**Section 990.470 Basis of Decisions**

a) CDB shall make determinations as appropriate concerning the substance of a CM's business as opposed to its form and base its decisions on the substance. When a CM attempts to evade the effects of a possible or actual finding of non-responsibility by changes of address, multiple addresses, changes in personnel or their titles, formation of new companies, or other devices, CDB may take action pursuant to Section 990.300 and Subparts B and C of this Part.

b) CMs that are newly formed business concerns having substantially the same owners, officers, directors, or beneficiaries as a previously existing non-responsible firm will be declared non-responsible unless the new organization can demonstrate it was not set up for the purpose of avoiding an earlier declaration of non-responsibility.