



Montana Legal Services Association 616 Helena Ave Ste 100 Helena, MT 59601

Dear Alison:

Enclosed is the organization's 2022 Exempt Organization return. The return should be signed, dated, and mailed.

Specific filing instructions are as follows.

FORM 990 RETURN:

Please sign and mail on or before November 15, 2023.

Mail to:

Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Best Regards,

KCoe Isom, LLP

Form	990
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Department of the Treasury

Internal Revenue Service

** PUBLIC DISCLOSURE COPY ** 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. Go to www.irs.gov/Form990 for instructions and the latest information.



A For the 2022 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number В Address change MONTANA LEGAL SERVICES ASSOCIATION Name change 81-0298262 Doing business as Initial Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 616 HELENA AVE STE 100 406-442-9830 6,487,811. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended 59601 HELENA, MT H(a) Is this a group return Applica-tion pending F Name and address of principal officer: CRAIG COWIE for subordinates? Yes X No SAME AS C ABOVE H(b) Are all subordinates included? Yes No Tax-exempt status: \mathbf{X} 501(c)(3) $\mathbf{501}$ 501(c) (527 (insert no.) 4947(a)(1) or If "No," attach a list. See instructions HTTP://WWW.MTLSA.ORG J Website: H(c) Group exemption number K Form of organization: X Corporation Trust Association Other L Year of formation: 1966 M State of legal domicile: MT Part I Summary Briefly describe the organization's mission or most significant activities: PROVISION OF FREE LEGAL SERVICES 1 Activities & Governance TO ELIGIBLE LOW INCOME MONTANANS IN NON-CRIMINAL CASES 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 14 3 Number of voting members of the governing body (Part VI, line 1a) 3 Number of independent voting members of the governing body (Part VI, line 1b) 14 4 4 101 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 5 126 Total number of volunteers (estimate if necessary) 6 6 0. 7 a Total unrelated business revenue from Part VIII, column (C), line 12 7a **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h Prior Year **Current Year** 5,655,241. 6,471,990. Contributions and grants (Part VIII, line 1h) 8 Revenue 8,877. 4,669. 9 Program service revenue (Part VIII, line 2g) 2,365. 6.944. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 0 11 5,662,275 6,487,811 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 Ο. 0. 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 4,166,745. 4,338,928. 15 Expenses 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. Ο. **b** Total fundraising expenses (Part IX, column (D), line 25) 59,679. 1,534,156. 2,169,017. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 6,507,945. 5,700,901. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 -38,626. -20,134.Revenue less expenses. Subtract line 18 from line 12 19 **Beginning of Current Year** End of Year o 1,685,531. 2,522,174. 20 Total assets (Part X, line 16) 630,093. 1,486,870. 21 Total liabilities (Part X, line 26) let 055,438. 1,035, 1 304 22 Net assets or fund balances. Subtract line 21 from line 20 Part II Signature Block

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

Sign	Signature of off	ficer			Date			
Here	CRAIG CO	OWIE, PRESIDENT						
	Type or print na	ame and title						
	Print/Type prep	arer's name	Preparer's signature	Date	Check] PTIN		
Paid	ANNETTE	HILL	ANNETTE HILL	11/08	/23 self-employed	P001020	55	
Preparer	Firm's name	KCOE ISOM, LLP			Firm's EIN 48	-0567703		
Use Only	Firm's address	828 GREAT NORTHER	N BOULEVARD					
	HELENA, MT 59601 Phone no.406-442-1040							
May the I	May the IRS discuss this return with the preparer shown above? See instructions							
232001 12-1	232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)							

	990 (2022) MONTANA LEGAL SERVICES ASSOCIATION 81-029 rt III Statement of Program Service Accomplishments	8262	Page 2
Fai			
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	
1	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	0	
	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?	Yes	XNo
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	XNo
•	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 e	expenses.	
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total ex		
	revenue, if any, for each program service reported.	,	
4a	(Code:) (Expenses \$5,525,984. including grants of \$) (Revenue \$)	8,8	77.)
	PROVISION OF FREE LEGAL ASSISTANCE IN NON-CRIMINAL CASES TO ELIC	GIBLE	,
	PERSONS IN MONTANA		
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$))
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
			,
4.1			
4d	Other program services (Describe on Schedule O.)	\ \	
40	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 5,525,984.)	
4e	Total program service expenses 5,525,984.	Form 99	0 (2022)
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202002	2 12-13-22 2		

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Form	990	(2022)
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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		<u>X</u>
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		_X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			77
	Schedule D, Part III	8		<u>X</u>
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
	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	4		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, VII, 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,	11a	x	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total		- 23	
D		11b		х
~	assets reported in Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
C	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	x	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	x	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			_
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		_X_
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		<u>X</u>
	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	<u>_</u>		v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	X
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232003 12-13-22

Form	990	(2022)
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			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		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	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%			
	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			
	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,			
20	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>			
u	"Yes," complete Schedule L, Part IV	28a		x
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	200		<u> </u>
U		28c		x
20	"Yes," complete Schedule L, Part IV	29		X
29 20	Did the organization receive more than \$25,000 in non-cash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		- 23
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	20		x
24	contributions? If "Yes," complete Schedule M	<u>30</u> 31		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			x
~~	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			- v
• •	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
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		<u> </u>
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	36		X X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
Der	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 46			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
232004	12-13-22	Form	990	(2022)
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Form	990 (2022) MONTANA LEGAL SERVICES ASSOCIATION		81-0298	262	Р	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued	d)				
					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	101			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retu	urns?		2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedul	e O		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other		y over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial	account)?	4a		X
b	If "Yes," enter the name of the foreign country					

