



Tails of Hope
INC. WPA

Become a **NEIGHBORHOOD ASSISTANCE PROGRAM** *Partner*

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Tails of Hope, Inc. is a non-profit 501(c)3 public charity and all donations are fully tax deductible to the extent required by law.
Tails of Hope's federal tax ID number is: 81-1070254





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Intro to NEIGHBORHOOD ASSISTANCE PROGRAM

What Is It

The Neighborhood Assistance Program (NAP) is a tax credit program that incentivizes businesses to contribute to charitable non-profit organizations by offering a tax credit for their contributions.

Use

A project must serve distressed areas or support neighborhood conservation. Projects must fall under one of the following categories: affordable housing programs, community services, crime prevention, education, job training or neighborhood assistance.

**A tax credit of up to 65%
can be awarded for the
contributing business.**



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Neighborhood Assistance Program

Helping Build Successful Communities

Pennsylvania's Neighborhood Assistance Program (NAP) provides substantial support for neighborhoods and communities across Pennsylvania. The program encourages and strengthens partnership between the private, nonprofit, and public sectors by providing tax credits to businesses that provide contributions to vital community projects. By enabling businesses to help nonprofits meet funding challenges, NAP helps put communities on the right track to self-sufficiency. NAP projects cover a wide range of activities including affordable housing projects, emergency food distribution, addressing social injustices, providing employment services, community economic development and many others.

Why NAP Tax Credits?

NAP benefits businesses as their financial contributions to projects in their community are largely offset by tax credits. Through NAP, businesses can receive up to 95% in tax credits on their contributions to a community project. These credits are flexible – they can be used, carried forward for five years, sold, or passed through to shareholders, members, or partners.

NAP is simple for businesses. It does not require the contributing business to receive any kind of preapproval from the Commonwealth. Most of the administrative paperwork is handled by the nonprofit organization receiving the contribution.

NAP tax credits are a powerful way to offset most of the costs of business to contributions to projects while fostering relationships with the nonprofit sector and giving business real input and leadership in the director of their community.

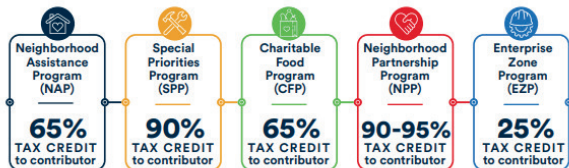
NAP Tax Credits can be used against:

- Personal Income Tax (Via Passthrough Entity)
- Corporate Net Income Tax
- Bank Shares Tax
- Title Insurance & Trust Company Shares Tax
- Insurance Premiums Tax (excluding surplus lines, unauthorized, domestic/foreign marine)
- Mutual Thrift Institutions Tax

NAP Projects can also count toward Community Reinvestment Act credits.

M&T Bank has long recognized the role of Pennsylvania's Neighborhood Assistance Program (NAP) tax credit in improving our communities. The NAP tax credit is an important tool that fosters partnerships between the public and private sectors. As our communities continue to evolve, M&T Bank is thrilled to support organizations granted NAP approval in addressing critical needs throughout the region such as affordable housing, workforce development, food insecurity, and education. The recent adjustments by the Commonwealth to increase the NAP tax credits will open potential new opportunities for M&T Bank to make even more impact in the communities we serve.

– Gail D'Angelo, M&T Bank Regional CRA Manager



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Neighborhood Assistance Program

How it Works

After DCED reviews all applications and announces awards, businesses must make their contributions to committed organizations by June 30 in the year in which the credits were awarded. Businesses have until December 31 of the following year to apply for their tax credit from the Commonwealth.



ELIGIBLE CONTRIBUTIONS
Cash • In-Kind (e.g. equipment, food, real estate, etc.) • Job Training • Real Estate Contribution • Technical Assistance

NAP tax credit thresholds:

Contributions/Investments for 1-3 projects \$1,000,000

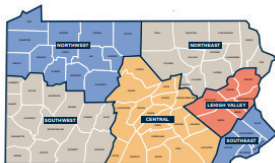
Contributions/Investments for 4+ projects \$2,500,000

**Note: these thresholds apply to only NAP tax credits and does not include contributions from other PA tax credit programs.*

More Information

More details and program guidelines can be found at dced.pa.gov/nap.

Businesses should talk to their DCED regional directors for more information and to help find eligible community projects for contributions.



