

## Regarding the Big Canoe HOA “name change” to Smoke Signals Community Services, Inc.

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### QUESTION POSED TO BIG CANOE DOGE/AI:

If a NonProfit Corporation in Georgia operates under the same Secretary of State Control Number for a period of years, and during that time it files all of it's IRS 990's using the same EIN#, but at some point in that period of time the Corporation filed Articles of Amendment of Articles of Incorporation showing that the Corporation was changing it's name... would that Corporation be the same legal entity?

### ANSWER FROM BIG CANOE DOGE/AI:

Yes, **it would still be the same legal entity** under Georgia law and federal law, provided the following remain true:

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#### Key Legal Factors:

##### 1. Secretary of State Control Number remains unchanged

- In Georgia, the **Control Number** (also called the Business Entity Control Number) is the *unique identifier* assigned by the Secretary of State to a legal entity.
- As long as this Control Number is unchanged, the entity is considered the **same legal corporation**, regardless of name changes.

##### 2. EIN (Employer Identification Number) remains unchanged

- The IRS issues an EIN to a specific legal entity. If the EIN stays the same across filings (including IRS Form 990), it indicates that the IRS also recognizes this as the **same ongoing entity**.

##### 3. Articles of Amendment filed properly

- A nonprofit may change its name by filing **Articles of Amendment** to the Articles of Incorporation under Georgia law (O.C.G.A. § 14-3-1006 for nonprofits).
  - This does **not create a new corporation**, but simply modifies the charter of the existing one.
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#### Therefore:

If the **Control Number and EIN stayed the same**, and the only formal change was a **corporate name change filed through Articles of Amendment**, the nonprofit is **legally the same corporate entity** before and after the name change.

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