

2009 Contributions to Qualifying Charitable Organizations Tax Credit: A Summary of Activity

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October 2013

2009 Contributions to Qualifying Charitable Organizations Tax Credit Report: Statistical Summary

- 49,915 taxpayers claimed a working poor tax credit with total available credits claimed of \$13,556,228. The average claim is \$272.
- Taxpayers applied \$12,889,895 to their 2009 tax return with \$666,333 available for carry forward.
- Taxpayers reported contributing \$23,095,158 in cash contributions to qualified charitable organizations (QCO), of which \$9,538,930 was not eligible for the tax credit.
- Since enactment in 1998, the working poor tax credit has experienced consistent growth above 10% annually in terms of the number of taxpayer claims and total credit available. In 1998, there were 2,894 taxpayer claims and total credit available of \$481,037.
- By filing status, married filing joint taxpayers claim 34,955 of the total 49,915 claims or 70.0% of all working poor tax credit claims. As a percentage of dollars claimed, MFJ taxpayers claim \$11,025,154 of the total \$13,556,228 credit available or 81.3% of all working poor tax credit dollar claims.
- Taxpayers claiming a working poor tax credit reported an average federal adjusted gross income (FAGI) of \$165,778 and a median FAGI of \$104,783. The average Arizona itemized deduction is \$35,182 and the median is \$24,819. The average tax liability is \$4,338 and the median is \$1,893. Taxpayers offset this tax liability with average total non-refundable credit claims of \$821.
- 809 zip codes reported claiming a working poor tax credit.
- Zip code 85718 (Tucson, AZ) taxpayers claimed the most total available credit at \$413,578. In terms of total contributions zip code 85253 (Paradise Valley, AZ) reported the greatest total contributions at \$877,974.
- 557 out of 806 eligible QCOs received donations that were able to be claimed as a tax credit.
- United Way received \$1,388,886 in donations eligible for the tax credit. Two QCOs received more than \$1,000,000 in donations eligible for the tax credit.
- St. Mary's Food Bank received \$2,249,081 in total contributions. Five QCOs received more than \$1,000,000 in contributions.
- 19 QCOs received more than \$100,000 in donations eligible for the tax credit. This group received 54.4% of all available tax credit claims.

2009 CONTRIBUTIONS TO QUALIFYING CHARITABLE ORGANIZATIONS TAX CREDIT: A SUMMARY OF ACTIVITY

Arizona Revised Statute §43-1088 provides a non-refundable income tax credit for cash contributions made to qualifying charitable organizations (QCOs), commonly known as the working poor tax credit. The QCO provides help to Arizona residents who receive temporary assistance for needy families (TANF) benefits, low income residents, or to chronically ill or physically disabled children.

A QCO is a charity that is exempt from federal income tax under Internal Revenue Code §501(c)(3) or a community action agency that receives community services block grant program monies. These QCOs must spend at least 50% of their budget on services to Arizona residents who either receive TANF benefits, are low income residents whose household income is less than 150% of the federal poverty level, or are chronically ill or physically disabled children. The QCO must plan to continue spending at least 50% of its budget on those services. The services must be provided and used in Arizona. The charity must provide the Arizona Department of Revenue (ADOR) with a written certification that it meets all criteria to be considered a QCO. ADOR determines eligibility and maintains tax year specific lists of QCOs on the Department's website.

This report provides detailed information on tax year 2009 for the working poor tax credit. Data is compiled from taxpayer returns reported to ADOR during calendar year 2010.

The Working Poor Tax Credit as it Existed in 2009

This credit is available only to individuals.¹ The credit is equal to the cash contribution made to the QCO up to \$200 for a single or head of household taxpayer and up to \$400 for married filing joint return taxpayer.² If the allowable tax credit is more than an individual's tax or if there is no tax liability, the unused portion of the credit can be carried forward for up to the next five consecutive taxable years' income tax liability. In order to claim a current year or a carryover credit in 2009, a taxpayer must claim itemized deductions on their Arizona return filed for the year in which the credit is claimed. A taxpayer may not claim both a tax credit and an Arizona itemized deduction for the amount of contributions made to a QCO.

Taxpayers report on a tax year basis to ADOR the name of QCO and the amount donated on Arizona Form 321. Arizona Form 321 is completed when taxpayers file their Arizona tax return.

Prior Year and Future Iterations of the Working Poor Tax Credit

In recent years, the working poor tax credit has undergone legislative changes that have affected taxpayers and organizations able to become QCOs. Beginning with tax year 2009 the baseline

¹ Corporations may not claim this credit. A partnership may not pass the credit through to its partners. An S-corporation may not pass the credit through to its shareholders.

² Married filing a separate return taxpayers may claim half of the credit that would have been allowed on a joint return.

requirement was eliminated for taxpayers. The baseline requirement mandated that taxpayers have itemized deductions and deducted charitable contributions on a prior years Arizona return (1996 or later) at least once in order to establish a baseline year and amount. The credit amount equaled amounts over and above the baseline amount. This legislation also required QCOs to prove to ADOR that they met all statutory criteria. Prior to the change QCOs self-certified their eligibility.

Effective August 2012, legislation required each organization to affirm that they do not provide, pay for, or provide coverage of abortions and they do not financially support any other entity that provides, pays for, or provides coverage of abortions in order to be a QCO. Legislation enacted in 2013 removed the requirement that a taxpayer itemize in order to claim the tax credit. Also, taxpayers choosing to donate to the newly designated qualified foster care charitable organization (QFCO) may claim up to \$400 or \$800 depending on filing status.

The 2009 Review

The dollar impact of the credit is presented two ways, by total credit available and total contributions. Total credit available is the actual amount of credit claimed on the taxpayers return, generally limited to the \$200/\$400 threshold. Total credit available is also the sum of what was used in the current tax year and what is carried forward to future years. For purposes of the report, total credit available and total claimed are used interchangeably. Total contributions indicate total credit available plus any donation amount to a QCO over the allowed \$200/\$400 credit available to taxpayers. Thus, if a married filing joint taxpayer contributed \$500, the total amount is reflected as ‘total contributions’ below.

49,915 taxpayers claimed the working poor tax credit in tax year (TY) 2009. In total, taxpayers claimed \$13,556,228 in working poor tax credit and taxpayers were able to utilize 95.1% of the credit available to them in TY 2009. Taxpayers claimed an average credit of \$272. Carryover for TY 2009 totaled \$666,333 and could be used for the next five consecutive taxable years. Taxpayers reported \$9,538,930 in donations that were not eligible to be claimed as a tax credit as it exceeded the allowable \$200/\$400 threshold. The \$9,538,930 only reflects taxpayers who contributed an excess amount and chose to report the excess amount. DOR is not able to determine if a taxpayer contributed more than the threshold and chose to report only the allowed maximum of \$200/\$400. It is probable that total contributions of \$23,095,158 are less than the total actually contributed. The following table lists the total number of claims, credit available, used, and total contributions.

| Number of Claims | Total Credit Available | Total Used | Carry forward | Average Claim | Total Contributions |
|-------------------------|-------------------------------|-------------------|----------------------|----------------------|----------------------------|
| 49,915 | \$ 13,556,228 | \$12,889,895 | \$666,333 | \$ 272 | \$ 23,095,158 |

By filing status, married filing joint taxpayers claimed 34,955 of the total 49,915 claims or 70.0% of all working poor tax credit claims. By dollars claimed, MFJ taxpayers claimed \$11,025,154 of the total \$13,556,228 credit available or 81.3% of all working poor tax credit dollar claims. By filing status, married filing separate taxpayers used the greatest percentage of the credit available to them in TY 2009 at 95.9%. The following table lists by filing status the total number of claims, credit available, and total contributions.

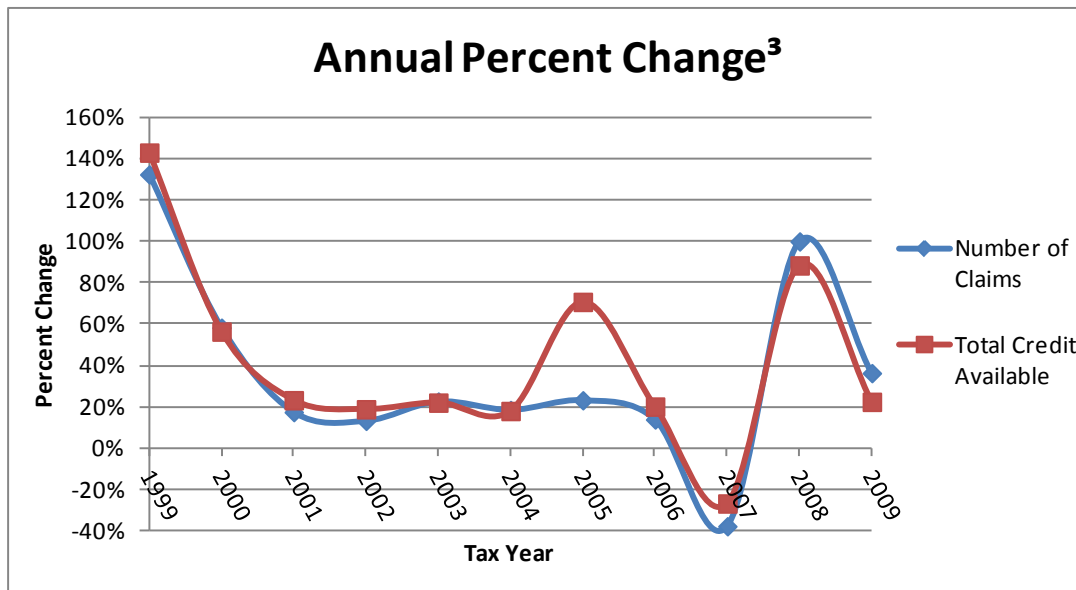
| | Number of Claims | Total Credit Available | Total Used | Carry forward | Average Claim | Total Contributions |
|--------------------------------|------------------|------------------------|--------------|---------------|---------------|---------------------|
| Married Filing Joint | 34,955 | \$11,025,154 | \$10,513,003 | \$ 512,151 | \$ 315 | \$ 17,472,257 |
| Single | 13,020 | \$ 2,211,348 | \$ 2,070,533 | \$ 140,815 | \$ 170 | \$ 4,924,263 |
| Head of Household | 1,612 | \$ 276,077 | \$ 264,512 | \$ 11,565 | \$ 171 | \$ 554,490 |
| Married Filing Separate | 328 | \$ 43,649 | \$ 41,847 | \$ 1,802 | \$ 133 | \$ 144,148 |