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Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225

Tel: +1.866.466.3972 | Email: ra-dcedcs@pa.gov

Northwest

100 State Street, Suite 205
Erie, PA 16507

Christi Martone
cmartone@pa.gov
814.871.4241

Central

400 North Street, 4th Floor
Commonwealth Keystone Bldg.
Harrisburg, PA 17120-0225

Madra Clay
maclay@pa.gov
717.720.7397

Lehigh Valley

449 Wild Mint Lane
Allentown, PA 18104

Fadia Halma
fhalma@pa.gov
717.877.8481

Southwest

301 5th Avenue, Suite 250
Pittsburgh, PA 15222

Johnna Pro
jopro@pa.gov
412.565.5098

Southeast

1650 Arch Street, Suite 2500
Philadelphia, PA 19103

Michael Shorr
mshorr@pa.gov
215.560.3793

Northeast

2 North Main Street
Pittston, PA 18640

Paul Macknosky
pmacknosky@pa.gov
570.963.4122



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NAP FAQs

- **Who is eligible to apply for NAP?**
 - Any charitable non-profit community organization that holds a 501(c)(3) status with the IRS can apply for NAP.
- **How can I apply for NAP?**
 - The NAP application period typically starts in early spring and can be accessed through [Electronic eGrants System](#). Before applying, eligible applicants should contact a [DCED Regional Office](#) for technical assistance with putting together the application and making sure it fits within the parameters of the program.
- **Can a contributor donate to more than one NAP project?**
 - Yes, a contributor can donate to as many NAP projects as they wish. However, there is a maximum aggregate limit of NAP tax credits a contributor can receive in any given program year. If a contributor donates to three or less projects the maximum aggregate limit is \$1,000,000. For four or more projects the aggregate limit is \$2,500,000.
- **Is there a minimum or maximum contribution amount?**
 - There is no minimum or maximum amount for contributions. Only the Neighborhood Partnership Program (NPP) subprogram has a minimum contribution amount. For NPP projects a contributor must contribute a minimum of \$50,000 a year for each year of the project. Also, the project must be a minimum of \$100,000 per year of the project.
- **Is NAP subject to prevailing wage?**
 - No. Because NAP is a tax credit program, and there are no actual dollars being provided by the state or federal governments prevailing wage does not come into play for NAP.



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NAP FAQs continued

- **Can NAP tax credits be passed through?**
 - Yes. Once an NAP tax credit has been approved and the contributor makes their contribution to the non-profit the contributor must apply for the tax credit through DCED. This is accomplished by filling out the provided NAP tax credit application and returning it to the NAP program office with proof of the contribution. At that time the NAP program office will process the application and provide a tax credit certificate to the contributor. The contributor will use the tax credit certificate with their tax returns to use the tax credit. The tax credit certificate also indicates where a contributor can specify how tax credits should be passed through.
- **How long are NAP tax credits good for?**
 - NAP tax credits can be used against a contributor's taxes for the current calendar year and the five subsequent calendar years for a grand total of six years.
- **Does NAP require an audit?**
 - Most NAP projects do not require an audit. Enterprise Zone Program (EZIP) projects require a financial examination once the project is completed.
- **What is the timeframe for NAP?**
 - Typically, the NAP application opens in the spring and is open for about 90 days. The program year for approved NAP projects is July 1st through June 30th of the following year. All contributions must be received within this timeframe. The project must be completed by September 30th of the following year, which means there is a three month grace period to complete the project. The final community impact measures report is then due on or by December 31st.



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REQUIRED CONTRIBUTOR DOCUMENTATION

1. Electronic Clearance Form for Tax Credits

- Revenue Clearance Form for Tax Credit and Economic Development Programs* must be completed online.
- Must be completed when funding commitment is made.
- No forms will be accepted after 5:00pm on the application deadline. Failure to submit this form electronically will make a contributor ineligible.

2. Commitment Letter

- On letterhead, dated, and signed.
- Provide Contributor's FEIN, legal address, contact name, and email address.
- Include: funding commitment amount, fiscal year, and applicant name.

