changes, as well as possible legal concerns and ramifications. Some changes, in particular changes to an exempt organization's program services and activities, could result in a revocation of tax exemption. A nonprofit should carefully consider the impact of these changes before implementation and should be prudent in documenting the changes within the organization and in its filings with the Internal Revenue Service and state regulatory agencies.

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This publication should not be construed as legal advice. Please contact an attorney if you need legal advice about any of the topics discussed in this publication.

Public Counsel's **Community Development Project** builds strong foundations for healthy, vibrant and economically stable communities through its comprehensive legal and capacity building services for nonprofits that assist low income neighborhoods in Los Angeles County. If your organization needs legal assistance, or to access the latest version of this document, call (213) 385-2977, extension 200 or visit www.publiccounsel.org/practice_areas/community_development.

1. Change of Address

We have moved and the principal office is now located at a different address. Do we need to notify any state or federal agencies? If so, how should we go about it?

Once a nonprofit¹ has approved an address change within the organization by resolution of the board, it should notify the California Secretary of State, Internal Revenue Service (“IRS”), Franchise Tax Board (“FTB”), and California Attorney General.

Notifying the Secretary of State

To notify the Secretary of State of the nonprofit’s address change, the organization should include the new address on its biennial [Statement of Information](#) (Form SI-100) which can be filed online at the [Secretary of State website](#). An organization may also choose to file an updated Statement of Information with its new address before its biennial due date.

Note that the nonprofit does not need to amend its articles of incorporation (“articles”) simply to update its address. Filing a new Statement of Information is sufficient.

Notifying the IRS

An exempt organization that has changed its address must report the change on its next annual tax filing (Form 990, 990-EZ, or 990-N, as applicable). On the Forms 990 and 990-EZ, a change of address is reported in Item B. The organization may also report its address change by filing [Form 8822-B](#) with the IRS. An affirmation letter (a letter from the IRS reflecting a change in your name or address) will be available by request if your donors or funder require this type of documentation. For more information on how to request an affirmation letter from the IRS reflecting your address change, please visit: <https://www.irs.gov/charities-non-profits/exempt-organizations-affirmation-letters>.

Notifying the FTB

The organization must file [Form 3533-B](#) to notify the FTB of any change of address or business location. In addition, the organization should report its new address or business location on its next state tax filing (Form 199 or 199N, as applicable).

Notifying the Attorney General

An address change can be reported to the Attorney General on the nonprofit’s next RRF-1 by checking the box that states “Change of Address.” Additionally, an email can be sent to Registration@doj.ca.gov notifying the Attorney General’s Registry of Charitable Trusts of the address change.

¹ This publication uses the terms “nonprofit” and “organization” interchangeably when referring to a California Nonprofit Public Benefit Corporation exempt from taxation under section 501(c)(3) of the Internal Revenue Code and section 23701d of the California Revenue and Taxation Code.

2. Name Change

Our organization is contemplating a name change. What legal issues are involved? Do we need to notify any state or federal agencies? If so, how?

Prior to changing its name, a nonprofit should check that the alternative name is available by searching for other registered corporations in California on the Secretary of State [website](#). If the name is available, it may be reserved for up to sixty days. For more information on how to reserve a name, please visit: <http://www.sos.ca.gov/business-programs/business-entities/name-availability/>.

A name change may necessitate a thorough review of the organization's legal documentation, recurring contracts, and payment methods to ensure consistency. Additionally, if the nonprofit has strong name recognition with a previous name, it could confuse or alienate funders or recipients of programs and services or other members of the community. For more information on name changes in the nonprofit sector or on re-branding in general, see [The Role of Brand in the Nonprofit Sector](#) in the Stanford Social Innovation Review.

Once you have addressed the strategic challenges of a name change, you should look at your organization's bylaws for the procedures required for amendment of the articles and/or bylaws. Note that, under California law, a board may not delegate the authority to approve an amendment to the bylaws or articles (with very limited exceptions) to a board committee.² In addition, if your organization does elect to change its legal name, you must notify the California Secretary of State, IRS, FTB, and California Attorney General.

Secretary of State – Amending Articles

A name change must be reported as a Certificate of Amendment to the Secretary of State. The Certificate may be filed online through the [Secretary of State online portal](#). You will need to login to the Secretary of State website, search for the name of the organization, click on “File Amendment,” and choose “Amendment – Name Change Only – CA Nonprofit Corporation.” The form costs \$30 to file, plus an additional \$5 for a certified copy. A certified copy is recommended for your records.

