

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Open to Public Inspection

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990**A** For the 2013 calendar year, or tax year beginning **SEP 1, 2013** and ending **AUG 31, 2014****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
305 REDEMPTION ROCK TRAIL SOUTHCity or town, state or province, country, and ZIP or foreign postal code
PRINCETON, MA 01541**F** Name and address of principal officer: **GERRY DEROCHE
SAME AS C ABOVE****D** Employer identification number**23-7281887****E** Telephone number
(978) 422-9064**G** Gross receipts \$ **4,105,544.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.NEADS.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1972** **M** State of legal domicile: **MA****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: NEADS TRAINS RESCUED DOGS AND PURCHASED PUPPIES TO ASSIST PEOPLE WHO ARE DEAF OR DISABLED IN		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	37
	6 Total number of volunteers (estimate if necessary)	6	175
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,699,660.	Current Year 3,192,257.
	9 Program service revenue (Part VIII, line 2g)	318,119.	369,349.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	61,829.	132,099.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	84,562.	52,968.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,164,170.	3,746,673.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,446,630.	1,405,985.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	157,537.	
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	800,734.	819,587.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,247,364.	2,225,572.
	19 Revenue less expenses. Subtract line 18 from line 12	-83,194.	1,521,101.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 4,969,869.	End of Year 6,630,734.
	21 Total liabilities (Part X, line 26)	393,446.	453,488.
	22 Net assets or fund balances. Subtract line 21 from line 20	4,576,423.	6,177,246.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	2.2.15			
	GERRY DEROCHE, CEO Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BARBARA E. KING	BARBARA E. KING	01/31/15	<input type="checkbox"/>	P00005629
	Firm's name	BOLLUS LYNCH, LLP			
	Firm's address	89 SHREWSBURY STREET WORCESTER, MA 01604			
		Firm's EIN 04-3037870			
		Phone no. (508) 755-7107			

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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DOG SERVICES, INC.

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒ X

1 Briefly describe the organization's mission:

NEADS' ASSISTANCE DOGS PROVIDE LIFE-CHANGING INDEPENDENCE,
COMPANIONSHIP, AND CONNECTION TO PEOPLE WITH A DISABILITY. WITH A
DEDICATED STAFF AND ENTHUSIASTIC VOLUNTEERS, NEADS CAREFULLY MATCHES
CLIENTS WITH THE RIGHT DOG AND PROVIDES ONGOING SUPPORT DURING THEIR

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,326,978. including grants of \$) (Revenue \$ 380,375.)

DOG TRAINING - NEADS DOGS ARE TRAINED TO PERFORM AND BEHAVE OBEDIENTLY THROUGH THE USE OF POSITIVE REINFORCEMENT AND CLEAR LEADERSHIP. NEADS DOGS ARE TAUGHT A LIST OF CORE COMMANDS AND THEY FOLLOW A BASIC TRAINING SCHEDULE THROUGHOUT PUPPYHOOD. 90 -95% OF NEADS PUPPIES ARE TRAINED IN 10 CORRECTIONAL FACILITIES THROUGHOUT NEW ENGLAND. UNDER THE GUIDANCE OF NEADS STAFF, PRISON INMATES ARE ABLE TO PROVIDE CONSISTENT TRAINING AT A HIGH LEVEL. TO ENSURE THAT THE PUPPIES HAVE A FULL RANGE OF EXPERIENCES, PUPPIES SPEND THEIR WEEKENDS AT A VOLUNTEER'S HOME AND FOLLOW A CURRICULUM THAT INCLUDES CAR RIDES, TRAFFIC, BUS STATIONS, MOVIE THEATERS, RESTAURANTS, GROCERY STORES, AND ALL THE TYPICAL EXPERIENCES OF LIFE. ONCE A DOG IS NEARING COMPLETION OF THE PROGRAM AND IS MATCHED WITH A SPECIFIC CLIENT, THE DOG'S TRAINING IS TAILORED

4b (Code:) (Expenses \$ 578,840. including grants of \$) (Revenue \$)

