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Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

Department of the Treasury Go to www.irs.gov/Form990 for instructions and the latest information. Inspection and ending A For the 2023 calendar year, or tax year beginning D Employer identification number Check if applicable: C Name of organization Address change BLUE RIDGE LEGAL SERVICES, INC. Name change 54-1048944 Doing business as Initial return Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Final return/ P.O. BOX 551 (540)433-1830termin-ated 3,283,756. G Gross receipts \$ City or town, state or province, country, and ZIP or foreign postal code 22803 Amended HARRISONBURG, VA H(a) Is this a group return Applica-F Name and address of principal officer: JOHN WHITFIELD Yes X No for subordinates? pending SAME AS C ABOVE H(b) Are all subordinates included? Yes No Tax-exempt status: X 501(c)(3) 4947(a)(1) or (insert no.) If "No," attach a list. See instructions WWW.BRLS.ORG J Website: H(c) Group exemption number K Form of organization: X Corporation Trust Association Other L Year of formation: 1977 M State of legal domicile: VA Part I Summary Briefly describe the organization's mission or most significant activities: TO PROVIDE LEGAL ASSISTANCE TO Activities & Governance POOR Check this box 18 Number of voting members of the governing body (Part VI, line 1a) 18 Number of independent voting members of the governing body (Part VI, line 1b) 4 34 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 0 6 Total number of volunteers (estimate if necessary) 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 7b Current Year 3,359,206. 3,243,400. Contributions and grants (Part VIII, line 1h) Revenue 0. 0. Program service revenue (Part VIII, line 2g) 40,356. 6,930. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 0. 0. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 3,366,136 3,283,756. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 0. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. Benefits paid to or for members (Part IX, column (A), line 4) 2,877,903.2,759,106. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) Expenses 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 357,393 370,459. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 3,235,296. 3,129,565. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 154,191. 130,840. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 1,834,603. 1,944,400. 20 Total assets (Part X, line 16) 495,295. 450,901. 21 Total liabilities (Part X, line 26) 339,308. 493,499. Net assets or fund balances. Subtract line 21 from line 20 Part II | Signature Block Under penalties of perjury, Jeleclare that I have examined this feturn, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of prepared tother than officer) is based on all information of which preparer has any knowledge. Oh Mules 05/08/24 Signature of officer Date JOHN WHITFIELD, EXECUTIVE DIRECTOR

Sign Here Type or print name and title PTIN Date Print/Type preparer's name Preparer's signature if self-employed FRANK BARCALOW FRANK BARCALOW 05/08/24 P00446788 Paid FRANK BARCALOW CPA, P.L.L.C. Firm's EIN 45-5310918 Preparer Firm's name Firm's address 1434 DISPATCH STATION ROAD Use Only Phone no. 804 - 557 - 5054 OUINTON, VA 23141 X Yes May the IRS discuss this return with the preparer shown above? See instructions

Pai	rt III Statement of Program Service Accomplishments	
_	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: BLUE RIDGE LEGAL SERICES IS A NON-PROFIT CORPORATION ORGANIZED F	
	PURPOSE OF PROVIDING LEGAL ASSISTANCE IN NON-CRIMINAL PROCEEDING	
	PERSONS FINANCIALLY UNABLE TO AFFORD LEGAL ASSISTANCE IN THE WES	TERN
	VIRGINIA AREAS.	
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 X No
	If "Yes," describe these new services on Schedule O.	7 (77)
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes X No
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expection 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expe	
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$ 2,819,246. including grants of \$) (Revenue \$ BLUE RIDGE LEGAL SERVICES CLOSED 2,510 CASES FOR LOW-INCOME CLIED 2023. IN CASES INVOLVING ON-GOING REPRESENTATION, WE FULLY ACHIED CLIENTS' GOALS IN 88% OF THE CASES, AND PARTIALLY ACHIEVED THEM	VED OUR
	ANOTHER 10%. WE ACHIEVED 2,766 OUTCOMES FOR 2,510 CLIENTS THAT	<u> </u>
	BENEFITED 6,475 LOW-INCOME PEOPLE, INCLUDING AFFIRMATIVE LUMP SU	M
	RECOVERIES OF \$877,249; AFFIRMATIVE MONTHLY RECOVERIES OF \$39,66	
	AVOIDANCE OF \$1,702,729 IN LUMP SUM DEBTS OR DAMAGES; AND AVOIDA	
	\$9,318 IN MONTHLY OBLIGATIONS.	
4b	(Code:) (Expenses \$)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$))
4d	Other program services (Describe on Schedule O.)	
-	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 2,819,246.	
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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)?		37	
_	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	_		$ _{\mathbf{x}}$
	public office? If "Yes," complete Schedule C, Part I	3		
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	4		x
_	during the tax year? If "Yes," complete Schedule C, Part II Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	4		
5	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9	Х	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			_V
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	Part VI	11a	Х	
h	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	1 Ia		<u> </u>
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	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			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Х	
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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		37	
	Schedule D, Parts XI and XII	12a	X	
р	Was the organization included in consolidated, independent audited financial statements for the tax year?	401-		v
40	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	12b 13		X
13 14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	140		
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		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			_ v
40	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,"	40		X
200	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	19 20a		X
20a b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20a 20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		х
	• ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '			

