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Reporting Organizational Changes to California State Agencies

Earlier this year, we described the process for [reporting organizational changes to the IRS](#). At the state level, nonprofit organizations often have additional reporting or notification requirements when they make organizational changes. We take this opportunity to highlight how a nonprofit organization incorporated in California can report organizational changes to the California Secretary of State, Franchise Tax Board (“FTB”), and California Attorney General, three California state agencies to whom these kinds of changes typically have to be reported. (Note that the California Attorney General has oversight over organizations holding assets in charitable trust, so other nonprofits—such as some mutual benefit corporations, for example—may not have the same reporting requirements with the Attorney General.)

Change of Name

A California nonprofit corporation must amend its Articles of Incorporation to change its legal name; the name change is effective on the date the Secretary of State files the amended Articles. Once the corporation receives the certified copy of the filed amended Articles from the Secretary of State, the organization should send a letter to the FTB and, if applicable, the California Attorney General’s [Registry of Charitable Trusts](#), notifying them of the name change, and attaching the certified amended Articles of Incorporation. If exempt, in the letter to the FTB, the organization may also request that an exemption letter be re-issued in the organization’s new name.

Change of Address

An organization that changes its principal address can update the address on its next-due filings with each of these agencies, or it can take the following steps before then:

- › *California Secretary of State*: File an amended [Statement of Information](#). (This is also the form required to change the service of process agent.)
- › *Franchise Tax Board*: File [Form 3533](#).
- › *California Attorney General*: Send an email to Registration@doj.ca.gov notifying the Registry of Charitable Trusts of the address change.

Change in Governing Documents

- › *Articles of Incorporation*: Any change to the Articles of Incorporation is not effective until the date the Secretary of State files the amended Articles. For changes not

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Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

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already reported to it, the FTB requires that organizations attach an explanation of any amendments and a copy of the amended Articles to the [Form 199](#) state return. Amendments other than name and address changes typically need not be reported separately to the California Attorney General.

- › *Bylaws*: Bylaws are not filed with the Secretary of State. Bylaws amendments are reported to the FTB and Attorney General in the same manner as Articles amendments, described above.
- › *Dissolution/Merger*: Organizations that [dissolve](#) or [merge](#) must follow procedures not discussed here.

For Small Organizations with Limited Filing Requirements

Many nonprofit organizations have only minimal filing requirements with the IRS and the FTB due to the amount of their gross receipts. As we reported in January, for organizations filing a [Form 990-N](#) or “[e-Postcard](#)” (i.e., organizations whose annual gross receipts are normally \$50,000 or less), significant organizational changes must be reported in writing to the IRS. In California, organizations whose annual gross receipts are normally \$50,000 or less may file the [Form 199N](#), “[California e-Postcard](#).” The California e-Postcard requires more disclosure than the federal Form 990-N. The FTB’s website provides a [chart](#) indicating the differences between the state and federal e-postcards. A Form 199N-filer must notify the FTB of any changes in name, address, operation, character, or purpose. If you are a 199N filer and unsure whether a particular change requires notification to a state agency, consider seeking the advice of legal counsel.