

STATE OF ARIZONA

Department of Revenue
Office of Economic Research & Analysis
Facsimile – (602) 716-7991



QUALIFYING CHARITABLE ORGANIZATION (QCO) APPLICATION FOR CERTIFICATION

SECTION I: CONTACT INFORMATION

ORGANIZATION (*Displayed on Arizona Dept. of Revenue website listing*)

Name: _____

Address: _____

City: _____ State: _____ Zip: _____ Phone: _____

Website: _____

PRIMARY POINT OF CONTACT (*For Arizona Dept. of Revenue correspondence*)

Salutation: ☐ Mr. ☐ Ms. ☐ Mrs. Name: _____ Title: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____ Phone: _____

Email: _____

SECTION II: AFFIDAVIT

I hereby certify that _____ meets each of the following
(Name of Organization)

criteria to be considered a Qualifying Charitable Organization:

- 1) A.R.S. § 43-1088.L.3 states that a "qualifying charitable organization" means a charitable organization that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code or is a designated community action agency that receives community block grant program monies pursuant to 42 United States Code, Section 9901. I have enclosed a copy of my organization's 501(c)(3) status or copy of verification that my organization is a designated community action agency.

My organization meets this criteria:

(initial here)

SECTION II: AFFIDAVIT

- 2) A.R.S. § 43-1088.L.3 also states that an organization must spend at least 50% of its budget on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits, to low-income residents and their households (individuals living at or under 150% of the federal poverty level), or to individuals who have a chronic illness or physical disability (defined as individuals whose primary diagnosis is a severe physical condition which may require ongoing medical or surgical intervention). As defined in A.R.S. § 43-1088.L.5, "services" means cash assistance, medical care, child care, food, clothing, shelter, job placement and job training services or any other assistance that is reasonably necessary to meet immediate basic needs and that is provided and used in this state.

Service(s) Provided (select one or more that apply **and** provide program service(s) detail below)

<input type="checkbox"/> Cash Assistance	
<input type="checkbox"/> Food	
<input type="checkbox"/> Clothing	
<input type="checkbox"/> Medical Care	
<input type="checkbox"/> Shelter	
<input type="checkbox"/> Child Care	
<input type="checkbox"/> Job Training	
<input type="checkbox"/> Job Placement	
<input type="checkbox"/> Other: (must be an immediate basic need)	

SECTION II: AFFIDAVIT

Population(s) Served (select one or more that apply **and** detail verification process in Description of Services)

- ☐ Temporary Assistance for Needy Families (TANF) benefit recipients
- ☐ Low-income residents
- ☐ Individuals who have a chronic illness or physical disability (List below):

My organization meets this criteria:

(initial here)

- 3) I have enclosed a copy of my financial statements for the prior operating year specifying the amount spent on services (as defined above) to residents of Arizona who are:
- Temporary Assistance for Needy Families (TANF) benefit recipients,
 - Low-income residents, or
 - Individuals who have a chronic illness or physical disability.

My organization meets this criteria:

(initial here)

- 4) My organization plans to continue spending at least fifty percent of our budget in the future on services (as defined above) to residents of Arizona who are:
- Temporary Assistance for Needy Families (TANF) benefit recipients,
 - Low-income residents, or
 - Individuals who have a chronic illness or physical disability.

My organization meets this criteria:

(initial here)

- 5) A.R.S. § 43-1088.J.4 states that a qualifying organization does not provide, pay for or provide coverage of abortions. Does your organization do any of the following?
- | | | |
|-----------------------------------|-----------|----------|
| 1. Provide abortions? | Yes _____ | No _____ |
| 2. Pay for abortions? | Yes _____ | No _____ |
| 3. Provide coverage of abortions? | Yes _____ | No _____ |

Note: You must answer "no" to all three questions in order to be considered a Qualifying Charitable Organization.

My organization does **NOT** do any of the above activities:

(initial here)

- 6) A.R.S. § 43-1088.J.4 also states that a qualifying organization does not financially support any other entity that provides, pays for or provides coverage of abortions. Does your organization financially support any other organization that does any of the following?
- | | | |
|-----------------------------------|-----------|----------|
| 1. Provide abortions? | Yes _____ | No _____ |
| 2. Pay for abortions? | Yes _____ | No _____ |
| 3. Provide coverage of abortions? | Yes _____ | No _____ |

Note: You must answer "no" to all three questions in order to be considered a Qualifying Charitable Organization.

My organization does **NOT** financially support any other organization that does any of the above activities:

(initial here)

SECTION III: ADDENDUMS

Include the following documentation with your submission.

1) **Description of Services/Narrative** - In the context of the law, describe in detail the qualifying service(s) that your organization provides, the qualifying population(s) your organization serves, and how fifty percent or more of your operating budget is spent on providing those qualifying services to qualifying Arizona residents. ☐

2) **Financial Statements** - Submit a copy of your financial statements for the prior operating year indicating the amount spent on services that provide a basic need to low-income residents, TANF recipients or individuals who have a chronic illness or physical disability. ☐

Note: For newly formed organizations (less than one year): in lieu of the previous year's finances, we accept budgeted expenses. You must demonstrate how much you expect to spend in total, and show that direct spending for qualifying services is expected to exceed 50% of total expenses.

3) **Federal Tax Exemption** - Submit a copy of your federal 501(c)(3) letter or a copy of your status as a community action agency that receives community services block grant program monies. ☐

SUBMITTED BY (*Must be an officer of the organization*)

Printed Name: _____ Title: _____

Signature: _____ Date: _____

SUBMISSION INSTRUCTIONS

Send this entire form **and** addendums to:

Email to:

QCO@azdor.gov

Use subject: "QCO Application – [name of your organization]"

OR,

Arizona Department of Revenue, OERA

Attn: Program Manager

PO Box 29099

Phoenix, AZ 85038