Since its inception in 1998, the working poor tax credit has experienced consistent growth in terms of the number of taxpayer claims and dollar claims. In 1998, the number of working poor tax credit claims totaled 2,894 with total credit available of \$481,037. The table below indicates the number of taxpayer claims, credit available, and total contributions since 1998. For some tax years total contribution and carry forward is not available.

| | Number of Claims | Total Credit Available | Total Used | Carry forward | Total Contribution |
|-------------------------|------------------|------------------------|--------------|---------------|--------------------|
| 1998 | 2,894 | \$ 481,037 | \$ 476,691 | \$4,346 | \$ 523,501 |
| 1999 | 6,725 | \$ 1,168,515 | \$ 1,154,768 | \$13,747 | \$ 1,237,519 |
| 2000 | 10,654 | \$ 1,829,205 | \$ 1,792,123 | \$35,581 | \$ 1,897,876 |
| 2001 | 12,538 | \$ 2,257,673 | \$ 2,196,043 | \$41,852 | \$ 2,332,832 |
| 2002 | 14,226 | \$ 2,687,900 | \$ 2,676,900 | --- | N/A |
| 2003 | 17,467 | \$ 3,286,100 | \$ 3,259,400 | --- | N/A |
| 2004 | 20,736 | \$ 3,884,600 | \$ 3,851,700 | --- | N/A |
| 2005 | 25,587 | \$ 6,637,500 | \$ 6,589,000 | --- | N/A |
| 2006 | 29,202 | \$ 7,988,039 | \$ 7,939,507 | --- | N/A |
| 2007³ | 18,280 | \$ 5,877,831 | \$ 5,860,953 | --- | N/A |
| 2008 | 36,568 | \$ 11,077,991 | \$11,059,408 | --- | N/A |
| 2009 | 49,915 | \$ 13,556,228 | \$12,889,895 | \$ 666,333 | \$23,095,158 |

The following graph illustrates that the working poor credit has experienced consistent growth above 10% annually in terms of the number of claims and total credit available each year since 1998. For 2007, the claim drop is a data flaw; it would be reasonable to presume consistent growth in that year as well.

³ The significant data drop in TY2007 claims is an aberration in the data. At this time, further information is not available to update this data.



Tax return data provides other pertinent information about the type of taxpayer who claims a working poor tax credit. The following taxpayer data presents an average and also a median for each type of data. In general, the median attempts to eliminate outliers. Analyzing all 49,915 taxpayers indicates an average Federal Adjusted Gross Income (FAGI) of \$165,778 and a median FAGI of \$104,783. As a comparison, an analysis of Arizona resident taxpayer return data from TY 2009 indicates an average FAGI of \$50,699.⁴ Thus, a working poor tax credit claimant has an average FAGI over three times greater than the Arizona FAGI average. Working poor tax credit claimants have an average tax liability of \$4,338 and a median tax liability of \$1,893. The previously mentioned Arizona resident data indicates an average liability of \$1,382. Taxpayers who claimed a working poor tax credit also had average itemized deductions of \$35,182, tax liability of \$4,338, and total non-refundable credits claimed of \$821. The data suggests taxpayers still had balances of tax due even after claiming non-refundable credits. The following table provides FAGI, itemized deductions, tax liability, and total non-refundable credits claimed by filing status.⁵

| | FAGI | | Arizona Itemized Deductions | | Tax Liability | | Total Credits Claimed |
|--------------------------------|------------|------------|-----------------------------|-----------|---------------|----------|-----------------------|
| | Average | Median | Average | Median | Average | Median | Average |
| All Taxpayers | \$ 165,778 | \$ 104,783 | \$ 35,182 | \$ 24,819 | \$ 4,338 | \$ 1,893 | \$ 821 |
| Married Filing Joint | \$ 196,959 | \$ 124,104 | \$ 40,249 | \$ 28,627 | \$ 5,253 | \$ 2,373 | \$ 1,010 |
| Single | \$ 88,918 | \$ 62,416 | \$ 22,415 | \$ 15,922 | \$ 2,099 | \$ 1,040 | \$ 367 |
| Head of Household | \$ 117,131 | \$ 76,915 | \$ 29,156 | \$ 20,921 | \$ 2,733 | \$ 1,289 | \$ 417 |
| Married Filing Separate | \$ 132,786 | \$ 66,098 | \$ 31,701 | \$ 17,379 | \$ 3,600 | \$ 1,056 | \$ 677 |

⁴ Department of Revenue: Office of Economic Research & Analysis, *Individual Income Tax Statistics Tax Year 2009*. In total, 2,323,412 taxpayer returns were analyzed.

⁵ 2009 Arizona Form 140: FAGI=line 12, itemized deductions=line 17, tax liability=line 22, and total non-refundable credits claimed=line 27.

Consistent with expectations, taxpayers with higher FAGI's claimed on average a greater amount of working poor tax credit. Higher FAGI income groups also have modest to no carry forward, indicating they have greater tax liability than non-refundable credit claims. For total contributions reported, FAGI groups from the \$10,000-\$19,999 and \$1,000,000+ have roughly the same number of taxpayer claims. Yet, those from the \$1,000,000+ group report more than 13 times the amount of contributions given than the \$10,000-\$19,999 group. The following table provides credit available, carry forward, total contributions, and the number of claims by FAGI groups.

| FAGI | Credit Available | Carry forward | Average Claimed | Total Contributions | # of Claims |
|-------------------------------|-------------------------|----------------------|------------------------|----------------------------|--------------------|
| 0 to \$9,999 | \$ 9,220 | \$ 5,896 | \$ 297 | \$ 15,411 | 31 |
| \$10,000 to \$19,999 | \$ 90,836 | \$ 46,705 | \$ 155 | \$ 141,026 | 586 |
| \$20,000 to \$29,999 | \$ 230,268 | \$ 86,345 | \$ 178 | \$ 329,433 | 1,291 |
| \$30,000 to \$49,999 | \$ 916,124 | \$ 201,444 | \$ 194 | \$ 1,334,780 | 4,731 |
| \$50,000 to \$74,999 | \$ 1,860,912 | \$ 190,618 | \$ 221 | \$ 2,710,785 | 8,422 |
| \$75,000 to \$99,999 | \$ 2,171,632 | \$ 88,535 | \$ 258 | \$ 3,044,728 | 8,427 |
| \$100,000 to \$199,999 | \$ 5,210,636 | \$ 44,065 | \$ 301 | \$ 7,859,074 | 17,285 |
| \$200,000 to \$499,999 | \$ 2,381,006 | \$ 2,725 | \$ 332 | \$ 4,312,249 | 7,176 |
| \$500,000 to \$999,999 | \$ 483,142 | \$ - | \$ 348 | \$ 1,500,168 | 1,388 |
| \$1,000,000 and over | \$ 202,452 | \$ - | \$ 350 | \$ 1,847,504 | 578 |
| All taxpayers | \$ 13,556,228 | \$ 666,333 | \$ 272 | \$ 23,095,158 | 49,915 |

Taxpayer data can also be aggregated by zip code. The zip code listed is where the taxpayer lived during the time they filed their Arizona individual income tax return. It may not indicate where the taxpayer lived when they made their qualifying cash contribution to the QCO. In 2009, 809 zip codes reported claiming a working poor credit. Of those 809 zip codes, some are claimed from outside of Arizona. The working poor tax credit can be claimed by a person not currently living in Arizona at the time they file their taxes.

Data was aggregated by zip code to determine where taxpayers who claimed a working poor tax credit lived. Total available credit claims for TY 2009 were \$13,556,228. Zip code 85718, located in Tucson, had the greatest total dollar claims at \$413,578 or 3.1% of all total available taxpayer claims. The \$413,578 total available was claimed by 1,403 taxpayers for an average claim of \$295. Of the 809 zip codes reporting a working poor tax credit available the top 20 are shown below. All of the top 20 reporting zip codes are located in the Phoenix metropolitan area or Tucson. As a group, the top 20 reported credit available of \$4,259,303 or 31.4% of all credit available. The following table provides number of taxpayer claims, average, zip codes and cities ranked 1-20 by total available credit.

| Rank | Zip Code | City | Total Available | # of Claims | Average |
|------|------------|-----------------|-----------------|-------------|---------|
| 1 | 85718 | Tucson | \$ 413,578 | 1,403 | \$ 295 |
| 2 | 85254 | Scottsdale | \$ 302,312 | 1,004 | \$ 301 |
| 3 | 85255 | Scottsdale | \$ 293,100 | 960 | \$ 305 |
| 4 | 85750 | Tucson | \$ 291,481 | 1,040 | \$ 280 |
| 5 | 85253 | Paradise Valley | \$ 268,809 | 834 | \$ 322 |
| 6 | 85018 | Phoenix | \$ 249,540 | 833 | \$ 300 |
| 7 | 85260 | Scottsdale | \$ 200,674 | 673 | \$ 298 |
| 8 | 85258 | Scottsdale | \$ 193,980 | 671 | \$ 289 |
| 9 | 85308 | Glendale | \$ 189,639 | 715 | \$ 265 |
| 10 | 85375 | Sun City West | \$ 184,246 | 765 | \$ 241 |
| 11 | 85284 | Tempe | \$ 183,111 | 588 | \$ 311 |
| 12 | 85048 | Phoenix | \$ 175,874 | 596 | \$ 295 |
| 13 | 85248 | Chandler | \$ 171,207 | 586 | \$ 292 |
| 14 | 85749 | Tucson | \$ 170,696 | 586 | \$ 291 |
| 15 | 85704 | Tucson | \$ 166,891 | 613 | \$ 272 |
| 16 | 85022 | Phoenix | \$ 162,078 | 567 | \$ 286 |
| 17 | 85021 | Phoenix | \$ 161,877 | 564 | \$ 287 |
| 18 | 85016 | Phoenix | \$ 160,874 | 588 | \$ 274 |
| 19 | 85028 | Phoenix | \$ 160,819 | 538 | \$ 299 |
| 20 | 85020 | Phoenix | \$ 158,517 | 598 | \$ 265 |
| | All Others | | \$9,296,925 | 35,193 | \$ 264 |

Appendix 1 lists by zip code the total available credit, the number of claims and the average taxpayer claim for any zip code reporting ten or more taxpayer credit claims. Zip codes reporting ten or more taxpayer credit claims totaled 273, with 536 zip codes reporting less than ten taxpayer credit claims.