CES	ASSOCIATION	81-0298262

a Gross income from members or shareholders 11a 11b b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b 11b 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b 12a 12a 3 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a 13a 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a 13a Note: See the instructions for additional information the organization must report on Schedule O. 13a 13a b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b 14b 14a Did 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? 14b 15 X If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b 15 If s the organization and ducational institution subject to the section 4968 excise tax on net investment income? 16 X If "Yes," complete Form 4720, Schedule O. 16 <th>2a</th> <th>Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,						
3a Define organization have unrelated business pross income of \$1,000 or more during the year? 3a X b I "res," has it filed a Form 990-T for this year? If 'No' for fan 3b, provide an axplanation on Schedule O 3b X b II "res," inter during the calendary year, dd the organization have an interest in, or a signiture or other autototy over, a framulal account? 4a X b II "res," entre the name of the longen country with the uning the target the name of the longen country isoches a party to a prohibet tax shell the transaction and the tax year? 5a X b Did any taxable party notify the organization in For 880-T? 5c 5c 5c c Descente organization in Form 880-T? 5c 5c 5c 5c c Descente organization in Form 880-T? 5c		filed for the calendar year ending with or within the year covered by this return	2a	1	01			
b If Yes, 'Instituted and 'Issa' / 'Issa' /Issa' /Is	b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns? .		L	2b	Х	
4 A arry time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account)? 4 X b If "Ves," enter the name of the forsign country (such as a bank account, encurities account, or other functial accounts (FBAR). 5 X b Was the organization a party to a prohibited tax shelf transaction? 5a X b D dia ny taxable party notify the organization in form B880 17. 5a X c If "ves," if the organization in active a charable contributions? 5a X c If "ves," if different acount account is a charable contributions? 5a X c If "ves," if different acount is a charable contributions? 5a X different account is a charable contributions? 7a X 7a X different account is a charable contributions? 7a X 7a X different account is a charable contribution an express statement that such contributions or gifts were not tax deuctible? 7a X different account is a charable contribution? 7a X 7a X different account account is a charable chantibution and parby for goods and services provide	3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?			L	3a		X
if if ves, i enter the name of the foreign country 4a X je if ves, i enter the name of the foreign country 5a X See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), 5a X See instructions to filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), 5a X So Did any taxation the organization that was or is a party to a prohibited sub scheter transaction? 5a X Did any taxation that wave not party to a prohibited sub scheter transaction? 5a X Dif any taxation that wave not party to a prohibited sub scheter transaction? 5a X Dif any taxation shet may receive deductible contributions on express statement that such contributions or gifts 6a X To Caparization serve any taxet, directly or indirectly, to pay premiums on a personal benefit contract? 7a X To Ves, ' did the organization nuclew with ways, a party minute, dispose of tampitory for which it was required to the granization and party to way. Pay premiums on a personal benefit contract? 7a X If the organization nuclew with ways, a party minute, dispose of tampitory for which it was required to the form 8822 filed during the year 7d 7a X If the organization nuclew with ways, a paremium, dinexet or indiversity, on pays and party andi	b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	Ο.		L	3b		
b If Yes," index the same of the foreign country See instructions for filing requirements for FInCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), Ba SW as the organization a party to a prohibited tax shefter transaction? Ba DI dray taxable party notify the organization file tax shefter transaction at any time during the tax year? Ba Comparization a party to organization file tax shefter transaction? Ba DI dray taxable party notify the organization file from B8867. Ba Comparization share annual gross receipts that are normally greater than \$100,000, and did the organization file down and calculation scherable contributions or gifts were not tax deductible acharable contributions? Ba D' Tos," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible acharable contributions? Ba D' Tos," did the organization include with every solicitation and party for goods and services provided to the party? Ta D' the organization include with every solicitation and party for youlds and services provided? Ta D' Tos," indicate the number of Forms 02822 filed during the year? Ta D' the organization necesive a porticity or indirectly, on pay permitums on a personal benefit contract? Tr Ty asset Ta Ta D' the organization necesive and contribution of cara. Tr	4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	autho	rity over, a				
See instructions for filling requirements for FinOEN Form 114. Report of Foreign Bank and Financial Accounts (FBAR). Image: Construction approximation that a mark the during the tax year? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation that it was or is a party to a prohibited tax sheler transaction? Image: Construction approximation approximatitapproximatitapproximation approximation approximation			accou	nt)?	_	4a		<u> </u>
Sa Mass the organization a party to a prohibited tax shefter transaction at any time during the tax year? Sa X b Did any taxable party notify the organization that was or is a party to a prohibited tax shefter transaction? Sa X b Did any taxable party notify the organization that was or is a party to a prohibited tax shefter transaction? Sa X c Nees and shefter transaction file form 888917 Sa X c Did any taxable party notify the organization include with every solicitation an express statement that such contributions or gifts was not tax deductible contributions under section 170(c). Sa X c Did the organization notify the donor of the value of the goals or services provided? Ta X d If *vs_*, "did the organization notify the donor of the value of the goals or services provided? Ta X d Did the organization notify the donor of the value of the goals or services provided? Ta X d Did the organization notify the goal or did using the year Zd Ta X d Did the organization notify the goal or did using the year? Ta X X d Did the organization notify the goal or did using the year? <td< th=""><th>b</th><th></th><th></th><th></th><th>- 1</th><th></th><th></th><th></th></td<>	b				- 1			
b Def any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? So X c If "Yes" to line 5a or 5b, did the organization file form 8888-17 So So Does the organization have annual gross receipts that are normaly greater than \$100,000, and did the organization solution include with every solicitation an express statement that such contributions or gifts Go b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts Go b Did the organization include with every solicitation an express statement that such contributions or gifts Go b Did the organization include with every solicitation an express statement that such contributions or gifts Go b Did the organization netwer approved the organization file form 88827 To Za c Did the organization netwer approved transible personal property for which it was required To d If "Yes," did the organization netwer approved transible property and the organization file form 88827 Te d If the organization netwer approved availed interfactual property, diff we organization file form 8882 Te d If "Yes," did the organization network availed interfactual proparty, diff we organization file form 8889 Te <th></th> <th></th> <th>ccour</th> <th>nts (FBAR).</th> <th></th> <th></th> <th></th> <th></th>			ccour	nts (FBAR).				
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b 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. 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. 13b 13a b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b 13c c Enter the amount of reserves on hand 13c 14a X b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b 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? 15 X If "Yes," see the instructions and file Form 4720, Schedule N. 16 X If "Yes," complete Form 4720, Schedule O. 16 X If "Yes," complete Form 4720, Schedule O. 16 X If "Yes," complete Form 4720, Schedule O. 16 X If "Yes," complete Form 4720, Schedule O. 16 X		amounts due or received from them.)	11b					
13 Section 501(c)(29) qualified nonprofit health insurance issuers. 13a a Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. 13b b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b c Enter the amount of reserves on hand 13c 14a Did the organization receive any payments for indoor tanning services during the tax year? 14a b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> 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? 15 16 If "Yes," see the instructions and file Form 4720, Schedule N. 16 17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17	12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041	?	Ŀ	12a		
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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? 15 X If "Yes," see the instructions and file Form 4720, Schedule N. 16 X 16 X 16 X If "Yes," complete Form 4720, Schedule O. 16 X 17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17 17 If "Yes," complete Form 6069. 10 10 10 10					··· ⊢			
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16 X 17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17 17 17 17					·· -	15		Λ
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 activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	16		tiner	mo?		16		Y
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17 If "Yes," complete Form 6069. 10	10		l INCO		··· -	10		Λ
that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17 If "Yes," complete Form 6069. 10	17		tivitio	6				
If "Yes," complete Form 6069.	.7					17		
					··· -			
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 MONTANA
 LEGAL
 SERVICES
 ASSOCIATION
 81-0298262
 Page

 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.

