



MAPS Fiscal Sponsorship FAQ

What is Fiscal Sponsorship?

Fiscal sponsorship is a formal arrangement in which a 501(c)(3) public charity sponsors a project that may lack exempt status. This alternative to starting your own nonprofit allows you to seek grants and solicit tax-deductible donations under your sponsor's exempt status.

Who is Fiscal Sponsorship for?

Fiscal sponsorship is for projects—whether they are managed by individual artists, emerging organizations, or collectives. Your project can be a one-time occurring event, a season of activity for an emerging gallery or performing arts group, or the completion of a body of work such as a book or film. Fiscal sponsorship best suits projects that are more ambitious than could be accomplished by a one-time crowdfunding campaign, and that have a concrete outcome or impact when they are completed.

Is Fiscal Sponsorship a grant program?

No. Fiscal Sponsorship does not mean you get money from MAPS. It DOES mean that you can apply for grants normally restricted to 501(c)(3) (non-profit) organizations, and use our IndieGoGo platform to fundraise for your project and receive the nonprofit rate. Individual donors to your project can take a tax deduction for their donation.

How does it work?

Once your project is accepted via our application process (see below), your project becomes a project of MAPS, although you retain all creative control and management. In addition to the fundraising support, MAPS will meet with you throughout the lifetime of your project to offer proposal reviews, project management support, bookkeeping and accounting for your project, and marketing help. While you can budget to compensate yourself for your own time spent on the project, most of the funds you raise should go directly to your project costs: vendors, materials, marketing, etc.

What kinds of projects are eligible for Fiscal Sponsorship?

MAPS supports arts projects in all disciplines, or other types of projects that have a strong artistic component. Projects must have a minimum budget of \$5,000 and maximum budget of \$49,999 per year. Projects must have a clearly defined outcome with a public benefit.

What about ticket sales, sales of artwork, or sponsorships?

Tickets or the purchase of artwork are generally not considered tax-deductible by the IRS, since a benefit is being received by the purchaser. Ticket revenue or income from the sale of artwork can happen outside of the fiscal sponsorship agreement, however if the main purpose of a project is to only to generate sales or income from sponsorships or advertising, it will likely not be accepted for fiscal sponsorship.

Are there any fees?

MAPS does not require you to become a member or ask any other fees from artists directly. We do charge a 6% fee on all funds raised to help offset the costs of working with our bookkeeping agency, The Back Office STL, and to help us invest in the project consulting you'll get from us.

How do I get on board?

Visit the MAPS website to check the date of the next application deadline. Projects must be submitted via application, and are then reviewed by a diverse panel. Managers of accepted projects must sign a contract with MAPS and follow all policies.