



Fiscal Sponsorship for ArtsWA Programs

Fiscal sponsorship is the practice by which a nonprofit organization (the fiscal sponsor) extends its federal tax- exempt status to unincorporated groups engaged in activities consistent with the sponsoring organization's mission. ArtsWA programs require that the fiscal sponsor be a 501(c)(3).

More about Fiscal Sponsorship: <https://grantspace.org/resources/knowledge-base/fiscal- sponsorship/>

Sponsored Group Requirements

An arts group that does not have federal nonprofit status may apply through a fiscal sponsor for Project Support, General Operating support, and Art Service Organization support grants. To be eligible to apply through a fiscal sponsor, the arts group must:

1. Be composed of three or more people who have worked together for one or more years.
2. Each member of the group must have a title (*Director, Artistic Director, Administration, etc.*)
3. Have a minimum of one-year history of producing arts programming as the applicant group.
4. Be registered as a Charitable Nonprofit Corporation with the WA Secretary of State (SoS).
5. Confirm in the application that your fiscal sponsor has been given a copy of this document.

Fiscal Sponsor Requirements

Fiscally sponsored arts and cultural groups must be sponsored by a 501(c)(3) nonprofit organization that has arts, culture, and/or heritage in its mission statement **OR** a 501(c)(3) nonprofit with a social impact mission statement and has a history of funding arts, culture, and heritage groups to extend the Fiscal Sponsor's mission impact. Additionally, the Fiscal Sponsor:

- Must be current with its federal ([IRS](#)) and state ([SoS](#)) filings.
- Must have an active Statewide Vendor ([SWV](#)) number.
- Must have an active Unique Entity Identification ([UEI](#)) number.
- Agrees to be the primary contract holder.
 - The sponsored group will be a project of the Fiscal Sponsor.
- Will ensure the grant application for the sponsored group is properly completed.
- Will ensure the sponsored groups activities are in alignment with Fiscal Sponsor's mission and federal requirements.
- Will provide Fiscal Sponsor's tax and budget information in grant applications.
- Is not expected to provide financial or administrative support to the sponsored group other than grant administration.
- Will assume all financial, accounting, and reporting responsibilities associated with the contract.
- Understands that ArtsWA will send the grant contract and grant payments (normally one payment) to the Fiscal Sponsor.



- Understands that administrative fees or indirect costs cannot be deducted directly from grant funds awarded by ArtsWA.
- Understands that administrative fees must be collected independently of the grant award.
- Does not sponsor or present the arts event funded by ArtsWA.
- Does not support the group as an affiliate or sub-committee.
- Understands that grant funds cannot be a 'pass-through.'
- Must have a written agreement with the sponsored group for dispersal of funds to the group.
- Agrees to allowable use of funds as outlined in our "[What we do and do not fund](#)" document.
- Agrees not to regrant grant award funds.

Contact Us:

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