The top 20 zip codes by total contributions were also determined, with zip code 85253 reporting the greatest contributions of \$877,974 or 3.8% of all reported contributions. All of the top 20 reporting zip codes are located in the Phoenix metropolitan area or Tucson. The top 20 zip codes by total contributions predominantly mimic the top 20 zip codes of total available credit claimed. As a group, the top 20 zip codes reported total contributions of \$8,526,006 or 36.9% of all total contributions. The following table provides the top 20 zip codes and cities ranked by total contributions.

| Rank | Zip Code | City | Total Contributions |
|------|------------|-----------------|---------------------|
| 1 | 85253 | Paradise Valley | \$ 877,974 |
| 2 | 85718 | Tucson | \$ 792,351 |
| 3 | 85018 | Phoenix | \$ 722,340 |
| 4 | 85255 | Scottsdale | \$ 619,364 |
| 5 | 85258 | Scottsdale | \$ 613,825 |
| 6 | 85254 | Scottsdale | \$ 531,068 |
| 7 | 85750 | Tucson | \$ 500,806 |
| 8 | 85021 | Phoenix | \$ 472,930 |
| 9 | 85715 | Tucson | \$ 329,006 |
| 10 | 85260 | Scottsdale | \$ 312,821 |
| 11 | 85016 | Phoenix | \$ 311,566 |
| 12 | 85048 | Phoenix | \$ 304,468 |
| 13 | 85284 | Tempe | \$ 285,726 |
| 14 | 85749 | Tucson | \$ 279,176 |
| 15 | 85308 | Glendale | \$ 276,850 |
| 16 | 85259 | Scottsdale | \$ 276,188 |
| 17 | 85020 | Phoenix | \$ 261,540 |
| 18 | 85375 | Sun City West | \$ 254,431 |
| 19 | 85704 | Tucson | \$ 254,251 |
| 20 | 85022 | Phoenix | \$ 249,325 |
| | All Others | | \$ 14,569,152 |

From 1998 through 2009 organizations certified themselves to be able to receive cash donations as part of the working poor tax credit program. In tax year 2009, 806 organizations were listed on the ADOR website as QCOs. When reporting on AZ Credit Form 321 the taxpayer reports the name of the QCO and the amount of the contribution. In 2009 taxpayers were able to list two QCOs and attach a schedule if they donated to more than two QCOs.

During TY 2009, 557 QCOs received donations claimed on the 2009 Arizona individual income tax return. Of the total available credit, two QCO's received over \$1 million dollars in contributions for TY 2009, United Way and St. Mary's Food Bank. United Way received \$1,388,886 and St. Mary's Food Bank received \$1,131,386 in monies that qualified for the tax credit. For TY 2009 these two QCO's received 18.6% of all total available tax credit donations. The following table provides a top 20 list of QCOs who received the most donations that qualified for the tax credit. As a combined group these 20 QCOs have taxpayer claims of \$7,459,838 or 55.0% of all credit available. The number of taxpayer claims and average is also provided. The number of claims is higher than 49,915 due to the fact that taxpayers are able to donate to more than one QCO.

| Rank | QCO | Total Available | # of Claims | Average |
|------|---------------------------------------|-----------------|-------------|---------|
| 1 | United Way | \$ 1,388,886 | 5,735 | \$ 242 |
| 2 | St. Mary's Food Bank | \$ 1,131,386 | 5,442 | \$ 208 |
| 3 | St. Vincent De Paul Society | \$ 636,151 | 2,716 | \$ 234 |
| 4 | Community Food Bank | \$ 624,330 | 3,448 | \$ 181 |
| 5 | Salvation Army | \$ 562,650 | 3,447 | \$ 163 |
| 6 | Habitat for Humanity | \$ 501,779 | 2,154 | \$ 233 |
| 7 | Phoenix Rescue Mission | \$ 441,829 | 2,690 | \$ 164 |
| 8 | Crisis Pregnancy Center | \$ 293,137 | 969 | \$ 303 |
| 9 | Jewish Family and Children's Service | \$ 262,193 | 942 | \$ 278 |
| 10 | Goodwill | \$ 259,502 | 1,030 | \$ 252 |
| 11 | Boys & Girls Club | \$ 206,920 | 747 | \$ 277 |
| 12 | Catholic Charities Community Services | \$ 202,442 | 697 | \$ 290 |
| 13 | Gospel Rescue Mission | \$ 159,684 | 918 | \$ 174 |
| 14 | Disabled American Veterans | \$ 137,842 | 707 | \$ 195 |
| 15 | United Food Bank | \$ 134,297 | 830 | \$ 162 |
| 16 | Big Brothers Big Sisters | \$ 108,479 | 575 | \$ 189 |
| 17 | Phoenix Jewish Free Loan Association | \$ 106,961 | 379 | \$ 282 |
| 18 | UMOM New Day Centers, Inc. | \$ 102,470 | 388 | \$ 264 |
| 19 | Christian Family Care Agency | \$ 101,446 | 331 | \$ 306 |
| 20 | Neighborhood Christian Clinic | \$ 97,454 | 311 | \$ 313 |
| | All Others & Unknown | \$ 6,096,390 | 22,463 | \$ 271 |

Appendix 2 lists by QCO the total available credit, the number of claims, and the average taxpayer claim for a QCO that has ten or more reported taxpayer credit claims. There are 307 QCOs which have ten or more taxpayer credit claims. Those with less than ten taxpayer credit claims and those where a QCO is not known are combined in a summary line. Appendix 3 lists the 250 QCOs which received less than ten taxpayer credit claims.

In TY 2009, 19 of 806 eligible QCOs received more than \$100,000 in donations eligible for a credit. This indicates that a small number of QCOs receive a disproportionate amount of total contributions. The following table groups the number of QCOs where taxpayers have claimed a credit for their contribution by a range of total available credit.

| Range of Total Credit Available | # of QCOs | Credit Available | % of Total |
|---------------------------------|-----------|------------------|------------|
| Over \$1,000,000 | 2 | \$ 2,520,272 | 18.6% |
| \$500,001 to \$1,000,000 | 4 | \$ 2,324,910 | 17.2% |
| \$250,001 to \$500,000 | 4 | \$ 1,256,661 | 9.3% |
| \$100,001 to \$250,000 | 9 | \$ 1,260,541 | 9.3% |
| \$50,001 to \$100,000 | 17 | \$ 1,114,128 | 8.2% |
| \$25,001 to \$50,000 | 33 | \$ 1,259,071 | 9.3% |
| \$10,001 to \$25,000 | 84 | \$ 1,344,814 | 9.9% |
| \$5,001 to \$10,000 | 60 | \$ 422,272 | 3.1% |
| \$2,501 to \$5,000 | 83 | \$ 291,861 | 2.2% |
| \$1 to \$2,500 | 261 | \$ 233,494 | 1.7% |
| \$0 | 249 | \$ - | 0.0% |
| - | Unknown | \$ 1,528,204 | 11.3% |
| Total | 806 | \$ 13,556,228 | 100% |

QCO data can also be analyzed by the total contributions made to a QCO. This includes all donations made to a QCO, even donations not eligible for a tax credit. St. Mary's Food Bank received the most cash contributions of \$2,249,081 or 9.7% of all reported contributions. In general, all of the top 20 QCOs are located in the Phoenix metropolitan area or Tucson. The top 20 list of total contributions by QCO predominantly mimics the top 20 list of total available credit claimed. As a combined group the top 20 reported total contributions of \$12,799,519 or 55.4% of all total contributions. The following table provides the top 20 QCOs ranked by total contributions.

| Rank | QCO | Total Contributions | Rank | QCO | Total Contributions |
|------|-----------------------------|---------------------|------|-----------------------------------|---------------------|
| 1 | St. Mary's Food Bank | \$ 2,249,081 | 11 | Casa de los Niños | \$ 350,915 |
| 2 | United Way | \$ 1,823,633 | 12 | Crisis Pregnancy Center | \$ 311,836 |
| 3 | Salvation Army | \$ 1,154,549 | 13 | Catholic Charities Community SVCS | \$ 290,079 |
| 4 | St. Vincent De Paul Society | \$ 1,083,956 | 14 | Jewish Family and Children's SVC | \$ 285,242 |
| 5 | Community Food Bank | \$ 1,067,364 | 15 | UMOM New Day Centers, Inc. | \$ 228,942 |
| 6 | Phoenix Rescue Mission | \$ 815,116 | 16 | Christian Family Care Agency | \$ 220,451 |
| 7 | United Way | \$ 700,840 | 17 | United Food Bank | \$ 216,670 |
| 8 | Habitat for Humanity | \$ 595,365 | 18 | Childhelp | \$ 212,112 |
| 9 | Goodwill | \$ 452,089 | 19 | Boys & Girls Club | \$ 209,512 |
| 10 | Gospel Rescue Mission | \$ 376,451 | 20 | Disabled American Veterans | \$ 155,316 |
| | | | | All Others & Unknown | \$ 10,295,639 |

For additional information or questions, contact Karshannon Gene at the Arizona Department of Revenue's Office of Economic Research and Analysis at (602)716-6942 or kgene@azdor.gov.