CLIENT TRAINING - NEADS CLIENTS LIVE ON OUR CAMPUS FOR 1 -2 WEEK LEARNING HOW TO WORK WITH THEIR NEW ASSISTANCE DOG. APPROXIMATELY 55 CLIENTS GRADUATE THROUGH OUR PROGRAM EACH YEAR. CLASSES INCLUDE ACTIVE HANDS-ON EXERCISES WITH THE DOG, TRIPS INTO TOWN RESTAURANTS AND MALLS, AND SIT-DOWN CLASSES IN SUBJECTS SUCH AS HEALTH RECORDS, FIRST AID, GROOMING AND PUBLIC ACCESS. MOST CLASSES ARE TAUGHT BY THE INSTRUCTOR WHO HAS OVERSEEN THE DOG'S TRAINING AND WHO MATCHED THE DOG WITH THE CLIENT. EACH CLIENT MUST SUCCESSFULLY COMPLETE THE TRAINING SCHEDULE AND ALSO RECEIVE A PASSING SCORE ON THE ASSISTANCE DOGS INTERNATIONAL PUBLIC ACCESS TEST TO GRADUATE AND LEAVE CAMPUS WITH THE ASSISTANCE DOG. CLIENTS ARE SUPPORTED IN A VARIETY OF WAYS BY NEADS FOR THE SERVICE LIFE OF THEIR DOGS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,905,818.

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	1a	1b	1c	2a	2b	3a	3b	4a	5a	5b	5c	6a	6b	7a	7b	7c	7d	7e	7f	7g	7h	8	9a	9b	10a	10b	11a	11b	12a	12b	13a	13b	13c	14a	14b
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	5																																		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0																																	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			X																																
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		37																																	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			X																																
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?							X																												
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O																																			
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?								X																											
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.																																			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?																																			
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?																																			
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?																																			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?																																			
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?																																			
7 Organizations that may receive deductible contributions under section 170(c).																																			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?																																			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?																																			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?																																			
d If "Yes," indicate the number of Forms 8282 filed during the year																																			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?																																			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?																																			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?																																			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?																																			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?																																			
9 Sponsoring organizations maintaining donor advised funds.																																			
a Did the organization make any taxable distributions under section 4966?																																			
b Did the organization make a distribution to a donor, donor advisor, or related person?																																			
10 Section 501(c)(7) organizations. Enter:																																			
a Initiation fees and capital contributions included on Part VIII, line 12																																			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities																																			
11 Section 501(c)(12) organizations. Enter:																																			
a Gross income from members or shareholders																																			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)																																			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?																																			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year																																			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.																																			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.																																			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans																																			
c Enter the amount of reserves on hand																																			
14a Did the organization receive any payments for indoor tanning services during the tax year?																																			
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O																																			

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒ **X**

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	16			
b Enter the number of voting members included in line 1a, above, who are independent		16		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **MA, CA, CT, FL, GA, IL, IA, ME, MD, MI, MN, MO**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - (978) 422-9064**
305 REDEMPTION ROCK TRAIL SOUTH, PRINCETON, MA 01541

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) IRA C. KAPLAN, D.V.M. DIRECTOR	2.00	X						0.	0.	0.
(2) CYNTHIA CROSSON DIRECTOR	2.00	X						0.	0.	0.
(3) WINTHROP HANDY DIRECTOR	2.00	X						0.	0.	0.
(4) LOWRY HEUSSLER DIRECTOR	2.00	X						0.	0.	0.
(5) ANITA M. MIGDAY, DVM DIRECTOR	2.00	X						0.	0.	0.
(6) GARY HOUGH CHAIR	2.00	X		X				0.	0.	0.
(7) BEVERLY STEWART VICE CHAIR	2.00	X		X				0.	0.	0.
(8) MEGHAN MACEIKO CLERK	2.00	X		X				0.	0.	0.
(9) ARTHUR TWISS TREASURER	2.00	X		X				0.	0.	0.
(10) JAMES CIOCILO DIRECTOR	2.00	X						0.	0.	0.
(11) KAREN IRVING DIRECTOR	2.00	X						0.	0.	0.
(12) KEVIN LAMBERT DIRECTOR	2.00	X						0.	0.	0.
(13) ABBEY HENDERSON DIRECTOR	2.00	X						0.	0.	0.
(14) LAURA MCTAGGART DIRECTOR	2.00	X						0.	0.	0.
(15) SCOTT NOTARGIACOMO DIRECTOR	2.00	X						0.	0.	0.
(16) TINA CANTU DIRECTOR	2.00	X						0.	0.	0.
(17) GERRY DEROCHE CEO	40.00			X				104,618.	0.	0.

