

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 10-01-2023, and ending 09-30-2024

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: LEGAL SERVICES CORPORATION. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 1825 I STREET NW 800. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20006

D Employer identification number: 52-1039060. E Telephone number: (202) 295-1500. G Gross receipts \$ 577,137,474

F Name and address of principal officer: DEBORAH MOORE, 1825 I STREET NW 800, WASHINGTON, DC 20006

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.LSC.GOV

K Form of organization: Corporation

L Year of formation: 1974. M State of legal domicile: DC

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission... TO PROMOTE EQUAL ACCESS TO JUSTICE... 2. Check this box if the organization discontinued its operations... 3-7. Summary statistics (voting members, employees, volunteers, revenue, income). 8-12. Revenue (Contributions, program service, investment, other, total). 13-19. Expenses (Grants, benefits, salaries, fundraising, other, total, revenue less expenses). 20-22. Net Assets or Fund Balances (Total assets, total liabilities, net assets).

Part II Signature Block

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

Sign Here: Signature of officer DEBORAH MOORE CHIEF FINANCIAL OFFICER, Date 2025-08-14. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2025-08-04, Firm's name CLIFTONLARSONALLEN LLP, Firm's address 950 NORTH GLEBE ROAD SUITE 1200 ARLINGTON, VA 22203.

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE CONGRESS OF THE UNITED STATES OF AMERICA, IN THE DECLARATION OF PURPOSE OF THE LEGAL SERVICES CORPORATION ACT (LSC ACT), FOUND THAT "THERE IS A NEED TO PROVIDE EQUAL ACCESS TO THE SYSTEM OF JUSTICE IN OUR NATION FOR INDIVIDUALS WHO SEEK REDRESS OF GRIEVANCES; "THAT THERE IS A NEED TO PROVIDE HIGH QUALITY LEGAL ASSISTANCE TO THOSE WHO WOULD OTHERWISE BE UNABLE TO AFFORD ADEQUATE LEGAL COUNSEL; AND "THAT PROVIDING LEGAL ASSISTANCE TO THOSE WHO FACE AN ECONOMIC BARRIER TO ADEQUATE LEGAL COUNSEL WILL SERVE BEST THE ENDS OF JUSTICE AND ASSIST IN IMPROVING OPPORTUNITIES FOR LOW-INCOME PERSONS." IN KEEPING WITH THIS MANDATE, THE LEGAL SERVICES CORPORATION (LSC) ESTABLISHES AS OUR MISSION: TO PROMOTE EQUAL ACCESS TO JUSTICE IN OUR NATION AND TO PROVIDE GRANTS FOR HIGH QUALITY CIVIL LEGAL ASSISTANCE TO LOW-INCOME PERSONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 533,840,608 including grants of \$ 515,870,008) (Revenue \$ 0) BASIC FIELD GRANTS: PROMOTES EQUAL ACCESS TO JUSTICE BY AWARDING BASIC FIELD GRANTS TO 133 INDEPENDENT LEGAL AID ORGANIZATIONS SERVING EVERY COUNTY IN EVERY STATE, THE DISTRICT OF COLUMBIA, AND U.S. TERRITORIES THROUGH A COMPETITIVE GRANTS PROCESS.

4b (Code:) (Expenses \$ 9,108,375 including grants of \$ 8,241,024) (Revenue \$ 0) EMERGENCY DISASTER RELIEF GRANTS:PROVIDES FUNDING TO LSC- FUNDED ORGANIZATIONS PROVIDING SERVICES TO SURVIVORS OF GOVERNMENT-DECLARED EMERGENCIES.

4c (Code:) (Expenses \$ 5,615,059 including grants of \$ 5,184,456) (Revenue \$ 0) PRO BONO INNOVATIVE FUNDS:LSC AWARDS PRO BONO INNOVATIVE FUNDS ON A COMPETITIVE BASIS ANNUALLY TO DEVELOP, TEST, AND REPLICATE INNOVATIVE PRO BONO EFFORTS THAT ENABLE GRANTEEES TO EXPAND ACCESS TO LEGAL ASSISTANCE USING PRIVATE, VOLUNTEER LAWYERS.