Check if Schedule O contains a response or note to any line in this Part VI	
Section A. Governing Body and Management	

		1	Yes	
	Enter the number of voting members of the governing body at the end of the tax year 1a1	ŧļ –		
	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 0.			
	Enter the number of voting members included on line 1a, above, who are independent 1b 14	<u>1</u>		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	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		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	70		x
Ŀ.	more members of the governing body?	<u>7a</u>		1 23
D	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
_	persons other than the governing body?	7b		X
	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	<u>8a</u>	X	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O	9		X
Sect	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	N
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	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?	10b		
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	114		
		10-	Х	
	Did the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a 12b	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	120		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		77	
	on Schedule O how this was done	12c	X	-
	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
	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?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	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			
	taxable entity during the year?	16a		X
	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?	16b		
Sect	tion C. Disclosure	100		
	List the states with which a copy of this Form 990 is required to be filed NONE			
				bla
	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3	is only)	avalla	bie
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website Image: Comparison of the comp			
	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, ar	d finan	cial	
	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, MT 59601			
			9 90	

8	:1	- 0	29	82	62	
	•					

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.

• 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.

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

(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	, unles	ss per	rson i	s both	n an	compensation	compensation	amount of
	week		cer an	dad	irecto	or/trus	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	ee			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		96	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tional		n ploye	t com		1099-INEC)		organizations
	line)	ndividual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) ALISON PAUL	40.00	_	_	0	-	1				
EXECUTIVE DIRECTOR				х				108,447.	0.	13,312.
(2) TARA VEAZEY	1.00									
PAST PREDISENT		х		х				0.	Ο.	0.
(3) ALISSA CHAMBERS	1.00									
IMMEDIATE PAST PRESIDENT		Х		х				0.	Ο.	0.
(4) JAMES PATTEN	1.00									
PRESIDENT		Х		Х				0.	0.	0.
(5) PROFESSOR CRAIG COWIE	1.00									
VICE PRESIDENT		Х		Х				0.	0.	0.
(6) SHAWN REAGOR	1.00									
TRUSTEE		Х						0.	0.	0.
(7) CRAIG BUEHLER	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		Х						0.	0.	0.
(12) KATHLEEN JOHNSON	1.00									
TRUSTEE		Х						0.	0.	0.
(13) SEAN MORRISON	1.00									
TRUSTEE		Х						0.	0.	0.
(14) JASON HOLDEN	1.00									
TRUSTEE		Х						0.	0.	0.
(15) IOLA WINTERS	1.00									
TRUSTEE		Х						0.	0.	0.
(16) DAVID RAGGHANTI	1.00									
TRUSTEE		Х						0.	0.	0.
(17) SARAH RIDDLE	1.00									
TRUSTEE		Х						0.	0.	0.
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Form 990 (2022) MONTANA I	LEGAL SE	RV	IC:	ES	A	.SS	<u> </u>	CIATION	81-02	<u>9826</u>	2 Ра	age 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	Hig	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week (list any hours for	(do box offic		(C Posif eck n s pers	tion nore son is recto	than c s both r/trust	one an ee)	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MIS0	c	(F) Estimate amount o other ompensat	of tion
	related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC/ 1099-NEC)	1099-NEC)		organizati and relate rganizatio	ion ed
(18) BETTY DEFORD	1.00											
TRUSTEE		X						0.		0.		0.
1b Subtotal								108,447.		0.	13,31	12.
c Total from continuation sheets to Part VI	I. Section A							0.		0.		0.
d Total (add lines 1b and 1c)								108,447.		0.	13,31	12.
2 Total number of individuals (including but n								eceived more than \$100,	000 of reportable			
compensation from the organization												1
										_	Yes	No
3 Did the organization list any former officer,				•	-		Ŭ	• •				37
line 1a? If "Yes," complete Schedule J for s										3	; 	X
4 For any individual listed on line 1a, is the su										4		Х
and related organizations greater than \$150Did any person listed on line 1a receive or a	accrue compen	co. Isati	nnpie on fre	ເຍວ ງmຊ	anv	unre	late	ed organization or individ	lual for services	-7	,	
rendered to the organization? If "Yes." com										5	;	Х
Section B. Independent Contractors												
1 Complete this table for your five highest co	•	•								ensation	from	
the organization. Report compensation for t	ine calendar ye	ear e	nain	g wi	th c	or wit	:nin	the organization's tax ye	ear.		(C)	
(ح) Name and business	address	NC	ONE					Description of s	ervices	Com	pensatior	n
2 Total number of independent contractors (ii	ncluding but p	nt lin	nited	to t	hoe	e lie	 hed	above) who received me	ore than			
\$100,000 of compensation from the organiz		. III	mou		0							
									•	For	m 990 (2	2022)

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				AL SERVICES	ASSOCIATI	ION	81-0298	262 Page 9
Pa	rt VII							
		Check if Schedule O	contains a respor	nse or note to any line		(B)	(C)	(D)
					(A) Total revenue	Related or exempt	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
t s	1 a	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts	b		1b					
A D D D D	с	Fundraising events	1c					
lar J	d	Related organizations						
js, o	е	Government grants (contr	· · · · · · · · · · · · · · · · · · ·	5,686,004.				
er S	f	All other contributions, gifts,		705 006				
0 th D		similar amounts not included		785,986.				
	g	Noncash contributions included in Total. Add lines 1a-1f			5,471,990.			
0.0		Total: Add lines faith		Business Code	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Ð	2 a	PROGRAM SERVI	CE REVEN	900099 U	7,980.	7,980.		
, zic	b				•	-		
Sel	с							
Program Service Revenue	d							
rog	е				0.0 7	0.0 7		
Δ.		All other program service			<u> </u>	897.		
	9 3	Total. Add lines 2a-2f Investment income (includ			0,0//•			
	3				6,944.			6,944.
	4	Income from investment of			.,			
	5	Royalties		· · ·				
			(i) Real	(ii) Personal				
	6 a	Gross rents	6a					
	b	Less: rental expenses	6b					
	с		6c					
		Net rental income or (loss)) (i) Securiti	es (ii) Other				
	/ a	Gross amount from sales of assets other than inventory	(i) Securiti					
	ь	Less: cost or other basis	10					
e		and sales expenses	7b					
venue	с	Gain or (loss)	7c					
Re		Net gain or (loss)						
Other	8 a	Gross income from fundraisi	•					
ð		including \$						
		contributions reported on	,					
	–	Part IV, line 18		8a 8b				
		Less: direct expenses						
		Gross income from gamin						
		Part IV, line 19	-	9a				
	b	Less: direct expenses		9b				
		Net income or (loss) from						
	10 a	Gross sales of inventory, I						
		and allowances		10a				
		Less: cost of goods sold		10b				
	c	Net income or (loss) from	sales of inventor	/Business Code				
sni	11 a			Dusiness Ould				
neo	b			- +				
ella ever	c			- +				
Miscellaneous Revenue	d	All other revenue						
2	е	Total. Add lines 11a-11d						
	12	Total revenue. See instruction	ons	6	5,487,811.	8,877.	0.	
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MONTANA LEGAL SERVICES ASSOCIATION Part IX Statement of Functional Expenses

