Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

A F	or the	2023 calendar year, or tax year beginning	and	ending							
B c	heck if	C Name of organization			D Employer identific	cation number					
	Addres	MONTANA LEGAL SERVICES ASSOCIATI	ON								
	Name change	Doing business as			81-02982						
	Initial return Final return/	Number and street (or P.O. box if mail is not delivered to street address 616 HELENA AVE STE 100	ess)	Room/suite	E Telephone number 406-442-9830						
	termin- ated	City or town, state or province, country, and ZIP or foreign post	tal code		G Gross receipts \$	9,976,481.					
	Amend				H(a) Is this a group return						
	Application	F Name and address of principal officer: CRAIG COWIE			for subordinates						
	pendin	SAME AS C ABOVE			H(b) Are all subordinates in	ncluded? Yes No					
<u> </u>	ax-exe	empt status: \mathbf{X} 501(c)(3) 501(c) () (insert no.)	4947(a)(1)	or 527	If "No," attach a	list. See instructions					
	Vebsit				H(c) Group exemptio	n number					
	(Form of organization: X Corporation Trust Association Other L Year of formation: 1966 M State of legal domicile; MT										
Pa	rt I	Summary									
ce		Briefly describe the organization's mission or most significant activitie TO ELIGIBLE LOW INCOME MONTANANS IN				AL SERVICES					
Governance		Check this box if the organization discontinued its operation				sets.					
ver		-	· ·		3	15					
		Number of independent voting members of the governing body (Part				15					
م د		Total number of individuals employed in calendar year 2023 (Part V, li				112					
itie		Total number of volunteers (estimate if necessary)				167					
Activities		Total unrelated business revenue from Part VIII, column (C), line 12				0.					
⋖		Net unrelated business taxable income from Form 990-T, Part I, line 1				0.					
					Prior Year	Current Year					
Ф	8	Contributions and grants (Part VIII, line 1h)			6,471,990.	9,963,826.					
Revenue	9	Program service revenue (Part VIII, line 2g)			8,877.	1,284.					
eve		nvestment income (Part VIII, column (A), lines 3, 4, and 7d)			6,944.	11,371.					
<u> </u>	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			0.	0.					
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (/			6,487,811.	9,976,481.					
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0.	3,302,693.					
					0.	0.					
es	15	Salaries, other compensation, employee benefits (Part IX, column (A),			4,338,928.	4,977,637.					
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	F7 0'		0.	0.					
ă	b		57,8		2 160 017	1 521 025					
ш	'''	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)			2,169,017.						
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line	25)		6,507,945.	9,812,255.					
_ v	-	Revenue less expenses. Subtract line 18 from line 12			ginning of Current Year	End of Year					
Net Assets or Fund Balances		Total accests (Dort V. line 16)		Бе	2,522,174.	2,381,567.					
Asse Bala	20	Total assets (Part X, line 16) Total liabilities (Part X, line 26)			1,486,870.	1,182,037.					
Vet/	22	Net assets or fund balances. Subtract line 21 from line 20			1,035,304.	1,199,530.					
	rt II	Signature Block			1,000,001	1/133/3301					
		ties of perjury, I declare that I have examined this return, including accompan	vina schedules	s and stateme	ents, and to the best of my	knowledge and belief, it is					
	•	t, and complete. Declaration of preparer (other than officer) is based on all info			•	,					
		, , , , , , , , , , , , , , , , , , , ,									
Sigr	,	Signature of officer			Date						
Her		CRAIG COWIE, PRESIDENT									
		Type or print name and title									
		Print/Type preparer's name Preparer's signature	e		Date Check	PTIN					
Paid		LAURA CRAFT LAURA CRA		1	1/04/24 self-employ	P01713487					
Prep	arer	Firm's name PINION, LLC			Firm's EIN 4	8-0567703					
Use	Only	Firm's address 828 GREAT NORTHERN BOULEVAR									
		HELENA, MT 59601			Phone no. 40	6-442-1040					
Мау	the IF	S discuss this return with the preparer shown above? See instruction	าร			X Yes No					

. u.	Objects (Code at the Objects to a code at the constitution in this Boot III	\neg
1	Check if Schedule O contains a response or note to any line in this Part III Briefly describe the organization's mission:	
	TO PROVIDE FREE LEGAL ASSISTANCE IN NON-CRIMINAL PROCEEDINGS OR	
	MATTERS TO PERSONS IN THE STATE OF MONTANA FINANCIALLY UNABLE TO	
	AFFORD LEGAL ASSISTANCE.	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	10
	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?	10
	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 \$ 8,597,792. including grants of \$ 3,302,693.) (Revenue \$ 1,284.	<u> </u>
	PROVISION OF FREE LEGAL ASSISTANCE IN NON-CRIMINAL CASES TO ELIGIBLE	_ ′
	PERSONS IN MONTANA	_
		—
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		—
		—
4b	(Code:) (Expenses \$	_)
		_
		_
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	
		_ ′
		_
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		_
		—
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		—
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		—
		—
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 8,597,792.	
	Form 990 (20	23)

			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	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for	_		37
_	public office? If "Yes," complete Schedule C, Part I	3		<u>X</u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	_		v
_	during the tax year? If "Yes," complete Schedule C, Part II	4		<u> </u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		v
_	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		_X_
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			х
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		v
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		_X_
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
_	Schedule D, Part III	8		_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?			х
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	40		х
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		
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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	44.	х	
	Part VI	11a		
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	441.		х
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	44.		х
٨	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
u	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	11d	Х	
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11e	X	
e f	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	TIE	- 21	
'	the organization's separate of consolidated financial statements for the tax year include a footified that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		Х
100	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	- 1 11		
124	Schedule D, Parts XI and XII	12a	Х	
h	Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		
b	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	In the approximation and hard decorated in a set in a 4.70/b\/d\/\d\/\d\/\d\/\d\/\d\/\d\/\d\/\d\/\	13		X
14a		14a		X
	Did the organization maintain an office, employees, or agents outside of the United States? 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	14b		Х
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	15		Х
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	16		Х
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. See instructions	17		Х
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	18		Х
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	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		_
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	Х	