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Part IV	Checkl	ist of R	Required	Schedule	S (continued

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00	Did the every institute was set as see the or \$5,000 of everyte as at how assistance to surface deprecation in dividuals are		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		Х
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		Х
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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<u> </u>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			١,,,
	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	054		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	25b		<u>^^</u>
20	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,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			,,
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		├ ^
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	30		X
31 32	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	31		122
32	Schoolula N. Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	- 02		╁
-	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	<u></u>	Х
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
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
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			_v
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	х	
Pai	Note: All Form 990 filers are required to complete Schedule 0 rt V Statements Regarding Other IRS Filings and Tax Compliance	<u> 30</u>	- 41	Ь—
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 11			
b				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	

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BLUE RIDGE LEGAL SERVICES, INC. Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

				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 34							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns	ns?	2 b	Х					
За	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 Schedule	0	3b						
	At any time during the calendar year, did the organization have an interest in, or a signature or other								
	financial account in a foreign country (such as a bank account, securities account, or other financial		4a		Х				
b	If "Yes," enter the name of the foreign country								
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A	ccounts (FBAR).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		Х				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa		5b		Х				
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5с						
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the								
	any contributions that were not tax deductible as charitable contributions?		6a		Х				
b	If "Yes," did the organization include with every solicitation an express statement that such contribut	ions or gifts							
	were not tax deductible?		6b						
7	Organizations that may receive deductible contributions under section 170(c).								
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a		X				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	•							
	to file Form 8282?	l I	7с		X				
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of		7e		X				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit control		7 f 7g		Х				
g									
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		7h						
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the									
sponsoring organization have excess business holdings at any time during the year?									
9 Sponsoring organizations maintaining donor advised funds.									
a			9a 9b						
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		90						
10	Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12	10a							
a b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b							
11	Section 501(c)(12) organizations. Enter:	100							
	Gross income from members or shareholders	11a							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	110							
~	amounts due or received from them.)	11b							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		12a						
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	•							
а	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.								
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							
С	Enter the amount of reserves on hand	13c							
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu		14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune				Х				
excess parachute payment(s) during the year?									
If "Yes," see the instructions and file Form 4720, Schedule N.									
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	t income?	16		X				
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac								
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17						
	If "Yes," complete Form 6069.								

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year la			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 18			
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		Х
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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a				
	more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
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
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	X	
	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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
_	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed VA			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3	s only) availa	able
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, are	d finar	ncial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	THE ORGANIZATION - (540)433-1830			
	P.O. BOX 551, HARRISONBURG, VA 22803			

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

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

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

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

 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
- Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See 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)	(C)					(D)	(E)	(F)	
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	box, unless perso officer and a direct		rson i	is bot	h an	compensation	compensation	amount of
	week	-	CCI AII	uau	ii ecto)/ ii us	100)	from	from related	other
	(list any hours for	Individual trustee or director				_		the organization	organizations (W-2/1099-MISC/	compensation from the
	related	9e or (stee			nsateo		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	al tru		yee	educ		1099-NEC)	,	and related
	below	/id ual	Institutional trustee	er	Key employee	Highest compensated employee	Je.			organizations
	line)	Indi	Insti	Officer	Key	High	Former			
(1) MATHEW E. BASS	0.50									
BOARD MEMBER		Х						0.	0.	0.
(2) DR. ARTHUR J. HAMILTON	0.50									
SECRETARY/TREASURER		Х		Х				0.	0.	0.
(3) KATHLEEN L. WRIGHT	0.50									
BOARD VICE PRESIDENT		Х		Х				0.	0.	0.
(4) GRANT D. PENROD	0.50								_	
BOARD PRESIDENT		Х		Х				0.	0.	0.
(5) MADISON C. GUIDRY	0.50								_	
BOARD MEMBER		Х						0.	0.	0.
(6) PROF. C. ELIZABETH BELMONT	0.50								_	
BOARD MEMBER		Х						0.	0.	0.
(7) HUGH B. WELLONS	0.50								_	
BOARD MEMBER		Х						0.	0.	0.
(8) SHIIMAYNE BROWN	0.50									
BOARD MEMBER		Х						0.	0.	0.
(9) CHRISTOPHER S. DADAK	0.50									•
BOARD MEMBER		Х						0.	0.	0.
(10) MALLORY DOUGLAS	0.50									•
BOARD MEMBER		Х						0.	0.	0.
(11) LAURA EVANS	0.50									
BOARD MEMBER		Х						0.	0.	0.
(12) SYDNEY SYDNOR	0.50									•
BOARD MEMBER		Х						0.	0.	0.
(13) DEBRA DIANE MADDEN	0.50									
BOARD MEMBER		Х						0.	0.	0.
(14) BRADLEY J. MOYERS	0.50									
BOARD MEMBER		Х						0.	0.	0.
(15) BRIAN POTTER	0.50									•
BOARD MEMBER		Х						0.	0.	0.
(16) APRIL WILSON	0.50									•
BOARD MEMBER	0.50	Х						0.	0.	0.
(17) JESSICA P. PRESTON	0.50									_
BOARD MEMBER		Х						0.	0.	0.

