



MAPS

MULTIDISCIPLINARY ASSOCIATION
FOR PSYCHEDELIC STUDIES

FISCAL SPONSORSHIP PROGRAM MANUAL V.2

January 2023

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Version	Summary of Changes	Effective Date
1.0	Original MAPS Fiscal Sponsorship Program Manual	Feb 2020
1.5	Minor non-programmatic edits reflecting current operations	Oct 2020
2	Updated MAPS Fiscal Sponsorship Program Manual	Jan 2023

1. Introduction

“Fiscal sponsorship” is an arrangement where a tax-exempt organization such as the Multidisciplinary Association for Psychedelic Studies (MAPS) accepts contributions for the purposes of a charitable project that is operated by an outside person, committee, or organization but that furthers the sponsor’s own charitable purposes. Although there are several formats possible, the fiscal-sponsorship program at MAPS features only what is often referred to as a Model C “indirect” or “preapproved grant” approach.

The program or project of specific charitable activities that MAPS has decided to sponsor is called the “Project.” The outside association or organization that MAPS has chosen to operate the Project, and to receive grant funding from the sponsorship fund at MAPS for the Project, is referred to as the “Sponsee.” MAPS serves as the “Sponsor.”

This Fiscal Sponsorship Program Manual (“Manual”) provides an overview of the MAPS fiscal sponsorship program, including qualifications, benefits, expectations, and the fiscal sponsorship policies and procedures attached hereto as Appendix 1.1¹ The legal terms governing the fiscal sponsorship will be set forth in the signed agreement between MAPS and each Sponsee. In the event of any conflict between this Manual (including Appendix 1) and the fiscal sponsorship agreement, the terms of the fiscal sponsorship agreement control.

2. Fiscal Sponsorship Overview

In the Model C or “Preapproved Grant” relationship model for fiscal sponsorship, the operator of the sponsored Project is a Sponsee of MAPS and has a legal, tax, and accounting identity separate from MAPS.

The Sponsee has certain responsibilities and obligations that must be satisfied in order to maintain the sponsorship and operate the Project with the benefit of tax-deductible contributions made to MAPS as the Sponsor. **See Section 7, Sponsee Responsibilities and Expectations, below.**

All fiscal sponsorship applicants must provide a viable Project proposal, including a detailed budget for the Project and a timeline for expenditures. MAPS may also request proof of insurance coverage and/or copies of government filings like tax returns and

¹ The fiscal sponsorship policies and procedures are subject to change by MAPS from time to time with notice to current Sponsees.

incorporation documents, either at the time of application or at any time prior to or during the fiscal sponsorship, in MAPS' discretion.

3. Sponsorship Services and Benefits

MAPS' fiscal sponsorship program provides Sponsees with the following core services and benefits:

- The ability to utilize tax-deductible donations and grants received by MAPS that are designated for the Project's purposes
- Donor-acknowledgement letters for donations to MAPS for purposes of the Project (for donations over \$250, or over \$75 where a return benefit has been provided to the donor)
- Reports on the fiscal sponsorship fund for the Project, with transaction summaries upon reasonable request

4. Eligibility and Expenses

Eligibility

Projects conducted with grant support from MAPS must further MAPS- specific, tax-exempt, charitable purposes. Therefore, to qualify for MAPS' fiscal sponsorship, a Project's purposes must be directly related to MAPS' mission² and consistent with MAPS' purposes as stated in its articles of incorporation (available at <https://maps.org/2019/10/21/articles-of-incorporation/>).

Projects operated by for-profit, non-exempt entities may be eligible for fiscal sponsorship, subject to the conditions outlined in this Manual and the fiscal sponsorship agreement. Non-exempt applicants must be seeking sponsorship for Projects with a clearly defined charitable purpose, and funding is limited to budget items that are necessary to fulfill that charitable purpose for that Project.

² Founded in 1986, MAPS is a 501(c)(3) non-profit research and educational organization that develops medical, legal, and cultural contexts for people to benefit from the careful and legally approved uses of psychedelics and marijuana.