Pa	rt IV Checklist of Required Schedules (continued)			ugo				
			Yes	No				
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on							
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	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	23		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	24a		<u> </u>				
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Ь—				
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease							
	any tax-exempt bonds?	24c		ـــــ				
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		ـــــ				
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit							
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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	25b		X				
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current							
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%	1		,,				
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X				
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,							
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			_V				
00	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X				
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,							
_	instructions for applicable filing thresholds, conditions, and exceptions):							
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>	000		x				
h	"Yes," complete Schedule L, Part IV	28a		X				
	A family member of any individual described in line 28a? <i>If</i> "Yes," <i>complete Schedule L, Part IV</i>	28b		 ^				
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	28c		x				
29	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		X				
30	Did the organization receive more than \$25,000 in normal continuous: If yes, complete scriedule in	23		 				
00		30		X				
31	contributions? If "Yes," complete Schedule M	31		X				
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	<u> </u>						
-	Schedule N, Part II	32		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	33		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	34		x				
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х				
	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	35b						
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							
37	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	37		X				
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?							
	Note: All Form 990 filers are required to complete Schedule O	38	X					
Pa	rt 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	<u></u>		厂				
		_	Yes	No				
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	_						
	Enter the number of Fernie W Za moldada of line fa. Enter of inflot applicable	<u> </u>						
_	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming							

332004 12-21-23

Form **990** (2023)

(gambling) winnings to prize winners?

Form 990 (2023) MONTANA LEGAL SERVICES ASSOCIATION

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

					Yes	No			
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	2a	112						
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?	•	2b	Х				
	5.11			За		Х			
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b					
	At any time during the calendar year, did the organization have an interest in, or a signature or other a								
	financial account in a foreign country (such as a bank account, securities account, or other financial a	accou	nt)?	4a		Х			
b	If "Yes," enter the name of the foreign country								
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccour	its (FBAR).						
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transactions.	ction?		5b		X			
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c					
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	e orga	anization solicit						
	any contributions that were not tax deductible as charitable contributions?			6a		X			
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ions o	r gifts						
	were not tax deductible?			6b					
7	Organizations that may receive deductible contributions under section 170(c).					37			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	rvices į	provided to the payor?	7a		X			
b				7b		 			
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as req	uired	_		v			
	to file Form 8282?	 I -	 I	7с		X			
	If "Yes," indicate the number of Forms 8282 filed during the year	7d		7e		Х			
e •	Collins and the desired by the second								
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo		200 as required?	7f 7g		X			
h	If the organization received a contribution of qualified intellectual property, and the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization received a contribution of cars, boats, airplanes, or other vehicles, and the organization received a contribution of cars, airplanes, airpla			79 7h					
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained								
Ū		•		8					
9	Sponsoring organizations maintaining donor advised funds.								
а	Did the annualization realization makes any total distributions and an action 40000			9a					
b									
10									
а	Initiation fees and capital contributions included on Part VIII, line 12	10a							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:								
а	Gross income from members or shareholders	11a							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against								
	amounts due or received from them.)	11b	•						
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1	1	12a					
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			40					
а	Is the organization licensed to issue qualified health plans in more than one state?			13a					
h	Note: See the instructions for additional information the organization must report on Schedule O.								
Ь	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	13b							
С	Enter the amount of reserves on hand	13c							
				14a		Х			
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b					
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or									
excess parachute payment(s) during the year?									
	If "Yes," see the instructions and file Form 4720, Schedule N.			15		Х			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?									
If "Yes," complete Form 4720, Schedule O.									
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivitie	S						
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17					
	If "Yes," complete Form 6069.		·						

332005 12-21-23

Form **990** (2023)

MONTANA LEGAL SERVICES ASSOCIATION Form 990 (2023) 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 on Schedule O. See instructions. X Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 15 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 on Schedule O. 15 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 X of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 Х 6 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? Х 7a **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 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b 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 on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 14 Х Did the organization have a written document retention and destruction policy? 14 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? The organization's CEO, Executive Director, or top management official Х 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a X taxable entity during the year? 16a 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? 16h Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filedNONE
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 X Upon request Other (explain on Schedule O)
19	Describe on 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. State the name, address, and telephone number of the person who possesses the organization's books and records

ALISON PAUL, EXECUTIVE DIRECTOR - 406-442-9830

616 HELENA AVENUE, HELENA, 59601

Form **990** (2023)

08391104 755565 108109

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- 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. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per week	Position (do not check more than one box, unless person is both an officer and a director/trustee)					an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) ALISON PAUL	40.00	-		Х				117 005	0.	12 110
(2) MORGAN DAKE	1.00			Α				117,895.	0.	13,110.
TRUSTEE	1.00	Х						0.	0.	0.
(3) LINDSAY LORANG	1.00	Λ						0.	0.	•
TRUSTEE	1.00	Х						0.	0.	0.
(4) JAMES PATTEN	1.00	25						•	•	•
PAST PREDISENT		х		x				0.	0.	0.
(5) PROFESSOR CRAIG COWIE	1.00								•	
PRESIDENT		Х		х				0.	0.	0.
(6) SHAWN REAGOR	1.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(7) DON SAUNDERS	1.00									
TRUSTEE		Х						0.	0.	0.
(8) HON JOHN LARSON	1.00									
TRUSTEE		Х						0.	0.	0.
(9) MARY REEVES	1.00									
SECRETARY/TREASURER		Х		Х				0.	0.	0.
(10) PEGGY PROBASCO	1.00									
TRUSTEE		Х						0.	0.	0.
(11) TERRYL MATT	1.00								_	_
TRUSTEE	1 22	Х						0.	0.	0.
(12) KATHLEEN JOHNSON	1.00									
TRUSTEE	1 00	Х						0.	0.	0.
(13) SEAN MORRISON	1.00									
TRUSTEE	1 00	Х						0.	0.	0.
(14) MISTY DAVIS	1.00	37								_
TRUSTEE (15) NICOLE HAMILTON	1.00	Х						0.	0.	0.
TRUSTEE	1.00	Х						0.	0.	0.
	1 00	Λ						0.	0.	<u></u>
TRUSTEE	1.00	x						n.	n.	0.
								† ·	•	<u>·</u>
		1								
(16) SARAH RIDDLE	1.00	X						0.	0.	