(Code:) (Expenses \$ 2,844,674 including grants of \$ 2,748,914) (Revenue \$ 0) TECHNOLOGY INITIATIVE GRANTS:LSC AWARDS TECHNOLOGY INITIATIVE GRANTS ON A COMPETITIVE BASIS ANNUALLY TO GRANTEEES TO EXPAND ACCESS TO JUSTICE THROUGH THE USE OF TECHNOLOGY.

(Code:) (Expenses \$ 3,090,467 including grants of \$ 2,985,000) (Revenue \$ 0) VETERANS PRO BONO GRANTS:FACILITATES THE PROVISION OF HIGH QUALITY LEGAL AND OTHER ASSISTANCE WITHOUT CHARGE TO VETERANS AND OTHER INDIVIDUALS WHO ARE UNABLE TO AFFORD THE COST OF LEGAL REPRESENTATION IN CONNECTION WITH DECISIONS OF, OR OTHER PROCEEDINGS IN THE U.S. COURT OF APPEALS FOR VETERAN CLAIMS.

(Code:) (Expenses \$ 2,646,074 including grants of \$ 2,557,000) (Revenue \$ 0) LOAN REPAYMENT ASSISTANCE PROGRAM:LSC AWARDS LOAN REPAYMENT ASSISTANCE GRANTS ON A COMPETITIVE BASIS TO ASSIST GRANTEEES RETAIN AND RECRUIT ATTORNEYS WITH LAW SCHOOL LOANS.

(Code:) (Expenses \$ 527,766 including grants of \$ 510,000) (Revenue \$ 471,335) OTHER PROGRAM EXPENSES:LSC ENGAGES IN SEVERAL PROGRAMS AND INITIATIVES TO HELP IMPROVE THE CIVIL LEGAL AID PROBLEM IN AMERICA SUCH AS THE RURAL SUMMER LEGAL CORPS PROGRAM A PRIVATELY FUNDED INITIATIVE TO CONNECT LAW STUDENTS WITH LEGAL AID PROGRAMS IN THE COMMON PURSUIT OF BETTER ADDRESSING THE CIVIL LEGAL NEEDS OF RURAL COMMUNITIES AS WELL AS THE ITC CONFERENCE WHICH IS THE ONLY NATIONAL EVENT FOCUSED EXCLUSIVELY ON THE USE OF TECHNOLOGY IN THE LEGAL AID COMMUNITY.

4d Other program services (Describe in Schedule O.) (Expenses \$ 9,108,981 including grants of \$ 8,800,914) (Revenue \$ 471,335)

4e Total program service expenses 557,673,023

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 2b, 216), and Yes/No checkboxes. Row 2a includes a value of 216. Row 2b has 'Yes' checked. Row 3a has 'No' checked. Row 4a has 'No' checked. Row 5a has 'No' checked. Row 5b has 'No' checked. Row 6a has 'No' checked. Row 7a has 'No' checked. Row 7c has 'No' checked. Row 7e has 'No' checked. Row 7f has 'No' checked. Row 7g has 'No' checked. Row 7h has 'No' checked. Row 8 has 'No' checked. Row 9a has 'No' checked. Row 9b has 'No' checked. Row 10a has 'No' checked. Row 10b has 'No' checked. Row 11a has 'No' checked. Row 11b has 'No' checked. Row 12a has 'No' checked. Row 12b has 'No' checked. Row 13a has 'No' checked. Row 13b has 'No' checked. Row 13c has 'No' checked. Row 14a has 'No' checked. Row 14b has 'No' checked. Row 15 has 'No' checked. Row 16 has 'No' checked. Row 17 has 'No' checked.

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



Section A. Governing Body and Management

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

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b 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 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 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? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Row 17: List the states with which a copy of this Form 990 is required to be filed. Answer: AL, AK, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, MA, MD, ME, MI, MN, MS, NC, ND, NH, NJ, NM, NY, NV, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI. Row 18: Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O). Row 19: Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. Row 20: State the name, address, and telephone number of the person who possesses the organization's books and records: DEBORAH MOORE 1825 I STREET NW SUITE 800 WASHINGTON, DC 20006 (202) 295-1500