Expenses

Funds from a MAPS fiscal sponsorship can cover expense(s) reasonably incurred³ in connection with operating the charitable Project. Indivisible overhead costs must be allocated to the sponsored Project based on the ratio of sponsored charitable use relative to the Project operator's total activity, on the basis of timesheets, square-footage utilized, or some other reasonable allocation methodology agreed to by MAPS in advance. If the Project alone uses a certain resource(s), it may be allocated to the Project in full.

In general, the fiscally sponsored Project may be allocated the fair and accurate share of expenses such as staff time, rent and utilities, required equipment, licenses and registrations, maintenance (including of common areas), and security based on a methodology agreed to by MAPS, as described above. Funds from a MAPS fiscal sponsorship generally cannot be used to fund a non-exempt organization's undifferentiated startup costs, capital-asset purchases, and similar expenses. Also, where it is not possible to allocate expenses with reasonable certainty, or where adequate documentation has not been provided to support an allocation, MAPS will not provide reimbursement from a Project fund.

5. Program Fees

There is no setup fee to participate in MAPS' Fiscal Sponsorship Program.

Unless other terms have been agreed upon and included in the signed agreement, **MAPS will deduct a minimum administrative fee of ten percent (10%)** from all charitable contributions, or the value of all non-cash gifts, received on behalf of the Project. The administrative fee will be specified in the fiscal sponsorship agreement and will be deducted as funds are received by MAPS. MAPS may deduct applicable bank and bookkeeping fees.

6. Sponsorship Operations

MAPS' Fiscal Sponsorship Program operates as follows:

- MAPS will typically be a Sponsee's sole and exclusive fiscal sponsorship entity with respect to the Project. Sponsees agree not to participate in any other fiscal

³ As a basic guideline, MAPS requires Project operators to err on the side of caution. Having a staff kitchen and carpets and sofas in the visiting area are generally reasonable expenses for a clinic, for example; however, expensive original artwork or high-priced designer office furniture are unlikely to be justifiable.

sponsorship program for their Projects without, in each instance, MAPS' prior authorization.

- As the Sponsor, MAPS will oversee the Project and accept tax-deductible donations identified for the purposes of the Project.
- MAPS and the Sponsee are separate legal, tax, and accounting entities. This means that while MAPS manages administration of any charitable funds raised for the purposes of the Project and files all federal tax documents related to MAPS itself, the Sponsee is responsible for maintaining their own financial records along with any and all applicable tax filings and payments of its own at the federal, state, and local levels. Please note: MAPS does not prepare or submit tax filings for the Sponsee and cannot provide any guidance regarding Sponsee's tax filings.
- MAPS exclusively owns and controls the restricted fund for each Project. The Sponsee must use the funds solely for the intended purpose (as described in the Sponsee's proposal and fiscal sponsorship agreement) and repay to MAPS any portion of funds that are not spent in this way or are otherwise misdirected.
- MAPS does not receive income earned by the Sponsee directly and is not responsible for tax reporting on such income. "Earned income" includes any funds obtained by the Sponsee outside of grants and charitable donations to MAPS for purposes of the Project.
- MAPS is not responsible for the Sponsee's programming, operations, or obligations to outside grantors who provide funding directly to the Sponsee and not to the MAPS restricted fund. All Project-related programming, operations, and obligations, as well as incurred liabilities of any kind to third parties, are the ultimate responsibility of the Sponsee.
- Neither the Sponsee nor any agent of the Sponsee is considered an employee or independent contractor of MAPS by virtue of the fiscal sponsorship.
- MAPS is not responsible for paying the Sponsee's vendors or contractors except in specific, pre-determined circumstances. All funds are paid directly to the Sponsee.
- Any intellectual property developed by the Sponsee in the course of conducting the Project belongs to the Sponsee. MAPS makes no claims to that work, nor will MAPS attempt to exert editorial control over Sponsee's work in connection with the Project.
- The Sponsee is responsible for filing biannual reports with MAPS for periods in which the sponsorship is active or as otherwise indicated in the fiscal sponsorship agreement. The reports should include retroactive details on the actual use of funds for the Project (budget to actual). In addition, unless the report is a final report after termination or completion of the Project, the report should include financial projections for the upcoming calendar year, an outline of any major upcoming activities, and any other relevant updates on the Project.

