

# AFFILIATE GUIDELINES

## AFFILIATE GUIDELINES FOR FISCAL SPONSORSHIP

SEE “APPLICATIONS” FOR DOCUMENTS TO FILL IN TO APPLY FOR AFFILIATE STATUS OR CONTACT US AND WE WILL SEND YOU THE FORMS

**Art Without Limits** (AWoL), acting as a Fiscal Sponsor exists to support the artistic growth and maturation of independent artists and burgeoning arts organizations.

AWOL will provide managerial support, and grant guidance to arts organizations producing individual projects or developing an organization. AWoL will ensure funding agencies and contributors that funds are well-managed and spent according to their specified guidelines. AWOL will consider projects for sponsorship if they are arts-related, non-legislative, serve community needs, are serious in intent, well-planned, and show potential for future development.

The receiving person/organization must be registered as a non-profit organization with a 501(c)(3) tax-exempt status in order for donations to be tax deductible. Fiscal sponsorship is an agreement between a non-profit organization (Art Without Limits) and an individual artist or company (Affiliate), which allows the non-profit organization to act as a fiscal receiver and administer any funds awarded to the Affiliate. It does not give the Affiliate non-profit status, but serves to facilitate the transfer of funds in compliance with Internal Revenue Service guidelines. In exchange for the use of AWoL's non-profit status and administration AWoL will retain 5% of the grant amount. While AWoL will offer guidance in developing a grant, it is the Affiliate's job to write and submit the grant proposals.

According to Greg Colvin's book, *Fiscal Sponsorship: Six Ways to Do It Right* (SF Study Center, 1993): "...the sponsor is not seeking ownership of any part of the results of the work, but simply an assurance that the project will use the grant funds in a reasonable effort to accomplish the ends described in the grant proposal."

## MENTORSHIP AFFILIATE SERVICES

Affiliate status enables the use of Art Without Limit's non-profit 501 (c)(3) status and AWOL services as follows:

### Financial:

- The sending of IRS 1099s to Affiliates exceeding \$600 income in each calendar year
- Acknowledgment of tax deductible donations exceeding \$100 will be sent to donors
- Filing of yearly IRS 990 forms will include members passing \$5,000 or more through our account. (Affiliate must file their own taxes including income passed through AWoL)
- Financial record keeping of Affiliate funds that pass through AWoL
- Affiliates are included on our web site with appropriate links

### Grants:

- Supply copies of our latest non-profit IRS 990 federal non-profit income tax filings
- AWOL's budget, as necessary, for your proposals
- Grant progress reports sent to funders as required. You must provide us the information
- Thank you letters to funders for donations passed through AWoL
- Grant application review upon request
- Use of our 501(c)(3) nonprofit status for grants
- AWOL will send timely reminders of required Affiliate reports due to grantors, upon request

Affiliates operating under the AWoL corporate sponsorship are required to prominently acknowledge **Art Without Limits** as a sponsor of their events in posters, ads, and programs. Our Logo is available via e-mail.

**For additional information, please see “Applications” for forms to fill out and send us Affiliate Application, Proposal Intention Form and Requisition Form**

# Art Without Limits

## APPLICATION (see Affiliate Application)

***AWoL is solely responsible for all funding received and distributed under our non-profit status. We are directly responsible to the IRS and other government bodies as well as to donors and funding organizations. We are responsible for satisfying your funders' wishes, ensuring reports are made to them in a timely manner. Under some circumstances, AWoL may require additional agreements, tracking and reporting documents for your funders. You are responsible for keeping a calendar and sending us requested documentation in a timely manner.***

Reapplication must be sent for approval if you have not made a proposal through Art Without Limits within 12 months after your last approval.

Affiliate status cannot be granted for classes, workshops and/or for-profit studios.

## WHAT TO DO?

1. Fill out the Affiliate Application Form and send it to us.
2. We will notify you of AWoL Board approval. Board meetings are usually held the first Tuesday of each month.
3. Fill out the Proposal Form and submit it with a \$50 non-refundable check for each proposal.  
If the grant is funded the \$50 will be credited towards the fee of 5% of the total grant due to Art Without Limits.
4. Write your proposal, AWoL is available for review and suggestions.
5. Let us know what forms or information your funders will need from AWoL.
6. Send a copy of the completed proposal to AWoL for our records.

