

# Thinking About Eligibility

## What are the Eligibility Requirements?

Because KFW is a private 501(c)3 foundation, grants cannot be used for:

- business enterprises or for-profit organizations
- tuition costs or living expenses while working toward a degree (or fees for auditing a class)
- promotion of specific religious doctrines
- endowment or capital campaigns or renovations of institutional facilities
- general operating costs for organizations
- participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office.

Because KFW focuses on supporting the creation of art by feminists in Kentucky, KFW does not fund:

- non-art related expenses (i.e., overdue bills, taxes, etc.)
- applications from artists or organizations that are not residents of Kentucky
- activities that do not focus on improving the lives of Kentucky women

## Where does KFW draw the line on what is considered a “for-profit organization” or a “business enterprise”?

Because of its status as a private foundation under IRS regulations, KFW is prohibited from making grants to “for-profit organizations or business enterprises.” The foundation gives grants to organizations that are non-profit in nature.

KFW does not require that groups or organizations have their 501(c)3 status to receive a grant. Whether they have their 501(c)3 status or not, artist groups and non-profit organizations may have earned income (from selling CDs or tickets, for example). Because of the IRS requirements, KFW is not permitted to fund applications whose primary purpose is making a profit.

For individuals, KFW recognizes the need for artists to earn a living, and allows the use of grant funds for creating a CD to sell or to produce marketing materials, for instance. In recent years, the line between for-profit and not-for-profit has become blurred and contested. Some artists frequently engage in a mixture of for-profit and not-for-profit activities as they strive to make a living. Within these complexities, for KFW purposes, reviewers are asked to weigh whether or not the main purpose of the Artist Enrichment grant application is to further the individual applicant’s artistic development as a feminist social change artist, and whether or not the main purpose of the Art Meets Activism grant application is to actively engage women and girls in artmaking.

### **How does KFW define Kentucky residency?**

Because of limited funds for Kentucky artists, KFW focuses on supporting artists and organizations whose primary, permanent residence is in Kentucky at the time of the application and during the period that the grant work is being done.

### **May I apply for a grant to work with an out-of-state artist?**

You may, but be sure to explain clearly how that artist's involvement will further your development as a feminist social change artist (for Artist Enrichment) and/ or how that artist's involvement will benefit women and/or girls in Kentucky (for Art Meets Activism). KFW rarely supports the full cost of an out-of-state artist. Your application and budget should reflect how bringing in an artist from out of state will further your goals as a social change artist or organization.

### **What does KFW mean by "tuition costs"?**

Again, under IRS regulation, because KFW is not primarily a scholarship-granting organization, the foundation is prohibited from making grants to pursue a degree or courses from an accredited school, college or university, including fees for auditing a class. Staff understanding of what constitutes "tuition" is based on the Council on Foundation's definition, "tuition applies to students who will be attending 'educational institutions.'" According to the Council on Foundations, this means schools, colleges or universities.

KFW past practice has also been not to cover living expenses for students working on a Master's thesis or dissertation. Students can, however, receive grants if they use the funds for workshops, residencies, or any other training programs if the program is not associated with an academic institution, or if they will use grant funds for activities (including artist fees) that are not related to the degree they are pursuing. Likewise, artists who are not students can use grant funds for workshops, residencies, training programs, etc. if the program is not associated with an academic institution. As a private foundation, KFW must make these distinctions because scholarship and tuition-granting foundations operate under different IRS regulations.

### **What does KFW mean by "promotion of specific religious doctrines"?**

KFW staff, Board and reviewers recognize the importance of religious faith to inspire and sustain feminism, art and social change. Applicants whose artwork and community engagement are informed by her or his personal religious beliefs may choose to discuss these beliefs in their application or work sample description. Because KFW is committed to respect for all religious faiths, however, the foundation does not support grant-funded activities focused on promoting

and advancing any one specific set of religious views or doctrines to the exclusion of other beliefs. So, for example, while an artist may state her personal commitment to a specific set of religious beliefs as they relate to her understanding of feminism and social change. KFW funded activities should not focus on persuading others to accept her or his personal beliefs.

**What is meant by “participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office?”**

For more detailed guidelines on this restriction, visit <https://www.irs.gov/charitable-organizations/the-restriction-of-political-campaign-intervention-by-section-501c3-tax-exempt-organizations>.