



A Foundation of  
Philanthropic Funds

## FJC's Fiscal Sponsorship Program

Partners in Incubating Nonprofits



"The relationship that we established with FJC was one of the high points on our road to independence. FJC's staff is prompt, hard-working, and accurate which streamlined the entire business and financial process for us."

**Leslie Jones, Executive Director, The Filomen M. D'Agostino Greenberg Music School**



"FJC's fiscal sponsorship has been just what I needed for my early-stage project: supportive, responsive, and flexible. Having my project in their fiscal sponsorship program allows me to focus all my energy on developing programs to increase access to justice for immigrants in the criminal justice system."

**Julie Wimmer, Founder, myPadilla**



"As a new start up organization, FJC provided us with critical support as our fiscal sponsor to get us off the ground while applying for our tax-exempt status. College Bridge Cafe deeply values our partnership with FJC."

**Kevin Anthony, Co-Founder, College Bridge Cafe**



"We came to FJC with an idea that became a project. And now, thanks to FJC's fiscal sponsorship program, setting us up to grow and legitimizing our work for foundations and donors, that project is becoming an organization."

**Jon Adam Ross, Managing Director,**  
In[HEIR]itance Project



"FJC is an important partner that provides reliable financial services at reasonable cost so that we can carry out our difficult work with confidence."

**Elizabeth Mpopu, Founder,** African  
Women's Collaborative



"Being fiscally sponsored by FJC has been one of the best decisions that Natan, the giving circle/grantmaking foundation that I run, has ever made. FJC's expert oversight and financial management - at fees that are better than most fiscal sponsors - enable us to focus most of our time on our programs and mission."

**Felicia Herman, Executive Director,** The  
Natan Fund

## Overview of Fiscal Sponsorship Program (FSP)

**Payment processing.** Allows your nonprofit project to collect tax-deductible contributions under FJC's 501(c)(3) status and make payments, reimbursements, and grants as necessary.

**Compliance.** FJC manages tax and audit compliance. We send receipts to donors and 1099s to vendors, and we include your financial information in our audited financials and IRS Form 990.

**Mission flexibility.** You may apply as long as your project is charitable in purpose. To date, over 400 projects and organizations have participated. Areas of focus include: education, health services, religion, science, arts and culture, and the environment.



## Overview of Fiscal Sponsorship Program (FSP)

### Affordable fees.

- Administrative fee is 1% annually, based on your account's average daily balance\*
- Transaction fee starts at 4% for all incoming funds

No application fee, renewal fee, or minimum balance requirement.

**No geographic limitations** – organizations from over 40 countries have participated.

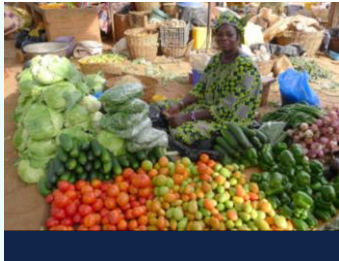
\* Note: funds held in the account also earn interest, which can offset these costs and increase funds available for mission..



## Case Studies



**Filomen M. D'Agostino Greenberg Music School** provides quality music instruction for students with vision loss. The school joined our FSP after separating from their parent organization after over 100 years of operation. Being fiscally sponsored by FJC ensured there was no gap in programming while the school secured its own own 501(c)(3) status.



**African Women's Collaborative for Healthy Food Systems** is a global project with women leaders in Ghana, Kenya, Uganda, South Africa, and Zimbabwe. The Collaborative was launched in order to address the ongoing marginalization of peasant and indigenous women in decision making processes at national, regional, and continental levels. By participating in our FSP, the Collaborative can expand their funders to include US donors and foundations, greatly increasing the resources available to support its mission.