Alternatively, the Certificate may be mailed or delivered in person. The form and instructions are available [here](#). The Certificate should include a \$30 application fee (as well as a \$15 special handling fee for in-person drop-offs and/or \$5 certified copy fee) to:

Secretary of State, Document Filing Support Unit
1500 11th Street, 3rd Floor
Sacramento, CA 95814

The mailed-in/dropped-off Certificate should include wet signatures (which may be signed in counterpart), not copies or digital signatures.

² Cal. Corp. Code §§5212(a) and 5812.

Notifying the IRS of Name Change

A name change is considered a significant amendment to the articles and bylaws and should be reported in the organization's next annual tax filing. A nonprofit filing the Form 990 should report the name change by checking the appropriate box in Item B and by checking "Yes" to Part VI, Line 4. Nonprofits filing Form 990-EZ should report the name change by checking the appropriate box in Item B and checking "Yes" to Part V, Line 34. All tax-exempt organizations must attach a description of the name change in Schedule O and must also attach copies of the amendments to the articles and proof of filing with the Secretary of State.

An organization that normally files the Form 990-N should report any name changes in writing to Customer Account Services. The organization should include a copy of the amendment to the articles, proof of filing with the California Secretary of State, and a letter that includes the full name of the organization (both the prior name and the new name), the EIN, and an authorized signature from an officer or trustee of the organization (the individual signing the letter must state the capacity in which he or she is signing).³ This documentation may be transmitted by mail or fax to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

An organization may submit a request to the IRS for an affirmation letter reflecting the name change by following the instructions in the above paragraph. For more information, visit <https://www.irs.gov/charities-non-profits/exempt-organizations-affirmation-letters>.

Notifying the FTB of Name Change

A nonprofit filing the Form 199 may report the name change on its next state tax filing. On the Form 199, the name change can be reported by checking "Yes" for item I and attaching an explanation of the name change as well as the amended articles and bylaws. A nonprofit filing the Form 199N may report the name change to the FTB by sending a certified copy of the Certificate of Amendment filed with the Secretary of State and a cover letter that includes the full name of the organization (both the prior name and the new name), the EIN, and an authorized signature from an officer or trustee of the organization to:

Exempt Organizations Unit MS F120
Franchise Tax Board
P.O. Box 1286
Rancho Cordova, CA 95741-1286

³ Visit <https://www.irs.gov/charities-non-profits/charitable-organizations/change-of-name-exempt-organizations> for more information.

Notifying the Attorney General of Name Change

Name changes should be reported to the Attorney General on the organization’s next RRF-1. The organization may also attach its amended articles and bylaws reflecting the name change to the RRF-1 or send them to the Attorney General separately at the below address as long as there is an accompanying cover letter indicating the corporation’s Secretary of State entity number and EIN number. Please note that for California charities, the Secretary of State will make the name change Certificate of Amendment available to the Attorney General per California Corporations Code section 5817.

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

“Doing Business As” (“DBA”) Name

Instead of a legal name change, a nonprofit may choose to operate under a fictitious business name, also known as “doing business as” or “DBA.” In California, a nonprofit is not required to file a Fictitious Business Name Statement.⁴ However, the nonprofit is required to report all DBA designations to the IRS. The DBAs should be reported in Item C on the Form 990, or, if all DBAs will not fit in the space provided, the names should be attached in Schedule O. The Attorney General also asks for a list of DBAs on the Form RRF-1.

A nonprofit should not contract using a fictitious name (and should instead use the legal name as it appears in the articles). For more information on considerations when using a DBA in California, please see [Be Judicious if Your Name is Fictitious: Tips for Nonprofits Using DBAs](#).

3. Change in Mission that Reflects a Change in the Nonprofit’s Scope of Activities

My organization is contemplating a change in activities that wouldn’t fall under the umbrella of the specific purpose statement in our articles and bylaws. Can we accomplish these activities under our existing tax exemption? If so, how do we report these changes?

A nonprofit should exercise caution when changing its mission and/or activities. Under the charitable trust doctrine, explained in further detail below, a nonprofit must use its assets only for the purposes outlined in its articles. Further, under federal law, an organization may only rely upon a prior determination of tax exemption “so long as there are no substantial changes in the organization’s character, purposes or methods of operation.”⁵ Previous rulings or determination letters (including the initial exemption determination) “may not be relied upon if there is a material change inconsistent with exemption in the

⁴ Cal. Bus. & Prof. Code § 17911.