Appendix 1

2009 Total Available Credit by Zip Code

| Zip Codes | Total Available | # of Claims | Average | Zip Codes | Total Available | # of Claims | Average |
|-----------|-----------------|-------------|---------|-----------|-----------------|-------------|---------|
| 85003 | \$ 24,527 | 84 | \$ 292 | 85054 | \$ 21,336 | 73 | \$ 292 |
| 85004 | \$ 13,628 | 54 | \$ 252 | 85064 | \$ 10,811 | 42 | \$ 257 |
| 85006 | \$ 13,712 | 59 | \$ 232 | 85068 | \$ 3,125 | 13 | \$ 240 |
| 85007 | \$ 26,729 | 98 | \$ 273 | 85069 | \$ 4,464 | 17 | \$ 263 |
| 85008 | \$ 19,625 | 87 | \$ 226 | 85071 | \$ 2,563 | 11 | \$ 233 |
| 85009 | \$ 8,274 | 33 | \$ 251 | 85080 | \$ 3,554 | 13 | \$ 273 |
| 85012 | \$ 59,366 | 212 | \$ 280 | 85082 | \$ 3,440 | 11 | \$ 313 |
| 85013 | \$ 75,756 | 267 | \$ 284 | 85083 | \$ 49,678 | 160 | \$ 310 |
| 85014 | \$ 63,447 | 255 | \$ 249 | 85085 | \$ 48,277 | 172 | \$ 281 |
| 85015 | \$ 35,695 | 150 | \$ 238 | 85086 | \$101,246 | 334 | \$ 303 |
| 85016 | \$ 160,874 | 588 | \$ 274 | 85087 | \$ 13,662 | 48 | \$ 285 |
| 85017 | \$ 6,379 | 35 | \$ 182 | 85118 | \$ 18,979 | 66 | \$ 288 |
| 85018 | \$ 249,540 | 833 | \$ 300 | 85119 | \$ 9,162 | 32 | \$ 286 |
| 85019 | \$ 8,039 | 32 | \$ 251 | 85120 | \$ 4,373 | 18 | \$ 243 |
| 85020 | \$ 158,517 | 598 | \$ 265 | 85122 | \$ 12,989 | 41 | \$ 317 |
| 85021 | \$ 161,877 | 564 | \$ 287 | 85132 | \$ 3,952 | 17 | \$ 232 |
| 85022 | \$ 162,078 | 567 | \$ 286 | 85138 | \$ 14,043 | 48 | \$ 293 |
| 85023 | \$ 104,814 | 370 | \$ 283 | 85139 | \$ 3,304 | 12 | \$ 275 |
| 85024 | \$ 46,151 | 180 | \$ 256 | 85140 | \$ 5,308 | 22 | \$ 241 |
| 85027 | \$ 40,702 | 161 | \$ 253 | 85142 | \$ 23,995 | 85 | \$ 282 |
| 85028 | \$ 160,819 | 538 | \$ 299 | 85143 | \$ 5,453 | 26 | \$ 210 |
| 85029 | \$ 50,141 | 203 | \$ 247 | 85194 | \$ 4,093 | 11 | \$ 372 |
| 85031 | \$ 5,239 | 17 | \$ 308 | 85201 | \$ 34,039 | 141 | \$ 241 |
| 85032 | \$ 121,931 | 463 | \$ 263 | 85202 | \$ 68,943 | 267 | \$ 258 |
| 85033 | \$ 6,777 | 33 | \$ 205 | 85203 | \$ 60,245 | 219 | \$ 275 |
| 85034 | \$ 3,864 | 12 | \$ 322 | 85204 | \$ 34,851 | 149 | \$ 234 |
| 85035 | \$ 6,146 | 21 | \$ 293 | 85205 | \$ 73,508 | 289 | \$ 254 |
| 85037 | \$ 15,356 | 61 | \$ 252 | 85206 | \$ 49,411 | 204 | \$ 242 |
| 85040 | \$ 7,074 | 32 | \$ 221 | 85207 | \$ 99,936 | 338 | \$ 296 |
| 85041 | \$ 20,902 | 83 | \$ 252 | 85208 | \$ 25,661 | 119 | \$ 216 |
| 85042 | \$ 44,320 | 172 | \$ 258 | 85209 | \$ 40,827 | 153 | \$ 267 |
| 85043 | \$ 9,471 | 33 | \$ 287 | 85210 | \$ 28,798 | 122 | \$ 236 |
| 85044 | \$ 151,023 | 545 | \$ 277 | 85211 | \$ 3,598 | 13 | \$ 277 |
| 85045 | \$ 31,487 | 102 | \$ 309 | 85212 | \$ 21,578 | 86 | \$ 251 |
| 85048 | \$ 175,874 | 596 | \$ 295 | 85213 | \$ 90,000 | 324 | \$ 278 |
| 85050 | \$ 82,494 | 299 | \$ 276 | 85215 | \$ 48,748 | 192 | \$ 254 |
| 85051 | \$ 40,115 | 161 | \$ 249 | 85218 | \$ 8,426 | 32 | \$ 263 |
| 85053 | \$ 34,308 | 144 | \$ 238 | 85219 | \$ 7,578 | 33 | \$ 230 |

Appendix 1

2009 Total Available Credit by Zip Code

| Zip Codes | Total Available | # of Claims | Average | Zip Codes | Total Available | # of Claims | Average |
|-----------|-----------------|-------------|---------|-----------|-----------------|-------------|---------|
| 85220 | \$ 4,404 | 18 | \$ 245 | 85286 | \$ 74,952 | 262 | \$ 286 |
| 85222 | \$ 7,151 | 23 | \$ 311 | 85295 | \$ 57,987 | 209 | \$ 277 |
| 85224 | \$ 109,121 | 385 | \$ 283 | 85296 | \$ 78,694 | 282 | \$ 279 |
| 85225 | \$ 82,538 | 302 | \$ 273 | 85297 | \$ 40,100 | 138 | \$ 291 |
| 85226 | \$ 148,550 | 511 | \$ 291 | 85298 | \$ 33,156 | 113 | \$ 293 |
| 85233 | \$ 109,864 | 387 | \$ 284 | 85299 | \$ 2,735 | 11 | \$ 249 |
| 85234 | \$ 107,380 | 387 | \$ 277 | 85301 | \$ 15,511 | 61 | \$ 254 |
| 85236 | \$ 4,010 | 16 | \$ 251 | 85302 | \$ 62,143 | 232 | \$ 268 |
| 85238 | \$ 4,521 | 21 | \$ 215 | 85303 | \$ 10,701 | 43 | \$ 249 |
| 85239 | \$ 6,906 | 26 | \$ 266 | 85304 | \$ 69,304 | 241 | \$ 288 |
| 85242 | \$ 23,551 | 90 | \$ 262 | 85305 | \$ 6,677 | 25 | \$ 267 |
| 85243 | \$ 3,224 | 21 | \$ 154 | 85306 | \$ 38,927 | 150 | \$ 260 |
| 85244 | \$ 2,956 | 10 | \$ 296 | 85307 | \$ 5,220 | 23 | \$ 227 |
| 85248 | \$ 171,207 | 586 | \$ 292 | 85308 | \$ 189,639 | 715 | \$ 265 |
| 85249 | \$ 126,142 | 418 | \$ 302 | 85310 | \$ 75,208 | 266 | \$ 283 |
| 85250 | \$ 83,271 | 329 | \$ 253 | 85312 | \$ 3,910 | 19 | \$ 206 |
| 85251 | \$ 109,955 | 407 | \$ 270 | 85318 | \$ 5,208 | 16 | \$ 326 |
| 85252 | \$ 3,035 | 13 | \$ 233 | 85323 | \$ 17,138 | 72 | \$ 238 |
| 85253 | \$ 268,809 | 834 | \$ 322 | 85324 | \$ 3,907 | 13 | \$ 301 |
| 85254 | \$ 302,312 | 1,004 | \$ 301 | 85326 | \$ 26,034 | 94 | \$ 277 |
| 85255 | \$ 293,100 | 960 | \$ 305 | 85327 | \$ 14,779 | 48 | \$ 308 |
| 85257 | \$ 51,973 | 226 | \$ 230 | 85331 | \$ 105,048 | 362 | \$ 290 |
| 85258 | \$ 193,980 | 671 | \$ 289 | 85335 | \$ 10,106 | 54 | \$ 187 |
| 85259 | \$ 155,303 | 513 | \$ 303 | 85338 | \$ 57,685 | 207 | \$ 279 |
| 85260 | \$ 200,674 | 673 | \$ 298 | 85339 | \$ 27,387 | 106 | \$ 258 |
| 85261 | \$ 4,170 | 21 | \$ 199 | 85340 | \$ 64,096 | 231 | \$ 277 |
| 85262 | \$ 74,253 | 237 | \$ 313 | 85345 | \$ 46,078 | 200 | \$ 230 |
| 85263 | \$ 30,840 | 100 | \$ 308 | 85350 | \$ 3,440 | 13 | \$ 265 |
| 85266 | \$ 73,084 | 235 | \$ 311 | 85351 | \$ 100,398 | 463 | \$ 217 |
| 85267 | \$ 10,858 | 35 | \$ 310 | 85353 | \$ 11,640 | 38 | \$ 306 |
| 85268 | \$ 114,509 | 418 | \$ 274 | 85354 | \$ 3,622 | 16 | \$ 226 |
| 85269 | \$ 7,415 | 26 | \$ 285 | 85355 | \$ 11,054 | 42 | \$ 263 |
| 85275 | \$ 2,872 | 10 | \$ 287 | 85356 | \$ 3,758 | 13 | \$ 289 |
| 85281 | \$ 37,357 | 143 | \$ 261 | 85358 | \$ 6,483 | 31 | \$ 209 |
| 85282 | \$ 124,269 | 487 | \$ 255 | 85361 | \$ 3,512 | 12 | \$ 293 |
| 85283 | \$ 122,800 | 450 | \$ 273 | 85363 | \$ 4,807 | 17 | \$ 283 |
| 85284 | \$ 183,111 | 588 | \$ 311 | 85364 | \$ 74,217 | 300 | \$ 247 |
| 85285 | \$ 5,183 | 17 | \$ 305 | 85365 | \$ 47,059 | 203 | \$ 232 |