332007 12-21-23

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Name and title		Average hours per week	(do not check more than one box, unless person is both an officer and a director/trustee)					h an	Reportable compensation from	Reportable compensation from related		an	timate nount other	
		(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)		fr org an	pensa om the anizat d relat anizati	e ion ed
(18)	JOHN C. WIRTH	0.50							_		_			
BOAF	RD MEMBER		Х						0.		0.			0.
								-						
							_							
	Subtotal								0.		0.			0.
	Total from continuation sheets to Part V								0.		0.			0.
	Total (add lines 1b and 1c)									000 of reportable				<u> </u>
2	Total number of individuals (including but r compensation from the organization	iot iiriited to tr	iose	IISLE	eu ai	DOVE	e) wi	10 1	eceived more than \$100	0,000 of reportable	е			3
	compensation from the organization												Yes	No
3	Did the organization list any former officer,	director, trust	ee, ł	кеу е	empl	loye	e, o	r hig	hest compensated emp	oloyee on				
	line 1a? If "Yes," complete Schedule J for such individual											3		Х
4	For any individual listed on line 1a, is the su													37
_	and related organizations greater than \$15											4		X
5	Did any person listed on line 1a receive or rendered to the organization? If "Yes," com	=				-						5		Х
Sec	tion B. Independent Contractors	ipiete Scriedui	e	UI SI	JCIT	pers	SOIT .					3		
1	Complete this table for your five highest co	mpensated in	depe	ende	ent c	onti	racto	ors t	that received more than	\$100,000 of com	pens	ation 1	rom	
	the organization. Report compensation for	the calendar y	ear (endi	ng v	vith	or w	rithi <u>r</u>	n the organization's tax	year.	•			
	(A)								(B)			(0		
	Name and business	address	N	INC	€			_	Description of s	services	C	ompe	nsatio	<u>n</u>
								\dashv						
								_						
2	Total number of independent contractors (including but n	ot li	mite	d to	tho	se li	l	d ahove) who received n	nore than				
_	\$100,000 of compensation from the organi	•	J. III	11116	u 10		0	٥١٥٥	a above, who received h	nore triair				
	,	· · · ·										Form	990 (2023)

			roopopoo	or note to any lir	oo in this Dort VIII			
		Check if Schedule O contains a	response o	or note to any iii		(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenue excluded
					Total Tovolido	function revenue	business revenue	from tax under
								sections 512 - 514
nts Its	1 a	Federated campaigns	1a					
iz a	b	Membership dues	1b					
اغ. اغري	c	Fundraising events	1c					
ij ji		Related organizations	1d					
اﷺ.		Government grants (contributions)		057,320.				
Sig		All other contributions, gifts, grants, and						
je E	'			186,080.				
문항		similar amounts not included above	_	100,000.				
Contributions, Gifts, Grants and Other Similar Amounts	_	•	1g \$		2 242 400			
<u>a</u>	h	Total. Add lines 1a-1f			3,243,400.			
			ļ	Business Code				
9	2 a	ı						
اه چَ	b)						
Sal	c							
e a m	d							
Program Service Revenue	e		—— I					
Pr		All other program service revenue						
			_					
\rightarrow		Total. Add lines 2a-2f						
	3	Investment income (including divider			40,356.			40,356.
					40,330.			40,330.
	4	Income from investment of tax-exem						
	5	Royalties						
		(i)	Real	(ii) Personal				
	6 a	Gross rents 6a						
	b	Less: rental expenses 6b						
		Rental income or (loss) 6c						
		I Not worted incomes or (local)						
		` 1 <u> </u>	ecurities	(ii) Other				
		assets other than inventory 7a		()				
		Less: cost or other basis						
ø	L							
ŭ		and sales expenses 7b						
her Revenue		Gain or (loss) 7c						
r.		Net gain or (loss)						
	8 a	Gross income from fundraising events (n	ot					
ŏ		including \$	of					
		contributions reported on line 1c). Se	эе					
		Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising	events					
		Gross income from gaming activities						
		Part IV, line 19						
	h	Less: direct expenses						
		Net income or (loss) from gaming act						
	io a	Gross sales of inventory, less returns						
		and allowances						
		Less: cost of goods sold						
\blacksquare		Net income or (loss) from sales of inv	entory					
က္			ļ	Business Code				
e e	11 a	1						
an	b							
Miscellaneous Revenue	c							
Ais.	d	All other revenue						
_		Total. Add lines 11a-11d	_					
		Total revenue. See instructions			3,283,756.	0.	0.	40,356.