⁵ Treas. Reg. § 1.501(a)-1T(a)(2).

character, the purpose, or the method of operation of the organization.”⁶ Similarly, a tax exemption granted in California may be relied upon only so long as there are “no substantial changes in the law or the organization's charter, purposes or method of operation.”⁷ An organization’s FTB exempt status may be revoked if it does not “[c]onfine its activities to those permitted by the section under which the exemption was granted.”⁸ A California nonprofit should carefully consider making any major changes to its mission in order to avoid any adverse tax or corporate consequences.

Charitable Trust and Pre-clearance from the Attorney General

Under the charitable trust doctrine, assets of a nonprofit corporation may only be used for the specific charitable purposes set forth in the corporation’s articles.⁹ A charity’s acceptance of assets “establishes a charitable trust for the declared corporate purposes...as though the assets had been accepted from a donor” who has expressly limited their use.¹⁰ If a nonprofit changes its purposes such that its new programs and activities are outside the scope of the purposes outlined in its articles, the nonprofit should only use funds acquired after the articles have been amended to fund the new programs and activities.

If, however, if a nonprofit wishes to use assets acquired before the amendment to the articles to fund the new programs and activities and is unsure about whether these new activities fall within the scope of its original articles, the nonprofit may elect to seek pre-clearance from the Attorney General for a determination as to whether the proposed action is consistent with the requirements of a charitable trust.¹¹ Such a ruling may be sought by writing a letter signed on behalf of the nonprofit corporation by any officer or director of the corporation setting forth a detailed description of the proposed article amendment and all material facts concerning the article amendment. Material facts must include: the reasons for the article amendment, the benefit such amendment will confer upon the nonprofit, whether the board of directors has approved the amendment, and the criteria used by the board of directors to evaluate and approve the amendment. The nonprofit should also attach the following to the letter (except to the extent already on file with the Registry of Charitable Trusts): a copy of the corporation’s current financial statement as of a date within ninety days preceding the filing of the notice or request, a copy of the articles and any amendments to the articles, a copy of the bylaws and any amendments to the bylaws, and copies of all minutes of the meetings of the board of directors or committees of the board of directors which reflect any discussions or evaluations of the article amendment.¹² The organization may provide a self-addressed pre-stamped envelope for the Attorney General to return to the organization with an acknowledgement of receipt. Pre-clearance may be sought by submitting the above in writing to the Attorney General office which is located nearest to the principal office of the organization submitting the

⁶ Treas. Reg. § 601.201(n)(3)(ii).

⁷ Cal. Code Regs., tit. 18, § 23701(a)(2).

⁸ Cal. Rev. and Tax. Code § 23777(c).

⁹ *In re Metropolitan Baptist Church of Richmond, Inc.*, 48 Cal. App. 850, 857 (1975).

¹⁰ *In Re L.A. County Pioneer Society*, 40 Cal.2d 840, 852 (1953).

¹¹ Cal. Corp. Code §5820.

¹² Cal. Code Regs., tit. 11, § 999.2(d).

request.¹³ The Attorney General will issue a response within sixty days of receipt of the request notifying the organization of approval or disapproval. All responses will be maintained in a “Public File” at the Registry of Charitable Trusts office in Sacramento.

Secretary of State – Amending Articles

Assuming preclearance is not necessary, an amendment to the specific purpose statement in the articles of incorporation can be accomplished through either (1) a [Certificate of Amendment](#) or (2) [Restated Articles of Incorporation](#). A Certificate of Amendment includes only the language of the specific article that is being amended. Restated Articles restate the entire text of the articles of incorporation. If a nonprofit has amended its articles in the past, Restated Articles are preferable so that the entire text of the articles is available in one document, rather than having to consult multiple documents to piece together the text of the articles of incorporation.

Both the Certificate and the Restatement must be dated, signed, and verified by the president and secretary of the corporation, and include the person’s name and title typed directly below their respective signature. Upon filing, the Secretary of State will return one uncertified copy as well as an additional certified copy for an additional \$5 fee. A certified copy is recommended for organizational records. The Certificate may be mailed or delivered in person with a \$30 application fee (as well as a \$15 special handling fee for in-person drop-offs) to:

Secretary of State, Document Filing Support Unit
1500 11th Street, 3rd Floor
Sacramento, CA 95814

The Certificate/Restated Articles should include wet signatures (which may be signed in counterpart). At the time of the publication of this guide (May 2023), online filing is not available for Certificates of Amendments or Restated Articles of Incorporation.

