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## **Patron FAQ**

### **What is Patronage in this context?**

Patronage is the voluntary support of an artist or artistic company by individuals who value the work itself. It is neither a charitable donation nor an investment and carries no expectation of control or financial return.

### **Is Apollo's Troupe a nonprofit organization?**

No. Apollo's Troupe®, LLC is a for-profit limited liability company operating independently under a Patronage model.

### **Are Patron contributions tax-deductible?**

No. Contributions and gifts to Apollo's Troupe®, LLC are not charitable donations and are not tax-deductible for the Patron. A Limited Liability Company.

### **How does the IRS treat Patronage support?**

Under current IRS regulations:

All funds received by the LLC are reported as gross receipts (business income)

The LLC deducts legitimate business expenses

Tax is paid on any net profit, if any

Patrons receive a written acknowledgment for their records but no charitable tax receipt.

### **What is the difference between a "Contribution" and a "Gift"?**

In common usage:

A contribution may be acknowledged publicly or accompanied by courtesies (program credit, tickets, etc.)

A gift is typically given without public acknowledgment, anonymous

For IRS purposes, both are treated as taxable income to the LLC and not deductible by the Patron.

### **Do Patrons receive any control, ownership, or decision-making authority?**

No. Patronage conveys no ownership interest, governance role, or creative control. Artistic decisions remain solely with the artist and company.

### **May Patrons be acknowledged?**

Yes, at the company's discretion. Acknowledgment may include program credits, listings, or other courtesies consistent with the Patronage relationship. Such acknowledgments do not alter tax treatment.

### **Is there a minimum or maximum level of Patronage?**

There is no fixed minimum. Larger contributions may warrant additional acknowledgment or access, but all support is voluntary and appreciated.

### **Are there gift tax considerations for Patrons?**

Under IRS rules, individuals may give up to the annual exclusion amount of \$19,000 in 2026 without filing a gift tax return. Amounts above that threshold require IRS Form 709. Most Patrons will not owe gift tax due to the lifetime exemption of \$15 million. Individual circumstances vary—please consult your own tax advisor.

### **Why choose this model instead of nonprofit sponsorship?**

The Patronage model preserves:

artistic independence and initiative  
continuity of vision  
freedom from foundation and institutional governance and ideology  
direct accountability between artist and audience

It is a historically proven, legally sound, and ethically transparent way to sustain serious art.

### **Patronage Supports the Arts**

[https://earthrisepress.net/images/Patronage\\_Supports\\_the\\_Arts.pdf](https://earthrisepress.net/images/Patronage_Supports_the_Arts.pdf)