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DOG SERVICES, INC.**

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total								104,618.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								104,618.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization		1	
		Yes	No
3	Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0
---	----------

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

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Part VII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

☒ X

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	11,749.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,180,508.			
	g Noncash contributions included in lines 1a-1f: \$		84,864.			
	h Total. Add lines 1a-1f		3,192,257.			
Program Service Revenue	2 a TRAINING FEES	Business Code 900099	369,349.	369,349.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		369,349.			
	3 Investment income (including dividends, interest, and other similar amounts)		112,764.			112,764.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
Other Revenue	6 a Gross rents	(i) Real 4,100.				
	b Less: rental expenses	(ii) Personal 0.				
	c Rental income or (loss)	4,100.				
	d Net rental income or (loss)		4,100.	4,100.		
	7 a Gross amount from sales of assets other than inventory	(i) Securities 310,248.	(ii) Other 425.			
	b Less: cost or other basis and sales expenses	290,298.	1,040.			
	c Gain or (loss)	19,950.	-615.			
	d Net gain or (loss)			19,335.	-615.	19,950.
	8 a Gross income from fundraising events (not including \$ 11,749. of contributions reported on line 1c). See Part IV, line 18	a	85,211.			
	b Less: direct expenses	b	43,884.			
	c Net income or (loss) from fundraising events		41,327.			41,327.
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a	31,190.			
	b Less: cost of goods sold	b	23,649.			
	c Net income or (loss) from sales of inventory		7,541.	7,541.		
	Miscellaneous Revenue		Business Code			
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		3,746,673.	380,375.	0.	174,041.	

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,201,350.	1,021,148.	84,095.	96,107.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,133.	4,363.	359.	411.
9 Other employee benefits	98,145.	83,423.	6,870.	7,852.
10 Payroll taxes	101,357.	86,153.	7,095.	8,109.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	16,439.		16,439.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	126,178.	82,962.	27,128.	16,088.
12 Advertising and promotion	73,746.	47,197.	4,425.	22,124.
13 Office expenses	97,398.	85,545.	7,871.	3,982.
14 Information technology				
15 Royalties				
16 Occupancy	83,925.	81,517.	1,204.	1,204.
17 Travel	31,213.	30,901.	312.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,210.	2,210.		
20 Interest	15,901.	15,901.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	103,895.	98,700.	5,195.	
23 Insurance	38,371.	38,371.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PURCHASES	110,673.	110,673.		
b SUPPLIES	72,645.	72,645.		
c MOTOR VEHICLES EXPENSE	28,337.	28,337.		
d VETERINARY FEES	20,673.	20,673.		
e All other expenses	-2,017.	-4,901.	1,224.	1,660.
25 Total functional expenses. Add lines 1 through 24e	2,225,572.	1,905,818.	162,217.	157,537.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Form 990 (2013)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	37,891.	1	32,671.
	2 Savings and temporary cash investments	55,308.	2	1,236,398.
	3 Pledges and grants receivable, net	178,496.	3	222,265.
	4 Accounts receivable, net	22,995.	4	1,806.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,967.	9	18,909.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,662,259.		
	b Less: accumulated depreciation	1,495,316.		
	11 Investments - publicly traded securities	1,917,774.	10c	2,166,943.
	12 Investments - other securities. See Part IV, line 11	2,740,438.	11	2,951,742.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,969,869.	15	6,630,734.	
Liabilities	17 Accounts payable and accrued expenses	119,621.	16	188,759.
	18 Grants payable		17	
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties	273,825.	22	264,729.
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	393,446.	25	453,488.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,753,773.	26	2,023,791.
	28 Temporarily restricted net assets	1,247,109.	27	2,577,914.
	29 Permanently restricted net assets	1,575,541.	28	1,575,541.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		29	
	31 Paid-in or capital surplus, or land, building, or equipment fund		30	
	32 Retained earnings, endowment, accumulated income, or other funds		31	
	33 Total net assets or fund balances	4,576,423.	32	6,177,246.
34 Total liabilities and net assets/fund balances	4,969,869.	33	6,630,734.	

