

A.J. MUSTE MEMORIAL INSTITUTE GUIDELINES FOR FISCAL SPONSORSHIP

By serving as a fiscal sponsor, the Institute helps organizations receive tax-deductible contributions for the educational component of their work. This is particularly helpful to organizations that don't have the time, staff or financial resources to pursue and maintain tax-exempt status.

The Muste Institute considers fiscal sponsorship requests for:

- educational work and organizing around peace and social justice issues, in keeping with the Muste Institute's mission and priorities, and IRS rules;
- projects or groups which are local, regional, national or global in scope;
- short-term projects or ongoing support;
- groups located anywhere in the world;
- groups that may be unincorporated or incorporated, but which have an organizational bank account (we cannot sponsor individuals).

How does Muste Institute sponsorship work?

1. You sign a grant agreement, committing to spend sponsored funds on activities which do not violate IRS rules and which are within our stated mission.
2. You let your supporters know that they can make tax-deductible contributions or grants for your educational work through the sponsorship.
3. You solicit sponsored donations for your educational work from individual and institutional donors. (You may receive non-deductible gifts directly to your organization; we don't require you to use our sponsorship for all gifts.)
4. Your supporters make grants and tax-deductible gifts of at least \$50 payable to the Muste Institute, and designate them for your work.
5. We receive, process and acknowledge these gifts and grants.
6. We deduct a 7% administrative fee.
7. We make a grant for the remainder to your organization, usually within 2-4 weeks.
8. At the end of the sponsorship period (usually one year), you provide us with a report explaining how the funds were spent.
9. If desired, you can then request renewal of your sponsorship for another year.

Here's what we don't do:

- We do NOT pay your bills directly, or do payroll for you.
- We do NOT do your bookkeeping or accounting for you.
- We do NOT provide tax receipts for non-monetary or in-kind donations.
- We do NOT own or manage your project or your work.
- We do NOT do your fundraising for you.

Things to consider before applying to the Muste Institute for sponsorship:

- Do you have gifts or grants lined up which require a fiscal sponsor?
- Do you have a solid fundraising plan?
- Does your organization have its own bank account, and a bookkeeper and accountant?

If you answered “no” to any of these questions, you may not be ready for fiscal sponsorship, or you may want to consider a different kind of sponsorship.

For more options, check out the resources provided by the National Network of Fiscal Sponsors: fiscalsponsors.org/pages/seeking-fiscal-sponsorship.

How to apply to the Muste Institute for fiscal sponsorship:

After reading these guidelines, call us and/or email us with a brief description of what you do. If we feel there is a potential fit, we will email you a sponsorship application.

When to apply:

- by January 1 for a decision in mid-February;
- by March 1 for a decision in mid-April;
- by May 1 for a decision in mid-June;
- by August 1 for a decision in mid-September;
- by October 15 for a decision in early December.

Questions? Contact Muste Institute staff at info@ajmuste.org or call us at 212-533-4335.

AJ Muste Institute

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