Form 990 (2023)

ı aı	Section A. Officers, Directors, Trus		oloy	ees,			ghes	t C		'			
	(A)	(B)	(C) Position			1		(D)	(E)		(F		
	Name and title	Average hours per		(do not check more than one box, unless person is both an					Reportable Reportable			Estim	
		week					or/trus		compensation from	compensatio from related		amou oth	
		(list any	tor						the	organizations		comper	
		hours for	Individual trustee or director				, ,		organization	(W-2/1099-MIS		from	
		related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)		organi	
		organizations	Itrust	nal tru		oyee	om pe		1099-NEC)			and re	ated
		below	vidua	Institutional trustee	ser	Key employee	Highest compensated employee	Former				organiz	ations
		line)	Indi	Inst	Officer	Key	High	Forr					
							<u> </u>						
							├						
							-						
							-						
							-						
							┢						
							\vdash						
	Cubtatal	l					<u> </u>		117,895.		0.	13	110.
10	the Subtotal 117,895. C Total from continuation sheets to Part VII, Section A 0.									0.	15,	0.	
	Total (add lines 1b and 1c)	117 005									0. 13,110.		
2	Total number of individuals (including but no								•	000 of reportable			
_	compensation from the organization	or invited to the	030	11310	u ac	JOVC	<i>,</i>)	010	socived more than \$100,	ood of reportable	•		1
	compensation from the organization											Ye	s No
3	Did the organization list any former officer,	director, trusto	ee. k	cev e	empl	ove	e. or	hia	hest compensated empl	ovee on			
·	line 1a? If "Yes," complete Schedule J for si	,		•	•	•		•		•		3	х
4	For any individual listed on line 1a, is the su												
•	and related organizations greater than \$150											4	х
5	Did any person listed on line 1a receive or a												
	rendered to the organization? If "Yes." com	•				,			•			5	Х
Sec	tion B. Independent Contractors	piete Geriedan	<i></i> .	0/ 00	1011	00/0	011						
1	Complete this table for your five highest con	mpensated inc	lepe	nder	nt co	ontra	acto	s th	nat received more than \$	100,000 of comp	ensa	tion from	
	the organization. Report compensation for t												
	(A)								(B)			(C)	
	Name and business	address							Description of s	ervices	С	ompensa	tion
ELE	CTRIC CITIZEN, 4306 BR	YANT AV	ΕN	UE									
SOU	SOUTH, MINNEAPOLIS, MN 55409 WEB SERVICES									183,	773.		
2	Total number of independent contractors (in		ot lir	nited	to t	_		ted	above) who received mo	ore than			
	\$100,000 of compensation from the organization	zation				1	L						

Form **990** (2023)

Form 990 (2023) MONTANA
Part VIII Statement of Revenue

			Check if Schedule O conta	ins a response	e or note to anv lir	ne in this Part VIII			
					,	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
							function revenue	business revenue	sections 512 - 514
SS	1	<u> </u>	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues			-			
ij g						-			
fts, Ar			Fundraising events			-			
ig ig			Related organizations		,991,541.	-			
ns, Sim			Government grants (contribution		, , , , , , , , , , , , , , , , , , , ,	-			
utio er (All other contributions, gifts, grants		070 005				
들 된			similar amounts not included above		972,285.	-			
ont od (_	Noncash contributions included in lines 1a	a-1f 1g \$		0 062 026			
<u>0</u> <u>8</u>		h	Total. Add lines 1a-1f			9,963,826.			
					Business Code				
Ce	2	а							
e vi		b							
Sen		С							
ar.		d							
Program Service Revenue		е							
<u>P</u>		f	All other program service reven	ue	541900	1,284.	1,284.		
		g	Total. Add lines 2a-2f			1,284.			
	3		Investment income (including d	lividends, inte	rest, and				
			other similar amounts)			11,371.			11,371.
	4		Income from investment of tax-						
	5		Royalties	=	=				
			,	(i) Real	(ii) Personal				
	6	а	Gross rents 6a						
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
			Net rental income or (loss)						
			Gross amount from sales of	(i) Securities					
	•		assets other than inventory 7a	()	()	-			
			Less: cost or other basis						
ø			and sales expenses						
n			Gain or (loss) 7c			-			
eve		4	Not gain or (loss)						
her Revenue			Net gain or (loss)						
	8	а		,					
Ö			including \$						
			contributions reported on line 1	· 1					
			Part IV, line 18			-			
			Less: direct expenses		b				
			Net income or (loss) from fundr	-					
	9	а	Gross income from gaming act						
			Part IV, line 19			-			
			Less: direct expenses	_	b				
			Net income or (loss) from gamin						
	10	а	Gross sales of inventory, less re						
			and allowances			-			
		b	Less: cost of goods sold	10)b				
		С	Net income or (loss) from sales	of inventory					
S					Business Code				
on e	11	а							
ane		-							
Miscellaneous Revenue		С				1			
Ais. B		d	All other revenue						
		е	Total. Add lines 11a-11d						
	12		Total revenue. See instructions			9,976,481.	1,284.	0.	11,371.

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 (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 943,713. 943,713. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic 2,358,980. 2,358,980. individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 100,154. 20,938. 122,587. 1,495. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 736,980. 3,923,188. 3,146,729. 39,479. Other salaries and wages 7 Pension plan accruals and contributions (include 98,852. 73,668. 23,605. 1,579. section 401(k) and 403(b) employer contributions) 535,153. 95,136. 436,555. 3,462. Other employee benefits 9 297,857. 235,173. 59,660. 3,024. 10 Payroll taxes 11 Fees for services (nonemployees): Management Legal 39,400. 32,363. 7,037. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 583,381. 5,521. 588,902. column (A), amount, list line 11g expenses on Sch O.) Advertising and promotion 12 113,548. 101,533. 11,258. 757. Office expenses 13 36,948. 32,468. 4,480. Information technology 14 15 Royalties 248,407. 204,488. 43,919. 16 Occupancy 257,235. 206,560. 47,552. 3,123. 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials ... Conferences, conventions, and meetings 19 20 Payments to affiliates 21 16,278. 13,296. 2,982. Depreciation, depletion, and amortization 22 26,586. 23,581. 3,005. 23 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) 70,702. 13,746. 84,448. EQUIPMENT/COMPUTER SUPP **OUTREACH** 56,693. 56,693. 29,704. 28,117. 1,587. LIBRARY 28,974. 100. 28,854. d DUES AND FEES 20. 4,802. 4,802. e All other expenses 9,812,255. 8,597,792. 1,156,642. 57,821. Total functional expenses. Add lines 1 through 24e 25 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)

