

# STATE OF ARIZONA



February 21, 2019

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

Aid to Adoption of Special Kids (AASK)  
Attn: Ron Adelson  
2320 N 20th Street  
Phoenix, AZ 85006

## RE: Qualifying Foster Care Charitable Organization – Approval

Greetings Mr. Adelson:

Aid to Adoption of Special Kids (AASK) (QFCO Code: 10026) has verified that it meets all criteria to remain a Qualifying Foster Care Charitable Organization. Your organization's assigned QFCO Code will remain the same and your organization will be added to the 2019 list of QFCOs on the Arizona Department of Revenue website during the next update.

Enclosed is a certificate acknowledging that your organization meets all criteria to be considered a Qualifying Foster Care Charitable Organization. You may display the certificate or keep it in a file. This certification does not apply to or exempt your organization from Arizona transaction privilege (sales) and use taxes.

The department request that your organization recertify their status again at a future date, however there is currently not an annual filing requirement. Your charity's certified status is valid for the entire 2019 calendar year and until you hear from us again. Your organization must also notify the department of any changes that may affect its qualifications.

Thank you for your response to continue as part of the tax credit for charitable foster care organizations.

Sincerely,

Jaclyn AaronsCooke  
Arizona Department of Revenue  
Office of Economic Research & Analysis  
(602) 716-6282  
QCO@azdor.gov

**NOTICE OF CERTIFICATION**  
AS  
**QUALIFYING FOSTER CARE CHARITABLE ORGANIZATION**

This is to certify that

***Aid to Adoption of Special Kids (AASK)***  
***QFCO Code: 10026***

Meets all requirements to be considered a Qualifying Foster Care Charitable Organization.

**This certification does not apply to or exempt the above organization  
from Arizona transaction privilege and use taxes.**

The Organization has provided written statement attesting that it:

- has provided verification of its 501(c)(3) status or verification that it is a designated community action agency per ARS § 43-1088.J.1. As a qualifying foster care charitable organization, it 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;
- has spent at least fifty percent of its budget on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents per ARS § 43-1088.J.2. As defined in ARS § 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";
- has provided financial statements indicating its budget for the prior operating year and the amount of its revenue spent on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents;
- has attested that it plans to continue spending at least fifty percent of its budget in the future on services to Arizona residents who receive Temporary Assistance for Needy Families (TANF) benefits or to Arizona resident low-income households or to children with a chronic illness or physical disability who are Arizona residents; and
- has attested that it does not provide, pay for, or provide coverage for abortions; nor does it financially support any other entity that provides, pays for, or provides coverage for abortions.

In addition, the Organization has provided written statement attesting that it:

- provides ongoing services to at least 200 foster children in Arizona and spends at least 50% of its budget on ongoing services to foster children in Arizona. "Foster children" has the same meaning prescribed in ARS Title 8, Section 8-501.

**This Notice of Certification is accurate as of January 1, 2019, and in effect until the  
Arizona Department of Revenue periodically requests recertification from this Organization.**

**IN CASE OF INCONSISTENCY OR OMISSION IN THIS CERTIFICATE,  
THE LANGUAGE OF THE ARIZONA REVISED STATUTES WILL PREVAIL.**

Authorized person providing certification:

Jaclyn AaronsCooke, Economist

  
Signature

Dated: February 21, 2019