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

	Check if Schedule O contains a respon-				L
	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,				
	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	2 075 061	1 000 606	150 472	26 762
7	Other salaries and wages	2,075,861.	1,890,626.	158,473.	26,762
8	Pension plan accruals and contributions (include	121 140	10/ 100	15,749.	1 011
_	section 401(k) and 403(b) employer contributions)	121,149. 408,110.	104,189. 353,703.	50,276.	1,211 4,131
9	Other employee benefits	153,986.	131,928.	20,018.	2,040
10	Payroll taxes	155,300.	131,340.	20,010.	4,040
11	Fees for services (nonemployees):				
a	Management			-	
b	Legal	24,743.	20,158.	4,585.	
C	Accounting	24,743.	20,130.	4,303.	
d	Lobbying Professional fundraising services. See Part IV, line 17				
e					
f	Other. (If line 11g amount exceeds 10% of line 25,				
g	column (A), amount, list line 11g expenses on Sch 0.)	2.419.	2,419.		
12	Advertising and promotion	2,419. 2,713.	2,713.		
13	Office expenses	83,475.	73,781.	8,373.	1,321
14	Information technology	00,2:00	, , , , , , ,	77.5	
15	Royalties				
16	Occupancy	74,360.	66,716.	7,644.	
17	Travel	27,819.	22,285.	2,782.	2,752
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,019.	3,358.		661
20	Interest	,	,		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,780.	4,292.	488.	
23	Insurance	15,550.	14,625.	925.	
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 O.)				
а	DEDATE AND MATHEMANION F	53,351.	51,897.	1,454.	
b	LIBRARY MATERIALS	26,282.	26,282.	-	
c	PROFESSIONAL DUES	24,694.	24,694.		
d	OTHER PROGRAM EXPENSES	20,719.	20,430.	215.	74
	All other expenses	5,535.	5,150.	385.	
25	Total functional expenses. Add lines 1 through 24e	3,129,565.	2,819,246.	271,367.	38,952
26	Joint costs . Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	reported in column (b) John costs norm a combined		Į.	J.	
	educational campaign and fundraising solicitation.				

ıa	IL A	Balance Sheet					
		Check if Schedule O contains a response or	note to an	y line in this Part X			<u></u>
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			500.	1	500.
	2	Savings and temporary cash investments			1,328,963.	2	1,478,475.
	3	Pledges and grants receivable, net			· · · · · · · · · · · · · · · · · · ·	3	, ,
	4	Accounts receivable, net	154,260.	4	130,119.		
	5	Loans and other receivables from any currer				,	
	-	trustee, key employee, creator or founder, su					
		controlled entity or family member of any of				5	
	6	Loans and other receivables from other disq					
		under section 4958(f)(1)), and persons descr		6			
ठ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
As	9	Prepaid expenses and deferred charges			3,710.	9	13,895.
	l	Land, buildings, and equipment: cost or other					-
		basis. Complete Part VI of Schedule D		451,707.			
	Ь	Less: accumulated depreciation		432,535.	23,953.	10c	19,172.
	11	Investments - publicly traded securities		·	11		
	12	Investments - other securities. See Part IV, lii		12			
	13	Investments - program-related. See Part IV, li		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			323,217.	15	302,239.
	16	Total assets. Add lines 1 through 15 (must e			1,834,603.	16	1,944,400.
	17	Accounts payable and accrued expenses			138,688.	17	139,249.
	18	Grants payable			·	18	-
	19	Deferred revenue	38,787.	19	16,000.		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple			3,520.	21	42,025.
Ø	22	Loans and other payables to any current or t					
<u>it</u> ie		trustee, key employee, creator or founder, su					
Liabilities		controlled entity or family member of any of				22	
=	23	Secured mortgages and notes payable to un				23	
	24	Unsecured notes and loans payable to unrel				24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on li					
		of Schedule D			314,300.	25	253,627.
	26	Total liabilities. Add lines 17 through 25			495,295.	26	450,901.
		Organizations that follow FASB ASC 958,	check her	e X			
ĕ		and complete lines 27, 28, 32, and 33.					
lan	27	Net assets without donor restrictions			1,339,308.	27	1,493,499.
Ba	28	Net assets with donor restrictions				28	
ů		Organizations that do not follow FASB AS	C 958, ch	eck here			
ř		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current fur			29		
se.	30	Paid-in or capital surplus, or land, building, o	r equipme	nt fund		30	
t As	31	Retained earnings, endowment, accumulate	d income,	or other funds		31	
Š	32	Total net assets or fund balances		1,339,308.	32	1,493,499.	
	33	Total liabilities and net assets/fund balances			1,834,603.	33	1,944,400.

Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>			
1	Total revenue (must equal Part VIII, column (A), line 12)		3,28		
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,12		
3	Revenue less expenses. Subtract line 2 from line 1	3			91.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,33	<u>9,3</u>	08.
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	1,49	<u>3,4</u>	<u>99.</u>
Pa	rt XIII 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	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d 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	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,			
	consolidated basis, or both:				
	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	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	nedule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За	Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	Х	
			Form	990	(2023)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Employer identification number

BLUE RIDGE LEGAL SERVICES, INC. 54-1048944 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV. Sections A and C. its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f Enter the number of supported organizations g Provide the following information about the supported organization(s). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) above (see instructions))

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

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

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	2448839.	3276994.	3262586.	3359206.	3243400.	15591025.
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	2448839.	3276994.	3262586.	3359206.	3243400.	15591025.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						15591025.
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	2448839.	3276994.	3262586.	3359206.	3243400.	15591025.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	10,880.	5,012.	3,046.	6,930.	40,356.	66,224.
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							15657249.
12	Gross receipts from related activities,	etc. (see instructi	ons)			12	
13	First 5 years. If the Form 990 is for the					501(c)(3)	
	organization, check this box and stor						
Sec	ction C. Computation of Publ						
14	Public support percentage for 2023 (line 6, column (f), c	livided by line 11,	column (f))		14	99.58 %
15	Public support percentage from 2022	Schedule A, Part	II, line 14			15	99.79 %
16a	33 1/3% support test - 2023. If the					nore, check this bo	ox and
	stop here. The organization qualifies	as a publicly supp	orted organization				X
b	33 1/3% support test - 2022. If the	organization did no	ot check a box on I	ine 13 or 16a, and	line 15 is 33 1/3%	or more, check t	nis box
	and stop here. The organization qual	lifies as a publicly s	supported organiza	ation			
17a	10% -facts-and-circumstances tes						
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he i	re. Explain in Part	VI how the organiz	zation
	meets the facts-and-circumstances to	est. The organization	on qualifies as a pu	ublicly supported o	organization		
b	10% -facts-and-circumstances tes	t - 2022. If the org	anization did not o	check a box on line			
	more, and if the organization meets the	he facts-and-circur	nstances test, che	ck this box and st	op here. Explain i	n Part VI how the	
	organization meets the facts-and-circ	umstances test. Tl	ne organization qu	alifies as a publicly	y supported organ	ization	
18	Private foundation. If the organization						
						Sahadula A	(Form 990) 2023

Schedule A (Form 990) 2023

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	qualify under the tests listed beating A. Public Support	elow, please com	plete Part II.)				
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(a) 2021	(4) 2022	(a) 2022	(f) Total
	Gifts, grants, contributions, and	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
'	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
2	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the						
2	organization's tax-exempt purpose Gross receipts from activities that						
3	are not an unrelated trade or bus-						
	incon under coation E10						
1	Tax revenues levied for the organ-						
7	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
3	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	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						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	etion B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	, ,	` , ,	, ,	, ,		.,
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	ne organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organizat	ion,
	check this box and stop here						
Sec	ction C. Computation of Publ	ic Support Pe	ercentage				
15	Public support percentage for 2023 (line 8, column (f),	divided by line 13,	column (f))		15	%
	Public support percentage from 2022					16	%
	ction D. Computation of Inves						
	Investment income percentage for 20					17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2023. If the						17 is not
	more than 33 1/3%, check this box a						
b	33 1/3% support tests - 2022. If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions						

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Schedule A (Form 990) 2023

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

		Yes	No
	1		
	•		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	O		
	9a		
	9b		
	9с		
	10a		
	10b		
dule	A (Forn	n 990	2023

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Par	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
	ion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
	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,			
		2		
	supervised, or controlled the supporting organization. ion C. Type II Supporting Organizations			
OCOL	1011 O. Type in Supporting Organizations		Yes	Na
			res	No
	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). ion D. All Type III Supporting Organizations	1		Щ
3601	Ton D. All Type III Supporting Organizations			
			Yes	No
	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		
	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		
	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	_		
01	supported organizations played in this regard.	3		
	tion E. Type III Functionally Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions	s).		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see	nstructio		
	Activities Test. Answer lines 2a and 2b below.		Yes	No
	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.	2a		
	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.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
	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.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			