Appendix 1

2009 Total Available Credit by Zip Code

| Zip Codes | Total Available | # of Claims | Average | Zip Codes | Total Available | # of Claims | Average |
|-----------|-----------------|-------------|---------|-----------|-----------------|-------------|---------|
| 85366 | \$ 7,852 | 30 | \$ 262 | 85648 | \$ 10,472 | 39 | \$ 269 |
| 85367 | \$ 15,541 | 73 | \$ 213 | 85650 | \$ 45,336 | 149 | \$ 304 |
| 85372 | \$ 2,373 | 11 | \$ 216 | 85652 | \$ 3,037 | 16 | \$ 190 |
| 85373 | \$ 51,583 | 223 | \$ 231 | 85653 | \$ 13,979 | 54 | \$ 259 |
| 85374 | \$104,524 | 413 | \$ 253 | 85658 | \$ 23,601 | 88 | \$ 268 |
| 85375 | \$184,246 | 765 | \$ 241 | 85701 | \$ 14,733 | 54 | \$ 273 |
| 85376 | \$ 2,729 | 13 | \$ 210 | 85702 | \$ 4,220 | 16 | \$ 264 |
| 85377 | \$ 35,247 | 116 | \$ 304 | 85704 | \$166,891 | 613 | \$ 272 |
| 85379 | \$ 27,211 | 115 | \$ 237 | 85705 | \$ 28,440 | 142 | \$ 200 |
| 85381 | \$ 84,261 | 315 | \$ 267 | 85706 | \$ 12,196 | 51 | \$ 239 |
| 85382 | \$118,018 | 487 | \$ 242 | 85710 | \$122,987 | 542 | \$ 227 |
| 85383 | \$101,434 | 346 | \$ 293 | 85711 | \$104,609 | 421 | \$ 248 |
| 85385 | \$ 3,525 | 11 | \$ 320 | 85712 | \$ 93,792 | 411 | \$ 228 |
| 85387 | \$ 32,557 | 114 | \$ 286 | 85713 | \$ 22,134 | 101 | \$ 219 |
| 85388 | \$ 15,060 | 58 | \$ 260 | 85715 | \$135,629 | 541 | \$ 251 |
| 85390 | \$ 10,668 | 51 | \$ 209 | 85716 | \$116,905 | 488 | \$ 240 |
| 85392 | \$ 31,997 | 117 | \$ 273 | 85717 | \$ 3,297 | 15 | \$ 220 |
| 85395 | \$ 63,816 | 228 | \$ 280 | 85718 | \$413,578 | 1,403 | \$ 295 |
| 85396 | \$ 17,337 | 59 | \$ 294 | 85719 | \$ 90,748 | 357 | \$ 254 |
| 85501 | \$ 4,750 | 17 | \$ 279 | 85726 | \$ 3,901 | 14 | \$ 279 |
| 85541 | \$ 51,191 | 164 | \$ 312 | 85728 | \$ 5,668 | 26 | \$ 218 |
| 85544 | \$ 3,570 | 16 | \$ 223 | 85730 | \$ 42,579 | 185 | \$ 230 |
| 85546 | \$ 6,759 | 24 | \$ 282 | 85731 | \$ 5,117 | 23 | \$ 222 |
| 85547 | \$ 3,800 | 11 | \$ 345 | 85732 | \$ 7,800 | 34 | \$ 229 |
| 85602 | \$ 5,809 | 26 | \$ 223 | 85733 | \$ 2,885 | 15 | \$ 192 |
| 85603 | \$ 12,318 | 47 | \$ 262 | 85735 | \$ 8,210 | 34 | \$ 241 |
| 85614 | \$ 80,250 | 381 | \$ 211 | 85737 | \$137,284 | 499 | \$ 275 |
| 85615 | \$ 15,946 | 52 | \$ 307 | 85739 | \$ 87,064 | 323 | \$ 270 |
| 85621 | \$ 6,722 | 24 | \$ 280 | 85740 | \$ 7,326 | 28 | \$ 262 |
| 85622 | \$ 36,373 | 148 | \$ 246 | 85741 | \$ 48,842 | 225 | \$ 217 |
| 85623 | \$ 5,998 | 24 | \$ 250 | 85742 | \$ 68,958 | 280 | \$ 246 |
| 85628 | \$ 3,147 | 10 | \$ 315 | 85743 | \$ 65,595 | 258 | \$ 254 |
| 85629 | \$ 22,271 | 87 | \$ 256 | 85745 | \$129,893 | 501 | \$ 259 |
| 85635 | \$ 49,687 | 175 | \$ 284 | 85746 | \$ 19,443 | 94 | \$ 207 |
| 85636 | \$ 4,417 | 20 | \$ 221 | 85747 | \$ 50,471 | 200 | \$ 252 |
| 85637 | \$ 5,388 | 20 | \$ 269 | 85748 | \$ 79,702 | 330 | \$ 242 |
| 85641 | \$ 46,773 | 185 | \$ 253 | 85749 | \$170,696 | 586 | \$ 291 |
| 85646 | \$ 7,650 | 27 | \$ 283 | 85750 | \$291,481 | 1,040 | \$ 280 |