Form 990 (2023)

Par	rt 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
	1	Cash - non-interest-bearing			762,952.	1	895,786.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			1,283,219.	3	1,054,933.
	4	Accounts receivable, net			46,902.	4	74,787.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, su	bstantial co	ontributor, or 35%			
		controlled entity or family member of any of t	hese perso	nsL		5	
	6	Loans and other receivables from other disqu	alified pers	ons (as defined			
		under section 4958(f)(1)), and persons describ	oed in sect	ion 4958(c)(3)(B)		6	
<u>s</u>	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ä	9	Donat del composito de la forma de la forma de la composito del composito de la composito de l			21,403.	9	28,942.
	10a	Land, buildings, and equipment: cost or other	r				
		basis. Complete Part VI of Schedule D	10a	331,862. 299,307.			
	b	Less: accumulated depreciation	13,109.	10c	32,555.		
	11	Investments - publicly traded securities		11			
	12	Investments - other securities. See Part IV, lir		12			
	13	Investments - program-related. See Part IV, lin		13			
	14	Intangible assets	204 500	14	004 564		
	15	Other assets. See Part IV, line 11	394,589.	15	294,564.		
	16	Total assets. Add lines 1 through 15 (must e			2,522,174.	16	2,381,567.
	17	Accounts payable and accrued expenses			931,233.	17	701,962.
	18	Grants payable	163,300.	18	185,388.		
	19	Deferred revenue		103,300.	19	103,300.	
	20	Tax-exempt bond liabilities		(O - I I - I - D	423.	20	423.
	21	Escrow or custodial account liability. Comple			423.	21	423.
ies	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, su controlled entity or family member of any of t				22	
Lia	23	Secured mortgages and notes payable to uni				23	
	24	Unsecured notes and loans payable to unrela		Г		24	
	25	Other liabilities (including federal income tax,				2-7	
		parties, and other liabilities not included on li					
		of Schedule D			391,914.	25	294,264.
	26	Total liabilities. Add lines 17 through 25			1,486,870.	26	1,182,037.
		Organizations that follow FASB ASC 958, o	heck here	X			, ,
Ses		and complete lines 27, 28, 32, and 33.					
anc	27	Net assets without donor restrictions			574,364.	27	353,522.
Bal	28	Net assets with donor restrictions			460,940.	28	846,008.
pu		Organizations that do not follow FASB ASG					
Fu		and complete lines 29 through 33.		J			
S OI	29	Capital stock or trust principal, or current fun	ds			29	
Net Assets or Fund Balances	30	Paid-in or capital surplus, or land, building, or	equipmen	t fund		30	
As	31	Retained earnings, endowment, accumulated	l income, o	r other funds		31	
Net	32	Total net assets or fund balances			1,035,304.	32	1,199,530.
	33	Total liabilities and net assets/fund balances			2,522,174.	33	2,381,567.

Form **990** (2023)

Form **990** (2023)

Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI		<u></u> .			
1	Total revenue (must equal Part VIII, column (A), line 12)	1	9 ,	,97	5,4	81.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9	,81	2,2	55.
3	Revenue less expenses. Subtract line 2 from line 1	3		16	4,2	26.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,	,03	5,3	04.
5	Net unrealized gains (losses) on investments	5				
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 on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	1	,19	9,5	30.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					X
					Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		Х
	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:					
	Separate basis Consolidated basis 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					
	consolidated basis, or both:					
	X Separate basis Consolidated basis Both consolidated and separate basis					
С	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 on Sche					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the					
_	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			За	Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required		Г			
_	or suidite, explain why on Schedule O and describe any stars taken to undergo such suidite			3h	X	

332012 12-21-23

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

OMB No. 1545-0047

Open to Public

Name of the organization MONTANA LEGAL SERVICES ASSOCIATION **Employer identification number**

81-0298262 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes above (see instructions))

Part II 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.)

Sec	ction A. Public Support			,			
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and	, ,	, ,	` ,	, ,	, ,	
	membership fees received. (Do not						
	include any "unusual grants.")	4129620.	5492431.	5655241.	6471990.	9963826.	31713108.
2	Tax revenues levied for the organ-						
	ization'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	4129620.	5492431.	5655241.	6471990.	9963826.	31713108.
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.						31713108.
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4	4129620.	5492431.	5655241.	6471990.	9963826.	31713108.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	836.	3,999.	2,365.	6,944.	11,371.	25,515.
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 VI.)						
11	Total support. Add lines 7 through 10						31738623.
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	62,593.
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, t	ourth, or fifth tax y	ear as a section 5	01(c)(3)	
	organization, check this box and stop	here					
Sec	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11, o	olumn (f))		14	99 . 92 %
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	99.94 %
16a	33 1/3% support test - 2023. If the o	organization did no	t check the box or	line 13, and line 1	14 is 33 1/3% or m	ore, check this bo	x and
	stop here. The organization qualifies	as a publicly supp	orted organization				X
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ition			
17a	10% -facts-and-circumstances test	- 2023. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop her	r e. Explain in Part	VI how the organia	zation
	meets the facts-and-circumstances te	st. The organizatio	n qualifies as a pu	blicly supported or	rganization		
b	10% -facts-and-circumstances test	- 2022. If the org	anization did not c	heck a box on line	e 13, 16a, 16b, or 1	7a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circum	nstances test, chec	ck this box and st	op here. Explain in	n Part VI how the	
	organization meets the facts-and-circu	umstances test. Th	e organization qua	lifies as a publicly	supported organiz	zation	
18	Private foundation. If the organization	n did not check a	box on line 13, 16a	a, 16b, 17a, or 17b	, check this box ar	nd see instruction	s
						Schedule A	(Form 990) 2023

332022 12-21-23

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

(Complete only if you checked the box on line 10 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.)

