



Fiscal Sponsorships for Tacoma Creates Funding

Organizations that do not have their own 501(c)(3) non-profit status but meet all other eligibility criteria, may apply for Tacoma Creates funding using a Fiscal Sponsor.

“Fiscal Sponsorship” is when a 501(c)(3) non-profit organization provides administrative and financial support for another organization that works for the good of the public but does not have their own 501(c)(3) non-profit status.

For Tacoma Creates, cultural organizations that meet all the eligibility requirements except having their own non-profit status can team up with a 501(c)(3) non-profit organization based in Washington State to serve as their Fiscal Sponsor. The Fiscal Sponsor can sign and manage a contract with the City of Tacoma on behalf of the sponsored organization.

The Fiscal Sponsor may charge fees for handling administrative work for the cultural group, but these fees may not be more than 10% of any Tacoma Creates funding contract. The sponsored organization and the Fiscal Sponsor should agree on the fee and the scope of services and responsibilities in advance of submitting an application for funding.

Fiscal Sponsors for Tacoma Creates funding will provide overall legal and fiscal responsibility for the sponsored organization’s City of Tacoma / Tacoma Creates contract.

As part of the application process, the Fiscal Sponsor must sign a [letter of commitment](#) to confirm their role and authorize the application.

If the application is funded, the Fiscal Sponsor must:

- Register in City’s contracting and payment system (Ariba)
- Sign the Tacoma Creates funding contract
- Accept Tacoma Creates funding payments from the City of Tacoma and then issue Tacoma Creates funds, less any fiscal sponsorship fees, to the sponsored organization
- Oversee and/or manage records (i.e. application guidelines, application document, contract, timeline for contract deliverables) and reporting requirements
- Ensure that there is insurance in place that covers the Tacoma Creates-funded elements of the sponsored organization’s work, as required by the City of Tacoma. The Certificate of Insurance can be held by EITHER the fiscal sponsor or the sponsored organization. If the fiscal sponsor holds the Certificate of Insurance, it will need to name both the City of Tacoma and the sponsored organization as additional insured. If the sponsored organization holds the Certificate of Insurance, it will need to name the City of Tacoma as additional insured. The required insurance includes:
 - Commercial General Liability (required for all Tacoma Creates funding contracts)
 - Abuse & Molestation (required if the sponsored organization will be providing any programming where they will work EXCLUSIVELY with youth under the age of 17, seniors, or people with disabilities)
 - Commercial Automobile Liability (required if the sponsored organization will be transporting youth under the age of 17, seniors, or people with disabilities in any owned, rented, or leased automobiles)

- Marine (required if the sponsored organization will be performing work on or around water that includes the ownership, maintenance, and/or use of watercraft)
- Workers' Compensation (required if the sponsored organization has W-2 employees)
- Employer's Liability aka Stop Gap (required if the sponsored organization has more than 5 W-2 employees)

Examples of Other Optional Services that Fiscal Sponsors *may* provide:

- Accept and manage funding from other sources (grants, business sponsorships, individual donations) for the sponsored organization
- Bookkeeping Services
- Payroll Services
- HR Services
- Review of marketing, fundraising, or other communications materials
- Non-legal review of contracts and agreements
- Sales and use tax records filing
- Annual IRS filing and distributions of 1099-MISC as required
- Annual and/or quarterly business filings

Finding a Fiscal Sponsor

If you are interested in securing a fiscal sponsor for your organization, it is your responsibility to contact potential organizations and work with them to figure out how the relationship would work, including which entity will carry the required insurance.

The following organizations have expressed the potential ability and interest in serving as a fiscal sponsor, but are not obligated to sponsor any organization. This is not a comprehensive list. You may contact any of these organizations, or other organizations not listed. Contacting these organizations will not guarantee fiscal sponsorship; you will need to establish a mutually-agreeable relationship, as appropriate. These organizations are generally only able to sponsor organizations that align with their own mission.

Asia Pacific Cultural Center
 Faaluaina Pritchard
faaluaina@asiapacificculturalcenter.org

Northwest Sinfonietta
 Karin Choo
execdir@nwsinfonietta.org

Communities for a Healthy Bay
 Melissa Malott
mmalott@healthybay.org
 (253) 444-7039

Shunpike
 Line Sandsmark
info@shunpike.org

Empowering People In Communities (EPIC)
 Brendan Nelson
nvision.epic@gmail.com