Schedule A (Form 990) 2023

of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Pai	t V Type III Non-Functionally Integrated 509(a)(3) Supporti	ng Orgar	nizations		
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.				
	All other Type III non-functionally integrated supporting organizations mu-	st complete	Sections A through E.		
Sect	on 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 or incurred for production or				
	collection of gross income or for management, conservation, or				
	maintenance of property held for production of income (see instructions)	6			
7	Other expenses (see instructions)	7			
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8			
Sect	on B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)	
1	Aggregate fair market value of all non-exempt-use assets (see				
	instructions for short tax year or assets held for part of year):				
а	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
С	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
2	Acquisition indebtedness applicable to non-exempt-use assets	2			
3	Subtract line 2 from line 1d.	3			
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,				
	see instructions).	4			
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6	Multiply line 5 by 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Sect	on C - Distributable Amount			Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 of line 1.	2			
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3			
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 instructions).	6			
7	Check here if the current year is the organization's first as a non-function	ally integrate	ed Type III supporting ora	anization (see	
	instructions).	, 0		,	

Schedule A (Form 990) 2023

Par	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Org	anizations _{(continu}	ıed)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe		1		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported				
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	าร	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 (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsiv	е		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Secti	ection E - Distribution Allocations (see instructions) (i) Excess Distributions Underdistribut Pre-2023			าร	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
С	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
а	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
С	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				
b	Excess from 2020				
С	Excess from 2021				
d	Excess from 2022				
е	Excess from 2023				

Schedule A (Form 990) 2023

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;
	Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
	(See instructions.)

Schedule B

Department of the Treasury Internal Revenue Service

(Form 990)

Schedule of Contributors

INC.

Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

Name of the organization

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

BLUE RIDGE LEGAL SERVICES,

Employer identification number

54-1048944

Organization type (check one):							
Filers of:		Section:					
Form 99	0 or 990-EZ	$\boxed{\textbf{X}}$ 501(c)(3) (enter number) organization					
		4947(a)(1) nonexempt charitable trust not treated as a private foundation					
		527 political organization					
Form 99	0-PF	501(c)(3) exempt private foundation					
		4947(a)(1) nonexempt charitable trust treated as a private foundation					
		501(c)(3) taxable private foundation					
	,	covered by the General Rule or a Special Rule . 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.					
General	Rule						
	•	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.					
Special	Rules						
X	sections 509(a)(1) a contributor, during	described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; line 1. Complete Parts I and II.					
	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\$						
answer "	No" on Part IV, line	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify a requirements of Schedule B (Form 990).					

Name of organization

Employer identification number

BLUE RIDGE LEGAL SERVICES, INC.

54-1048944

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
1	LEGAL SERVICES CORP 3333 K STREET, NW, WASHINGTON, DC 20007	\$ 1,180,325.	Person X Payroll		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
2	LEGAL SERVICES CORP OF VA 700 EAST MAIN STREET RICHMOND, VA 23219	\$ 1,202,962.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Oncash (Complete Part II for noncash contributions.)		

Name of organization Employer identification number

BLUE RIDGE LEGAL SERVICES, INC.

54-1048944

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				

Name of organization

Employer identification number

BLUE RIDGE LEGAL SERVICES, INC.

54-1048944

Part III	Exclusively religious, charitable, etc., contributi			1(c)(7), (8), or (10) that total more than \$1,000 for the year		
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, c Use duplicate copies of Part III if additional s	haritable, etc., contributions of \$1,000 o	ntry. For org r less for the	ganizations year. (Enter this info. once.) \$		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held		
		(e) Transfer of g				
	Transferee's name, address, a			lationship of transferor to transferee		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held		
	(e) Transfer of gift					
	Transferee's name, address, a	nd ZIP + 4	Re	lationship of transferor to transferee		
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held		
	(e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee					
	Transferee S frame, address, and ZIF + 4					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held		
-						
	(e) Trans Transferee's name, address, and ZIP + 4			lationship of transferor to transferee		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

