BACKGROUND: There are three types of corporate body name changes: (1) simple linear name changes, for example, United States Steel changes its name to USX; (2) mergers, that is, two or more bodies join to form a new body; or (3) splits, that is, a single body divides to form two or more new bodies. When any of these types of name change occurs, separate name authority records are created for each of the corporate body's various names and the earlier and/or later name(s) are recorded in 510 fields in each authority record. In the LC ILS, the 510 fields that represent the earlier name of the corporate body have a $w control subfield containing the value a in the initial position. Examples:

**LINEAR NAME CHANGE**

110 2# $a Pillsbury Company
510 2# $w a $a Pillsbury Mills, Inc.

**MERGER**

110 2# $a Ringling Brothers Barnum and Bailey Combined Shows
510 2# $w a $a Ringling Brothers
510 2# $w a $a Barnum and Bailey

This instruction sheet provides guidelines for subject catalogers in selecting which heading(s) to use when cataloging a work about a non-jurisdictional corporate body that has undergone a change of name.

**Note:** Occasionally non-jurisdictional corporate bodies are tagged 151 rather than 110. The principles in this instruction sheet apply to corporate bodies of that type as well. Example:

**LINEAR NAME CHANGE**

151 ## $a Buckley Air Force Base (Colo.)
551 ## $w a $a Buckley Air National Guard Base (Colo.)

1. **Assignment of name for latest period covered.** Assign the heading for the name used by the body during the latest period covered by the work being cataloged.

**Note:** Do not construe an incidental reference to a recent period as being "coverage" of that period. For example, a work about the New York Central Railroad published in 1985 that mentions only briefly in the closing chapter the railroad's absorption into Amtrak and ConRail would not be considered to "cover" the recent period and would not be assigned the headings for Amtrak and ConRail. Only the heading for the New York Central Railroad would be assigned.
2. Assignment of earlier names. If an earlier name is prominently featured in the work being cataloged, assign the heading for the earlier name as well. For example, an up-to-date history of the Ringling Bros. Barnum & Bailey Circus that prominently features the histories of its predecessors, the Ringling Bros. Circus and the Barnum and Bailey Circus, would be assigned the heading for its latest name, **Ringling Brothers Barnum and Bailey Combined Shows**, as well as the headings **Ringling Brothers** and **Barnum and Bailey**.