*<https://paabrprod.powerappsportals.us/EBR/DOR/Tax-Credit-Economic-Development-Clearance/>



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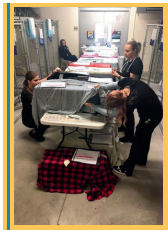
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Intro to PAWSITIVE PATHWAYS TO VETERINARY CAREERS PROGRAM

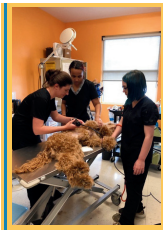


2020-2021
LCCTC Students
receiving
Certificates of
Participation

Kaitlyn Bober,
first-ever
recipient of the
Tails of Hope
Scholarship
Award in 2022.



Students learning how to
handle community cats
and participating in TNR.



Students learning how to
prep a dog for Spay surgery.



Students watching and
learning how to assist TOH
veterinarian Dr. Grable with
Spay surgery.



Students monitoring TOH
patients after Spay/Neuter
surgery at a recovery station.



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Give back to the community. Invest in its future. Become a Partner.



2024-2025 Students from LCCTC on their first day at Tails of Hope



Students from LCCTC with their instructor and TOH Practice Manager preparing a patient to go home after surgery.

Pawsitive Pathways to Veterinary Careers Program

PROGRAM MISSION:

The mission of this Program is to build pathways into high-demand local careers for local students by:

- reducing barriers to education for students through the Student Volunteer Program,
- providing a scholarship opportunity, and
- making hands-on volunteer opportunities available even after graduation.

PROGRAM HISTORY:

The Pawsitive Pathways to Veterinary Careers Program at Tails of Hope non-profit Spay/Neuter clinic began in 2020 with high school juniors and seniors from Western PA. Students are provided the opportunity to obtain hands-on experience one-two times per month in our veterinary surgical clinic to apply what they've learned in the classroom under the guidance of their school instructor, our veterinarian, and other certified medical staff. In addition, these students are being introduced to concepts, tasks, skills, and knowledge that will aid them in future careers even outside of the veterinary field and will help them become productive members of our community for the future.

Since 2020*, this program has welcomed 70 students and provided them with more than 1,700 hours of experience with more than 1,700 surgeries and other services.

*2020-May 2025

PROGRAM IMPORTANCE

NATIONWIDE SHORTAGE

There continues to be a nationwide shortage of veterinary professionals, and our local community is not immune to this challenge. Our rural location only increases the challenge.

HIGH DEMAND

According to the US Bureau of Labor Statistics, veterinary careers are currently in very high demand and are projected to grow faster than the average for all occupations.

According to a recent study by Banfield Pet Hospital, we are on course for a potential shortage that would leave 75 million pets without veterinary care by 2030.

CAREER PATHS IN NEED

- Animal Care & Service Workers
- Animal Control Worker
- Groomer
- Kennel Assistant
- Phlebotomist*
- Veterinary Assistant
- Veterinary Technician** ***
- Surgical Technologist*
- Veterinarian****

* Post-secondary training

** Associates Degree

*** Bachelor's Degree

**** Doctoral Degree



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Pawsitive Pathways to Veterinary Careers Program

What the Program Includes

- Hands-on job experience and skills training at TOH's licensed Thomas O'Brien Animal Care Center - Students participate in every aspect of surgery prep, surgery assistance, recovery, and surgical instrument sterilization.
- Students apply what they've learned in the classroom, under supervision of their instructor and licensed Tails of Hope veterinarians and veterinary technicians.
- Exposure to job opportunities in the field, including animal care & service worker, animal control worker, groomer, kennel assistant, phlebotomist, veterinary assistant, veterinary technician, surgical technologist, and veterinarian.
- Scholarships to students pursuing advanced and/or accredited training in the veterinary professional's field.

Program Budget

Line Item	Total	Note
Staffing	\$35,000	TOH's licensed veterinarians supervise and train students. TOH staff provide program management and oversight.
Facilities	\$10,000	Use of the licensed Thomas M. O'Brien Animal Care Center, including state-of-the-art medical equipment, utilities and maintenance.
Transportation Assistance	\$5,000	Gas cards and other forms of transportation assistance to enable students to travel to TOH's facility. Public transportation is limited in the area and is a primary barrier to program expansion.
Scholarships	\$5,000	Scholarships for students pursuing education in veterinary medicine related fields.