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, or 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) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN G LEVI BOARD CHAIR	20.10	X					12,521	0	0	
(2) JOSEPH PIETRZYK BOARD VICE CHAIR	1.90	X					4,433	0	0	
(3) FRANK X NEUNDER JR BOARD MEMBER	2.80	X					4,113	0	0	
(4) LAURIE MIKVA BOARD MEMBER	2.50	X					4,113	0	0	
(5) ROBERT J GREY JR BOARD MEMBER	2.10	X					4,753	0	0	
(6) JULIE REISKIN BOARD MEMBER	4.20	X					4,273	0	0	
(7) JOHN G MALCOLM BOARD MEMBER	2.50	X					4,113	0	0	
(8) VICTOR B MADDOX BOARD MEMBER	1.20	X					2,193	0	0	
(9) ABIGAIL KUZMA BOARD MEMBER	1.70	X					4,753	0	0	
(10) GLORIA VALENCIA-WEBER BOARD MEMBER	1.90	X					2,193	0	0	
(11) LYNN JENNINGS VP, GRANTS MANAGEMENT	37.50			X			233,277	0	50,239	
(12) DEBORAH MOORE CFO AND TREASURER	37.50			X			235,315	0	41,439	
(13) CAROL BERGMAN VP, GOVT RELATIONS/PUBLIC AFFAIRS	37.50			X			236,073	0	33,196	
(14) WILL GUNN GENERAL COUNSEL	37.50			X			242,205	0	25,013	
(15) RONALD FLAGG PRESIDENT	37.50			X			225,242	0	23,787	
(16) JADA BREEGLE CHIEF INFORMATION OFFICER	37.50				X		213,244	0	42,987	
(17) LORA RATH DIRECTOR, OCE	37.50					X	206,305	0	30,803	

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns				
	b Membership dues				
	c Fundraising events				
	d Related organizations				
	e Government grants (contributions)			563,000,000	
	f All other contributions, gifts, grants, and similar amounts not included above			2,739,396	
	g Noncash contributions included in lines 1a - 1f:\$				
	h Total. Add lines 1a-1f				565,739,396

Program Service Revenue	2a ITC CONFERENCE	Business Code	(A)	(B)	(C)	(D)
		900099	471,335	471,335		
b						
c						
d						
e						
f	All other program service revenue.					
g Total.	Add lines 2a-2f.	471,335				

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			10,281,857		10,281,857	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		b Less: cost or other basis and sales expenses		472			
		c Gain or (loss)		-472			
	d Net gain or (loss)			-472		-472	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		b Less: direct expenses					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19							
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances							
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						

Other Revenue Misc Amt	11a 50TH ANNIVERSARY CELEBRATION	Business Code	(A)	(B)	(C)	(D)
		900099	640,704			640,704
b	OTHER INCOME	900099	4,182			4,182
c						
d	All other revenue					
e Total.	Add lines 11a-11d		644,886			
12 Total revenue.	See instructions		577,137,002	471,335	0	10,926,271

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	535,539,402	535,539,402		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,557,000	2,557,000		
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	1,814,817	951,414	837,128	26,275
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	20,740,010	10,872,904	9,566,829	300,277
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,842,559	965,957	849,925	26,677
9 Other employee benefits	2,636,534	1,382,197	1,216,165	38,172
10 Payroll taxes	1,658,159	869,286	764,866	24,007
11 Fees for services (non-employees):				
a Management				
b Legal	94,552		94,552	
c Accounting	631,178		631,178	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	135,000			135,000
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,664,034	629,812	2,032,886	1,336
12 Advertising and promotion				
13 Office expenses	123,495	36,512	85,969	1,014
14 Information technology	1,483,512	740,752	728,408	14,352
15 Royalties				
16 Occupancy	2,294,638	1,116,183	1,148,142	30,313
17 Travel	1,005,213	764,587	238,294	2,332
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,027,898	1,025,222	291	2,385
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	202,439	59,852	140,925	1,662
23 Insurance	126,694	37,458	88,196	1,040
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TRAINING	268,153	79,280	186,671	2,202
b DUES AND MEMBERSHIPS	41,328	12,219	28,770	339
c				
d				
e All other expenses	111,572	32,986	77,671	915
25 Total functional expenses. Add lines 1 through 24e	576,998,187	557,673,023	18,716,866	608,298
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	67,025,141	1	108,826,972
	2 Savings and temporary cash investments	76,856,277	2	76,342,501
	3 Pledges and grants receivable, net	1,161,240	3	1,370,656
	4 Accounts receivable, net	133,896	4	959,464
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	758,143	9	795,232
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 697,966		
	b Less: accumulated depreciation	10b 559,364	390,998	10c 138,602
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,670,246	15	2,279,452
16 Total assets: Add lines 1 through 15 (must equal line 33)	147,995,941	16	190,712,879	
Liabilities	17 Accounts payable and accrued expenses	2,826,471	17	4,396,106
	18 Grants payable	44,496,081	18	87,145,443
	19 Deferred revenue	69,903	19	99,275
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	1,670,246	25	0
	26 Total liabilities. Add lines 17 through 25	49,062,701	26	91,640,824
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	15,495,690	27	13,673,750
	28 Net assets with donor restrictions	83,437,550	28	85,398,305
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	98,933,240	32	99,072,055
33 Total liabilities and net assets/fund balances	147,995,941	33	190,712,879	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	577,137,002
2	Total expenses (must equal Part IX, column (A), line 25)	2	576,998,187
3	Revenue less expenses. Subtract line 2 from line 1	3	138,815
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	98,933,240
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 in 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 (A))	10	99,072,055