7. Sponsee Responsibilities and Expectations

Fiscal sponsorship comes with responsibilities for the Sponsee that, if neglected, can have serious consequences, including termination of sponsorship, enforcement actions by government agencies such as the IRS, and liability arising from insurance and legal claims.

To remain in good standing with MAPS, the Sponsee must:

- Comply with all the terms and conditions of their Fiscal Sponsorship Agreement with MAPS.
- Keep accurate records of all funds received from MAPS. The Sponsee must maintain their own books to independently and separately account for grant funds received from MAPS.
- Keep accurate records of all Project expenditures.
- Treat all funds received from MAPS as restricted funds useable only for the purposes of the fiscally sponsored Project and maintain receipts or other substantiation of expenditures for all disbursed funds.
- Comply with federal, state, and local tax and insurance requirements. See Section 8, Sponsee Tax and IRS Responsibilities, and Section 9, Sponsee Insurance Responsibilities, below, for details.
- Remain in control of fundraising activities. All fundraising materials soliciting contributions to the MAPS restricted Project fund must be submitted to MAPS for approval at least fourteen (14) days in advance of being used, and include the following verbiage, or similar language approved by MAPS, in all donor-facing materials for places where fundraising is being done, including print and digital campaigns:
 - “[SPONSEE] operates a charitable project fiscally sponsored by Multidisciplinary Association for Psychedelic Studies, Inc. (MAPS), a Section 501(c)(3) public charity (federal tax ID: 59- 2751953). In accordance with federal tax requirements, MAPS exercises discretion and control over all project funds. Please make your donations for the purposes of this project directly to MAPS.”
- Submit biannual budget-to-actual reports with MAPS. See Section 6, Sponsorship Operations, above, and Appendix A for details.

The Sponsee also agrees to:

- Respond to MAPS requests in a timely manner.
- Alert MAPS promptly of potential risks or material changes to the Sponsee (e.g., an upcoming event, pending layoffs, threat of legal action, etc.).
- Alert MAPS immediately of accidents or incidents in connection with the Project.
- Pay Project expenses, including reimbursements, in a timely manner.
- Raise all donated funding solely with and through MAPS, unless otherwise agreed, and forward any donations received by the Sponsee to MAPS for deposit in a timely manner.
- Abide by MAPS' fiscal sponsorship policies and procedures, as described in Appendix 1 to this Manual and in the Fiscal Sponsorship Agreement.

8. Sponsee Tax and IRS Responsibilities

The Sponsee should not assume that their receipt of grant funds from MAPS will be tax-free to the Sponsee at the federal, state, or local level. MAPS advises all Sponsees to consult with a tax preparer and/or legal counsel on tax requirements to understand their responsibilities around reporting earned income to the appropriate tax authorities, as well as any state and local tax responsibilities the Sponsee may have related to the receipt of charitable funding from MAPS. MAPS cannot provide tax advice to any Sponsee and has no liability for any tax that may be owed by the Sponsee due to the receipt of grant funds from MAPS.

MAPS is responsible for reporting all funds held in the Project's restricted fund and files a Form 990 with the IRS each year that includes all charitable funds designated for the purposes of all its fiscally sponsored Projects.

However, each **Sponsee is responsible for reporting all income directly to the IRS in the form of grants from MAPS or otherwise.** MAPS will also provide IRS Form 1099s to Sponsees that have been directly disbursed funding to the extent required by law.

Also, any state and local tax responsibilities related to charitable OR earned income are the sole responsibility of the Sponsee.

MAPS, its bookkeepers/accounting service providers, and its attorneys cannot provide individualized tax or legal advice to Sponsees or their donors. Sponsees should consult their own tax advisors or attorneys.

9. Sponsee Insurance Responsibilities

Every Sponsee must carry any and all legally mandated coverage. In addition to legally required coverage, MAPS encourages Sponsees to carry general liability and directors and officers insurance policies, and MAPS may require a Sponsee to carry specific insurance coverage from a provider (or providers) licensed to do business in the state(s) where the Project is performed. Actual amounts and types of coverage required by MAPS will be based on an assessment of the risk profile and areas of exposure for the Project and for MAPS. From time to time, MAPS may also require a Sponsee to provide a certificate of insurance evidencing such insurance coverage as is required and agreed upon, and that certificate shall provide that the insurance carrier will give MAPS thirty (30) days' prior written notice of any cancellation or non-renewal of any policy or policies identified in such certificate.