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Pawsitive Pathways to Veterinary Careers Program

FAQS

- When did the student training program begin at TOH?
 - 2020
- How many students have participated in the program at TOH so far?
 - 70
- How important is this career training to our area?
 - The Department of Labor and Industry includes veterinarians, veterinary assistants, and veterinary technicians on [Pennsylvania's most in-demand occupations list](#). Each profession is projected to experience increased demand by 2030. The shortage of veterinary professionals is not only an issue for domestic animals, but also farm animals, which impacts our food supply.

Specifically in Western Pennsylvania, Tails of Hope (TOH) is well aware of the impact of this veterinary professional shortage, through its connections with the veterinary community. Private veterinary offices are nearly always hiring, and many have to turn patients away due to high demand and staffing shortages.

- What population is served with this program?
 - TOH's Pathways to Veterinary Careers Program currently serves high school students in Western Pennsylvania interested in entering the veterinary professional field. Students from any Pennsylvania county can participate.
- What are the future goals for this program?
 - TOH aims to expand its current school partnership to provide more frequent training opportunities throughout the year. Additionally, Tails of Hope seeks to add additional educational partners at the college and adult levels to help retain local talent and encourage them to start and continue their careers in Western Pennsylvania.



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Additional **BENEFITS** FOR YOUR BUSINESS

Tails of Hope offers NAP partners their choice of some, none, or all of the the following*:

- Your business logo and basic information added to our website.
- Your business logo added to our program documents.
- Acknowledgement of your business's support on social media.
- Acknowledgement of your business's support via Press Release.
- Free advertising for your business via handouts to our clients.
- Free advertising for your business in our monthly Newsletter which currently reaches almost 7,000 emails.
- Other request (please describe for consideration).



*Contact Tails of Hope for more details.



As **THE FIRST & ONLY NON-PROFIT SPAY/NEUTER CLINIC** in Mercer County, PA, Tails of Hope (TOH) has served over 18,000 animals from Western PA & Eastern OH since its doors opened in 2017 - 2025 to honor the legacy of love of animals and service to the community of Thomas M. O'Brien (1947-2011).

OUR VISION:

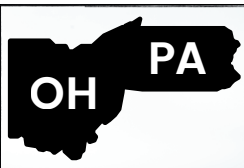
TOH believes the world would be a better place when it values and ensures the well-being of companion animals, treating them with kindness and compassion.

OUR PURPOSE:

TOH exists to address the Root Cause of pet overpopulation and the reason many animals are homeless or enter shelters in the first place.

OUR MISSION:

TOH serves as an active member of a lifesaving community by addressing the Root Cause of pet over-population through low-to no-cost Spay/Neuter programs, TNR (Trap-Neuter-Return) programs & supporting other animal welfare organizations while bringing awareness to animals in need and helping to keep families together.



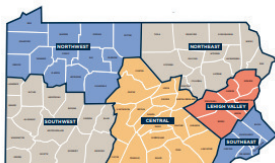


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For more **INFO** **NAP**

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Northwest

100 State Street, Suite 205
Erie, PA 16507

Christi Martone
cmartone@pa.gov
814.871.4241

Central

400 North Street, 4th Floor
Commonwealth Keystone Bldg.
Harrisburg, PA 17120-0225

Madra Clay
maclay@pa.gov
717.720.7397

Lehigh Valley

449 Wild Mint Lane
Allentown, PA 18104

Fadia Halma
fhalma@pa.gov
717.877.8481

Southwest

301 5th Avenue, Suite 250
Pittsburgh, PA 15222

Johnna Pro
jopro@pa.gov
412.565.5098

Southeast

1650 Arch Street, Suite 2500
Philadelphia, PA 19103

Michael Shorr
mshorr@pa.gov
215.560.3793

Northeast

2 North Main Street
Pittston, PA 18640

Paul Macknosky
pmacknosky@pa.gov
570.963.4122



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For more **INFO** **TAILS OF HOPE**

So much more can be found at our website:
tailsofhopewpa.org

Businesses can reach out for more information about our organization, our programs, or benefits of becoming a partner.

Soraya Hejazi, Executive Director
soraya.h@tailsofhopewpa.org
724-346-4673



Our Location

Thomas M. O'Brien Animal Care Center
2450 Hoezle Rd.
Hermitage, PA 16148



Office Hours

Monday – Wednesday and Friday
9:00am – 4:00pm



Office Phone

724-346-4673



Office Email

contactus@tailsofhopewpa.org



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Website

tailsofhopewpa.org

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