Se	ction A. Public Support	elow, please comp	olete i ait ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(1)	(12)	(5)===	(-7	(5) = 5 = 5	χ,
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						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization'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						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
ŀ	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						
(Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Se	ction B. Total Support				T	1	
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
ŀ	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)				<u> </u>		<u> </u>
14	First 5 years. If the Form 990 is for the	· ·		*	•		· —
80	check this box and stop here	c Support Day	rcentage				<u> </u>
	•			I (A)		145	
	Public support percentage for 2023 (I	, ,,,		.,,		15	<u>%</u>
	Public support percentage from 2022 ction D. Computation of Inves					16	<u>%</u>
	•			ine 13 column (f))		17	3.0
	Investment income percentage for 20 Investment income percentage from					18	<u>%</u>
	a 33 1/3% support tests - 2023. If the						
136	more than 33 1/3%, check this box ar					-4:	
k	33 1/3% support tests - 2022. If the	organization did r	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	in did not check a	nox on line 14 19	a or 10h check th	nis hox and see in	structions	

332023 12-21-23

Schedule A (Form 990) 2023

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?

 If "Yes." complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
За		
3b		
36		
20		
3c		
4 -		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
8		
0-		
9a		
01-		
9b		
9c		
10a		
10b		

332024 12-21-23

Pai	Tiv Supporting Organizations (continued)		
		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and		
	11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?	,	
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide		
	detail in Part VI.	;	
<u>Sec</u>	tion B. Type I Supporting Organizations		
		Yes	No.
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)		
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported		
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the		
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported		
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in		
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,		
	supervised, or controlled the supporting organization.		
Sec	tion C. Type II Supporting Organizations		_
		Yes	No No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control		
	or management of the supporting organization was vested in the same persons that controlled or managed		
800	the supported organization(s). 1 tion D. All Type III Supporting Organizations		
Sec	tion D. All Type III Supporting Organizations	1	Τ
		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the		
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax		
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the		
•	organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported		
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2	the organization maintained a cross and continuous working rotations in with the capported organization (c).		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a		
	significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's		
	supported organizations played in this regard		
Sec	tion E. Type III Functionally Integrated Supporting Organizations		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
· a	The organization satisfied the Activities Test. Complete line 2 below.		
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below</i> .		
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instruct	ions)	
2	Activities Test. Answer lines 2a and 2b below.	Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify		
	those supported organizations and explain how these activities directly furthered their exempt purposes,		
	how the organization was responsive to those supported organizations, and how the organization determined		
	that these activities constituted substantially all of its activities.		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,		
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in		
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in		
	these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or		
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.		
h	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each		

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 332025 12-21-23 Schedule A (Form 990) 2023

3b

•	Aggregate fair market value of air norrexempt-use assets (see		
	instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
е	Discount claimed for blockage or other factors		
	(explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,		
	see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Sect	ion C - Distributable Amount		Current Year
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
_2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
<u>3</u> 4	Minimum asset amount for prior year (from Section B, line 8, column A) Enter greater of line 2 or line 3.	4	
	· • · · · · · · · · · · · · · · · · · ·		
4	Enter greater of line 2 or line 3.	4	
<u>4</u> 5	Enter greater of line 2 or line 3. Income tax imposed in prior year	4	

Schedule A (Form 990) 2023

instructions).

Schedule A (Form 990) 2023

Schedule B

(Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization Employer identification number

MONTANA LEGAL SERVICES ASSOCIATION 81-0298262 Organization type (check one):

A Samuel Control of the Control of t					
Filers of:		Section:			
Form 990	or 990-EZ	\overline{X} 501(c)($\overline{3}$) (enter number) organization			
		4947(a)(1) nonexempt charitable trust not treated as a private foundation			
		527 political organization			
Form 990)-PF	501(c)(3) exempt private foundation			
		4947(a)(1) nonexempt charitable trust treated as a private foundation			
		501(c)(3) taxable private foundation			
		s covered by the General Rule or a Special Rule. 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.			
General	Rule				
	ū	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.			
Special I	Rules				
	sections 509(a)(1) a contributor, during	described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; line 1. Complete Parts I and II.			
	contributor, during literary, or education	described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, anal purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering instead of the contributor name and address), II, and III.			
	year, contributions is checked, enter h purpose. Don't con	described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the <i>exclusively</i> for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box ere the total contributions that were received during the year for an <i>exclusively</i> religious, charitable, etc., inplete any of the parts unless the General Rule applies to this organization because it received <i>nonexclusively</i> e, etc., contributions totaling \$5,000 or more during the year			
answer "	No" on Part IV, line	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify grequirements of Schedule B (Form 990).			

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

Name of organization Employer identification number

MONTANA LEGAL SERVICES ASSOCIATION

81-0298262

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.						
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
1	GOVERNOR'S OFFICE OF COMMUNITY SERVICE PO BOX 200801 HELENA, MT 59620-0801	\$ 365,399.	Person X Payroll				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
2	LEGAL SERVICES CORPORATION 3333 K. STREET, NW 3RD FLOOR WASHINGTON, DC 20007-3522	\$ 2,192,294.	Person X Payroll				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
3	MONTANA JUSTICE FOUNDATION PO BOX 9169 MISSOULA, MT 59807-9169	\$ 433,350.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
4	US DEPARTMENT OF JUSTICE 810 7TH STREET, NW WASHINGTON, DC 20531	\$\$27,678.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution				
5	MONTANA SUPREME COURT 301 S PARK AVE, ROOM 328 HELENA, MT 59601	\$\$279,263.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
(a) No.	(b) Name, address, and ZIP + 4 DIDEAU OF THEMEOR AGE CHANGE HD T DAI	(c) Total contributions	(d) Type of contribution				
6	BUREAU OF JUSTICE ASSISTANCE- TRIBAL CIVIL/CRIMINAL LEGAL AS 810 7TH ST. NW WASHINGTON, DC 20531	\$1,089,448.	Person X Payroll Noncash (Complete Part II for noncash contributions.)				
			Calcadula D (Farra 000) (0000)				