Secti	on 501(c)(3) and 501(c)(4) organizations must comp			nplete column (A).	
	Check if Schedule O contains a respons			(C)	X
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	110 001	00 004	00.071	1 100
	trustees, and key employees	112,761.	27,704.	83,871.	1,186.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	2 206 020		FOO 000	40.000
7	Other salaries and wages	3,386,029.	2,753,477.	590,290.	42,262.
8	Pension plan accruals and contributions (include	07 000		20 742	1 600
_	section 401(k) and 403(b) employer contributions)	87,082. 497,984.	64,649.	20,743. 87,374.	1,690. 4,448. 3,162.
9	Other employee benefits	255,072.	406,162.	47,428.	4,448.
10	Payroll taxes	255,072.	204,482.	47,420.	3,102.
11	Fees for services (nonemployees):				
	Management	1 000	1 000		
	Legal	<u>1,000.</u> 32,550.	<u>1,000.</u> 26,777.	5,773.	
	Accounting	52,550.	20,///.	5,775.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	1,010,298.	1,006,422.	1,201.	2 675
40	column (A), amount, list line 11g expenses on Sch 0.)	1,010,290.	1,000,422.	1,201.	2,675.
12	Advertising and promotion	60,178.	52,628.	5,932.	1,618.
13	Office expenses	37,254.	31,404.	5,850.	1,010.
14 15	Information technology	57,254.	51,1010	5,050.	
15 16	Royalties	245,527.	198,948.	46,579.	
17	Occupancy Travel	146,547.	136,574.	9,423.	550.
18	Payments of travel or entertainment expenses	110,01,0	10070710	5,1251	
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
19 20	· · · · · · · · · · · · · · · · · · ·				
20 21	Payments to affiliates				
22	Depreciation, depletion, and amortization	14,116.	12,112.	2,004.	
23	Insurance	22,811.	19,440.	3,371.	
24	Other expenses. Itemize expenses not covered				
-	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 0.)				
а	OTHER- RENTAL ASSISTANC	454,453.	454,453.		
b	EQUIPMENT/COMPUTER SUPP	67,971.	56,891.	11,080.	
c	LIBRARY	27,803.	26,689.	1,114.	
d	DUES AND FEES	26,367.	26,023.	249.	95.
	All other expenses	22,142.	20,149.		1,993.
25	Total functional expenses. Add lines 1 through 24e	6,507,945.	5,525,984.	922,282.	59,679.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				
					– 000 (2020)

232010 12-13-22

10 2022.05000 MONTANA LEGAL SERVICES AS 108109.1

Form 990 (2022)

09511108 755565 108109.0

MONTANA	LEGAL	SERVICES	ASSOCIATION
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81-0298262 Page 11

Pa	πΧ	Balance Sneet					
		Check if Schedule O contains a response or not	e to any	/ line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			795,036.	1	762,952.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			807,163.	3	1,283,219.
	4	Accounts receivable, net			29,687.	4	46,902.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	antial c	ontributor, or 35%			
		controlled entity or family member of any of thes		5			
	6	Loans and other receivables from other disqualif	fied per	onssons (as defined			
		under section 4958(f)(1)), and persons described	l in sect	tion 4958(c)(3)(B)		6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Ąŝ	9	—			18,279.	9	21,403.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	296,138.			
	b	Less: accumulated depreciation		283,029.	27,225.	10c	13,109.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 1			12		
	13	Investments - program-related. See Part IV, line	11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			8,141.	15	394,589.
	16	Total assets. Add lines 1 through 15 (must equa			1,685,531.	16	2,522,174.
	17	Accounts payable and accrued expenses			437,634.	17	931,233.
	18	Grants payable				18	
	19	Deferred revenue	191,938.	19	163,300.		
	20	Tax-exempt bond liabilities		20			
	21	Escrow or custodial account liability. Complete F		521.	21	423.	
es	22	Loans and other payables to any current or form					
Liabilities		trustee, key employee, creator or founder, subst					
iab		controlled entity or family member of any of thes				22	
	23	Secured mortgages and notes payable to unrela				23	
	24	Unsecured notes and loans payable to unrelated			24		
	25	Other liabilities (including federal income tax, pa	-				
		parties, and other liabilities not included on lines	0		201 014		
		of Schedule D		······ _	630.003	25	391,914.
	26	Total liabilities. Add lines 17 through 25			630,093.	26	1,486,870.
ø		Organizations that follow FASB ASC 958, che	ck here	e X			
nce	07	and complete lines 27, 28, 32, and 33.			580,198.	07	574,364.
alaı	27			······	475,240.	27	460,940.
d B	28	Net assets with donor restrictions			4/3,240.	28	400,940.
Ľ.		Organizations that do not follow FASB ASC 9	58, cne				
or Fund Balances	20	and complete lines 29 through 33.				20	
ets	29	Capital stock or trust principal, or current funds				29	
SSE	30	Paid-in or capital surplus, or land, building, or eq				30	
Net Assets	31 32	Retained earnings, endowment, accumulated inc			1,055,438.	31 32	1,035,304.
ž	32 33	Total net assets or fund balances			1,685,531.	32 33	2,522,174.
	00	Total habilities and the assets/10110 Dalahoes			-,000,0010	33	Eorm 990 (2022)

Form 990 (2022)

Form 990 (MONTAN
Part X	ва	lance Sheet	

Form	990 (2022) MONTANA LEGAL SERVICES ASSOCIATION	81-0	298262	Pag	_{ge} 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,487		
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,507		
3	Revenue less expenses. Subtract line 2 from line 1	3			34.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,055	5,4	<u>38.</u>
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	1,035	5,3	04.
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	О.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	L
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	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	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	L
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
3a	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?		3a	Х	<u> </u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			Х	
				000	

Form **990** (2022)

232012 12-13-22

SCHEDULE A

(Form 990)

Total

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.