BLUE RIDGE LEGAL SERVICES, INC. **Employer identification number** 54-1048944

Pa	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		Similar Funds or <i>F</i>	Accounts. Complete if the
-		(a) Donor advised	d 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 w	-		
	are the organization's property, subject to the organization's ex			
6	Did the organization inform all grantees, donors, and donor adv	visors in writing that gra	ant funds can be used	only
	for charitable purposes and not for the benefit of the donor or	•		
D-	impermissible private benefit?			
Pa			s" on Form 990, Part IV	/, line 7.
1	Purpose(s) of conservation easements held by the organization	`	1	
	Preservation of land for public use (for example, recreation	on or education) L	1	orically important land area
	Protection of natural habitat		Preservation of a cert	tified historic structure
•	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified	ed conservation contrib	ution in the form of a c	Held at the End of the Tax Year
	day of the tax year.			
	Total number of conservation easements			2a
	Total acreage restricted by conservation easements			
	Number of conservation easements on a certified historic structure.			2c
a	Number of conservation easements included on line 2c acquire	• • • •		
2	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, release	ased, extilliguished, or i	terminated by the orga	mization during the tax
4	year Number of states where property subject to conservation ease	mont is located		
5	Does the organization have a written policy regarding the period		tion, handling of	
3	violations, and enforcement of the conservation easements it h			Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h			
Ū	Starrand Volunteer near devoted to monitoring, inspecting, in	arraning or violations, ar	ia emereng conservat	non describents defining the year
7	Amount of expenses incurred in monitoring, inspecting, handling	ng of violations, and en	forcing conservation e	asements during the year
	Э, ··-р - · · · Э, · ·-р - · · · · · · · · · · · · · · · ·			
8	Does each conservation easement reported on line 2d above s	satisfy the requirements	s of section 170(h)(4)(B	s)(i)
	and section 170(h)(4)(B)(ii)?	•		
9	In Part XIII, describe how the organization reports conservation			
	balance sheet, and include, if applicable, the text of the footnot		•	
	organization's accounting for conservation easements.			
Pa	t III Organizations Maintaining Collections of	Art, Historical Tre	easures, or Other	Similar Assets.
	Complete if the organization answered "Yes" on Form 9	90, Part IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 958	, not to report in its reve	enue statement and ba	alance sheet works
	of art, historical treasures, or other similar assets held for publi	c exhibition, education,	, or research in furthera	ance of public
	service, provide in Part XIII the text of the footnote to its finance	cial statements that des	cribes these items.	
b	If the organization elected, as permitted under FASB ASC 958	, to report in its revenue	e statement and baland	ce sheet works of
	art, historical treasures, or other similar assets held for public e	exhibition, education, or	r research in furtherand	ce of public service,
	provide the following amounts relating to these items.			
	(i) Revenue included on Form 990, Part VIII, line 1			\$
				*
2	If the organization received or held works of art, historical treas	sures, or other similar a	ssets for financial gain,	, provide
	the following amounts required to be reported under FASB AS	C 958 relating to these	items:	
а	Revenue included on Form 990, Part VIII, line 1			\$
b	Assets included in Form 990, Part X			•

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Schedule D (Form 990) 2023

_	t III Organizations Maintaining C	Collections of A				r Otho	Similar As	cotc/conti		age Z
									iueu)	
3	Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its									
	collection items (check all that apply).									
а	Public exhibition	d			hange progra	ım				
b	Scholarly research	е		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co							Part XIII.		
5	During the year, did the organization solicit of									٦
Da	to be sold to raise funds rather than to be m							Yes_		_ No
Pai	t IV Escrow and Custodial Arran reported an amount on Form 990, Pa	•	te if the	organization	answered "	res" on F	orm 990, Part	IV, line 9, or		
			al:a £a				in almala al			
та	Is the organization an agent, trustee, custod							Yes	v	☐ No
	on Form 990, Part X?							res	_23	L NO
b	ir res, explain the arrangement in Part XIII	and complete the fo	illowing i	table.				Amour		
_	Deginning belongs						10	7 (111001		
	Beginning balance									
e	Additions during the year									
f	Distributions during the year									
	Ending balance							X Yes	\top	No
	If "Yes," explain the arrangement in Part XIII.						•		X	
Pai										
		(a) Current year		rior year	(c) Two year		d) Three years b	ack (e) Fou	r years	back
1a	Beginning of year balance	,	,		, ,	<u> </u>	, ,		<u> </u>	
	Contributions									
	Net investment earnings, gains, and losses									
	Grants or scholarships									
	Other expenditures for facilities									
ŭ	and programs									
f	Administrative expenses									
g g	End of year balance									
2	Provide the estimated percentage of the cur	rent vear end balanc	e (line 1	a column (a	a)) held as:	I		I		
_ а	Board designated or quasi-endowment	•	%	9, 00.0 (0	.,,					
b	Permanent endowment	%								
c		<u></u> /°								
_	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.								
За	Are there endowment funds not in the posse	•	ation tha	at are held a	nd administe	red for the	e			
	organization by:	g							Yes	No
	(i) Unrelated organizations?							3a(i)		
	(ii) Related organizations?									
b	If "Yes" on line 3a(ii), are the related organiza									
4	Describe in Part XIII the intended uses of the									•
Pai	t VI Land, Buildings, and Equipm									
	Complete if the organization answere	d "Yes" on Form 990), Part I\	/, line 11a. S	See Form 990	, Part X, li	ne 10.			
	Description of property	(a) Cost or o	ther	(b) Cost	or other	(c) Acc	cumulated	(d) Boo	k valu	ie
	,	basis (investr			(other)		reciation	. ,		
1a	Land				6,724.				6,7	24.
	Buildings				2,622.		62,622.			0.
	Leasehold improvements			7	0,503.		70,503.			0.
	Equipment			31	1,858.	2	99,410.	1	2,4	48.
•	Othor									

Schedule D (Form 990) 2023

19,172.

