Guidelines for Fiscal Sponsor Organizations

A fiscal sponsor is a public charity that has entered into a relationship with an organization that is not recognized by the IRS as a public charity to assist with a charitable project. Typically, this applies to organizations doing charitable work who have not yet received notice of their 501(c)(3) public charity status from the IRS.

Organizations can submit a request for funding to the May and Stanley Smith Charitable Trust or Stanley Smith Horticultural Trust through a sponsoring organization if the sponsor has 501(c)(3) status, is not a private foundation under 509(a), and provides written authorization confirming its willingness to act as the fiscal sponsor, as well as a copy of the signed fiscal sponsor agreement, if requested by the Trust.

For fiscally-sponsored grants, payment is made to the sponsoring organization. The sponsor is responsible for ensuring that the project serves a charitable purpose, must exercise discretion and control over the granted funds, and is responsible for ensuring that reporting obligations are met.

**If this situation applies to your organization, please complete the Fiscal Sponsor Information section on the request form in the online grants portal.**

If your organization is recognized by the IRS as a 501(c)(3) public charity, you may skip this section.

**Note for non-U.S. applicants:** If your organization is located outside of the United States, you may skip this section. The Trust will determine whether it can treat your organization as the equivalent of a U.S. public charity through a separate process.