Form 990 (2013)

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Form 990 (2013)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

☒ **X**

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,746,673.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,225,572.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,521,101.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,576,423.
5	Net unrealized gains (losses) on investments	5	132,266.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-52,544.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,177,246.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

☐

1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other	Yes	No
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

Form **990** (2013)

NATIONAL EDUCATION FOR ASSISTANCE

Schedule A (Form 990 or 990-EZ) 2013 **DOG SERVICES, INC.**

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Part III Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2013

NATIONAL EDUCATION FOR ASSISTANCE

Schedule A (Form 990 or 990-EZ) 2013 DOG SERVICES, INC.

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1548130.	1699746.	1984741.	1821314.	3137605.	10191536.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	378,044.	417,179.	257,421.	348,116.	400,539.	1801299.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1926174.	2116925.	2242162.	2169430.	3538144.	11992835.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						11992835.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	1926174.	2116925.	2242162.	2169430.	3538144.	11992835.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	53,834.	71,879.	110,320.	105,135.	112,764.	453,932.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	53,834.	71,879.	110,320.	105,135.	112,764.	453,932.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1980008.	2188804.	2352482.	2274565.	3650908.	12446767.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	96.35 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	88.48 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	3.65 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	3.93 %

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

NATIONAL EDUCATION FOR ASSISTANCE

Schedule A (Form 990 or 990-EZ) 2013 DOG SERVICES, INC.

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Part IV

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.
Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

OMB No. 1545-0047

2013Open to Public
Inspection▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990Name of the organization **NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**Employer identification number
23-7281887**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the
organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Schedule D (Form 990) 2013

23-7281887 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,988,976.	2,159,165.	2,298,051.	2,214,545.	2,097,387.
b Contributions					
c Net investment earnings, gains, and losses	234,958.	124,811.	66,114.	243,506.	117,158.
d Grants or scholarships					
e Other expenditures for facilities and programs	70,000.	295,000.	205,000.	160,000.	
f Administrative expenses					
g End of year balance	2,153,934.	1,988,976.	2,159,165.	2,298,051.	2,214,545.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☒ 26.85 %

b Permanent endowment ☒ 73.15 %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		172,890.		172,890.
b Buildings		2,356,612.	979,785.	1,376,827.
c Leasehold improvements				
d Equipment		640,873.	515,531.	125,342.
e Other		491,884.		491,884.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,166,943.

Schedule D (Form 990) 2013

NATIONAL EDUCATION FOR ASSISTANCE

Schedule D (Form 990) 2013

DOG SERVICES, INC.

23-7281887 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

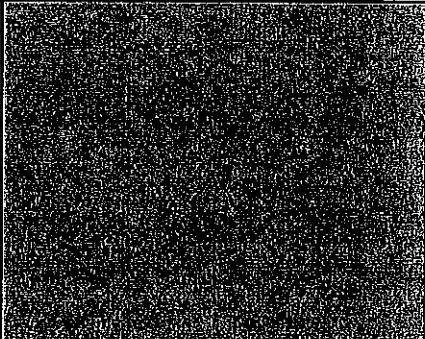
Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2013

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Schedule D (Form 990) 2013

23-7281887 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	4,023,518.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	132,266.
b	Donated services and use of facilities	2b	109,664.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	51,354.
e	Add lines 2a through 2d	2e	293,284.
3	Subtract line 2e from line 1	3	3,730,234.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	16,439.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	16,439.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	3,746,673.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	2,422,695.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	109,664.
b	Prior year adjustments	2b	
c	Other losses	2c	615.
d	Other (Describe in Part XIII.)	2d	103,283.
e	Add lines 2a through 2d	2e	213,562.
3	Subtract line 2e from line 1	3	2,209,133.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	16,439.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	16,439.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,225,572.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

EXPLANATION: NEADS' ENDOWMENT CONSISTS OF DONOR RESTRICTED FUNDS

ESTABLISHED FOR A VARIETY OF PURPOSES. AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED OR LEGAL RESTRICTIONS.