OMB No. 1545-0047
2022
Open to Public Inspection

Department of the Treasury								Open to Public		
Internal Revenue Service				Go to www.irs.gov/	Form990 for instruction	is and the	e latest inf	ormation.		Inspection
Nar	ne of	the organizati	on							identification number
			MONT	ANA LEGAL	SERVICES ASSO	DCIAT:	ION		8	1-0298262
Pa	art I	Reason	for Public (Charity Status.	(All organizations must c	omplete tl	his part.) S	ee instruction	IS.	
The	orgar	nization is not a	a private found	ation because it is: (For lines 1 through 12, cl	neck only	one box.)			
1		A church, co	nvention of ch	urches, or associatio	on of churches described	in sectio	on 170(b)([.]	1)(A)(i).		
2		A school des	cribed in sect	ion 170(b)(1)(A)(ii).(Attach Schedule E (Form	n 990).)				
3		A hospital or	a cooperative	hospital service orga	anization described in se	ection 170)(b)(1)(A)(i	ii).		
4					njunction with a hospital)(iii). Enter	the hospital's name,
		city, and stat	e:							
5		An organizat	ion operated fo	or the benefit of a co	llege or university owned	or operat	ed by a go	overnmental u	nit describe	ed in
		section 170	(b)(1)(A)(iv). (C	Complete Part II.)						
6		A federal, sta	ite, or local go	vernment or governn	nental unit described in	section 1	70(b)(1)(A)	(v).		
7	X		· -	-	ntial part of its support fr				ne general p	oublic described in
		-		omplete Part II.)		Ū			.	
8					(1)(A)(vi). (Complete Parl	: 11.)				
9		-			in section 170(b)(1)(A)(ed in conju	unction with a	land-grant	college
		-	-	-	ulture (see instructions).		-		-	-
		university:			, , , , , , , , , , , , , , , , , , ,			,	0	
10		An organizati	ion that norma	Illy receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ns, membersh	ip fees, and	d gross receipts from
					t to certain exceptions; a					
					(less section 511 tax) fro					-
				mplete Part III.)			·			
11	\square				ively to test for public sat	etv. See	section 50	09(a)(4).		
12		-	-	-	ively for the benefit of, to	•			rrv out the	purposes of one or
		-	-	-	d in section 509(a)(1) o	-			•	
				-	f supporting organizatior					
á		-	-		upervised, or controlled		-		-	aivina
				-	gularly appoint or elect a	•				
			•	complete Part IV, Se						
t	,	¬ ~		-	or controlled in connect	ion with it	s supporte	ed organizatio	n(s), by hay	vina
				-	anization vested in the sa			-		•
			-	t complete Part IV,		and perce			90o oo.pr	
Ċ		¬ ~		-	g organization operated	in connec	tion with	and functional	llv integrate	ed with
			-). You must complete F				iy intograte	
	ı 🗆		•	.,.	porting organization oper			-	ted organiz	zation(s)
	•		-	• •	ation generally must sati				•	. ,
					nplete Part IV, Sections					
e		- ·	•		written determination from				II Type III	
	·		•		nally integrated supportir			, , , , , , , , , , , , , , , , , , , ,	n, rype n	
1	Ente	er the number				.9 0.90				
			• •	n about the supporte	d organization(s)					
		(i) Name of supp		(ii) EIN	(iii) Type of organization	(iv) Is the org	anization listed ing document?	(v) Amount o	f monetary	(vi) Amount of other
		organizatior	ı		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)
					1		1	1		1

Schedule	A (Form 990)) 2022
Part II	Suppor	t Sc

MONTANA LEGAL SERVICES ASSOCIATION

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	3631050.	4129620.	5492431.	5655241.	6471990.	25380332.
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	3631050.	4129620.	5492431.	5655241.	6471990.	25380332.
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)						
	Public support. Subtract line 5 from line 4.						25380332.
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	3631050.	4129620.	5492431.	5655241.	6471990.	25380332.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources \dots	591.	836.	3,999.	2,365.	6,944.	14,735.
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						25395067.
12			,			12	78,029.
13	First 5 years. If the Form 990 is for the	-					
0.0	organization, check this box and stop		-			<u></u>	
	ction C. Computation of Publi						0.0.04
	Public support percentage for 2022 (I		-			14	99.94 %
	Public support percentage from 2021					15	99.96 %
16a	33 1/3% support test - 2022. If the c						37
	stop here. The organization qualifies		Ũ				
b	33 1/3% support test - 2021. If the o						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact			•		e e	
	meets the facts-and-circumstances te	-		• • • •			
b	10% -facts-and-circumstances test	-					IU% Or
	more, and if the organization meets the				•		
10	organization meets the facts-and-circu		-				
10	Private foundation. If the organization	T UIU HOL CHECK A		a, 100, 178, 01 170	, oneon this box at		(Form 990) 2022
						Jonedule A	1. 0111 330/ 2022

Schedule A (Form 990) 2022	MONTANA	LEGAL	SERVICES	ASSOCIATION	83
Part III Support Schedule for	r Organizatio	ons Desci	ribed in Section	on 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.)
Section A. Public Support

000							
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
_	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
U	are not an unrelated trade or bus-						
	iness 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						
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
b	Amounts included on lines 2 and 3 received						
	from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
~	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is						
12	regularly carried on Other income. Do not include gain						
12	or loss from the sale of capital						
	assets (Explain in Part VI.)					+	
	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	0		-			·
<u> </u>	check this box and stop here						
	ction C. Computation of Publ		-				
	Public support percentage for 2022 (•	column (f))		15	%
	Public support percentage from 2021					16	%
	ction D. Computation of Inves					<u> </u>	
	Investment income percentage for 20					17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2022. If the	organization did n	ot check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and li	ne 17 is not
	more than 33 1/3%, check this box a	nd stop here. The	organization quali	fies as a publicly s	supported organiza	ation	
b	33 1/3% support tests - 2021. If the	organization did n	ot check a box on	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3	%, and
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	nization qualifies	as a publicly supp	orted organizat	ion
20	Private foundation. If the organization						
23202	3 12-09-22					Sched	ule A (Form 990) 2022
			15				

2022.05000 MONTANA LEGAL SERVICES AS 108109.1

1

2

3a

3b

3c

Yes No

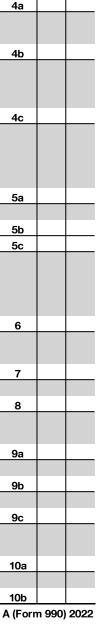
Part IV | Supporting Organizations

(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")? // "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?
- Did the organization provide support (whether in the form of grants or the provision of services or facilities) to 6 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 disgualified 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.)

