



## FISCAL SPONSOR CERTIFICATION

**Background.** Your organization has represented to the Heising-Simons Foundation that it is acting as the “fiscal sponsor” for a charitable project. As part of its due diligence, the Foundation seeks to understand the legal relationship between your organization—a Section 501(c)(3) public charity—and the project. Please review and complete each section of this certification, select the appropriate description of your role as fiscal sponsor, and have an authorized person sign this certification.

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### Organization Information

Fiscal Sponsor Legal Name (“Organization”): \_\_\_\_\_

Sponsored Project Name (“Project”): \_\_\_\_\_

Has an independent legal entity been created in connection with the Project?     YES     NO

If “YES”, provide the following information about the independent legal entity (“Project Entity”):

– Legal Name: \_\_\_\_\_

– Employer Identification Number (EIN): \_\_\_\_\_

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### Fiscal Sponsorship Descriptions

#### Component Project Fiscal Sponsor:

In this type of fiscal sponsorship, a Project is hosted indefinitely or temporarily within the Organization, and Project activities are carried out directly by the Organization (fiscal sponsor).

- The Organization may hire employees or independent contractors to conduct the Project on its behalf. They may, or may not, work solely on Project activities, operate out of separate offices, and use the Project’s name (rather than the Organization’s) to brand Project activities.
- The Organization has all legal and financial responsibility for the activities of and expenditures for the Project, enters into any contracts required to operate the Project, reports all Project activities and expenditures on its tax return, and is responsible for how any grant funds it accepts in support of the Project are spent.

#### Pre-Approved Grant Fiscal Sponsor:

In this type of fiscal sponsorship, the Organization (fiscal sponsor) is a *grantor* to the Project Entity. The Project Entity alone has full responsibility for Project activities.

- The Organization seeks and receives grant funds for the purpose of conducting the Project activities, and subsequently makes grants to the Project Entity restricted for Project purposes.
- The Project Entity hires its own staff/volunteers to conduct Project activities, enters into all contracts required to operate the Project activities, pays vendors for expenses, and files its own tax return.

Please select one:

- Organization is a COMPONENT PROJECT FISCAL SPONSOR for the Project and certifies:
  1. Organization’s board of directors or management has reviewed and approved the Project activities. The board has control and will exercise or delegate general supervision and oversight over all Project activities and expenditures to ensure they further the Organization’s charitable mission, and are consistent with the Organization’s obligations under any relevant agreement with the Organization’s funders.
  2. Organization accepts full legal responsibility for the Project and will conduct all Project activities. Organization may hire employees or independent contractors or recruit volunteers to conduct Project activities.
  3. Organization controls the finances of the Project and will require appropriate financial reporting from the Project. If the Project has separate bank accounts, the accounts use Organization’s EIN.
  
- Organization is a PRE-APPROVED GRANT FISCAL SPONSOR for the Project and certifies:
  1. Organization’s board of directors or management has reviewed and approved the Project activities as charitable, even if the entity conducting them is not a 501(c)(3) public charity, and has determined that supporting the Project activities will further the Organization’s charitable mission.
  2. Organization intends to make grants to an entity conducting Project activities and receive reports from such entity sufficient to assure Organization that its grant funds are being properly spent, and in compliance with any restrictions imposed by any agreement between Organization and its funders. Organization is solely responsible for selecting a grantee to receive its grant and use it to conduct the Project activities.
  3. If the Project Entity is not a charitable organization, Organization will only make grants after execution of an appropriate grant agreement to ensure proper use of grant funds.
  
- Organization IS NOT a fiscal sponsor of either type for the Project. Neither fiscal sponsorship description above accurately describes the relationship between the Organization and the Project.

By signing below, I am certifying that I am authorized to sign on behalf of the **Organization**, I have reviewed the descriptions of fiscal sponsorship, and I attest to the accuracy of the responses above. ***Please note, Project staff may not sign this certification.***

Signature: \_\_\_\_\_  
Print name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Organization: \_\_\_\_\_