THE BOARD OF DIRECTORS HAS INTERPRETED STATE LAW AS ALLOWING THE UTILIZATION OF APPRECIATION ON PERMANENTLY RESTRICTED ASSETS UNLESS EXPLICIT DONOR STIPULATIONS SPECIFY HOW NET APPRECIATION MUST BE USED. AS A RESULT OF THIS INTERPRETATION, NEADS CLASSIFIES AS PERMANENTLY

RESTRICTED NET ASSETS (A) THE ORIGINAL VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT, (B) THE ORIGINAL VALUE OF SUBSEQUENT GIFTS TO THE

Part XIII Supplemental Information (continued)

PERMANENT ENDOWMENT, AND (C) ACCUMULATIONS TO THE PERMANENT ENDOWMENT MADE IN ACCORDANCE WITH THE DIRECTION OF THE APPLICABLE DONOR GIFT INSTRUMENT AT THE TIME THE ACCUMULATION IS ADDED TO THE FUND. THE REMAINING PORTION OF THE DONOR-RESTRICTED ENDOWMENT FUND THAT IS NOT CLASSIFIED IN PERMANENTLY RESTRICTED NET ASSETS IS CLASSIFIED AS TEMPORARILY RESTRICTED NET ASSETS UNTIL THOSE AMOUNTS ARE APPROPRIATED FOR EXPENDITURE BY NEEDS IN A MANNER CONSISTENT WITH THE STANDARD OF PRUDENCE PRESCRIBED BY STATE LAW.

IN ACCORDANCE WITH THE UNIFORM PRUDENT MANAGEMENT OF INSTITUTIONAL FUNDS ACT, NEEDS MAY CONSIDER THE FOLLOWING FACTORS IN MAKING A DETERMINATION TO APPROPRIATE OR ACCUMULATE DONOR-RESTRICTED ENDOWMENT FUNDS: THE DURATION AND PRESERVATION OF THE FUND; THE PURPOSES OF THE ORGANIZATION AND THE DONOR-RESTRICTED ENDOWMENT FUND; GENERAL ECONOMIC CONDITIONS; THE POSSIBLE EFFECT OF INFLATION AND DEFLATION; THE EXPECTED TOTAL RETURN FROM INCOME AND THE APPRECIATION OF INVESTMENTS; OTHER RESOURCES OF THE ORGANIZATION; AND THE INVESTMENT POLICIES OF THE ORGANIZATION.

NEADS HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ITS ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING FOR ITS PROGRAMS WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS. UNDER THIS POLICY, AS APPROVED BY THE BOARD, NEEDS' INVESTMENT COMMITTEE SHALL SEEK TO INVEST THE ENDOWMENT FUNDS IN SUCH A MANNER THAT THE INVESTMENTS WILL PROVIDE A SPENDABLE RETURN CONSISTENT WITH A LONG-TERM GOAL OF PRESERVING THE FUNDS IN REAL TERMS. ACTUAL RETURNS IN ANY GIVEN YEAR MAY VARY FROM THIS AMOUNT.

TO SATISFY ITS LONG-TERM RATE-OF-RETURN OBJECTIVES, NEEDS RELIES ON A TOTAL RETURN STRATEGY IN WHICH INVESTMENT RETURNS ARE ACHIEVED THROUGH BOTH CAPITAL APPRECIATION (REALIZED AND UNREALIZED) AND CURRENT YIELD (INTEREST AND DIVIDEND). NEEDS HAS INVESTED IN MUTUAL FUNDS THAT TARGET A

Part XIII Supplemental Information (continued)

DIVERSIFIED ASSET ALLOCATION THAT PLACES A GREATER EMPHASIS ON
EQUITY-BASED INVESTMENTS TO ACHIEVE ITS LONG-TERM RETURN OBJECTIVES
WITHIN PRUDENT RISK CONSTRAINTS.

NEADS HAS A POLICY OF APPROPRIATING FOR DISTRIBUTION EACH QUARTER ACTUAL
INCOME PLUS REALIZED AND UNREALIZED GAINS. IN ESTABLISHING THIS POLICY,
NEADS CONSIDERED THE LONG-TERM EXPECTED RETURN ON ITS ENDOWMENT. THIS IS
CONSISTENT WITH NEADS OBJECTIVE TO MAINTAIN THE PURCHASING POWER OF ITS
ENDOWMENT.