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Schedule A (Form 990) 2022

16

MONTANA LEGAL SERVICES ASSOCIATION Schedule A (Form 990) 2022 Part IV Supporting Organizations (continued) Yes No 11 Has the organization accepted a gift or contribution from any of the following persons? a 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? 11a

- **b** A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide <u>detail in Part VI</u>

Section B. Type I Supporting Organizations

			Yes
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? <i>If</i> " <i>No</i> ," <i>describe in</i> Part VI <i>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</i>		
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
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,

upervised, or controlled the supporting organization. Section C. Type II Supporting Organizations

			Yes	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			
	the supported organization(s)	1		

Section D. All Type III Supporting Organizations

			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?	1		
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		
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	3		

Section E. Type III Functionally Integrated Supporting Organizations

see instructions).
see

- The organization satisfied the Activities Test. Complete line 2 below. а
- h The organization is the parent of each of its supported organizations. Complete line 3 below.

С		The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).	
---	--	---	---	--

- 2 Activities Test. Answer lines 2a and 2b below.
- a 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.

a 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.

b 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.

Yes No 2a 2b 3a 3b Schedule A (Form 990) 2022

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11b

11c

2

No

	satisfied the Integral Part Test as a qualifying			Part VI). See instructions.
All other Type III non-functiona	Ily integrated supporting organizations mus	st complete S	ections A through E.	
Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain		1		
2 Recoveries of prior-year distributions		2		
3 Other gross income (see instructions		3		
4 Add lines 1 through 3.		4		
5 Depreciation and depletion		5		
6 Portion of operating expenses paid of	or incurred for production or			
collection of gross income or for mai	nagement, conservation, or			
maintenance of property held for pro	duction of income (see instructions)	6		
7 Other expenses (see instructions)		7		
8 Adjusted Net Income (subtract line	s 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all no	n-exempt-use assets (see			
instructions for short tax year or ass	ets 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-exem	ot-use assets	1c		
d Total (add lines 1a, 1b, and 1c)		1d		
e Discount claimed for blockage or ot	her 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		
Section C - Distributable Amount				Current Year
1 Adjusted net income for prior year (fi	rom Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.		2		
3 Minimum asset amount for prior yea	r (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.		4		
5 Income tax imposed in prior year		5		
6 Distributable Amount. Subtract line	5 from line 4, unless subject to			
emergency temporary reduction (see	e instructions).	6		
7 Check here if the current year	is the organization's first as a non-functiona	ally integrated	Type III supporting orga	nization (see

Schedule A (Form 990) 2022 MONTANA LEGAL SERVICES ASSOCIATION Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations MONTANA LEGAL SERVICES ASSOCIATION

Schedule A (Form 990) 2022

232026 12-09-22

instructions).

MONTANA	LEGAL	SERVICES	ASSOCIATION
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Par	t V Type III Non-Functionally Integrated 509(a)(3) Supporting Orga	nizations (continu	ued)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exer		1		
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	5	3		
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6	Other distributions (<i>describe in Part VI</i>). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2022 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
		(i)	(ii)		(iii)
Secti	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2022	ıs	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2022 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2022				
a	From 2017				
b	From 2018				
с	From 2019				
d	From 2020				
е	From 2021				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
	Applied to 2022 distributable amount				
i	Carryover from 2017 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2022 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2022 distributable amount				
	Remainder. Subtract lines 4a and 4b from line 4.				
	Remaining underdistributions for years prior to 2022, if				
-	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2022. Subtract lines 3h				
Ŭ	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2023. Add lines 3j				
'	and 4c.				
8	Breakdown of line 7:				
	Excess from 2018				
	Excess from 2019 Excess from 2020				
	Excess from 2021				
e	Excess from 2022				

Schedule A (Form 990) 2022

232027 12-09-22

Schedule A (Form 990) 2022

Schedule A	(Form 990) 2022	MONTANA	LEGAL	SERVICES	S ASSOCIA	ATION	81-0298262 _{Page}
Part VI	Supplemental Info Part IV, Section A, lines line 1; Part IV, Section D Section D, lines 5, 6, and (See instructions.)	1, 2, 30, 30, 40, 4 , lines 2 and 3; Pa	c, 5a, 6, 9a, art IV, Sectio	9b, 9c, 11a, 11b n E, lines 1c, 2a,	, and 11c; Part 2b, 3a, and 3b;	Part V, line 1; Pa	art V, Section B, line 1e; Part V,
32028 12-09-2	2			20			Schedule A (Form 990) 202

223451 11-15-22

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

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Section: X 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust not treated as a private foundation	
4947(a)(1) nonexempt charitable trust not treated as a private foundation	
527 political organization	
501(c)(3) exempt private foundation	
4947(a)(1) nonexempt charitable trust treated as a private foundation	
501(c)(3) taxable private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) 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 contributor, during 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; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

J For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set is the set of the parts unless totaling the year for an *exclusively* for the parts unless totaling \$5,000 or more during the year for an *exclusively* set is the set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless totaling \$5,000 or more during the year for an *exclusively* set of the parts unless total set of the parts unless the set of the parts unless total set

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 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 that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

Name of organization

MONTANA LEGAL SERVICES ASSOCIATION

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (d) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 238,340. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 2 X Person Payroll 2,108,747. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 X Person Payroll 272,104. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 4 X Person Payroll 351,609. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 5 X Person Payroll 414,144. Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 6 X Person Payroll 168,592. Noncash \$ (Complete Part II for noncash contributions.)

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Page 2

Employer identification number

81-0298262

Schedule B (Form 990) (2022)

Schedule B (Form 990) (2022)

MONTANA LEGAL SERVICES ASSOCIATION

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) (d) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 7 X Person Payroll 656,816. Noncash (Complete Part II for noncash contributions.) (a) (b) (c) (d) Type of contribution No. Name, address, and ZIP + 4 **Total contributions** 8 X Person Payroll 1,148,310. Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. Person Payroll Noncash \$ (Complete Part II for noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.)