Appendix 1
2009 Total Available Credit by Zip Code

| Zip Codes | Total Available | # of Claims | Average | Zip Codes | Total Available | # of Claims | Average |
|-----------|-----------------|-------------|---------|------------|-----------------|-------------|---------|
| 85751 | \$ 7,209 | 29 | \$ 249 | 86305 | \$135,220 | 468 | \$ 289 |
| 85752 | \$ 3,053 | 14 | \$ 218 | 86312 | \$ 4,064 | 17 | \$ 239 |
| 85754 | \$ 9,867 | 35 | \$ 282 | 86314 | \$ 35,251 | 153 | \$ 230 |
| 85755 | \$ 98,724 | 355 | \$ 278 | 86315 | \$ 9,948 | 38 | \$ 262 |
| 85756 | \$ 6,165 | 28 | \$ 220 | 86322 | \$ 13,102 | 49 | \$ 267 |
| 85757 | \$ 4,810 | 21 | \$ 229 | 86323 | \$ 11,520 | 58 | \$ 199 |
| 85901 | \$ 12,036 | 38 | \$ 317 | 86324 | \$ 11,558 | 44 | \$ 263 |
| 85902 | \$ 2,893 | 12 | \$ 241 | 86325 | \$ 16,323 | 57 | \$ 286 |
| 85925 | \$ 6,572 | 27 | \$ 243 | 86326 | \$ 54,143 | 208 | \$ 260 |
| 85929 | \$ 7,874 | 24 | \$ 328 | 86327 | \$ 22,450 | 91 | \$ 247 |
| 85935 | \$ 8,559 | 33 | \$ 259 | 86335 | \$ 4,082 | 16 | \$ 255 |
| 85936 | \$ 2,579 | 11 | \$ 234 | 86336 | \$ 73,259 | 237 | \$ 309 |
| 85937 | \$ 4,007 | 15 | \$ 267 | 86339 | \$ 7,995 | 31 | \$ 258 |
| 85938 | \$ 3,770 | 13 | \$ 290 | 86340 | \$ 4,962 | 19 | \$ 261 |
| 86001 | \$ 90,786 | 326 | \$ 278 | 86341 | \$ 5,738 | 20 | \$ 287 |
| 86002 | \$ 5,378 | 20 | \$ 269 | 86351 | \$ 30,314 | 109 | \$ 278 |
| 86003 | \$ 2,110 | 10 | \$ 211 | 86401 | \$ 6,968 | 27 | \$ 258 |
| 86004 | \$ 79,917 | 296 | \$ 270 | 86403 | \$ 7,886 | 28 | \$ 282 |
| 86025 | \$ 5,423 | 18 | \$ 301 | 86404 | \$ 5,568 | 20 | \$ 278 |
| 86301 | \$107,427 | 424 | \$ 253 | 86406 | \$ 18,618 | 63 | \$ 296 |
| 86302 | \$ 9,923 | 45 | \$ 221 | 86409 | \$ 4,182 | 16 | \$ 261 |
| 86303 | \$130,390 | 465 | \$ 280 | 86442 | \$ 3,771 | 16 | \$ 236 |
| 86304 | \$ 10,864 | 49 | \$ 222 | All Others | \$258,670 | 989 | \$ 262 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|--|-----------------|-------------|---------|
| 100 Club | \$ 14,224 | 69 | \$ 206 |
| 1st Way of Maricopa County, Inc. | \$ 17,867 | 63 | \$ 284 |
| A & A Cottages | \$ 4,216 | 15 | \$ 281 |
| A Stepping Stone Foundation | \$ 25,131 | 83 | \$ 303 |
| Academy for Cancer Wellness, Inc. | \$ 2,090 | 11 | \$ 190 |
| Adult Community Center of Sedona, Inc. | \$ 41,138 | 164 | \$ 251 |
| Adult Literacy Plus of the Southwest, Arizona | \$ 2,650 | 10 | \$ 265 |
| Agua Fria Food Bank | \$ 5,655 | 24 | \$ 236 |
| Aid to Adoption of Special Kids | \$ 5,195 | 19 | \$ 273 |
| Along Side Ministries | \$ 16,135 | 51 | \$ 316 |
| ALS Association (Arizona Chapter) | \$ 13,666 | 61 | \$ 224 |
| American Academy of Pediatrics-AZ Foundation | \$ 32,000 | 100 | \$ 320 |
| American Heart Association | \$ 12,614 | 180 | \$ 70 |
| American Lung Association | \$ 6,585 | 80 | \$ 82 |
| Americans for a Better Tomorrow, Inc. | \$ 5,120 | 22 | \$ 233 |
| Andre House | \$ 23,274 | 102 | \$ 228 |
| Angels on Call, LLC | \$ 2,050 | 11 | \$ 186 |
| Arc of Tempe | \$ 3,021 | 14 | \$ 216 |
| Area Agency of Aging | \$ 3,592 | 13 | \$ 276 |
| Arizona Baptist Children's Services | \$ 20,325 | 73 | \$ 278 |
| Arizona Center for Disability Law | \$ 2,135 | 11 | \$ 194 |
| Arizona Center for the Blind & Visually Impaired | \$ 5,785 | 20 | \$ 289 |
| Arizona Daily Star Sportsmen's Fund, Inc. | \$ 12,540 | 75 | \$ 167 |
| Arizona Dental Foundation | \$ 25,900 | 77 | \$ 336 |
| Arizona Foundation for the Changing Eye, Inc. | \$ 3,200 | 12 | \$ 267 |
| Arizona Friends of Foster Children Foundation | \$ 9,741 | 40 | \$ 244 |
| Arizona Helping Hands, Inc. | \$ 22,652 | 82 | \$ 276 |
| Arizona Kidney Foundation | \$ 8,013 | 39 | \$ 205 |
| Arizona Republic Charities | \$ 23,593 | 154 | \$ 153 |
| Arizona Reservation Ministries | \$ 4,600 | 16 | \$ 288 |
| Arizona Women's Education & Employment, Inc. | \$ 15,268 | 59 | \$ 259 |
| Arizonans For Children, Inc. | \$ 1,650 | 10 | \$ 165 |
| Arizona's Children Association | \$ 17,845 | 64 | \$ 279 |
| Arts For All, Inc. / Third St. Kids | \$ 2,925 | 12 | \$ 244 |
| Assistance League of Phoenix | \$ 9,079 | 34 | \$ 267 |
| Assistance League of Tucson, Inc | \$ 18,181 | 68 | \$ 267 |
| Association of Arizona Food Banks | \$ 54,310 | 250 | \$ 217 |
| Autism Assistance Program | \$ 3,560 | 11 | \$ 324 |
| Aviva Children's Services | \$ 4,365 | 23 | \$ 190 |
| AZ Lost Boys Center | \$ 4,632 | 17 | \$ 272 |
| B'nai Birth Pantano Gardens, Inc. | \$ 5,168 | 17 | \$ 304 |
| Back to School Clothing Drive Association | \$ 13,628 | 50 | \$ 273 |
| Beacon Group SW, Inc. | \$ 11,707 | 48 | \$ 244 |
| Beatitudes Campus of Care Foundation | \$ 3,395 | 17 | \$ 200 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|---|-----------------|-------------|---------|
| Beatitudes Center D.O.A.R. | \$ 11,215 | 47 | \$ 239 |
| Big Brothers Big Sisters | \$ 108,479 | 575 | \$ 189 |
| Booker T. Washington Child Development Cntr. | \$ 8,250 | 31 | \$ 266 |
| BOTHANDS, Inc. | \$ 1,900 | 10 | \$ 190 |
| Boys & Girls Club | \$ 206,920 | 747 | \$ 277 |
| Boys Hope Girls Hope of Arizona | \$ 18,955 | 66 | \$ 287 |
| Bread of Life Missions, Inc | \$ 3,069 | 11 | \$ 279 |
| Bridging AZ Furniture Bank | \$ 11,731 | 41 | \$ 286 |
| Camp Swift Youth Foundation | \$ 32,425 | 96 | \$ 338 |
| Care & Share Food Bank | \$ 2,525 | 14 | \$ 180 |
| Casa (Center Against Sexual Abuse) | \$ 3,533 | 14 | \$ 252 |
| Casa de Esperanza, Inc. | \$ 2,829 | 15 | \$ 189 |
| Casa de los Niños | \$ 90,530 | 460 | \$ 197 |
| CASA Support Council for Pima County, Inc. | \$ 8,377 | 27 | \$ 310 |
| Catalina Community Services | \$ 23,850 | 109 | \$ 219 |
| Catholic Charities Community Services | \$ 202,442 | 697 | \$ 290 |
| Catholic Community Services of Southern AZ | \$ 55,750 | 200 | \$ 279 |
| Centers for Habilitation | \$ 7,075 | 22 | \$ 322 |
| Central Arizona Shelter Services, Inc. | \$ 29,818 | 115 | \$ 259 |
| Chances for Children-Arizona | \$ 21,870 | 81 | \$ 270 |
| Chandler Christian Community Center | \$ 13,455 | 47 | \$ 286 |
| Chandler Compadres | \$ 48,632 | 147 | \$ 331 |
| Chandler Gilbert Arc | \$ 5,530 | 17 | \$ 325 |
| Chicanos Por La Causa, Inc | \$ 10,634 | 40 | \$ 266 |
| Child and Family Resources, Inc. | \$ 14,086 | 62 | \$ 227 |
| Child Crisis Center | \$ 44,768 | 163 | \$ 275 |
| Child Crisis Center-East Valley, Inc. | \$ 9,160 | 33 | \$ 278 |
| Childhelp | \$ 22,237 | 79 | \$ 281 |
| Children in Need Foundation | \$ 9,230 | 32 | \$ 288 |
| Christ Haven | \$ 5,400 | 17 | \$ 318 |
| Christian Assistance Network (C.A.N) | \$ 2,650 | 12 | \$ 221 |
| Christian Care Nursing Center | \$ 22,300 | 72 | \$ 310 |
| Christian Family Care Agency | \$ 101,446 | 331 | \$ 306 |
| Chrysalis Shelter For Victims of Domestic Violence | \$ 19,734 | 81 | \$ 244 |
| Church of the Master's Christian Assistance Program | \$ 4,700 | 17 | \$ 276 |
| Circle the City | \$ 14,825 | 46 | \$ 322 |
| Civitan Foundation, Inc. | \$ 9,795 | 31 | \$ 316 |
| Coalition for Compassion and Justice | \$ 18,743 | 74 | \$ 253 |
| Cochise County Humane Society | \$ 16,644 | 64 | \$ 260 |
| Community Food Bank | \$ 624,330 | 3,448 | \$ 181 |
| Community Outreach & Advocacy for Refugees | \$ 3,110 | 13 | \$ 239 |
| Concerned Citizens for Community Health | \$ 4,027 | 22 | \$ 183 |
| Crisis Nursery, Inc. | \$ 56,403 | 203 | \$ 278 |
| Crisis Pregnancy Center | \$ 293,137 | 969 | \$ 303 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|---|-----------------|-------------|---------|
| Crossroads Mission | \$ 82,697 | 400 | \$ 207 |
| Crossroads Nogales Mission | \$ 16,701 | 72 | \$ 232 |
| Crossroads, Inc. | \$ 8,607 | 37 | \$ 233 |
| Delta Dental of Arizona Foundation | \$ 7,060 | 21 | \$ 336 |
| Desert Mission, Incorporated | \$ 31,603 | 141 | \$ 224 |
| Direct CareGiver Association | \$ 13,650 | 56 | \$ 244 |
| Disabled American Veterans | \$137,842 | 707 | \$ 195 |
| Doves, Incorporated | \$ 3,800 | 15 | \$ 253 |
| Downtown Urban Community Kids | \$ 13,150 | 43 | \$ 306 |
| Duet: Partners in Health & Aging | \$ 21,772 | 87 | \$ 250 |
| Dysart Community Center | \$ 2,625 | 11 | \$ 239 |
| East Vally Adult Resources | \$ 2,540 | 13 | \$ 195 |
| Easter Seals Arizona | \$ 3,515 | 63 | \$ 56 |
| Easter Seals Blake Foundation | \$ 5,876 | 29 | \$ 203 |
| Ecumenical Chaplaincy for the Homeless | \$ 38,670 | 132 | \$ 293 |
| Educational Enrichment Foundation (EEF) | \$ 3,404 | 17 | \$ 200 |
| El Rio Health Center Foundation | \$ 33,794 | 144 | \$ 235 |
| Elder Friends | \$ 3,268 | 14 | \$ 233 |
| Emerge! Center Against Domestic Abuse | \$ 13,448 | 66 | \$ 204 |
| Episcopal Habitat Coalition | \$ 8,625 | 31 | \$ 278 |
| Extended Hands Food Bank | \$ 24,353 | 91 | \$ 268 |
| Family Counseling Agency | \$ 2,775 | 11 | \$ 252 |
| Family Promise – Greater Phoenix | \$ 19,595 | 73 | \$ 268 |
| Family School | \$ 9,880 | 29 | \$ 341 |
| Fellowship of Christian Athletes | \$ 14,543 | 43 | \$ 338 |
| Flagstaff Family Food Center | \$ 29,863 | 119 | \$ 251 |
| Flagstaff Shelter Services, Inc. | \$ 5,348 | 27 | \$ 198 |
| Florence Crittenton Services of Arizona, Inc. | \$ 21,951 | 75 | \$ 293 |
| Florence Englehardt/Pappas Scholarship Foundation | \$ 9,225 | 33 | \$ 280 |
| Florence Immigrant & Refuge Rights Project | \$ 2,590 | 10 | \$ 259 |
| Foothills Food Bank | \$ 17,540 | 78 | \$ 225 |
| Foundation For Blind Children | \$ 47,659 | 157 | \$ 304 |
| Foundation for Burns and Trauma, Inc. | \$ 30,174 | 103 | \$ 293 |
| Foundation for Senior Living | \$ 15,274 | 55 | \$ 278 |
| Foundation of Yuma Regional Medical Center | \$ 3,840 | 17 | \$ 226 |
| Free Arts of Arizona | \$ 2,175 | 12 | \$ 181 |
| Fresh Start Women’s Foundation | \$ 22,880 | 82 | \$ 279 |
| Friendly House | \$ 2,630 | 10 | \$ 263 |
| Friendship Foundation, Inc. | \$ 10,675 | 42 | \$ 254 |
| Gabriel’s Dream, Inc. | \$ 7,750 | 26 | \$ 298 |
| Gabriel’s Angels, Inc. | \$ 16,869 | 70 | \$ 241 |
| Giving Tree Outreach Program | \$ 6,475 | 31 | \$ 209 |
| Good Neighbor Alliance | \$ 17,395 | 62 | \$ 281 |
| Goodwill | \$259,502 | 1,030 | \$ 252 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|--|-----------------|-------------|---------|
| Gospel Rescue Mission | \$ 159,684 | 918 | \$ 174 |
| Greater Green Valley Community Foundation | \$ 1,280 | 10 | \$ 128 |
| Greater Phoenix Youth at Risk | \$ 17,434 | 55 | \$ 317 |
| Green Valley Assistance Services, Inc. | \$ 6,835 | 47 | \$ 145 |
| Habitat for Humanity | \$ 501,779 | 2,154 | \$ 233 |
| Hacienda, Inc. | \$ 3,668 | 17 | \$ 216 |
| Handi-Dogs, Inc. | \$ 11,275 | 45 | \$ 251 |
| Handmaker Jewish Services for the Aging | \$ 48,844 | 182 | \$ 268 |
| Hands of a Friend | \$ 5,015 | 25 | \$ 201 |
| Hannah's Home | \$ 3,276 | 16 | \$ 205 |
| Haven Women in Recovery | \$ 4,020 | 18 | \$ 223 |
| Hebrew Free Loan Association of Tucson | \$ 6,500 | 20 | \$ 325 |
| Helping Hands for Single Moms #161 | \$ 10,585 | 40 | \$ 265 |
| Helping Hands Housing Services | \$ 8,689 | 28 | \$ 310 |
| Home Base Youth Services | \$ 31,015 | 109 | \$ 285 |
| Homeward Bound | \$ 45,117 | 181 | \$ 249 |
| Hope and A Future, Inc. | \$ 15,360 | 53 | \$ 290 |
| Hope Community Health Center | \$ 24,200 | 77 | \$ 314 |
| Hope Women's Center | \$ 21,620 | 69 | \$ 313 |
| House of Refuge East | \$ 9,695 | 33 | \$ 294 |
| House of Refuge Sunnyslope, Inc. | \$ 49,768 | 166 | \$ 300 |
| House of Ruth Pregnancy Care Center, Inc. | \$ 3,386 | 20 | \$ 169 |
| ICM Food and Clothing Bank | \$ 33,608 | 120 | \$ 280 |
| Improving Chandler Area Neighborhoods | \$ 14,127 | 47 | \$ 301 |
| Interfaith Community Care | \$ 56,083 | 231 | \$ 243 |
| Interfaith Community Services | \$ 50,018 | 196 | \$ 255 |
| Jewish Family and Children's Service | \$ 262,193 | 942 | \$ 278 |
| Keogh Health Foundation | \$ 5,000 | 19 | \$ 263 |
| Kitchen on the Street, Inc. | \$ 2,950 | 13 | \$ 227 |
| Kivel Campus of Care | \$ 75,652 | 288 | \$ 263 |
| La Frontera, Inc. | \$ 2,890 | 12 | \$ 241 |
| La Paloma Family Services | \$ 5,267 | 20 | \$ 263 |
| Labor's Community Service Agency | \$ 20,485 | 71 | \$ 289 |
| Legacy Connection | \$ 2,910 | 14 | \$ 208 |
| Leukemia Foundation of Arizona | \$ 2,170 | 16 | \$ 136 |
| Life Choices Women's Clinic | \$ 23,778 | 105 | \$ 226 |
| Life Fund (Orangewood Nazarene Church) | \$ 4,800 | 15 | \$ 320 |
| Lion's Camp Tatiyee | \$ 13,215 | 44 | \$ 300 |
| Lions Sight and Hearing Foundation | \$ 4,960 | 18 | \$ 276 |
| Literacy Volunteers of Maricopa County, Inc. | \$ 2,660 | 10 | \$ 266 |
| Literacy Volunteers of Tucson | \$ 18,634 | 92 | \$ 203 |
| Lodestar Day Resource Center | \$ 4,150 | 15 | \$ 277 |
| Lura Turner Homes, Inc. | \$ 4,990 | 19 | \$ 263 |
| Lutheran Social Services of the Southwest | \$ 5,060 | 20 | \$ 253 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|---|-----------------|-------------|---------|
| Maggie's Place | \$ 48,971 | 197 | \$ 249 |
| Make a Difference Foundation | \$ 11,300 | 40 | \$ 283 |
| Maricopa Health Foundation | \$ 7,800 | 31 | \$ 252 |
| Marshall Home for Men, Inc. | \$ 5,749 | 27 | \$ 213 |
| Matthew 25 Project | \$ 3,869 | 13 | \$ 298 |
| Matthew's Crossing | \$ 2,675 | 11 | \$ 243 |
| Mental Health Association of Arizona | \$ 3,016 | 11 | \$ 274 |
| Mentor Kids USA | \$ 12,185 | 39 | \$ 312 |
| Mission of Mercy-Arizona Mobile Clinic | \$ 13,685 | 45 | \$ 304 |
| Mobile Meals of Tucson, Inc. | \$ 5,212 | 25 | \$ 208 |
| NAMI Arizona | \$ 10,281 | 45 | \$ 228 |
| Neighbor To Neighbor | \$ 2,740 | 12 | \$ 228 |
| Neighborhood Christian Clinic | \$ 97,454 | 311 | \$ 313 |
| Neighborhood Ministries, Inc. | \$ 54,504 | 183 | \$ 298 |
| New Beginnings for Women & Children | \$ 12,073 | 74 | \$ 163 |
| New Life Center | \$ 41,275 | 156 | \$ 265 |
| Newtown Community Development Corp. | \$ 3,365 | 11 | \$ 306 |
| North Country Community Health Center | \$ 4,445 | 15 | \$ 296 |
| North Phoenix Kiwanis Foundation, Inc. | \$ 11,875 | 40 | \$ 297 |
| North Phoenix Lions Club | \$ 3,607 | 10 | \$ 361 |
| North Pole Ministries, Inc. | \$ 8,675 | 36 | \$ 241 |
| Northland Family Help Center | \$ 5,290 | 23 | \$ 230 |
| Northland Hospice | \$ 3,969 | 27 | \$ 147 |
| Old Pueblo Community Foundation | \$ 2,945 | 13 | \$ 227 |
| Old Town Mission | \$ 62,398 | 272 | \$ 229 |
| Olive Branch, New Beginnings, Inc. | \$ 5,050 | 21 | \$ 240 |
| One Small Step | \$ 2,775 | 12 | \$ 231 |
| One Step Beyond, Inc. | \$ 4,660 | 24 | \$ 194 |
| Open-Inn | \$ 6,800 | 30 | \$ 227 |
| Operation QT, Inc. | \$ 10,300 | 28 | \$ 368 |
| Osborn Educational Foundation | \$ 6,192 | 21 | \$ 295 |
| Our Family Services, Inc. | \$ 7,396 | 34 | \$ 218 |
| Paradise Valley Emergency Food Bank | \$ 13,036 | 46 | \$ 283 |
| Paralyzed Veterans of America, AZ Chapter | \$ 8,632 | 129 | \$ 67 |
| Parent Aid | \$ 11,360 | 40 | \$ 284 |
| Partners for Paiute Neighborhood Center | \$ 2,160 | 13 | \$ 166 |
| Payson Christian Clinic | \$ 7,585 | 28 | \$ 271 |
| Paz de Cristo Community Center | \$ 41,290 | 144 | \$ 287 |
| Phoenix Day | \$ 6,300 | 23 | \$ 274 |
| Phoenix Girls Chorus | \$ 3,885 | 18 | \$ 216 |
| Phoenix Interfaith Counseling | \$ 3,875 | 13 | \$ 298 |
| Phoenix Jewish Free Loan Association | \$ 106,961 | 379 | \$ 282 |
| Phoenix Rescue Mission | \$ 441,829 | 2,690 | \$ 164 |
| Pima Council on Aging | \$ 18,052 | 106 | \$ 170 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|---|-----------------|-------------|---------|
| Planned Parenthood | \$ 71,876 | 342 | \$ 210 |
| Pregnancy Care Center, Inc. | \$ 16,530 | 52 | \$ 318 |
| PREHAB of Arizona | \$ 43,868 | 163 | \$ 269 |
| Prescott Community Cupboard Food Bank, Inc. | \$ 5,224 | 32 | \$ 163 |
| Prescott Meals on Wheels | \$ 42,992 | 156 | \$ 276 |
| Prescott People Who Care | \$ 10,764 | 51 | \$ 211 |
| Prescott Sunrise Lions Club Foundation | \$ 4,270 | 15 | \$ 285 |
| Primavera Foundation, Inc. | \$ 63,934 | 297 | \$ 215 |
| Primavera Services, Inc. | \$ 3,105 | 13 | \$ 239 |
| Project Aware, Inc. | \$ 4,250 | 18 | \$ 236 |
| Rainbow Acres | \$ 30,654 | 115 | \$ 267 |
| Reachout | \$ 11,387 | 48 | \$ 237 |
| Rebuilding Together Valley of the Sun | \$ 3,775 | 12 | \$ 315 |
| Recording for the Blind & Dyslexic | \$ 2,798 | 13 | \$ 215 |
| Respite Shelter for Homeless Man | \$ 4,250 | 17 | \$ 250 |
| Restoration Ministries, Inc. | \$ 7,461 | 25 | \$ 298 |
| Ronald McDonald House | \$ 43,607 | 174 | \$ 251 |
| Ronald McDonald House Charities, Southern AZ | \$ 2,850 | 11 | \$ 259 |
| Rosie's House | \$ 12,425 | 52 | \$ 239 |
| Rotary Vocational Fund of Arizona | \$ 63,005 | 202 | \$ 312 |
| Round Valley Cares, Inc. | \$ 4,865 | 22 | \$ 221 |
| Rusty's Morningstar Ranch | \$ 5,600 | 17 | \$ 329 |
| SaddleBrooke Community Outreach, Inc. | \$ 4,600 | 24 | \$ 192 |
| Salvation Army | \$ 562,650 | 3,447 | \$ 163 |
| Save the Family | \$ 40,684 | 153 | \$ 266 |
| Sedona Community Food Bank | \$ 12,461 | 61 | \$ 204 |
| Seeds of Hope, Inc. | \$ 3,210 | 11 | \$ 292 |
| Shoebox Ministry | \$ 6,635 | 26 | \$ 255 |
| Sky Harbor Interfaith Chaplaincy, Inc. | \$ 3,900 | 15 | \$ 260 |
| Sojourner Center | \$ 40,694 | 168 | \$ 242 |
| Southeast Arizona Food Bank | \$ 1,883 | 21 | \$ 90 |
| Southern Arizona AIDS Foundation | \$ 10,728 | 59 | \$ 182 |
| Southern AZ Association for the Visually Impaired | \$ 3,275 | 15 | \$ 218 |
| Southern Arizona Children's Advocacy Center | \$ 2,040 | 11 | \$ 185 |
| Southern Arizona Community Diaper Bank | \$ 4,195 | 22 | \$ 191 |
| Southwest Center for HIV/AIDS | \$ 3,525 | 16 | \$ 220 |
| Southwest Human Development | \$ 8,445 | 31 | \$ 272 |
| Special Olympics Arizona | \$ 20,724 | 196 | \$ 106 |
| Sports Kidz AZ | \$ 13,211 | 41 | \$ 322 |
| St. Joseph The Worker | \$ 35,699 | 143 | \$ 250 |
| St. Luke's Home | \$ 48,434 | 168 | \$ 288 |
| St. Mary's Food Bank | \$ 1,131,386 | 5,442 | \$ 208 |
| St. Vincent De Paul Society | \$ 636,151 | 2,716 | \$ 234 |
| Stepping Stones Agencies | \$ 11,396 | 50 | \$ 228 |