FROM TIME TO TIME, THE FAIR VALUE OF ASSETS ASSOCIATED WITH INDIVIDUAL
DONOR-RESTRICTED ENDOWMENT FUNDS MAY FALL BELOW THE LEVEL THAT THE DONOR
IMPOSED RESTRICTIONS REQUIRE NEADS TO RETAIN AS A FUND OF PERPETUAL
DURATION. IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES,
DEFICIENCIES OF THIS NATURE ARE REPORTED IN UNRESTRICTED NET ASSETS. SUCH
DEFICIENCIES AMOUNTED TO \$204,430 AS OF AUGUST 31, 2014. IN ACCORDANCE
WITH THE BOARD'S INTERPRETATION OF RELEVANT STATE LAW, APPROPRIATION OF
APPRECIATION ON THESE FUNDS HAS BEEN SUSPENDED UNTIL SUCH TIME AS THE
DEFICIENCY HAS BEEN RESTORED AND THE FAIR VALUE OF THE FUND EXCEEDS THE
LEVEL REQUIRED TO BE RETAINED PERMANENTLY.

PART X, LINE 2:

EXPLANATION: MANAGEMENT ANNUALLY REVIEWS FOR UNCERTAIN TAX POSITIONS ALONG
WITH ANY RELATED INTEREST AND PENALTIES AND BELIEVES THAT NEADS HAS NO
UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL ADVERSE EFFECT,
INDIVIDUALLY OR IN THE AGGREGATE UPON NEADS STATEMENTS OF FINANCIAL
POSITION, OR THE RELATED STATEMENTS OF ACTIVITIES, OR CASH FLOWS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD

23,649.

Part XIII Supplemental Information (continued)

SPECIAL EVENTS	27,090.
LOSS ON SALE OF EQUIPMENT	615.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	51,354.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	23,649.
SPECIAL EVENTS	27,090.
LOSS ON EXPANSION PROJECT	52,544.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	103,283.

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open To Public Inspection

Employer Identification number
23-7281887

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- ☐
- Yes
- ☐
- No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

NATIONAL EDUCATION FOR ASSISTANCE

Schedule G (Form 990 or 990-EZ) 2013 **DOG SERVICES, INC.**

23-7281887 Page 2

Part I Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 NEADS GOLF TOURNAMENT (event type)	(b) Event #2 PA GOLF TOURNAMENT (event type)	(c) Other events 3 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	30,337.	19,200.	47,423.	96,960.
	2 Less: Contributions	11,749.			11,749.
	3 Gross income (line 1 minus line 2)	18,588.	19,200.	47,423.	85,211.
Direct Expenses	4 Cash prizes			12,016.	12,016.
	5 Noncash prizes	4,778.			4,778.
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	12,538.	9,313.	5,239.	27,090.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				43,884.
	11 Net income summary. Subtract line 10 from line 3, column (d)				41,327.

Part II Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization operates gaming activities: _____
- a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No
- b If "No," explain: _____
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No
- b If "Yes," explain: _____

Schedule G (Form 990 or 990-EZ) 2013 DOG SERVICES, INC.

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in: ☐ Yes ☐ No

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Address ►

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

Address ►

Description of services provided ►

☐ Employee

☐ Independent contractor

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____ ☐ Yes ☐ No

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE M
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization **NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Employer identification number
23-7281887

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	2	25,166.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (DOG FOOD)	X	1	54,920.	COST
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2013)

Schedule M (Form 990) (2013) **DOG SERVICES, INC.**

Page 2

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2013

Open to Public
Inspection

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization

**NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Employer identification number

23-7281887

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LIVING MORE INDEPENDENT LIVES AT HOME, IN SCHOOL AND AT WORK.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

**ENTIRE RELATIONSHIP. NEADS HAS LED THE INDUSTRY SINCE ITS INCEPTION,
MATCHING OVER 1,500 EXPERTLY TRAINED ASSISTANCE DOGS WITH PEOPLE WHO
NEED THEM.**