81-0298262

Schedule B (Form 990) (2022)

Name of organization

Part I

223452 11-15-22

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Page 2

Employer identification number

(a) (b) (c) (d) No. (b) FMV (or estimate) (d) Part I	(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
No. (b) (c) Part1 Description of noncash property given (d) (a) (c) (d) (a) (c) (d) (a) (b) (c) (b) (c) (d) (c) (d) (d) (c)			- - - \$	
(a) (b) (c) (d) Part I Description of noncash property given (d) Date received (a) (b) (c) (c) (d) (a) (c) (c) (d) (a) (b) (c) (d) Part I (c) (d) (d) (a) (b) (c) (d) Part I Description of noncash property given (c) (d) (a) (b) FMV (or estimate) (d) (a) (b) FMV (or estimate) (d) Part I Description of noncash property given (c) FMV (or estimate) (a) (b) FMV (or estimate) (c) Date received (a) (b) (c) (c) (c) Date received (a) (b) (c) (c) (c) Date received (a) (b) (c) (c) (c) Date received (a) No. (b) (c) FMV (or estimate) <	No. from		FMV (or estimate)	
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(a) (b) (c) (d) Part 1 Description of noncash property given (c) FMV (or estimate) (a) (b) (c) (c) (a) (b) (c) (c) (a) (b) (c) (c) Part 1 Description of noncash property given (c) (d) (a) (b) (c) (d) Part 1 Description of noncash property given (c) (d) (a) (b) (c) (d) Part 1 Description of noncash property given (c) (d) (a) (b) (c) (c) (a) (b) (c) (c) (a) (b) (c) (c) No. (b) (c) FMV (or estimate) (c) (c) FMV (or estimate) (c) (a) (b) (c) FMV (or estimate) (See instructions.) (c) Date received	No. from		FMV (or estimate)	
No. from Part I (b) Description of noncash property given (c) FWV (or estimate) (See instructions.) (d) Date received			\$	
(a) (b) (c) (d) from Description of noncash property given (See instructions.) (d) Part 1	No. from		FMV (or estimate)	
No. from Part I (b) Description of noncash property given (c) FMV (or estimate) (See instructions.) (d) Date received			_ _ _ \$	
(a) (b) (c) (d) from Description of noncash property given (c) FMV (or estimate) (d) Part I	No. from		FMV (or estimate)	
No. (b) (c) (d) from Description of noncash property given (See instructions.) Date received Part I	 		\$	
	No. from		FMV (or estimate)	
			\$	Schedule B (Form 990) (2022)

MONTANA LEGAL SERVICES ASSOCIATION

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

Name of organization

Schedule B (Form 990) (2022)

Page 3

Employer identification number

81-0298262

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Schedule	B (Form 990) (2022)			Page 4				
Name of o	organization			Employer identification number				
MONTA	NA LEGAL SERVICES ASSOCI	ΑΨΤΟΝ		81-0298262				
Part III	Exclusively religious, charitable, etc., contribution	is to organizations described in se	ction 501(c)(7), (8), or (10) t					
	from any one contributor. Complete columns (a) the completing Part III, enter the total of exclusively religious, cha	nrough (e) and the following line entitaritable, etc., contributions of \$1,000 or I	ry. For organizations ess for the year. (Enter this info.	once.) \$				
	Use duplicate copies of Part III if additional sp	ace is needed.	- · ·					
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held				
Part I								
		(e) Transfer of gif	t					
	Transferee's name, address, and	Relationship of tr	ansferor to transferee					
(a) No.								
`from Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held				
	(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) Des	cription of how gift is held				
Part I								
	(e) Transfer of gift							
	Transferee's name, address, and	1 ZIP + 4	Relationship of transferor to transferee					
(a) No. from			(d) Dec	eviation of here sift is held				
Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held				
	(e) Transfer of gift							
	Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee							
	Transferee's name, address, and							
223454 11-15	5.22			Schedule B (Form 990) (2022)				
220404 11-10		25		Schedule D (FUTH 330) (2022)				

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SCHEDU	JLE D
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(Form	990)
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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