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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.**

Name of the organization
LEGAL SERVICES CORPORATION

Employer identification number
52-1039060

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).**
- 4 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:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 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.)
- 9 An agricultural research organization described in **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.
 - a **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.**
 - 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.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **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.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	494,024,969	471,092,380	534,543,661	586,383,774	56,573,939	2,142,618,723
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3	494,024,969	471,092,380	534,543,661	586,383,774	56,573,939	2,142,618,723
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.						2,142,618,723

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	494,024,969	471,092,380	534,543,661	586,383,774	56,573,939	2,142,618,723
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	985,649	145,840	946,920	9,057,177	10,281,857	21,417,443
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.).	52	100,018	69,209		644,886	814,165
11 Total support. Add lines 7 through 10						2,164,850,331
12 Gross receipts from related activities, etc. (see instructions)					12	1,365,248

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	98.970 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	99.480 %

16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests-2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.
b 33 1/3% support tests-2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
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 (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).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 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 must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid 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 | | |

Section 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): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 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-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	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 purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide 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 organization is responsive (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	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
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:			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c 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. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is 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:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 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).

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	MISCELLANEOUS INCOME - 2019 AMOUNT: \$ 52. 2020 AMOUNT: \$ 100,018. 2021 AMOUNT: \$ 69,209. 2023 AMOUNT: \$ 4,182. 50TH ANNIVERSARY CELEBRATION - 2023 AMOUNT: \$ 640,704.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization LEGAL SERVICES CORPORATION	Employer identification number 52-1039060
--	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- 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, 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 ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
LEGAL SERVICES CORPORATION

Employer identification number
52-1039060

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
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
 LEGAL SERVICES CORPORATION

Employer identification number
 52-1039060

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
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization LEGAL SERVICES CORPORATION	Employer identification number 52-1039060
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(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	
	_____	_____	
	_____	_____	
(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	
	_____	_____	
	_____	_____	
(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	
	_____	_____	
	_____	_____	
(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	
	_____	_____	
	_____	_____	

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2022

Open to Public Inspection

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.

Department of the Treasury Internal Revenue Service

Name of the organization LEGAL SERVICES CORPORATION

Employer identification number

52-1039060

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II Conservation Easements. Includes checkboxes for various purposes, a table for 'Held at the End of the Year' with rows 2a-2d, and several text-based questions.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting requirements and amounts for art and historical treasures.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i)** Unrelated organizations
- (ii)** Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		59,068	29,818	29,250
e Other		638,898	529,546	109,352
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				138,602

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

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

Part X Other Liabilities.

Complete if the organization answered 'Yes' 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	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	▶

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	577,305,752
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	168,750	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	168,750
3	Subtract line 2e from line 1		3	577,137,002
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	577,137,002

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	577,166,937
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	168,750	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	168,750
3	Subtract line 2e from line 1		3	576,998,187
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	576,998,187

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART X, LINE 2:	LSC IS EXEMPT FROM FEDERAL INCOME TAX UNDER THE PROVISIONS OF SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THE APPLICABLE INCOME TAX REGULATIONS OF THE DISTRICT OF COLUMBIA. INCOME, WHICH IS NOT RELATED TO ITS EXEMPT PURPOSE, LESS APPLICABLE DEDUCTIONS, IS SUBJECT TO FEDERAL AND STATE CORPORATE INCOME TAXES. LSC HAD NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023.

