

# What Your Auxiliary and Department Need to Do with the Name Change:

As of Friday, August 21, 2015, the “Ladies Auxiliary to the Veterans of Foreign Wars of the United States” changed its name to the “Veterans of Foreign Wars of the United States Auxiliary.”

- **Departments** will officially be known as “Department of \_\_\_\_\_ Veterans of Foreign Wars of the United States Auxiliary”. An abbreviated version maybe “Department of \_\_\_\_\_ VFW Auxiliary.”
- **Districts** will officially be known as “District No. \_\_ (name of State) Veterans of Foreign Wars of the United States Auxiliary”. An abbreviated version maybe “District No. \_\_ (name of State) VFW Auxiliary.”
- **County Councils** will officially be known as “County Council \_\_ (name of State) Veterans of Foreign Wars of the United States Auxiliary”. An abbreviated version maybe “County Council \_\_ (name of State) VFW Auxiliary.”
- **Auxiliaries** will officially be known as “Veterans of Foreign Wars of the United States Auxiliary to Post No. \_\_\_\_”. An abbreviated version maybe “VFW Auxiliary to Post No. \_\_\_\_\_.”

## **1. IS YOUR ORGANIZATION INCORPORATED?**

- If your organization is incorporated, then you will need to file Amended Articles of Incorporation with the Secretary of State’s Office. Check with your state’s office to get the appropriate procedure. There is typically a filing fee for this, for which your organization is responsible.
- There is possibly a question asking if a vote was needed by the body/board of directors/shareholders to make this change. The answer to a question of that type is “No”. This change was a directive by our parent organization.
- A copy of your Amended Articles of Incorporation and proof of filing with the appropriate state authority should be sent to the IRS along with letters referenced under No. 5 below for changing your organization’s name with the IRS.

## **2. DOES YOUR ORGANIZATION HAVE EMPLOYEES?**

- If your organization has employees, then you will need to notify any local taxing authorities about the name change. This includes, but is not limited to, Unemployment Commissions and State Revenue Departments. You will need to check with each authority the best way to communicate the name change with them.

## **3. IS YOUR ORGANIZATION BONDED THROUGH NATIONAL HEADQUARTERS?**

- If your organization is bonded through National Headquarters, then you do not have to do anything with your bond.
- If you are bonded or insured outside of National Headquarters, then you will need to contact your bonding or insurance company about the name change.

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#### **4. DOES YOUR ORGANIZATION HAVE GAMING?**

- If your organization has a gaming license, you will need to contact your local gaming commission on what documents need to be filed concerning the name change.

#### **5. REPORTING THE NAME CHANGE TO INTERNAL REVENUE SERVICE (IRS)**

To report the name change to the IRS, send a letter as detailed below to either the address or the fax number given.

The address to report the change is:

Internal Revenue Service  
Exempt Organizations Determinations  
Room 4024  
P.O. Box 2508  
Cincinnati, OH 45201

The fax number is: 1 (855) 2074-6184

The letter or fax needs to contain:

- Full name (both the prior name and the new name)
- Employer Identification Number (EIN, also known as Federal Identification Number or FIN)
- Authorized signature of officer (the Treasurer is the principal officer and should sign the letter)
- Attach a copy of the letter from the VFW with the Bylaw that indicates the name change. Have both the President and Treasurer signs the VFW letter also. This will serve as a copy of the amendment to the Articles of Association.
- It is recommended that this letter be sent Certified, Return Receipt, via the United States Postal Service.
- For your convenience, a sample letter has been completed.

NOTE: If your organization files form **990 or 990-EZ**, report the name change to the IRS next time the annual tax return is filed.

#### **6. REPORTING THE NAME CHANGE TO YOUR LOCAL AND TO STATE DEPARTMENTS OF REVENUE**

- Each state is different so you will need to check with your local and state tax authorities of the appropriate steps to take to inform them of the name change.

#### **7. REPORTING THE NAME CHANGE TO YOUR BANK AND INVESTMENT HOLDERS**

- Typically a copy of the paperwork sent to the IRS, Secretary of State Office, and your local and state taxing authorities should be the necessary proof to have the banking and investment information changed.