Schedule B (Form 990) (2023)

Name of organization Employer identification number

MONTANA LEGAL SERVICES ASSOCIATION

81-0298262

Part I	Contributors (see instructions). Use duplicate copies of Part I if add	ditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	MONTANA DEPARTMENT OF COMMERCE 301 S PARK AVENUE HELENA, MT 59620	\$3,435,360.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Oncash Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023) Page **3**

Name of organization

81-0298262

Employer identification number

MONTANA LEGAL SERVICES ASSOCIATION

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		- - - \$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		- - - - \$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		· · · · · · · · · · · · · · · · · · ·				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		. \$				
323453 12-26	-23		Schedule B (Form 990) (2023)			

Schedule B (Form 990) (2023)

Page 4 Name of organization **Employer identification number** MONTANA LEGAL SERVICES ASSOCIATION 81-0298262 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Inspection

Name of the organization

MONTANA LEGAL SERVICES ASSOCIATION

Employer identification number 81-0298262

Par	Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the					
	organization answered "Yes" on Form 990, Part IV, lin	(a) Donor advised funds	(b) F	(b) Funds and other accounts		
4	Total number at and of year	(a) Bonor advised funds	(6)	unds and other accounts		
1 2	Total number at end of year					
3	Aggregate value of 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 advis	ed funds			
3	are the organization's property, subject to the organization's	_		Yes No		
6	Did the organization inform all grantees, donors, and donor a					
Ū	for charitable purposes and not for the benefit of the donor of					
			•	Yes No		
Par						
1	Purpose(s) of conservation easements held by the organization		,			
	Preservation of land for public use (for example, recrea		f a historica	ally important land area		
	Protection of natural habitat	· —		historic structure		
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualit	fied conservation contribution in the form	of a conse	rvation easement on the last		
	day of the tax year.			Held at the End of the Tax Year		
а	Total number of conservation easements		2	a		
				b		
С	Number of conservation easements on a certified historic stru	ucture included on line 2a	2	с		
d	Number of conservation easements included on line 2c acqu	ired after July 25, 2006, and not				
	on a historic structure listed in the National Register		2	d		
3	Number of conservation easements modified, transferred, rel	eased, extinguished, or terminated by the	e organizati	on during the tax		
	year					
4	Number of states where property subject to conservation eas	sement is located				
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of				
	violations, and enforcement of the conservation easements it					
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing con	servation e	asements during the year		
_	Annual of annual in an alternative in a section in			and a division that were		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserva	ition easem	lents during the year		
8	Does each conservation easement reported on line 2d above	scatisfy the requirements of section 170/	s)(4)(D)(i)			
0				Yes No		
9	In Part XIII, describe how the organization reports conservation	on assements in its revenue and evnense				
3	balance sheet, and include, if applicable, the text of the footr	•				
	organization's accounting for conservation easements.	lote to the organization's infanoial statem	crits triat d	escribes the		
Par	t III Organizations Maintaining Collections of	f Art, Historical Treasures, or O	ther Sim	ilar Assets.		
	Complete if the organization answered "Yes" on Form	·				
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its revenue statement	and balance	e sheet works		
	of art, historical treasures, or other similar assets held for put	·				
	service, provide in Part XIII the text of the footnote to its finar	·		·		
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its revenue statement and	balance sh	eet works of		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furt	herance of	public service,		
	provide the following amounts relating to these items.					
	(i) Revenue included on Form 990, Part VIII, line 1			. \$		
2	If the organization received or held works of art, historical tre					
	the following amounts required to be reported under FASB A	SC 958 relating to these items:				
а	Revenue included on Form 990, Part VIII, line 1			. \$		
	Assets included in Form 990, Part X					
LHA	For Paperwork Reduction Act Notice, see the Instructions	s for Form 990.		Schedule D (Form 990) 2023		

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

		LEGAL SER							8262	Page 2
Pai	t III Organizations Maintaining C	collections of Ar	t, Hist	orical Tre	easures, o	r Other	Similar As	sets	(continue	ed)
3	Using the organization's acquisition, accessi	on, and other record	ls, check	any of the	following that	t make sig	gnificant use o	of its		
	collection items (check all that apply).									
а	Public exhibition	C	t	Loan or exc	change progra	am				
b	Scholarly research	•		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explain	n how th	ey further tl	he organizatio	on's exem	ıpt purpose in	Part XI	III.	
5	During the year, did the organization solicit of	or receive donations	of art, his	storical trea	sures, or othe	er similar a	assets			
	to be sold to raise funds rather than to be ma				ollection?				Yes	No
Par	t IV Escrow and Custodial Arran		ete if the	organizatio	n answered "	Yes" on F	orm 990, Par	t IV, line	e 9, or	
	reported an amount on Form 990, Pa	rt X, line 21.								
1a	Is the organization an agent, trustee, custod									
	on Form 990, Part X?							. Ш	Yes	X No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing t	able:						
									Amount	
С	Beginning balance									
	Additions during the year									
е	Distributions during the year									
f	Ending balance							77		
	Did the organization include an amount on F						ty?	X	Yes	No
Par	If "Yes," explain the arrangement in Part XIII.									X
Fai	t V Endowment Funds Complete if				(c) Two yea		o. (d) Three years	hack	(e) Four y	nare back
	5	(a) Current year	(0) F	Prior year	(C) TWO yea	15 Dack	(u) Tillee years	Dack	(e) Four y	sais Dack
-	Beginning of year balance							_		
b	Contributions							_		
C	Net investment earnings, gains, and losses									
	Grants or scholarships							+		
е	Other expenditures for facilities									
	and programs							+		
	Administrative expenses									
g	End of year balance Provide the estimated percentage of the current.	ront voor and balanc	o (lino 1	n oolumn (a)) hold oo:					
2 a	Board designated or quasi-endowment	•	~ (iii le 1) %	y, coluitii (a	ij) Heiu as.					
b	Permanent endowment	%								
C										
·	The percentages on lines 2a, 2b, and 2c sho	-* -								
3a	Are there endowment funds not in the posse	•	ation tha	t are held a	nd administer	red for the	<u>م</u>			
oa	organization by:	331011 Of the organize	ation tha	t are ricid a	na aaniinistoi	ca for the	,		Y	es No
	(i) Unrelated organizations?								3a(i)	
	(m) = 1 · · · · · · · · ·								3a(ii)	
h	If "Yes" on line 3a(ii), are the related organization								3b	
4	Describe in Part XIII the intended uses of the								0.2	-
	t VI Land, Buildings, and Equipm			arrao.						
	Complete if the organization answere	d "Yes" on Form 990	D, Part IV	/, line 11a. S	See Form 990	, Part X, I	ine 10.			
	Description of property	(a) Cost or o		i	t or other		cumulated	1	d) Book v	/alue
	2000p.i.o or proporty	basis (investr			(other)		reciation	'	_,	
1a	Land				·					
	Buildings									
	Leasehold improvements									
	Equipment			21	6 399.	2	07 660		8	739.