Additional Data

[**Return to Form**](#)

Software ID:
Software Version:

**Supplemental Information Regarding
Fundraising or Gaming Activities**

2023

**Open to Public
Inspection**

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
LEGAL SERVICES CORPORATION

Employer identification number
52-1039060

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a** Mail solicitations
 - b** Internet and email solicitations
 - c** Phone solicitations
 - d** In-person solicitations
 - e** Solicitation of non-government grants
 - f** Solicitation of government grants
 - g** Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 LATZ AND COMPANY LLC 53 WEST JACKSON BLVD SUITE 956 CHICAGO, IL 60604	FUNDRAISING CONSULTANT		No	0	135,000	-135,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total					135,000	-135,000

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

A L, A K, A R, C A, C O, C T, F L, G A, H I, I L, K S, K Y, M E, M D, M A, M I, M N, M S, N V, N H, N J, N M, N Y, N C, N D, O H, O K, O R, P A, R I, S C, T N, U T, V A, W A, W V, W I

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

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

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

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

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

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

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

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

c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference	Explanation
------------------	-------------

Schedule I (Form 990) 2023
Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Department of the Treasury
Internal Revenue Service
Name of the organization: [Organization Name]
Employer identification number: 52-1039060

Complete if the organization answered "Yes," on Form 990, Part IV, line 21, or 22.
Complete if the organization answered "Yes," on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

Part I General Information on Grants and Assistance

1 Describe in organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the amount of the grants or assistance used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. Yes No