Appendix 2
2009 Total Available Credit by QCO

| QCO | Total Available | # of Claims | Average |
|---|-----------------|-------------|---------|
| Sterling Ranch, Inc. | \$ 3,800 | 12 | \$ 317 |
| Sunshine Acres Children's Home | \$ 30,673 | 120 | \$ 256 |
| Teach for America | \$ 3,100 | 11 | \$ 282 |
| Teen Challenge of Arizona, Inc. | \$ 55,285 | 345 | \$ 160 |
| Teen Lifeline | \$ 2,999 | 12 | \$ 250 |
| Teen Outreach Pregnancy Services (TOPS) | \$ 3,480 | 11 | \$ 316 |
| Tempe Community Action Agency, Inc. | \$ 38,548 | 141 | \$ 273 |
| Temple Emanu-El Mitzvah Corporation | \$ 9,950 | 31 | \$ 321 |
| Terros Behavioral Health Services | \$ 2,700 | 10 | \$ 270 |
| TMM Family Services, Inc. | \$ 18,340 | 69 | \$ 266 |
| Tu Nidito | \$ 18,801 | 97 | \$ 194 |
| Tucson Urban League, Inc. | \$ 2,825 | 10 | \$ 283 |
| Tumbleweed Center for Youth Development | \$ 12,509 | 49 | \$ 255 |
| UMOM New Day Centers, Inc. | \$ 102,470 | 388 | \$ 264 |
| United Food Bank | \$ 134,297 | 830 | \$ 162 |
| United Way | \$1,388,886 | 5,735 | \$ 242 |
| Unlimited Potential | \$ 4,440 | 17 | \$ 261 |
| Upward Foundation | \$ 13,897 | 69 | \$ 201 |
| Valley of the Sun YMCA | \$ 9,128 | 42 | \$ 217 |
| Valley View Community Food Bank | \$ 6,856 | 31 | \$ 221 |
| Verde Valley Caregivers Coalition | \$ 5,225 | 28 | \$ 187 |
| Verde Valley Sanctuary | \$ 8,663 | 36 | \$ 241 |
| Veterans of Foreign Wars of the United States | \$ 20,192 | 121 | \$ 167 |
| Volunteer Interfaith Caregiver Program | \$ 3,517 | 15 | \$ 234 |
| Waste Not, Inc. | \$ 3,090 | 20 | \$ 155 |
| Welcome to America Project | \$ 12,339 | 40 | \$ 308 |
| Well Care Foundation | \$ 6,421 | 24 | \$ 268 |
| Wesley Community Center | \$ 5,946 | 31 | \$ 192 |
| West Valley Child Crisis Center, Inc. | \$ 5,927 | 30 | \$ 198 |
| West Yavapai Guidance Clinic, Inc. | \$ 11,048 | 43 | \$ 257 |
| White Mountain Association of Domestic Violence | \$ 2,920 | 11 | \$ 265 |
| Wickenburg Community Service Corporation | \$ 1,569 | 17 | \$ 92 |
| Wingspan | \$ 3,355 | 15 | \$ 224 |
| With Child Ltd. | \$ 5,470 | 22 | \$ 249 |
| Wright Flight | \$ 11,300 | 31 | \$ 365 |
| Yavapai Exceptional Industries | \$ 24,822 | 90 | \$ 276 |
| Yavapai Food Bank, Inc. | \$ 64,424 | 321 | \$ 201 |
| Young Life's YoungLives | \$ 59,805 | 176 | \$ 340 |
| Youth On Their Own | \$ 31,755 | 137 | \$ 232 |
| Yuma Community Food Bank | \$ 13,486 | 85 | \$ 159 |
| YWCA Maricopa County | \$ 5,575 | 20 | \$ 279 |
| YWCA Tucson | \$ 4,195 | 20 | \$ 210 |
| All Others & Unknown | \$1,744,096 | 4,643 | |

