



FORM
MCS-NC
State Form 50861
(R6 / 1-23)

Indiana Department of Revenue
Legal Name Change Affidavit
Motor Carrier Services Division

Note: If your FEIN has changed, do not complete this form. Instead, contact Motor Carrier Services at (317) 615-7200. Partnerships must have a FEIN.

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|--|---|
| Federal Employer Identification Number (FEIN) | Social Security Number (SSN) (Sole Proprietor with no FEIN) |
| Company's Previous Legal Name | Company's New Legal Name |
| Name Under Which You Are Doing Business As (DBA) (<i>only if it is different</i> than your legal name) | New DBA Name |
| Street Address (principal place of business) | Telephone Number |
| Effective Date of Legal Name Change (mm/dd/yyyy) | |

This form must be signed by an individual authorized to sign documents on behalf of the company listed above. Print or type the name, in the space provided, of the authorized individual signing this return. This individual must sign, date, and enter his/her title in the spaces provided.

I swear or affirm that the information I have entered on this form is correct. I understand that making a false statement on this form may constitute the crime of perjury.

Signature

Date Signed

Type or Print Name

Telephone Number

Title

Mail this form to:
Indiana Department of Revenue
7811 Milhouse Road, Suite M
Indianapolis, IN 46241-9612

Instructions for Completing Form MCS-NC

What is a Legal Name?

Your legal name is the name under which your company is legally organized. Normally, this will be the name under which you report and pay federal income tax.

What is a Legal Name Change?

A legal name change occurs when an entity changes its name but makes no change in structure. For example, a partnership is still a partnership with the same partners, a corporation is still a corporation with the same corporate officers, no change to the federal employer's identification number (FEIN) occurs, and the only change is to the name the entity refers to itself.

Husband & Wife Businesses

If you marry, and you and your spouse jointly own and operate a business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. This means that your income will no longer be reported on federal Schedule C or C-EZ. Instead, you will file the federal partnership return, Form 1065.

Consequently, if you marry and change from a sole proprietorship to a partnership, this is not a legal name change: this is a change in legal entity. **Do not complete this form.** Instead, contact our office at (317) 615-7200 to cancel your sole proprietorship account and to open your partnership account.

What if the FEIN Changes?

Generally, if the federal employer's identification number changes, the account is considered a separate, or new, entity: this is not a name change. If the FEIN changes, do not complete this form. Instead, contact Motor Carrier Services at (317) 615-7200. If the FEIN does not change, then it may be considered simply a name change.

Indiana Passenger and Household Goods Carriers

If you hold Indiana Operating Authority as an intrastate passenger or household goods carrier, you will also need to complete a petition for a name change, pay a \$25 filing fee, and provide new insurance and a tariff. Call the department at (317) 615-7200 if you have questions.

USDOT Numbers

If your legal name changes, you will need to update your USDOT number registration. You can do this through our office by completing a Form BAS-1, and/or by completing federal Form MCS-150 if you are an interstate carrier. Call (317) 615-7200 with questions.

IRP

If your title work is affected by a legal name change by changing your FEIN and Taxpayer ID number, you will owe processing fees for further title and cab card changes. If you have any questions regarding the status of your Indiana IRP account, please contact Motor Carrier Services for further assistance.

IFTA

If you are a member of the International Fuel Tax Agreement and file your returns with Indiana, a legal name change will require new cab cards. There is no charge for this. Contact the department at (317) 615-7200 if you have any questions.

OSW

If you are registered in Indiana as a Transporting Company that obtains Oversize and/or Overweight Vehicle Permits, you will need to amend your agreement with Indiana on Form M-203. Contact the department at (317) 615-7200 for more information.