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name of the grantee or organization	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) 603 LEGAL AID SUITE 200 CONCORD, NH 03301	02-0484379	501(C)(3)	1,127,845	0	N/A	N/A	CIVIL LEGAL AID
(2) ACADIA LEGAL SERVICES CORPORATION 1020 SURREY STREET LAFAYETTE, LA 70502	72-0823432	501(C)(3)	5,375,842	0	N/A	N/A	CIVIL LEGAL AID
(3) ALASKA LEGAL SERVICES CORPORATION 1016 W 6TH AVENUE SUITE 200 ANCHORAGE, AK 99502	92-0034754	501(C)(3)	2,225,906	0	N/A	N/A	CIVIL LEGAL AID
(4) HORGAN-SAKOBA LEGAL AID 90-0835586	501(C)(3)		372,105	0	N/A	N/A	CIVIL LEGAL AID
(5) ANISHIMABE LEGAL SERVICES INC 41-0960032	501(C)(3)		360,310	0	N/A	N/A	CIVIL LEGAL AID
(6) CASS LAKE MN 56633	61-0848948	501(C)(3)	2,704,221	0	N/A	N/A	CIVIL LEGAL AID
(7) APFALACHIAN RESERVE DEFENSE FUND OF KENTUCKY PRESTONSBURG, KY 40363	58-0566691	501(C)(3)	5,119,481	0	N/A	N/A	CIVIL LEGAL AID
(8) BAY AREA LEGAL AID SOCIETY INC 54135 STYRENS ATLANTA, GA 30303	94-1631316	501(C)(3)	5,534,244	0	N/A	N/A	CIVIL LEGAL AID
(9) BAY AREA LEGAL SERVICES INC 59-1171886	501(C)(3)		5,783,825	0	N/A	N/A	CIVIL LEGAL AID
(10) BLUE RIDGE LEGAL SERVICES INC 54-1048944	501(C)(3)		1,173,508	0	N/A	N/A	CIVIL LEGAL AID
(11) CALIFORNIA INDIAN LEGAL AID INC 94-1676390	501(C)(3)		1,397,825	0	N/A	N/A	CIVIL LEGAL AID
(12) CENTER FOR ARKANSAS LEGAL SERVICES 71-0387858	501(C)(3)		3,299,874	0	N/A	N/A	CIVIL LEGAL AID
(13) CENTRAL CALIFORNIA LEGAL SERVICES INC 94-1631809	501(C)(3)		4,050,745	0	N/A	N/A	CIVIL LEGAL AID
(14) CENTRAL CALIFORNIA LEGAL SERVICES INC 21-0684259	501(C)(3)		1,970,255	0	N/A	N/A	CIVIL LEGAL AID
(15) CENTRAL MINNESOTA LEGAL SERVICES INC 41-1299151	501(C)(3)		2,254,194	0	N/A	N/A	CIVIL LEGAL AID
(16) CENTRAL VIRGINIA LEGAL SERVICES INC 54-0900644	501(C)(3)		2,122,056	0	N/A	N/A	CIVIL LEGAL AID
(17) COAST TO COAST LEGAL AID SOCIETY INC 90-0089501	501(C)(3)		2,983,927	0	N/A	N/A	CIVIL LEGAL AID
(18) COLORADO LEGAL SERVICES INC 84-0402702	501(C)(3)		6,614,233	0	N/A	N/A	CIVIL LEGAL AID
(19) COMMUNITY LEGAL AID SOCIETY INC 95-1994337	501(C)(3)		4,871,477	0	N/A	N/A	CIVIL LEGAL AID
(20) COMMUNITY LEGAL AID SOCIETY INC 04-2446242	501(C)(3)		2,100,490	0	N/A	N/A	CIVIL LEGAL AID
(21) COMMUNITY LEGAL SERVICES INC 59-1156260	501(C)(3)		7,166,037	0	N/A	N/A	CIVIL LEGAL AID
(22) COMMUNITY LEGAL SERVICES INC 86-0166615	501(C)(3)		8,014,877	0	N/A	N/A	CIVIL LEGAL AID
(23) COMMUNITY LEGAL SERVICES INC 46-0310828	501(C)(3)		2,064,137	0	N/A	N/A	CIVIL LEGAL AID
(24) DNA-PEOPLES LEGAL SERVICES INC 86-0207220	501(C)(3)		4,932,373	0	N/A	N/A	CIVIL LEGAL AID
(25) EAST RIVER LEGAL SERVICES 23-7101054	501(C)(3)		585,331	0	N/A	N/A	CIVIL LEGAL AID
(26) EQUAL JUSTICE 52-1469738	501(C)(3)		510,000	0	N/A	N/A	CIVIL LEGAL AID
(27) ESSEX-MENARK LEGAL SERVICES PROJECT 22-1791777	501(C)(3)		1,296,736	0	N/A	N/A	CIVIL LEGAL AID
(28) FLORIDA RURAL LEGAL SERVICES INC 59-1225173	501(C)(3)		6,886,060	0	N/A	N/A	CIVIL LEGAL AID
(29) GEORGIA LEGAL SERVICES INC 58-1115990	501(C)(3)		11,978,349	0	N/A	N/A	CIVIL LEGAL AID
(30) GREATER BAKERSFIELD LEGAL SERVICES INC 95-2829257	501(C)(3)		1,622,974	0	N/A	N/A	CIVIL LEGAL AID
(31) IOWA LEGAL AID SOCIETY INC 82-0293641	501(C)(3)		2,485,135	0	N/A	N/A	CIVIL LEGAL AID
