

## CREATIVE SECTOR FLEX FUND COMPLIANCE CHECKLIST

Please use this to review each application for compliance *BEFORE* panels.

**Applicant Internal ID:** \_\_\_\_\_

**Applicant Name:** \_\_\_\_\_

### CHECK ELIGIBILITY:

- Is the applicant located in your service area?**  
*How to validate:* Mailing address.
  
- Is the applicant a nonprofit, tax-exempt corporation OR a unit of local government?** (Please note that Pre-K -12 public, private and parochial schools including all charter schools are NOT eligible.)  
*How to validate:*  
If a nonprofit, tax-exempt corporation:  
*To determine nonprofit, tax-exempt status:*  
Look at the required IRS Determination Letter confirming nonprofit 501(c) status.  
*To determine corporation status: Go to: <https://file.dos.pa.gov/search/business>*  
Must be in "Active" as Status and be "Nonprofit Corporation" as Entity  
If a local government, you can check these websites:  
Cities, Boroughs, Townships: [Municipal Statistics](#) <https://munstats.pa.gov/>  
Municipal Authorities: [Municipal Statistics](#) <https://munstats.pa.gov/>
  
- Is the applicant registered to conduct business in Pennsylvania?**  
(does not apply to Local Governments or Fiscal Sponsors)  
*How to validate:* Go to: [Charities Search \(pa.gov\)](#)  
Enter Business Entity Name. If the applicant is registered to conduct business in Pennsylvania, they will show up.  
Please note that there are some exclusions and exemptions to this requirement. They are listed here: [Exclusions and Exemptions Chart \(pa.gov\)](#).
  
- Does the applicant provide arts programming and/or arts services in Pennsylvania?**
- Does the applicant have a history of at least two years of consistent arts programming in Pennsylvania?**  
*How to validate:* The two eligibility factors above can be confirmed by reviewing the required list of arts activities.
  
- Does the applicant have an annual average arts revenue of \$10,000 to \$200,000?**  
*How to validate:* Review the Form 990-Department of the Treasury-Internal Revenue Service. Calculate a two-year average of *Total Revenue-for most organizations this is Page 1, line 12*. Please note to check for non cash contributions and minus those from the Total Revenue. For most organizations this is Page 9, line g.  
For non-arts organizations and/or arts organizations whose 990 is postcard, the applicant's arts-specific Board/Committee approved program financial statements for the **TWO** most recently completed fiscal years should be reviewed and calculated for a two-year average. The program financial statement must include program revenue, including contributed and earned income and income realized from investments, as applicable, and expenses. In-kind is not included.

**REQUIRED ATTACHMENTS (if ANY of these is not submitted, the application will not be considered for funding):**

- IRS Determination Letter confirming nonprofit 501(c) status  
*(does not apply to Local Governments)*
  
- For arts organizations:*** attach your **TWO** most recently submitted form of 990 (or 990-N or 990-EZ) IRS tax filings. If your revenue is below \$50,000 and you submit a postcard 990, you **MUST** attach Board/Committee financial statement for your most recently completed **TWO** fiscal years. The program financial statement must include program revenue, including contributed and earned income and income realized from investments, as applicable, and expenses.
  
- For non-arts organizations:*** attach a Board/Committee approved arts-specific program financial statement for your most recently completed **TWO** fiscal years. The program financial statement must include program revenue, including contributed and earned income and income realized from investments, as applicable, and expenses. In-kind is not included.

**For those applicants being fiscally sponsored:**

- Fiscally sponsored entities' arts-specific program financial statement for your **TWO** most recently completed fiscal years. The program financial statement must include program revenue, including contributed and earned income and income realized from investments, as applicable, and expenses.
- Fully executed, active Sponsorship Agreement with the fiscal sponsor.
- LLCs MUST also include Pennsylvania Department of State Bureau of Corporations and Charitable Organization's Certificate of Organization-Domestic Limited Liability Company-MUST list three organizers.**
  
- Provide a list of arts activities or programmatic highlights you generated during the previous two years.