After amending its articles, a nonprofit will also likely have to amend its specific purpose statement in its bylaws to ensure consistency between the two documents. The nonprofit must follow the procedures in its bylaws for approving such amendments.

Notifying the IRS of Changes in Activities or Mission

If an organization provided any new significant program services during an applicable tax year, then the organization is required to report these services in its next annual filing. If filing the Form 990, the organization should report changes in program services in Part III, Lines 2-4. If the organization ceased conducting or made any significant changes to the way it conducts a certain program or service, the change should be noted in Line 3 and an

¹³ Attorney General, Charitable Trusts Section 455 Golden Gate Avenue, Suite 11000 San Francisco, California 94102; Attorney General, Charitable Trusts Section 300 South Spring Street Los Angeles, California 90013; Attorney General, Charitable Trusts Section 1300 I. Street P.O. Box 944255 Sacramento, California 94244-2550

explanation should be provided in Schedule O. If the new or changed program or service was one of the organization's three largest program services, this should be reported in Line 4, with detailed descriptions in Lines 4a-4c. If filing the Form 990-EZ, the organization should report changes to program services in Part V, Line 33. If the new or changed program or service was one of the organization's three largest program services, this should be reported in Part III, Lines 28-30. In general, changes in program services should only be reported on the Form 990 or Form 990-EZ and **should not** be submitted to the EO Determinations office. The office no longer issues letters confirming the tax-exempt status of organizations with new services or significant changes to services.

An organization that normally files the Form 990-N should report any changes to its mission/purpose in writing to the Exempt Organizations Determination office in Cincinnati. The organization should include a letter that includes a description of the changes, the full name of the organization, the EIN, and an authorized signature from an officer or trustee of the organization (the individual signing the letter must state the capacity in which he or she is signing). This letter may be transmitted by mail or fax to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

If an organization is unsure about whether a proposed change in its mission/purpose or activities is consistent with its status as an exempt organization or as a public charity, it may want to request a private letter ruling from the IRS. However, for many nonprofits obtaining a private letter ruling is impractical given the high filing fees associated with such a request. For more information on requesting a private letter ruling, please visit: <https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-organizations-private-letter-rulings-and-determination-letters>.

Notifying the FTB of Change in Activities or Mission

A nonprofit filing the Form 199 may report the changes to its mission or specific purpose on its next state tax filing. On the Form 199, the changes can be reported by checking "Yes" for item I and attaching an explanation of the changes as well as the amended articles and bylaws.

A nonprofit filing the Form 199N may report the changes to its mission or specific purpose to the FTB by sending the amended bylaws and a certified copy of the Certificate of Amendment filed with the Secretary of State as well as a cover letter that includes the full name of the organization, the EIN, an explanation of the changes, and an authorized signature from an officer or trustee of the organization to:

Exempt Organizations Unit MS F120
Franchise Tax Board

P.O. Box 1286
Rancho Cordova, CA 95741-1286

Notifying the Attorney General of Change in Activities or Mission

If the nonprofit decides to make changes to its specific purpose statement in its articles and/or bylaws that would not require preclearance, it may send its amended bylaws reflecting the change to the Attorney General at the below address with an accompanying cover letter indicating the corporation's number and EIN number. Note that the Secretary of State is required to make amendments to articles available to the Attorney General per California Corporations Code section 5817.

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

4. Editorial Changes to Specific Purpose Statement in Articles or Bylaws

The mission statement in our articles and bylaws is wordy and contains grammatical errors. How do we change our purpose statement in our articles and bylaws for better readability?

Purely editorial changes to the specific purpose statement in a nonprofit's articles and bylaws should not raise charitable trust or exempt purpose issues described above in [Section 3: Change in Mission that Reflects a Change in Scope in the Nonprofit's Scope of Activities](#). Such editorial or grammatical changes can be effectuated by following the steps described below.

Note that a nonprofit may change its mission statement on its website, promotional materials, etc. without changing its articles or bylaws so long as the mission statement is entirely consistent with the specific purpose statement in the organization's articles of incorporation and bylaws. If the revised mission statement reflects a change in the organization's purpose or activities that falls outside or conflicts with the specific purpose statement in the articles of incorporation and/or bylaws, the nonprofit should follow the steps outlined in [Section 3](#).

