

Individual Artist Grant Payment Instalment Policy

This policy has been updated as of March 1, 2024

Calgary Arts Development makes grant investments to support and benefit artists and is committed to reducing barriers where possible.

We recognize that while income taxes are reported on the calendar year, artistic projects may occur over multiple years. Depending on when the grant cycle and fund disbursement falls in the year, expenses may occur in the next tax year, which may mean that artists cannot deduct all their project expenses when they file their income taxes. While it is possible for artists to file an adjustment for these deductions in the following year, we recognize that this may create tax implications and financial challenges in the short-term.

Calgary Arts Development has created a grant payment instalment policy to help alleviate this challenge in some circumstances.

ELIGIBILITY REQUIREMENTS

- This policy only applies to individual artists and artists accepting funds on behalf of artist collectives. Arts organizations are not eligible for this policy.
- This policy is only valid if the published timeline for the grant program states that grant payments will be made **between October and December**.
- Eligible grantees may only request to have their grant paid in instalments if:
 - Most of their project is taking place in the upcoming calendar year according to the information submitted in the application.
 - Most of the project expenses will be incurred in the upcoming calendar year according to the information submitted in the application.
- There may be other unique circumstances where instalment options for an individual artist may be explored; for example, if an artist is currently receiving AISH or other government supports that limit the amount of income they can make in a certain period. Please contact us to discuss your specific situation if this may apply to you.

Instalment options *may* include one or more of the following payment options, but they will be outlined in your specific agreement if available and will vary based on the program:

- 50% of the grant amount paid in the current year, 50% of the grant amount paid in January of the upcoming year, *and/or*
- 100% of the grant amount paid in January of the upcoming year.

Successful individual artists and collective grantees will be issued a T4A tax slip for the entire amount of their grant in each calendar year. We recommend that any artist submitting a grant application to Calgary Arts Development review the CRA guidelines for artist grants and consider the potential tax impact as part of their project planning. Calgary Arts Development does not provide tax advice. We recommend that artists seek the qualified advice of a tax planner or accountant.

More information about artist grants and taxes can be found in our **[Investment Program FAQs](#)**.