

Government of the District of Columbia



Policy on the Payment of Artists with ANC Grant Funds

1. Purpose

The Official Code of the District of Columbia requires that “[a]n applicant for a grant shall submit an application in writing to the Commission and to the OANC.”¹ When received by the OANC, it is assigned to a staff member to review for compliance with the requirements within the D.C. Code. Ideally, the OANC receives these in advance, enabling them to review the application before an ANC vote and work with the applicant if there are deficiencies in the application.

Once the grant is completed, the Close Out report from the grantee with receipts and other documents are submitted by the ANC with their Quarterly Financial Report for review.

The D.C. Code provides that ANCs may approve grants to an organization.² In approximately 2012, the D.C. Auditor established an additional fiscal control that the grantee could not make payments from grant funds to an individual. The OANC continued to enforce this control when it took over QFR reviews in 2017. The rationale is that payments to individuals are ripe for potential abuse.

Several ANCs and grant Applicants have raised this control as creating problems when it comes to payments to artists such as musicians, muralists, singers and other performers. Many such artists are self-employed and not incorporated, and the rule either shuts them out of events or forces them to use a fiscal agent which may come with a fee.

The OANC is removing this control as it relates to artists only. The removal of this prohibition comes with some restrictions. The control may be reinstated in the event that it is required to ensure public monies are used as permitted by law. *All other requirements of ANC grants must be met.*

¹ D.C. Official Code 1-309.13(m)(2)

² D.C. Official Code 1-309.13(m)(1)

For purposes of this policy, the term “artist” means musician, musical group, visual artist (painter, sculpture, photography) or poet. The OANC is willing to consider other types of artists depending on the context. Currently, this issue has presented itself with public performances or public displays of visual arts.

The restrictions are as follows:

- The artist must submit a W-9 to the grantee organization.
- The organization must comply with the requirement to issue a 1099 Non-Employee Compensation form to anyone when their payment exceeds the limits set by the IRS.³
- The artist must submit a detailed invoice to the grantee, which includes their name, their billing address, the work performed, and the time spent. If the fee is a flat fee, the work performed must still be detailed. An electronic invoice system that only has a name and an amount will not be accepted by the OANC.
- The name and address on the invoice must match the name and address on the W-9 form and the name on the payment.
- The grant applicant must show that the artist has some history of work in this field. This could be shown by flyers from previous events where they were featured or in the case of a muralist, locations where their art is displayed. A poet could reference published work. First time public appearances or consignments will not be accepted.
- These materials, with the exception of the 1099 form, will be submitted with the grant close out report to the ANC that issued the grant.

Failure to follow these restrictions may result in the withholding of future allotments from the ANC that issue the grant.

2. Authority

DC Official Code § 1–309.15 provides the Executive Director of the Office of Advisory Neighborhood Commissions with the authority to provide technical, administrative, and financial reporting assistance to the Advisory Neighborhood Commissions, including the implementation of rules that guide the review of Quarterly Financial Reports. The text of the applicable Code can be found at:

<https://code.dccouncil.gov/us/dc/council/code/sections/1-309.15>

3. Applicability

This policy applies to all recipients of ANC grants that pay an artist as an individual and not as a

³ See *Publication 1099* found at <https://www.irs.gov/pub/irs-pdf/p1099.pdf> . See also <https://www.law.cornell.edu/uscode/text/26/6041> The threshold for 2026 is \$2,000 and indexed for inflation in subsequent year.

corporation or company. The policy is prospective from the date it is signed below.

OFFICE OF ADVISORY NEIGHBORHOOD COMMISSIONS

May 20, 2026

Date

A handwritten signature in black ink, appearing to read "K. C. Boese", written over a horizontal line.

By: Kent C. Boese, Executive Director