Secretary of State – Amending Articles

A nonprofit should follow the procedures for amending its articles of incorporation and bylaws as described in [Section 3](#) above. Such amendments may not be delegated to a committee of the board.

Notifying the IRS and FTB of Editorial Changes

The IRS requires nonprofits to report significant changes to its articles and bylaws on its annual return or in the case of 990-N filers, by mail or fax. Purely editorial changes to the articles of incorporation and/or bylaws that do not reflect a change to the organization's

exempt purpose or mission likely do not have to be reported to the IRS.¹⁴ Likewise, non-substantive changes do not have to be reported to the FTB on the 199 or by mail. However, if the amendments reflect any change to the organization's activities or mission, follow the instructions for notifying the IRS and FTB described in [Section 3](#) above.

Notifying the Attorney General of Editorial Changes

A nonprofit should follow the instructions for notifying the Attorney General in [Section 3](#).

5. Other Significant Changes to Bylaws

We'd like to update our bylaws to amend the duties of key officers, voting rights of board members, and conflict of interest procedures. Do we need to notify any state or federal agencies? If so, how?

When a nonprofit makes significant changes to its bylaws, these changes must be reported to the relevant state and federal agencies. Per the IRS Form 990 and 990-EZ instructions, examples of significant changes include changes to the organization's name (see [Section 2: Name Change](#)); the organization's exempt purposes or mission (see [Section 3: Mission Change](#)); the number, composition, qualifications, authority, or duties of directors, officers, or key employees; the role of the organization's members in governance; the distribution of assets upon dissolution; provisions to amend the articles of incorporation or bylaws; the quorum, voting rights, or voting approval requirements of directors or members; the policies or procedures contained within the bylaws regarding compensation of officers, directors, trustees, or key employees, conflicts of interest, whistleblowers, or document retention or destruction; and the composition or procedures of an audit committee contained within the bylaws.¹⁵

Notifying the Secretary of State of Bylaws Amendments

The Secretary of State does not need to be notified of changes to a nonprofit's bylaws.

Notifying the IRS of Bylaws Amendments

Significant changes to an organization's bylaws should be reported in Part VI, Line 4 of the Form 990 or Part V, Line 34 of the Form 990-EZ. The changes should also be described in Schedule O. Copies of the amendments reflecting the changes should not be attached and the organization should not recite the entire amended document verbatim. Also, the organization **should not** submit these changes in a request for an EO Determination Letter.

¹⁴ [See 990 Instructions, Section A, Line 4.](#)

¹⁵ Examples of insignificant changes made to bylaws (or articles) that are not required to be reported to the IRS include changes to the organization's registered agent with the state and to the required or permitted number or frequency of governing body or member meetings. Do not report changes to policies described or established outside of the articles or bylaws (or similar documents), such as adoption of, or change to, a policy adopted by resolution of the board of directors.

An organization that normally files the Form 990-N should report significant changes to its bylaws in writing to the Exempt Organizations Determination office in Cincinnati. The organization should include a certified copy of the Certificate of Amendment filed with the Secretary of State (if amendments were also made to the articles) and the signed amended bylaws reflecting significant structural/operational changes along with a letter that includes a description of the changes, the full name of the organization, the EIN, and an authorized signature from an officer or trustee of the organization (the individual signing the letter must state the capacity in which he or she is signing). This letter may be transmitted by mail or fax to:

Internal Revenue Service
Exempt Organizations Determinations
Room 4024
P.O. Box 2508
Cincinnati, OH 45201
Fax: (855) 204-6184

Notifying the FTB of Bylaws Amendments

A nonprofit filing the Form 199 should report significant changes in its bylaws on its next state tax filing. On the Form 199, the changes can be reported by checking “Yes” for item I and attaching an explanation of the changes as well as the amended bylaws.

A nonprofit filing the Form 199N may report significant changes in its bylaws to the FTB by sending the amended bylaws as well as a cover letter that includes the full name of the organization, the EIN, an explanation of the changes, and an authorized signature from an officer or trustee of the organization to:

Exempt Organizations Unit MS F120
Franchise Tax Board
P.O. Box 1286
Rancho Cordova, CA 95741-1286

Notifying the Attorney General of Bylaws Amendments

A nonprofit may report changes in its bylaws to the Attorney General. Please follow the procedure outlined in [Section 3: Change in Mission that Reflects a Change in the Nonprofit’s Scope of Activities.](#)