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

Schedule D (Form 990) 2023 BLUE RIDGE	LEGAL SERVICES	INC	54-1048944 Page
Part VII Investments - Other Securities		7 11(0)	31 1010311 Fage
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1b. See Form 990, Part X, line	12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Co	st or end-of-year market value
1) Financial derivatives			
2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total . (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related. Complete if the organization answered "Yes"	on Form 000 Port IV line 1:	10 Coo Form 000 Part V line:	10
(a) Description of investment	(b) Book value		st or end-of-year market value
	(b) Book value	(c) Method of Valdation. Co	St of cha of year market value
(1)			
(2)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			

Part IX Other Assets

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

(a) Description	(b) Book value
(1) CLIENT ESCROW	42,025.
(2) DEPOSITS	4,516.
(3) LEASE - RIGHT OF USE	255,698.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	302,239.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASES PAYABLE	253,627.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	253,627.

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

Schedule D (Form 990) 2023

Pai	t XI	Reconciliation of Revenue per Audited Financial Stater	ments With	Revenue per R	eturn	
		Complete if the organization answered "Yes" on Form 990, Part IV, line 1	2a.			
1	Total	revenue, gains, and other support per audited financial statements			1	3,982,114.
2	Amou	nts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net u	nrealized gains (losses) on investments	2a			
b		ed services and use of facilities		698,358.		
С		veries of prior year grants				
d		(Describe in Part XIII.)				
е		nes 2a through 2d			2e	698,358.
3	Subtr	act line 2e from line 1			3	3,283,756.
4		nts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Invest	ment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other	(Describe in Part XIII.)	4b			
		nes 4a and 4b			4c	0.
5	Total	revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	3,283,756.
Pai	rt XII	Reconciliation of Expenses per Audited Financial State	ements Wit	h Expenses per	Retu	rn
		Complete if the organization answered "Yes" on Form 990, Part IV, line 1	2a.			
1	Total	expenses and losses per audited financial statements			1	3,827,923.
2		nts included on line 1 but not on Form 990, Part IX, line 25:				
а		ed services and use of facilities	2a	698,358.		
b		vear adjustments				
С		losses	1 _ 1			
d	Other	(Describe in Part XIII.)				
е		nes 2a through 2d	· · · · · · · · · · · · · · · · · · ·		2e	698,358.
3	Subtr	act line 2e from line 1			3	3,129,565.
4		nts included on Form 990, Part IX, line 25, but not on line 1:				
а	Invest	ment expenses not included on Form 990, Part VIII, line 7b	4a			
		(Describe in Part XIII.)				
		nes 4a and 4b	•		4c	0.
5	Total	expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	3,129,565.
		Supplemental Information				
PAI	RT I	4b; and Part XII, lines 2d and 4b. Also complete this part to provide any a V, LINE 2B: GANIZATION HOLDS ESCROW AMOUNTS FOR T			NG !	PO .
		TION EXPENSE.				

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury

Internal Revenue Service

BLUE RIDGE LEGAL SERVICES, INC.

 $Employer\ identification\ number \\ 54-1048944$

Pa	art I Questions Regarding Compensation						
			Yes	No			
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,						
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or charter travel Housing allowance or residence for personal use						
	Travel for companions Payments for business use of personal residence						
	Tax indemnification and gross-up payments Health or social club dues or initiation fees						
	Discretionary spending account Personal services (such as maid, chauffeur, chef)						
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b					
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,						
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	Х				
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
	establish compensation of the CEO/Executive Director, but explain in Part III.						
	X Compensation committee Written employment contract						
	Independent compensation consultant X Compensation survey or study						
	X Form 990 of other organizations X Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a related organization:						
а	Receive a severance payment or change-of-control payment?	4a		X			
	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X			
С	c Participate in or receive payment from an equity-based compensation arrangement?						
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the revenues of:			37			
	The organization?	5a		X			
b	Any related organization?	5b		Х			
	If "Yes" on line 5a or 5b, describe in Part III.						
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the net earnings of:	_		v			
	The organization?	6a		X			
b	Any related organization?	6b		Α.			
_	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	_		v			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		X			
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			,,			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53.4958-6(c)?	9	l	1			

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Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)						-	
	(ii)							
	(i) (ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE 0 (Form 990)

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.

OMB No. 1545-0047 Inspection

Department of the Treasury Internal Revenue Service Name of the organization

Employer identification number

54-1048944
FFICERS, DIRECTORS
OR OTHER BUSINESS
BOARD ON AN
ES THE
THE AUDITOR
L CONTROLS AND

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

Schedule O (Form 990) 2023