Department of the Treasury Internal Revenue Service Name of the organization

MONTANA LEGAL SERVICES ASSOCIATION

Employer identification number 81 - 0298262

Par	art 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) Funds and other accounts		
1	Total number at end of year					
2	Aggregate value of contributions to (during 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 v	-				
	are the organization's property, subject to the organization's					
6	Did the organization inform all grantees, donors, and donor a					
	for charitable purposes and not for the benefit of the donor o					
Der						
Par			Part IV,	line 7.		
1	Purpose(s) of conservation easements held by the organization					
	Preservation of land for public use (for example, recrea			rically important land area		
	Protection of natural habitat	Preservation o	f a certif	ied historic structure		
	Preservation of open space					
2	Complete lines 2a through 2d if the organization held a qualif day of the tax year.	ried conservation contribution in the form	of a con	Held at the End of the Tax Year		
	Total number of conservation easements			2a		
b		usture included in (a)		2b		
C L	Number of conservation easements on a certified historic structure of conservation easements included in (a) easy included			2c		
a	Number of conservation easements included in (c) acquired a historic structure listed in the National Register			2d		
3	Number of conservation easements modified, transferred, rel					
3	year	eased, extinguished, or terminated by the	; organiz	ation during the tax		
4	Number of states where property subject to conservation eas	sement is located				
5	Does the organization have a written policy regarding the per					
-	violations, and enforcement of the conservation easements it			Yes No		
6	Staff and volunteer hours devoted to monitoring, inspecting,					
				0, 7		
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion eas	ements during the year		
8	Does each conservation easement reported on line 2(d) abov	e satisfy the requirements of section 170	(h)(4)(B)(i	i)		
	and section 170(h)(4)(B)(ii)?					
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	stateme	ent and		
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statem	ents tha	t describes the		
	organization's accounting for conservation easements.					
Par			ther Si	milar Assets.		
	Complete if the organization answered "Yes" on Form					
1a	If the organization elected, as permitted under FASB ASC 95					
	of art, historical treasures, or other similar assets held for pub			ce of public		
-	service, provide in Part XIII the text of the footnote to its finar					
b	If the organization elected, as permitted under FASB ASC 95					
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furth	nerance	of public service,		
	provide the following amounts relating to these items:			•		
	(i) Revenue included on Form 990, Part VIII, line 1					
•		agurage or other similar assorts for financia				
2	If the organization received or held works of art, historical tree the following amounte required to be reported under EASE A		u yam, p	TOVICE		
~	the following amounts required to be reported under FASB A	-		¢		
	Revenue included on Form 990, Part VIII, line 1					
	Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Instructions			 Schedule D (Form 990) 2022		
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Sche		LEGAL SERV						81-02			age 2
Par	t III Organizations Maintaining C	collections of Ar	t, Histo	orical Tre	easures, or	^r Othe	r Simila	r Assets	contir	nued)	
3	Using the organization's acquisition, access	ion, and other record	s, check	any of the	following that	make si	ignificant ι	use of its			
	collection items (check all that apply):										
а	Public exhibition	c	1 🗌 I	Loan or exc	change progra	m					
b	Scholarly research	e	,	Other							
с	Preservation for future generations										
4	Provide a description of the organization's c	ollections and explair	n how th	ey further th	he organizatio	n's exer	npt purpo	se in Part	XIII.		
5	During the year, did the organization solicit of	or receive donations of	of art, his	storical trea	sures, or othe	r similar	assets		_		_
	to be sold to raise funds rather than to be m								Yes		No
Par	TIV Escrow and Custodial Arran reported an amount on Form 990, Pa		ete if the	organizatio	on answered "	Yes" on	Form 990), Part IV, I	ine 9, or		
1a	Is the organization an agent, trustee, custod	ian or other intermed	liary for c	contribution	s or other ass	ets not i	included				
	on Form 990, Part X?								Yes	X	No
b	If "Yes," explain the arrangement in Part XIII										
									Amoun	t	
с	Beginning balance						. 1c				
d	Additions during the year						. 1d				
е	Distributions during the year						. 1e				
f	Ending balance						. 1 f		_		
2a	Did the organization include an amount on F	orm 990, Part X, line	21, for e	escrow or co	ustodial accou	unt liabili	ity?	X	Yes		No
	If "Yes," explain the arrangement in Part XIII									X	
Par	t V Endowment Funds. Complete								() -		
		(a) Current year	(b) P	rior year	(c) Two year	's back	(d) Three y	/ears back	(e) Four	' years	back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
е	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance		<i>(</i> 11 - 1								
2	Provide the estimated percentage of the cur	•		g, column (a	i)) held as:						
a	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
С	Term endowment	_%									
0-	The percentages on lines 2a, 2b, and 2c sho				and a share to take a	6	_				
за	Are there endowment funds not in the posse	ession of the organiza	ation that	t are neid a	na administer	ed for th	le		l	Yes	No
	organization by:								20(1)	103	NO
	(i) Unrelated organizations								3a(i)		
h	(ii) Related organizations								3a(ii) 3b		
U A	Describe in Part XIII the intended uses of the								30		
Par	t VI Land, Buildings, and Equipm			unus.							
	Complete if the organization answere). Part IV	. line 11a. S	See Form 990.	. Part X.	line 10.				
	Description of property	(a) Cost or c	-		t or other		ccumulate	be	(d) Boo	k valu	<u> </u>
	Description of property	basis (investr		• •	(other)	• •	preciation		(u) Doo	it valut	5
19	Land	· · · · · · · · · · · · · · · · · · ·	,		· · /						
b	Buildings										
	Leasehold improvements										
d	Equipment			21	6,399.		203,2	90.	1	3,10	09.
	Other				9,739.	-	79,7			- ,	0.
	Add lines 1a through 1e. (Column (d) must e		X colum		· · · · · · · · · · · · · · · · · · ·				1	3,10	
		Aquari uni 330, rall		ו שווו ועם או	<u>vv.</u> ,			0.1			

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.	on Form 000 Dort IV line	11h Cap Form 000 Davit V line 10	
Complete if the organization answered "Yes"	(b) Book value	(c) Method of valuation: Cost or end	l of yoor market yelyo
(a) Description of security or category (including name of security)			-or-year market value
(1) Financial derivatives			
(2) Closely held equity interests(2) Other			
(3) Other			
(A) (B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.	1		
Complete if the organization answered "Yes"	on 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 or end	l-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"		e 11d. See Form 990, Part X, line 15.	
	Description		(b) Book value
(1) CLIENT TRUST FUNDS			423.
(2) RENT DEPOSITS			7,620.
(3) RIGHT OF USE LEASE ASSET			386,546.
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			204 500
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	e 15.)		394,589.
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability			(b) Book value
(1) Federal income taxes			
(2) CURRENT LEASE LIABILITY			104,491.
(3) LONG TERM LEASE LIABILITY			287,423.
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990. Part X, col. (B) line	25)		391,914.
2 Liability for uncertain tax positions. In Part XIII, provide	,	a the ergenization's financial statements th	

MONTANA LEGAL SERVICES ASSOCIATION

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

Schedule D (Form 990) 2022

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Schedule D (Form 990) 2022

Sche	dule D (Form 990) 2022 MONTANA LEGAL SERVICES	ASSOCIATION	81-0	0298262 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Stat	tements With Revenue		<u> </u>
	Complete if the organization answered "Yes" on Form 990, Part IV, lin	ne 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	6,487,811.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities			
с	Recoveries of prior year grants			
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d			0.
3	Subtract line 2e from line 1		3	6,487,811.
4	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.)			
с	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.,)		6,487,811.
Pa	t XII Reconciliation of Expenses per Audited Financial Sta	atements With Expense	s per Returr	1.
	Complete if the organization answered "Yes" on Form 990, Part IV, lin		TT	
1	Total expenses and losses per audited financial statements		1	6,507,945.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
С	Other losses	2c		
d	Other (Describe in Part XIII.)			
е	Add lines 2a through 2d			0.
3	Subtract line 2e from line 1		3	6,507,945.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
С	Add lines 4a and 4b			0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 t XIII Supplemental Information.	8 <u>.</u>)		6,507,945.

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

PART IV, LINE 2B:

CLIENT FUNDS HELD IN TRUST

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SCHEDULE O (Form 990)

Name of the organization

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.



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

MONTANA LEGAL SERVICES ASSOCIATION

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:

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Schedule O (Form 990) 2022 Name of the organization	Page 2
MONTANA LEGAL SERVICES ASSOCIATION	81-0298262
THE FINANCIAL STATEMENTS, GOVERNING DOCUMENTS & CONFLICT C	F INTEREST POLICY
ARE MADE AVAILABLE UPON WRITTEN OR PERSONAL REQUEST.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
CONTRACT SERVICES :	
PROGRAM SERVICE EXPENSES	1,006,422.
MANAGEMENT AND GENERAL EXPENSES	1,201.
FUNDRAISING EXPENSES	2,675.
TOTAL EXPENSES	1,010,298.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,010,298.
FORM 990, PART XI, LINE 2C	
THE EXECUTIVE COMMITTEE ENGAGES THE INDEPENDENT AUDITOR AN	ID REVIEWS THE
AUDIT REPORT. THIS PROCESS DID NOT CHANGE IN 2022.	