Schedule D (Form 990) 2023

23,816. 32,555.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

115,463.

91,647.

Schedule D (Form 990) 2023 MONTANA LEGA	TE SERVICES F	ASSOCIATION	81-0298262 Page 3
Part VII Investments - Other Securities	n Form 000 Bort IV line	a 11b. Coo Form 000. Dort V. line 12	
Complete if the organization answered "Yes" o (a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost o	r end-of-vear market value
(A) = 1 1 1 1 1 1	(b) BOOK Value	(c) Method of Valuation. Cost of	T end-or-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, line 12, col. (B))			
Part VIII Investments - Program Related.		•	
Complete if the organization answered "Yes" o	n Form 990, Part IV, line	e 11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost o	r end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes" o		e 11d. See Form 990, Part X, line 15.	1 615
	Description		(b) Book value
(1) CLIENT TRUST FUNDS			423.
(2) RENT DEPOSITS			7,620.
(3) RIGHT OF USE LEASE ASSET			279,680.
(4) FISCAL AGENT FUNDS			6,841.
(5)			
(6)			
<u>(7)</u>			
(8)			
(9)	(D))		294,564.
Total. (Column (b) must equal Form 990, Part X, line 15, col. Part X Other Liabilities	(B))		234,304•
Complete if the organization answered "Yes" o	n Form 990 Part IV line	2 11e or 11f See Form 990 Part X lin	e 25
(a) Description of liability			(b) Book value
(1) Federal income taxes			(2) 2001. 14.60
(2) CURRENT LEASE LIABILITY			107,734.
(3) LONG TERM LEASE LIABILITY			179,689.
(4) FISCAL AGENT PAYABLE			6,841.
(5)			5,511
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, col.	(B))		294,264.
, , , , , , , , , , , , , , , , , , ,	· //		

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII Schedule D (Form 990) 2023

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

	tule D (Form 990) 2023 MONTANA LEGAL SERVICES A			298262 Page 4
Part	·		per Return	
	Complete if the organization answered "Yes" on Form 990, Part IV, line			9,976,481.
			1	3,3/0,401.
	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	2a		
	Net unrealized gains (losses) on investments Donated services and use of facilities			
	Recoveries of prior year grants			
	Other (Describe in Part XIII.)			
	Add lines 2a through 2d		2e	0.
	Subtract line 2e from line 1			9,976,481.
	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
	Add lines 4a and 4b		4c	0.
	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	9,976,481.
Part	EXII Reconciliation of Expenses per Audited Financial Stat		s per Return	1
	Complete if the organization answered "Yes" on Form 990, Part IV, line		Ι	0 010 055
	Total expenses and losses per audited financial statements		1	9,812,255.
	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1.1		
	Donated services and use of facilities			
	Prior year adjustments			
	Other losses	1 1		
	Other (Describe in Part XIII.)	· · · · · · · · · · · · · · · · · · ·	20	0
	Add lines 2a through 2d			9,812,255.
	Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:			J,012,255•
	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	Other (Describe in Part XIII.)			
	Add lines 4a and 4b		4c	0.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. line 18.)			9,812,255.
	XIII Supplemental Information		, -	
	le the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any		V, line 4; Part X	, line 2; Part XI,
PAR'	T IV, LINE 2B:			
CLI	ENT FUNDS HELD IN TRUST			

Schedule D (Form 990) 2023

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service **Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Open to Public Inspection

							Employer identification number
MONTANA LEGAL SERVICES ASSOCIATION							81-0298262
Part I General Information on Grants and Assistance							
1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection							
criteria used to award the grants or assistance? No Part IV the organization's procedures for monitoring the use of grant funds in the United States.							
					anization answered "V	os" on Form 000 Part	t IV line 21 for any
Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.							
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ALASKA LEGAL SERVICES 1016 W. 6TH AVE, STE 2000 ANCHORAGE, AK 99501	92-0034754	501(C)(3)	37,664.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
ANISHINABE LEGAL SERVICES PO BOX 1570 CASS LAKE, MN 56633	41-0960032	501(C)(3)	34,007.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
CALIFORNIA INDIAN LEGAL SERVICES 609 S. ESCONDIDO BLVD.⊘ ESCONDIDO, CA 92025	94-1676390	501(C)(3)	26,344.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
COLORADO LEGAL SERVICES 835 EAST 2ND AVE., SUITE 3000 DURANGO, CO 81301	84-0402702	501(C)(3)	20,952.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
DAKOTA PLAINS LEGAL SERVICES PO BOX 7270 MISSION, SD 57555	46-0310828	501(C)(3)	41,205.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
DNA PEOPLE'S LEGAL SERVICES PO BOX 3060 WINDOW ROCK, AZ 86515	86-0207220	501(C)(3)	70,597.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table							
3 Enter total number of other organization	ns listed in the line 1	I table					0.