The areas and amounts set forth below represent a prospective coverage profile for a hypothetical entity, and are meant to serve as examples or points of comparison but are not necessarily required:

- a. Workers' Compensation Insurance as required by laws and regulations applicable to and covering all employees and contractors of the Sponsee engaged in the Project's performance.
- b. Employers' Liability Insurance protecting the Sponsee against common law liability in the absence of statutory liability, for employee bodily injury arising out of the employment relationship with a limit of not less than \$1,000,000.
- c. Commercial General Liability Insurance including coverages for premises/operations, products/completed operations, bodily injury, property damage, independent contractors, and any Sponsee indemnity obligations contained in the fiscal sponsorship agreement, with limits of liability of not less than \$1,000,000 per occurrence and \$2,000,000 in the annual aggregate and naming MAPS as an additional insured (ISO forms CG 2010 and CG2037 or their equivalents).
- d. Professional Liability/Products Liability Insurance to cover the actual or alleged errors and omissions arising out of the professional services

rendered by or on behalf of the Sponsee with limits of not less than \$1,000,000 per occurrence.

- e. Automobile Liability Insurance including non-owned and hired vehicle coverage with limits of liability of not less than \$1,000,000 per occurrence combined single limit and naming MAPS as an additional insured.
- f. Commercial Umbrella Insurance providing limits of no less than \$3,000,000.
- g. Cyber Liability Insurance with a limit of no less than \$1,000,000.

10. Sponsor Responsibilities and Expectations

As the Project's Sponsor, MAPS agrees to:

- Review and process all initial application materials (proposal, budget, and timeline) for the Project.
- Provide personalized links for donations to the Project fund.
- Process all incoming donations for purposes of the Project, send a copy of donation details to the Sponsee, include donors in MAPS' database, and send donor acknowledgements in a timely manner.
- Transfer Project funds to the Sponsee on a monthly basis.
- Maintain accurate, up-to-date financial records of Project funds.
- Respond to requests and questions about the fiscal sponsorship from Sponsee staff, to the best of its ability.
- Review the Sponsee's fundraising materials for the Project to ensure fundraising is conducted in a proper manner.
- Review the Sponsee's annual reports and final reports for the Project, and inquire as needed to ensure ongoing compliance with the fiscal sponsorship policies and agreement.
- Maintain its non-profit tax-exempt status and ensure the fiscal sponsorship program is operated in a way to conform to all known laws and statutes.
- File an annual federal tax return to the IRS.
- Provide IRS Form 1099s to Sponsees that have been directly disbursed funding to the extent required by law.

11. Project Separation/Termination

Termination of the Project's fiscal sponsorship may occur for any number of reasons. Normally, termination will result from the completion of the Project. The Sponsee will then submit a final report, notifying MAPS that the Project has been completed and providing a final retroactive accounting and narrative summary of actual use of Project funds, including a reconciliation budget. Other bases for termination are outlined in the fiscal sponsorship agreement.

12. Contacts and Service Requests

For new fiscal sponsorship inquiries or for general fiscal sponsorship support, please email fiscalsponsorships@maps.org.

Donation checks and other official written correspondence should be mailed to:

Multidisciplinary Association for Psychedelic Studies
Attn: [Project Name] Donation
3141 Stevens Creek Blvd #40563
San Jose, CA 95117

MAPS Fiscal Sponsorship Policies & Procedures

Overview: These Policies & Procedures detail the operation of MAPS' Fiscal Sponsorship Program, describing the mechanism of the Program's internal activities for the benefit of our external partners' understanding. Our goal is to increase transparency, provide effective communication, and strengthen our operations to better serve the grassroots and other community organizations that we offer this service to.

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Glossary

MAPS: Multidisciplinary Association for Psychedelic Studies, Inc.

Travelling Mailbox: A virtual mailbox that offers mailing services similar to Virtual Post Mail.

Neon: Customer Relationship Management (CRM) tool.

Every.org: Platform to connect donors and nonprofits; allows users to support any 501(c)3 nonprofit with donations and provides centralized donation management for recipient charities.

Bill.com: Tool that automates accounts payable and accounts receivable processes.