Appendix 3
QCO's Receiving Less Than 10 Credit Claims

| QCO | QCO |
|--|---|
| About Care | CHAP Ministries |
| Advocates for the Disabled, Inc. | Chicanos Por La Causa (CPLC) Tucson |
| Against Abuse, Inc. | Child Language Center |
| Aim Right Ministries | Children's Advocacy Center |
| All Star Kids Tutoring (ASKT) | Children's Clinics for Rehabilitative Services |
| Alliance for the Mentally Ill of Southern Arizona | Children's Alliance |
| American Service Animal Society | Children's Benefit Foundation, Inc. |
| Amigos de Los Niños Head Start FNDN for Maricopa Co. | Christ Child Society of Phoenix |
| Amistad y Salud | Christ Evangelical Lutheran Church |
| Angel Society | Christian Legal Aid of Arizona, Inc. |
| Arc of Arizona | City Help, Inc. of Phoenix |
| Arizona ACORN Housing Corporation | Clinica Adelante, Inc. |
| Arizona Action for Foster Children | C.A.N.T.E.R |
| Arizona Blind & Deaf Children's Foundation, Inc. | CODAC Behavioral Helath Services, Inc. |
| Arizona Call-A-Teen | Collaboration for a New Century |
| Arizona Coalition for Tomorrow Charitable Fund, Inc. | Comin' Home |
| Arizona Coalition to End Homelessness | Communities in Schools of Arizona |
| Arizona Community Action Association | Community Alliance Against Family Abuse |
| Arizona Consortium for Children with Chronic Illness | Community Asset & Resource Enterprise Partnership |
| Arizona Family Assistance Fund (A.F.A.F.) | Community Dental Foundation |
| Arizona Foundation for Behavioral Health | Community Health Outreach, Inc. |
| Arizona Health Care Foundation | Community Housing Partnership Inc |
| Arizona Quest for Kids | Community Legal Services Law Office |
| Arizona Rangers | COPE Behavioral Services |
| Arizona Recreation Center for the Handicapped (ARCH) | Cornerstone Mission Project |
| Arizona Rescue Mission Services | Cornucopia Community Advocates |
| Arizona Youth Partnership | Creative Women of Pinnacle Peak |
| Art Genesis, Inc. | Creciendo Unidos/Growing Together |
| Asian Pacific Community in Action (APCA) | Cultural Cup Food Bank, Inc. |
| Assistance League of Flagstaff | De Porres, Incorporated |
| Athletes In Training (AIT) | Defenders of Children |
| Azimuth Foundation dba Kids Sports Stars | Del Sol Foundation, Inc. |
| Behavioral Health Agency of Central Arizona | Desert Dove Farm, Inc. |
| Bisbee Coalition for the Homeless | Desert Survivors, Inc. |
| Black Family and Child Services of Arizona | Devereux Arizona |
| Bosom Buddies | DNA People's Legal Services, Inc. |
| Bread of Life Mission of Holbrook, AZ | Douglas ARC |
| Buena Vista Children's Services | Douglas Area Food Bank |
| Camp Fire USA | Downtown Neighborhood Learning Center, Inc. |
| Camp Verde Adult Reading Program | Dream Builders Community Ministry |
| Caring Ministries, Inc. | Dress-A-Child, Inc. |
| Casa de Amor Baptist Center | El Pueblo Clinic |

Appendix 3
QCO's Receiving Less Than 10 Credit Claims

| QCO | QCO |
|---|--|
| Elderhaven | Las Familias |
| Elfrida Citizen's Alliance, Inc. | Lend A Hand Senior Outreach |
| EMPACT- Suicide Prevention Center (SPC) | Life Choices Women's Clinic |
| Esperanza en Escalante | Life Directions |
| Faith Works | Linkages |
| Families First Community Development | Lions Vision Center |
| Families in Crisis, Inc. | Love House Kids Program |
| Family Services Agency | Love Kitchen, Inc. |
| FIBCO Family Services, Inc. | Make Way for Books |
| First Presbyterian Church | Marana Health Center |
| Flagstaff Cultural Partners | Marc Center of Mesa, Inc. |
| Future for Kids | Mariposa Community Health Center |
| Gap Ministries | Mental Health Advocates Coalition of Arizona |
| Girls for a Change – Phoenix | Mercy Housing South West |
| Glendale Family Development Center | Mountain Park Health Center |
| Gompers Center for the Handicapped, Inc. | Mountain Valley Church |
| Good Shepherd Ctr of the Catholic Charities of Holbrook | Mt. Graham Safe House, Inc. |
| Good Shepherd Retirement Center | Mt. Graham Shrine Club |
| Grace Evangelical Free Church | Nana's Children Mental Health Foundation, Inc. |
| Graham County Interfaith Care Alliance, Inc. | National Advocacy & Training Network |
| Green Valley Community Fund | National Alliance for the Mentally Ill of Southern AZ |
| Hearth Foundation, Inc. | National Council on Alcoholism and Drug Dependence |
| Help 4 Kidz | National Federation of the Blind, Arizona Chapter |
| Helping Hands for the Homeless | Native American Community Health Center, Inc. |
| Hemophilia Association | Native American Connections, Inc. |
| Holbrook Emergency Food Bank | Navajo Way |
| Holy Family Church | Nazcare |
| Home Builders Care | New Foundation...A Campus for Teens & Families |
| Hope of Glory Ministries | New Hope Ranch |
| House of Neighborly Service | Northland Cares |
| In My Shoes | Northwest Organization for Voluntary Alternative, Inc. |
| Interfaith Coalition for the Homeless | Old Concho Community Assistance Center |
| Interfaith Coalition for Compassion & Justice | One-on-One Partners |
| Intermountain Centers for Human Development | Our Town Family Center |
| International Foundation of Bio-Magnetics | Page Task Force Against Domestic Violence |
| International Rescue Committee of Tucson | Pan de Vida Foundation |
| Jesus Cares Ministries | Pappas Foundation |
| Jewish War Veterans of the USA, Department of the SW | Paradise Education Center (Paragon Management Inc.) |
| Job Path | Parent Connection |
| Kids Chance of Arizona | Park Villa Casitas dba Blanche Johnson Courtyards |
| Kin Foundation | Phoenix Body Positive |
| Lake Havasu Community Food Bank | Phoenix Downtown Lions Club |

Appendix 3
QCO's Receiving Less Than 10 Credit Claims

| QCO | QCO |
|---|---|
| Phoenix Indian Center, Inc. | Step By Step Transitional Living, Inc. |
| Phoenix Shanti Group | Stir Youth Center |
| PICOR Charitable Foundation | Suicide Prevention Center, Inc. |
| Pilot Parents of Southern Arizona | Sun Life Family Health Center |
| Pinal-Gila Council for Senior Citizens | Sun Sounds Radio Reading Service |
| PMHDC | Sunshine Schools in Oro Valley, Inc. |
| Positive Impact, Inc. | Superstition Mountain Mental Health Center |
| PPEP Foundation Inc. | Tanner Community Development Corporation (TCDC) |
| Precious Treasures Mission | Tennies From Heaven |
| Prescott Evening Lions Foundation | Theater Works |
| Prescott Free Clinic, Inc. | Those Who Care |
| Prescott Valley Early Bird Lions Foundation, Inc. | Time Out, Inc. |
| Primavera Builders | Travelers Aid Society of Tucson |
| Prodigal's Home, LLC | Triple R Behavioral Health, Inc. |
| Raising Special Kids | Tucson Alliance for Autism |
| Red Mountain Academy, Inc. | Tucson Breakfast Lions Foundation, Inc. |
| Regional Center for Border Health, Inc. | Tucson's Covenant with Elderly, Inc. |
| Return to Unity | United Cerebral Palsy of Central Arizona |
| Round Valley Senior Center | United Community Health Center, Inc. |
| Royal Family Kids' Camp | Valle del Sol, Inc. |
| Safe Haven Inc. | Valley Christian Centers, Inc. |
| Saguaro Foundation Community Living Programs | Valley of the Sun School & Habilitation Center |
| Saguaro Rotary Club | Verde Valley Senior Citizens Association |
| SAMHC | Vida Nueva |
| Sarah's House Foundation | Voices Community Stories Past and Present, Inc. |
| Scottsdale Prevention Institute | Volunteers of America Care Facilities Westchester CoC |
| Scottsdale Training and Rehabilitation Services, Inc. | We Care Crisis Pregnancy Center, Inc. |
| Serenity House, Inc. | White Mountain Meals on Wheels |
| Shepherd's Warehouse Ministry | Whole Life International Foundation |
| Shepherd's Voice Ministries, Inc. | Willcox Community Food Pantry |
| Sirrine Adult Day Health Services, Inc. | Without Walls Christian Center |
| Sisters of St. Joseph in Arizona | Women In New Recovery |
| Social Services Interagency Council of Lake Havasu City | Women's Transition Project |
| Society of St. Vincent De Paul St. Andrews Conference | Women's Choice Pregnancy Clinic |
| Soroptimist International of Valley of the Sun | World Hunger Ecumenical AZ Task Force, Inc. (WHEAT) |
| Soroptimist International of the San Tans | World Organization of Women |
| Southern Arizona Center Against Sexual Assault | Y E S the Arc |
| Southern Arizona Legal Aid, Inc. | Yavapai Casa for Kids, Inc. |
| Square Compass Children's Clinic | Yavapai Senior Nutrition Providers, Inc. |
| St. Michaels Association for Special Education | Youth Evaluation & Treatment Centers |
| Standing in the Gap Ministries, Inc. | |
| Standup for Kids | |