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

Schedule I (Form 990) 2023

Part II Continuation of Grants and Other		nestic Organizations		vernments (Scho	edule I (Form 990), Pa		1-0290202 Page
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
IDAHO LEGAL AID SERVICES, INC 1447 S TYRELL LANEØ BOISE, ID 83706	82-0293641	501(C)(3)	50,762.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
LEGAL AID OF NEBRASKA 209 S. 19TH STREET, STE 200 OMAHA, NE 68102	47-0483506	501(C)(3)	76,677.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
LEGAL AID OF WYOMING INC. 2617 E. LINCOLNWAY STE. K CHEYENNE, WY 82001	20-5552001	501(C)(3)	18,113.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
LEGAL AID SERVICES OF OREGON 4531 SE BELMONT ST., SUITE 201 PORTLAND, OR 97215	93-0635480	501(C)(3)	28,912.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
LEGAL SERVICES OF NORTH DAKOTA 4007 STATE STREET, SUITE 30 BISMARK, ND 58503	45-0336235	501(C)(3)	5,755.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
MICHIGAN INDIAN LEGAL SERVICES 814 S. GARFIELD AVE., STE. A TRAVERSE CITY, MI 49686	38-2077208	501(C)(3)	56,054.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
NEVADA LEGAL SERVICES 701 E BRIDGER AVE, STE 400 LAS VEGAS, NV 89101	88-0176914	501(C)(3)	86,309.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
NEW MEXICO LEGAL AID 505 MARQUETTE AVE NWO STE 700 ALBUGUERGUE, NM 87102	81-0116950	501(C)(3)	38,503.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
NORTHWEST JUSTICE PROJECT 401 SECOND AVE S. Ø SUITE 407 SEATTLE, WA 98104	91-1687791	501(C)(3)	20,445.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OKLAHOMA INDIAN LEGAL SERVICES 4200 PERIMETER CENTER DR., STE 222 OKLAHOMA CITY, OK 73112	73-1142462	501(C)(3)	102,165.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
TEXAS RIOGRANDE LEGAL AID 301 SOUTH TEXAS AVE. MERCEDES, TX 78570	74-1675230	501(c)(3)	108,360.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
UTAH LEGAL SERVICES 205 N. 400 W. SALT LAKE CITY, UT 84103	87-0298910	501(c)(3)	72,801.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS
WISCONSIN JUDICARE, INC./INDIAN LAW OFFICE - PO BOX 6100 - WAUSAU, WI 54402	39-1170880	501(C)(3)	48,088.	0.			PROVIDE LEGAL REPRESENTATION IN TRIBAL COURTS

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
RENTAL ASSISTANCE	313	2 358 080	0.		
RENIAL ASSISTANCE	313	2,358,980.	0.		
Part IV Supplemental Information. Provide the information rec	quired in Part I, lin	e 2; Part III, column	(b); and any other ac	Iditional information.	
PART I, LINE 2:					
MOST OF MLSA'S GRANTS ARE REIMBURS	ED BASED	UPON ACTUA	L EXPENSES	. INVOICES	
OR REPORTS ARE SUBMITTED ON A MONT	HLY OR QU	ARTERLY BA	ASIS. IN P	REPARATION	
FOR EACH REPORT OR INVOICE, A DETA				ED TO ENSURE	
THAT ALL EXPENSES CHARGED TO THE G				RANT IS	
NEARING COMPLETION, THE ED OR THE	DOF WILL	REVIEW THE	E DETAILED	EXPENSE	
REPORT AGAIN FOR THE WHOLE GRANT C	YCLE BEFO	RE CLOSING	OUT THE G	RANT. THIS	
PROCESS OCCURS AT YEAR END FOR LES	S ACTIVE	GRANTS.			

SCHEDULE O (Form 990)

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 Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

MONTANA LEGAL SERVICES ASSOCIATION

Employer identification number 81-0298262

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

THE EXECUTIVE COMMITTEE OF MLSA REVIEWS THE COMPLETED TAX RETURN PRIOR TO
FILING. A COPY OF THE APPROVED RETURN IS THEN PROVIDED TO THE FULL BOARD
PRIOR TO FILING.

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

ANNUALLY, BOARD MEMBERS DISCLOSE IN WRITING THEIR ASSOCIATIONS AND

INTERESTS WHICH POTENTIALLY COULD RESULT IN A CONFLICT OF INTEREST AS A

MEMBER OF THE BOARD. BOARD MEMBERS MAY PARTICIPATE IN THESE DISCUSSIONS

SHOULD THEY ARISE BUT DO NOT VOTE ON THE QUESTION BEFORE THE BOARD. ALL

BOARD MEMBERS ARE AWARE OF THE POLICY AND MONITOR THEIR PARTICIPATION

ACCORDINGLY THROUGHOUT THE YEAR.

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

THE BOARD USES COMPARABLE DATA FROM OTHER NATIONWIDE LEGAL SERVICE

ORGANIZATIONS TO DETERMINE COMPENSATION FOR THE EXECUTIVE DIRECTOR. A

PERFORMANCE EVALUATION OF THE EXECUTIVE DIRECTOR IS INITIATED BY THE BOARD

AND A SELF EVALUATION FROM THE EXECUTIVE DIRECTOR REQUESTED. WHEN

DETERMINED APPROPRIATE BY THE BOARD, INTERNAL EVALUATIONS FROM STAFF, ALONG

WITH EXTERNAL EVALUATIONS FROM ACCESS TO JUSTICE STAKEHOLDERS ARE

REQUESTED. A BOARD COMMITTEE CONDUCTS AN EVALUATION AND PREPARES A WRITTEN

EVALUATION. THE REPORT IS PROVIDED TO THE ENTIRE BOARD AND REVIEWED WITH

THE EXECUTIVE DIRECTOR AT A BOARD MEETING IN EXECUTIVE SESSION.

OFFICERS/DIRECTORS ARE NOT COMPENSATED.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023	Page 2
Name of the organization MONTANA LEGAL SERVICES ASSOCIATION	Employer identification number 81-0298262
THE FINANCIAL STATEMENTS, GOVERNING DOCUMENTS & CONFLICT O	F INTEREST POLICY
ARE MADE AVAILABLE UPON WRITTEN OR PERSONAL REQUEST.	
FORM 990, PART XI, LINE 2C	
THE EXECUTIVE COMMITTEE ENGAGES THE INDEPENDENT AUDITOR AN	D REVIEWS THE
AUDIT REPORT. THIS PROCESS DID NOT CHANGE IN 2023.	_
	_
	_