**Please keep in mind turn-around times and deadlines when requesting forms, information and signatures.**

## YOU GET THE FUNDING...WHAT'S NEXT?

1. Congratulations!
2. Make sure your funder makes checks payable to:  
Art Without Limits, 816 Chelham Way, Santa Barbara CA 93108  
Your company or individual name should be on the memo line
3. AWoL informs the Affiliate that funding has been received
4. AWoL will send to all funders, our Federal Tax ID Number and acknowledge donations of \$100 or more, although Federal regulations only require acknowledgments of amounts over \$250.
5. Make sure you also send a thank you note to your funder.
6. The Affiliate files a Requisition Form with AWoL.
7. AWoL sends 95% of the funds to the Affiliate and credits the \$50 proposal check.
8. Affiliate will retain original receipts as itemized on the bill and turn in copies of said receipts to AWoL as per IRS requirements.

## RELATED DOCUMENTS

**AFFILIATE APPLICATION  
INTENTION TO MAKE A GRANT PROPOSAL  
REQUISITION FORM  
IRS W9 FORM  
6 MONTH REPORT**

## EARNED/CONTRIBUTED INCOME

AWoL accepts only unearned/contributed income such as: grants, donations from individuals, corporations, foundations, and government sources.

Earned income: tickets, fees for performance, merchandise and workshops can go directly into Affiliate's accounts. This money does not pass through AWoL.

Additional Fees may be assessed if the Umbrella group or individual requires excessive servicing and will be based on the amount of administrative time to process the donations.

### **FISCAL YEAR END ACCOUNTING**

AWoL is required to report all income that passes through our account from each of our Affiliates that totals \$5,000 or more, **unearned or gifted**, with our yearly IRS 990 non-profit Federal Income Tax filing for our fiscal year July 1-June 30.

AWoL is responsible for distributing IRS 1099 forms in January using the Affiliates social security or employer number to any Affiliate that has earned over \$600/year unless you are a corporation. Copies go to the Affiliate, the IRS and the Franchise Tax Board. You are required to file this income on your income tax. It may be filed on your personal tax or on a Schedule C if it is a business. Ask your accountant. Each Affiliate is responsible for filing their own income taxes.

### **GRANTS**

Affiliates may apply for grants under AWoL's nonprofit 501(c)(3) status. Some foundations only accept one grant application from each non-profit. AWoL will have priority in this instance. Check before you apply.

Generally, donors want a budget for your project. It differs whether they want your budget or AWoL's or both. Please ask them.

If you need copies of our nonprofit tax identification number, copies of our 501(c)(3) status, 990 form, or list of our Board of Directors or if you need appropriate AWoL signatures, please be sure to obtain these well in advance.

### **ADDITIONAL INFORMATION**

#### **Listing in Promotional Material**

**Individuals or groups operating under the corporate nonprofit of Art Without Limits are required to acknowledge AWoL prominently in all posters, fliers, ads and programs as a sponsor of their operations and events. Logos are available to copy on the last sheet of this document.**

**Suggested wording: This project is presented in cooperation with, in collaboration with, or under the auspices of, or is sponsored by Art Without Limits. Please check with us if you wish to use other wording.**

Additional resources regarding Fiscal Sponsorships: Fiscal Sponsorship: 6 Ways to Do it Right. Written by Gregory L. Colvin. Study Center Press, 1095 Market Street, Suite 602, San Francisco, CA 94103, Tel: 1-800-484-4173 x 1073. [www.studycenter.org](http://www.studycenter.org). National Network of Fiscal Sponsors

<http://www.tidescenter.org/fiscal-sponsorship/nnfs/index.html>

Community Partners

<http://www.communitypartners.org/fiscal-sponsorship.html>

International Documentary Association

[http://www.documentary.org/community/IDA-resources/fiscal\\_sponsorship](http://www.documentary.org/community/IDA-resources/fiscal_sponsorship)