Reporting and Communications

1. **Project Reporting Structure:** All fiscally sponsored projects are required to provide MAPS with certain initial information about their project, as well as regular reporting on their projects, including the following documentation:
 - a. Onboarding Project Documentation:
 - i. [Project Proposal](#) for Fiscal Year – submitted annually by January 31 for the duration of the project
 - ii. Project Budget for Fiscal Year – submitted annually by January 31 for the duration of the project
 - Ideally, overhead costs for a project should not exceed 25%. Project overhead should be identifiable in projected and actual financials, and MAPS may inquire further into overhead costs in excess of the stated ceiling.
 - For charitable sponsored projects operated by a non-exempt entity, indivisible overhead costs related to the sponsored project must be allocated to the project’s budget based on the fiscally sponsored charitable use relative to the project’s total activity, on the basis of timesheets, square-footage utilized, or some other reasonable allocation methodology agreed to by MAPS in advance.
 - Any actual or anticipated variance in excess of 5% above the total budget or any line-item variance in excess of 10% above the budgeted amount will require review and approval by MAPS.
 - iii. [Bank account information](#) to receive disbursements from the fiscal sponsorship account for the project
 - iv. [Form W-9](#) (United States-based projects) or [W-8BEN-E](#) (projects based internationally)
 - v. [Due diligence documents](#) as may be reasonably requested by MAPS
 - b. Bi-Annual Project Documentation:
 - i. Twice-yearly reports on the project goals that have been met, submitted by January 31 and July 31 each year for the duration of the Project
 - ii. Twice-yearly reports on the project expenses that have been incurred, submitted by January 31 and July 31 by January 31 and July 31 each year for the duration of the Project

- c. Closing Project Documentation:
 - i. Fiscally sponsored projects will terminate upon expiration of the end date provided in a MAPS-reviewed and approved project proposal timeline, unless terminated sooner pursuant to another provision of the project's Fiscal Sponsorship Agreement.
 - ii. Upon a project's termination, the project operators are required to provide MAPS with the following documentation:
 - Retrospective statement on how fiscal sponsorship funds were utilized – submitted within 30 days of the project's conclusion
 - A summary budget-to-actual accounting of the funds raised and distributed through the restricted account with MAPS – submitted within 30 days of the project's conclusion
2. Communication Expectations:
- a. The Fiscal Sponsorship Officer will generally respond to emails in the order received in the fiscal sponsorship inbox. Most emails will receive a response within approximately 2–3 business days.
 - i. For urgent issues, please include “Time-Sensitive” in your email header, and an explanation of the time-sensitivity in the body of your email. The fiscal sponsorship officer will respond as soon as possible.
 - b. The Fiscal Sponsorship Officer is the primary contact for the program and will liaise with other MAPS departments as appropriate. Sponsees are not permitted to directly contact other MAPS staff, officers, directors, or departments about the review or approval of their proposed project or the administration of their ongoing project. All decisions and updates about the Fiscal Sponsorship Program or particular fiscally sponsored projects will be communicated by the Fiscal Sponsorship Officer. Sponsees who repeatedly attempt to communicate about their projects with MAPS staff other than the Fiscal Sponsorship Officer risk having their projects terminated from the program.

Donation Processing

1. Every donation to a fiscally sponsored project must be made either on the project's every.org page or via one of the other methods listed on [MAPS' Gift Recognition](#)

Form. No other donation methods are authorized, and **any donations made via unauthorized methods will be absorbed by MAPS utilizing our variance power.**

