

Fiscal Sponsorship: Responsibilities and Agreement

Definition and Applicable Programs

Fiscal sponsorship is the practice by which a federally registered nonprofit extends its tax-exempt status to groups engaged in activities that advance the sponsoring nonprofit's mission. The arts group that does not have federal nonprofit status, and its activities, become a project of the Fiscal Sponsor. An arts group may apply with a fiscal sponsor for ArtsWA's Art Project Support or General Operating Support grant programs.

For more on Fiscal Sponsorship: [What is fiscal sponsorship? How do I find a fiscal sponsor? | Knowledge base | Candid Learning](#)

Sponsored Group

The arts group or organization using a fiscal sponsor must:

1. Be composed of three or more people who have worked together for one or more years.
2. Have a minimum one-year history of producing arts programming as a group.
3. Be registered as a Charitable Nonprofit Corporation with the WA Secretary of State.

Fiscal Sponsor

The fiscal sponsor confirms that the sponsored arts group:

- ✓ Is composed of three or more people who have worked together for one or more years.
- ✓ Has a minimum of one-year history of producing arts programming as a group.
- ✓ Is registered with the WA Secretary of State as a Charitable Nonprofit Corporation.

Fiscal Sponsor Requirements

- The Fiscal Sponsor must have arts, culture, and/or heritage in their mission statement or have a social impact mission statement and a history and structure of funding arts, culture, and heritage groups and organizations to extend their federally approved purpose for exemption.
- The Fiscal Sponsor must be a 501(c)3 nonprofit current with its federal and state filing requirements. More information: [Annual filing and forms | Internal Revenue Service \(irs.gov\)](#)
- The Fiscal Sponsor must have an active [Statewide Vendor \(SWV\) number](#).
- The Fiscal Sponsor must have an active [Unique Entity Identifier \(UEI\)](#).
- The Fiscal Sponsor will be the primary contract holder.
 - The sponsored group will be a project of the Fiscal Sponsor.
- The Fiscal Sponsor will be responsible for ensuring the grant application for the sponsored group is properly completed.
- The Fiscal Sponsor will ensure that the sponsored groups activities are in alignment with Fiscal Sponsors mission and federal requirements.
- The Fiscal Sponsor will provide their tax and organization's budget information in grant applications.
- The Fiscal Sponsor is not expected to provide financial or administrative support to the

- sponsored group other than the grant administration.
- The Fiscal Sponsor will assume all financial, accounting, and reporting responsibilities associated with the grant award contract.
- The Fiscal Sponsor understands that ArtsWA will send the grant contract and all grant payments (normally one payment) to the Fiscal Sponsor.
- The Fiscal Sponsor understands that administrative fees or indirect costs cannot be deducted directly from grant funds awarded by ArtsWA.
- The Fiscal Sponsor understands that administrative fees must be collected independently of the grant award.
- The Fiscal Sponsor does not sponsor or present the arts event.
- The Fiscal Sponsor does not support the group as an affiliate or sub-committee.
- The Fiscal Sponsor understands that grant funds cannot be a pass-through.
- The Fiscal Sponsor must have a written agreement with the sponsored group for dispersal of funds to the sponsored group.
- The Fiscal Sponsor agrees to ArtsWA's allowable use of funds as outlined in our "[What we do and do not fund](#)" document.
- The Fiscal Sponsor agrees not to regrant the funds.

Fiscal Sponsor information for applications

Make sure you have the below information about your fiscal sponsor before you apply.

- **Name and address** of the nonprofit organization that will be serving as your fiscal sponsor.
- **Mission statement.** Fiscally sponsored arts and cultural groups and organizations must be sponsored by nonprofit organizations that have arts, culture, and/or heritage in their mission statement or have a social impact mission statement.
- **Authorizing Official:** Name, Title, Email, Phone Number. This is the person who is authorized to grant fiscal sponsorship. (Example: Fred Elliott, Executive Director, fred@organization.com, 509-555-5555).
- **Contract Manager:** Name, Title, Email, and Phone Number. This is the person at the fiscal sponsor's organization that is responsible for managing grant contracts and will receive official grant communications. (Example: Omar Sharif, Executive Director, omar@organization.com, 509-555-5555).
- Employer Identification Number (**EIN**)
- State of Washington Vendor number (**SWV**) [Search for your fiscal sponsor's SWV number.](#)
- Federal Unique Entity Identifier number (**UEI**) from SAM.gov. [More information on the UEI.](#)

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