## Case Studies

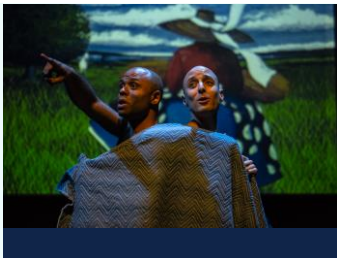


**myPadilla** leverages technology to provide technical assistance to criminal defense attorneys in Texas regarding the immigration consequences of contact with the criminal justice system, so that their immigrant clients are empowered to make informed decisions. The founder chose to launch the myPadilla initiative under a fiscal sponsorship structure rather than focusing on building the infrastructure of a formal nonprofit 501(c)(3) organization.



**College Bridge Café** provides Bronx residents a support structure through the full continuum of obtaining a degree or other credential. CBC caters to a diverse Bronx target population including high school students, college students and older adults looking for supplemental post secondary education guidance as they pursue a new or different career paths. College Bridge Café joined the FSP knowing they needed time to build their operations before they were ready to apply for 501(c)(3) status.

## Case Studies



**In[HEIR]itance Project** creates theater from authentic community dialogue about shared stories, traditions, beliefs, cultures and customs. The In[HEIR]itance Project initially began its relationship with the FSP as a three-year project funded by a Covenant Foundation fellowship. Following numerous successful productions across the country the organization has grown its programming and funding, and it has received its own 501(c)(3) status.



**Natan** is a giving circle where members pool their charitable contributions and decide together where the pooled funds should go. The organization acts as a thought leader in the Jewish philanthropic world and has allocated over \$10 million to over 240 innovative Jewish and Israeli startup and post-startup nonprofits, social business and social entrepreneurs around the world. Natan has been a participant in the FSP for more than 15 years, preferring to use FJC for back-office support, rather than creating their own organizational infrastructure.





## APPENDIX: Frequently Asked Questions

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What is the process to be approved for the Fiscal Sponsorship Program and how long does it take?

Applications are accepted on a rolling basis. All applications must include a clear overview of the proposed activities, projected budgets the next two years, and a summary of the staff and/or board members associated with the project. Once FJC has received all the requested materials, the application will be circulated to the Fiscal Sponsorship Committee for review. FJC will notify applicants of the Committee's decision and, if the application is approved, an FSP Agreement will be executed. The length of the application process depends on several variables, including how complete the application is at the time of submission and the nature of the project.

Who is eligible to participate in the Fiscal Sponsorship Program?

We are looking for organizations that are led by passionate and capable managers who are dedicated to executing their organizations' missions. Organizations do not need to be incorporated, but if they are, they should be incorporated as nonprofits in their respective state. We do not offer fiscal sponsorship to organizations with 501(c)(3) status. Organizations need not necessarily have formal financials, but they must demonstrate sound fiscal management.



### How can donors contribute to my FSP account?

FSP allows projects to collect contributions for their work, which are fully deductible to the donor.

Contributions can be made by credit card, appreciated securities (including mutual funds), or wire transfer.

We are discouraging payment by check due to our remote office operations due to the Covid-19 pandemic.

### Will my donors receive tax receipts?

FJC will send each donor a receipt for all eligible contributions, confirming the donation's tax deductibility. You can send personal thank you letters to your donors, but only FJC can address tax deductibility.

### How can I monitor my account's activity?

FJC provides access to an account portal, where you will have access to your account activity, statements, donors' information, donors' receipt letters, and forms you may need. The reports on the account portal provide you with all of the information that we have about your contributions and disbursements.



### How are funds disbursed?

Requests for disbursements must be submitted on an internal FJC form with accompanying invoices or receipts. FJC prefers to pay vendors directly, but can issue reimbursements when necessary. FJC does not provide formal payroll, but can provide guidance for how best to set up a third-party payroll system. Disbursements are processed once a week.

### What type of reporting is necessary to maintain my fiscal sponsorship relationship with FJC?

Reports are due every 6 months and must include a narrative of how funds were used from the account, a categorized line-item accounting of the distributions, and narrative detailing the project's progress and new goals. FJC sends an updated agreement renewal every year.

# Thank You

For more information, or to apply, contact

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Further information, including applications and budget templates, can be found on our website:

<https://www.fjc.org/fiscal-sponsorship-program>