2. Donations are processed differently depending on the means by which they are received, as detailed below:
 - a. Donation via Check:
 - i. Check arrives in the Development Department's Travelling Mailbox.
 - ii. Check is transferred to MAPS' bank (Chase) for deposit.
 - iii. Check deposits are coded into Neon manually a few times a month.
 - b. Donation via Credit Card:
 - i. Credit card donations are processed through every.org utilizing Bluepay, Stripe, PayPal platforms.
 - ii. Our CRM API tool imports the data into the CRM on a daily basis. MAPS' Development and Finance teams regularly review the Neon data to ensure all donations are accounted for.
 - c. Donation via Direct Wire Transfer:
 - i. Wire transfer donations are deposited into MAPS' bank account occasionally throughout the month and manually entered into Neon a few times a month by the Development Department.
 - d. Donation via every.org:
 - i. Donations of cryptocurrency, stocks and securities are liquidated
 - ii. every.org payment processing fees are deducted (these vary by payment method).
 1. Credit card (including PayPal donations via credit card): Visa and Mastercard charge 2.2% + \$0.30 for each transaction. Amex charges a 3.5% flat fee. There's an additional 1% fee for non-US cards.
 2. ACH bank transfer: every.org currently covers all fees for donations made from a bank account.
 3. Venmo: Venmo charges 1.99% + \$0.49 for each transaction. There's an additional 1.5% fee for non-US donors.
 4. Cryptocurrency: MAPS' exchanges generally charge a 1% flat fee to automatically liquidate cryptocurrency. For larger donations (over \$5,000), we email crypto@every.org to request an address, and we can do a manual conversion to get the best rates possible (usually 0.1%-0.4%).
 5. Stocks: MAPS' brokerage First Republic Securities does not charge fees for liquidating securities using DTC. SEC fees are usually a few cents per trade. For mutual funds, the fee is

usually 0.1% of the principle, with a \$30 minimum and \$150 maximum.

6. DAF: MAPS and every.org do not charge any fees, but your DAF provider may have fees.
- iii. Donors may choose to make their donations anonymously.
 1. Donors may choose full anonymity, in which case their identity will be shared with every.org, but not with MAPS. They will appear as “Anonymous” in the every.org donation list.
 2. Donors may choose to share their identity with the organization that they are supporting (MAPS), but request that their name and donation amount not be shared publicly. MAPS will share this information with the respective sponsee, subject to the terms of the Fiscal Sponsorship Agreement. A column in the donation report will indicate whether or not the donor has requested public anonymity.
- iv. The donor receives an emailed tax receipt from every.org.
- v. Donations are disbursed to MAPS every Monday and then imported into MAPS’ accounting system.
- vi. The Finance team batches fiscal sponsorship donations on a weekly basis, deducts the fiscal sponsorship administrative fee, and enters the donations into bill.com.
- vii. Please see the following links for more information about donations on every.org:
 1. [How does making a donation on every.org work?](#)
 2. [How long does it take for my donation to reach the nonprofit?](#)
 3. [What donor information do I receive?](#)
 4. [How do you protect donor data?](#)
 5. [Do you share my information with the nonprofit or anyone else?](#)
3. MAPS sends donor-acknowledgement letters for donations received for purposes of the Project in the amount of \$250 or more (or over \$75 where a return benefit has been provided to the donor).

Disbursement Policies

1. Disbursement Scheduling:
 - a. It generally takes 30 to 45 days from the date of donation to the time that donation is disbursed into a project’s account.

- i. The sponsee is responsible for advising the Fiscal Sponsorship team if the project has not received an anticipated donation after 45 days have passed.
 - b. MAPS' Finance Department sends fiscal sponsorship restricted fund balance reports to the Fiscal Sponsorship team at the end of the month so that disbursements can be reviewed and approved.
 - c. Finance typically disburses the funds to projects on the 2nd week of the month.
 - i. The disbursement would cover the donations from the previous month and would be disbursed in the subsequent month.
 - 1. Example:
 - a. January 2023: Donations occurs, month ends on 1/31/23.
 - b. First Week of February 2023: Our accounting team will run the appropriate reports and work to receive internal approvals.
 - c. Second Week of February 2023: Funds from January 2023 will be disbursed (anticipated mid/end of week).
 - d. MAPS is unable to “fast track” fiscal sponsorship donations due to operational constraints.
2. Disbursement Compliance:
 - a. For a project to receive disbursement, and remain in compliance with its obligations as a fiscally sponsored project of MAPS, the following documentation must be up to date, complete, and on file with MAPS:
 - i. Current executed Fiscal Sponsorship Agreement
 - ii. Sponsee's completed W-9 or W-8BEN-E tax form
 - iii. Sponsee's current bank account information
 - b. All of the foregoing documentation must identify the same organization or other entity – i.e., sponsee's name must be the same.

*MAPS appreciates your understanding and compliance with our policies.
Thank you for joining the MAPS Fiscal Sponsorship Program!*