

Reporting Changes to Federal and State Agencies



*All changes must be voted on and approved by the Board

Accounting Period – Notify the IRS via your annual 990 return

- At the top of the form, write “CHANGE IN ACCOUNTING PERIOD”
- On the very top line (labeled A) write the dates for the short-period accounting period. Short period, because you are only filing from the start date of your old fiscal year to the end date of your new fiscal year.
- For example, if you are changing your fiscal year from January 1-Dec 31 to align with your District’s fiscal year of August 1 – July 31, your short period would be January 1, 2025 – July 31, 2025.
- On schedule O, provide a brief explanation of change of accounting period
- Alternatively, you can file [IRS form 1128](#)

Change of Address – Notify both the IRS and Texas Secretary of State

- At the top of the IRS form 990 (labeled B) check the box that says “address change”
- Enter the new address in part C
- [File Secretary of State form 401, Change of Registered Agent/Address](#)

Change of Name – Notify both the IRS and Texas Secretary of State

- Amend your Certificate of Formation (Articles of Incorporation) with the Secretary of State using [form 424](#)
- Once you have the approved document back from the Secretary of State, on your next 990, at the top of the IRS form 990 (labeled B), check the box that says “name change.”
- On schedule O, provide an explanation of the change to the name, and a copy of the approved Article of Amendment from the Secretary of State

Other Changes

- Purpose
 - Review your bylaws for specific limitations or provisions for changes to purpose
 - File form 424 with the Texas Secretary of State
 - Report change on Schedule O of the 990

Disclaimer – This information is provided for educational purposes and is not meant to be construed as legal counsel.