

# 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*)

Title: \_\_\_\_\_ Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Date Services Began: \_\_\_\_\_

### 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 all that apply. Details on each service selected must be provided in the narrative/description of services.)

- |  |                                   |                                       |  |
|--|-----------------------------------|---------------------------------------|--|
| <input type="checkbox"/> Cash Assistance | <input type="checkbox"/> Clothing | <input type="checkbox"/> Medical Care | <input type="checkbox"/> Job Placement |
| <input type="checkbox"/> Food            | <input type="checkbox"/> Shelter  | <input type="checkbox"/> Child Care   | <input type="checkbox"/> Job Training  |
| <input type="checkbox"/> Other: _____    |                                   |                                       |  |

(must be an **immediate basic need**)

**Population(s) Served** (select one or more that apply)

- ☐ Temporary Assistance for Needy Families (TANF) benefit recipients through the Department of Economic Security.
- ☐ Low-income residents
- ☐ Individuals who have a chronic illness or physical disability (*A list of chronic illness and physical disabilities must be listed on the narrative/description of services.*)

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: Proposed budget
- Temporary Assistance for Needy Families (TANF) benefit recipients,
  - Low-income residents, or
  - Individuals who have a chronic illness or physical disability.
- If your organization is newly formed, in lieu of the prior year's finances, enclose a copy of a proposed budget.

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 criterion: \_\_\_\_\_

(initial here)

APPLICATION FOR QUALIFYING CHARITABLE ORGANIZATION CERTIFICATION

SECTION II: AFFIDAVIT

- 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

The following documents must be included with your completed application. Check the box for each of the items included with the application. To be added to the queue for review, all documents listed below must be submitted.

- 1) **Description of Services/Narrative** - In the context of the law, describe each of 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. *This document must be provided as a separate document from the application and financials. A Narrative Template is available on the azdor.gov website or can be accessed by clicking [here](#).* ☐
- 2) **Financial Statements** - Submit a copy of your financial statements for the prior operating year indicating the amount spent on services and population identified in the narrative. Examples of the financial reports we accept are available on the azdor.gov website or can be accessed by clicking below.  
[Statement of Functional Expense Report and Expense Information.](#)  
[Profit and Loss Report Example and Expense Information.](#) ☐

**Note:** For newly formed organizations (less than one year): in lieu of the previous year's finances, we accept a proposed budget reflecting expenses for the certification year. 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. **An example of a proposed budget is available upon request.**

- 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. ☐

# APPLICATION FOR QUALIFYING CHARITABLE ORGANIZATION CERTIFICATION

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

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## SUBMISSION INSTRUCTIONS

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

[QCO@azdor.gov](mailto:QCO@azdor.gov)

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