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

**TO THE CLIENT'S UNIQUE NEEDS. MOST IMPORTANTLY, WE RAISE AND TRAIN THE
PERFECT WORKING PARTNER FOR EACH OF OUR CLIENTS. NEADS TRAINS THE
WIDEST RANGE OF ASSISTANCE DOGS IN THE UNITED STATES. HEARING DOGS
ALERT HUMAN PARTNERS TO THE SOURCE OF A SOUND; SERVICE DOGS FOR ADULTS
AND CHILDREN PERFORM EVERYDAY TASKS LIKE PICKING UP DROPPED ITEMS,
OPENING DOORS, AND MORE; SOCIAL DOGS HELP A CHILD ON THE AUTISM
SPECTRUM FEEL CALMER AND MORE CONFIDENT; SERVICE DOGS FOR THE
CLASSROOM, THERAPY AND MINISTRY ENGAGE AND INSPIRE A PRACTITIONER'S
COMMUNITY. OUR CANINES FOR COMBAT VETERANS PROGRAM IS DESIGNED TO HELP
THE GROWING POPULATION OF WOUNDED VETERANS.**

FORM 990, PART VI, SECTION A, LINE 2:

**EXPLANATION: DIRECTORS IRA C. KAPLAN, DVM AND ANITA M. MIGDAY, DVM ARE
HUSBAND AND WIFE.**

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE 990 WILL BE REVIEWED BY THE TREASURER AND CEO AND APPROVED

Name of the organization **NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Employer identification number
23-7281887

BY THE BOARD.

FORM 990, PART VI, SECTION B, LINE 12C:

**EXPLANATION: THE BOARD OF DIRECTORS REVIEWS THE ORGANIZATION'S CONFLICT OF
INTEREST POLICY ANNUALLY IN ORDER TO ENSURE THAT THE ORGANIZATION'S BOARD
OF DIRECTORS, OFFICERS, AND EMPLOYEES ARE REGULARLY AND CONSISTENTLY
MONITORING AND ENFORCING IT.**

FORM 990, PART VI, SECTION B, LINE 15A:

**EXPLANATION: THE CEO'S COMPENSATION IS PEGGED TO BE COMPETITIVE WITH
SIMILAR ORGANIZATIONS IN TERMS OF MISSION, SIZE AND LOCATION. AT THAT
POINT, THE COMPENSATION IS RECOMMENDED AND VOTED UPON BY AN INDEPENDENT
SEARCH COMMITTEE AS REQUIRED.**

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

**MA, CA, CT, FL, GA, IL, IA, ME, MD, MI, MN, MO, MT, NH, NJ, NY, NC, OH, OR, PA, RI, TX, UT, VA, WA
DC, WI**

FORM 990, PART VI, SECTION C, LINE 19:

**EXPLANATION: NEADS MAKES THESE DOCUMENTS AVAILABLE TO THE PUBLIC UPON
REQUEST.**

FORM 990, PAGE 9, PART VIII - STATEMENT OF REVENUE

**EXPLANATION: IN FISCAL YEAR 2014, NEADS RAISED \$952,766 TOWARDS ITS
GOAL OF \$1,800,000 FOR ITS FOUNDATIONS FOR THE FUTURE CAPITAL CAMPAIGN.
THE PURPOSE OF THIS CAPITAL CAMPAIGN IS TO BUILD A NEW CLIENT HOUSE AND
REVITALIZE AN EXISTING BUILDING ON THE NEADS PROPERTY TO INCLUDE FULLY
ACCESSIBLE LIVING QUARTERS FOR CLIENTS IN TRAINING AND TO INCREASE OUR**

Name of the organization **NATIONAL EDUCATION FOR ASSISTANCE
DOG SERVICES, INC.**

Employer identification number
23-7281887

TRAINING FACILITY. IN ADDITION, NEADS RECEIVED A \$500,000 GRANT TO
EXPAND AND IMPROVE ITS KENNEL SPACE IN ORDER TO ACCOMMODATE THE
INCREASE IN DOGS TRAINED THROUGH OUR EXPANDING PROGRAMS. THESE
COMBINED CAPITAL GIFTS OF \$1,452,766 EXPLAIN THE SHARP INCREASE IN
NEADS'S CONTRIBUTIONS AND GRANTS WHEN COMPARED WITH PRIOR YEARS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

LOSS ON EXPANSION PROJECT

-52,544.