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 Organization Information section on the request form in the 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.