(32) INDIANA LEGAL SERVICES INC 35-6059654	501(C)(3)		9,460,202	0	N/A	N/A	CIVIL LEGAL AID
(33) INLAND COUNTIES LEGAL SERVICES INC 95-6124556	501(C)(3)		6,377,393	0	N/A	N/A	CIVIL LEGAL AID
(34) IOWA LEGAL AID SOCIETY INC 42-1079227	501(C)(3)		4,627,601	0	N/A	N/A	CIVIL LEGAL AID
(35) JUDICARE LEGAL AID 39-1170880	501(C)(3)		1,734,828	0	N/A	N/A	CIVIL LEGAL AID
(36) KANSAS LEGAL SERVICES INC 48-0872528	501(C)(3)		4,060,566	0	N/A	N/A	CIVIL LEGAL AID
(37) KENTUCKY LEGAL AID 61-0916523	501(C)(3)		1,879,266	0	N/A	N/A	CIVIL LEGAL AID
(38) LAKESHORE LEGAL AID 38-1958131	501(C)(3)		5,897,727	0	N/A	N/A	CIVIL LEGAL AID
(39) LAND OF LINCOLN LEGAL AID INC 37-0958448	501(C)(3)		4,110,293	0	N/A	N/A	CIVIL LEGAL AID
(40) LEGAL ACTION OF WISCONSIN INC 39-1077192	501(C)(3)		6,017,032	0	N/A	N/A	CIVIL LEGAL AID
(41) LEGAL AID CHICAGO 36-2754650	501(C)(3)		8,543,968	0	N/A	N/A	CIVIL LEGAL AID
(42) LEGAL AID FOUNDATION OF LOS ANGELES 95-1684067	501(C)(3)		8,136,150	0	N/A	N/A	CIVIL LEGAL AID
(43) LEGAL AID OF ARKANSAS INC 71-0439977	501(C)(3)		2,132,844	0	N/A	N/A	CIVIL LEGAL AID
(44) LEGAL AID OF EAST TENNESSEE 58-9132803	501(C)(3)		3,631,438	0	N/A	N/A	CIVIL LEGAL AID
(45) LEGAL AID OF NEBRASKA 47-0483506	501(C)(3)		2,414,218	0	N/A	N/A	CIVIL LEGAL AID
(46) LEGAL AID OF NORTH CAROLINA 31-1784161	501(C)(3)		18,776,547	0	N/A	N/A	CIVIL LEGAL AID
(47) LEGAL AID OF NORTHWEST TEXAS 75-0856086	501(C)(3)		13,598,015	0	N/A	N/A	CIVIL LEGAL AID
(48) LEGAL AID OF PENNSYLVANIA 23-1901014	501(C)(3)		2,199,911	0	N/A	N/A	CIVIL LEGAL AID
(49) LEGAL AID OF THE BLUEGRASS 61-0668572	501(C)(3)		2,269,358	0	N/A	N/A	CIVIL LEGAL AID
(50) LEGAL AID OF WEST VIRGINIA INC 31-1789739	501(C)(3)		3,575,951	0	N/A	N/A	CIVIL LEGAL AID
(51) LEGAL AID OF WESTERN MICHIGAN 38-2156874	501(C)(3)		3,082,041	0	N/A	N/A	CIVIL LEGAL AID
(52) LEGAL AID OF WESTERN MISSOURI 43-0824638	501(C)(3)		3,246,151	0	N/A	N/A	CIVIL LEGAL AID
(53) LEGAL AID OF WESTERN OHIO INC 34-1485732	501(C)(3)		4,395,886	0	N/A	N/A	CIVIL LEGAL AID
(54) LEGAL AID OF WYOMING INC 20-5552001	501(C)(3)		968,499	0	N/A	N/A	CIVIL LEGAL AID
(55) LEGAL AID SERVICE OF NORTHWESTERN MINNESOTA 41-1299151	501(C)(3)		600,026	0	N/A	N/A	CIVIL LEGAL AID
(56) LEGAL AID SERVICES OF NORTH CAROLINA 73-1022203	501(C)(3)		7,375,595	0	N/A	N/A	CIVIL LEGAL AID
(57) LEGAL AID SERVICES OF OREGON 93-0635480	501(C)(3)		6,119,608	0	N/A	N/A	CIVIL LEGAL AID
(58) LEGAL AID SOCIETY OF WEST HAMMAD ALLI 61-0537626	501(C)(3)		1,982,843	0	N/A	N/A	CIVIL LEGAL AID
(59) LEGAL AID SOCIETY OF EASTERN VIRGINIA 54-0848499	501(C)(3)		2,092,144	0	N/A	N/A	CIVIL LEGAL AID
(60) LEGAL AID SOCIETY OF GREATER CINCINNATI 31-0536673	501(C)(3)		2,477,113	0	N/A	N/A	CIVIL LEGAL AID
(61) LEGAL AID SOCIETY OF HAWAII 99-0076020	501(C)(3)		2,237,881	0	N/A	N/A	CIVIL LEGAL AID
(62) LEGAL AID SOCIETY OF MID-NEW YORK INC 15-0578598	501(C)(3)		3,017,539	0	N/A	N/A	CIVIL LEGAL AID
(63) LEGAL AID SOCIETY OF MIDDLE TENNESSEE AND THE CUMBERLANDS 62-0800756	501(C)(3)		4,445,688	0	N/A	N/A	CIVIL LEGAL AID
(64) LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK INC 95-1869806	501(C)(3)		3,722,237	0	N/A	N/A	CIVIL LEGAL AID
(65) LEGAL AID SOCIETY OF SAN DIEGO INC 31-0718185	501(C)(3)		4,874,803	0	N/A	N/A	CIVIL LEGAL AID
(66) LEGAL ASSISTANCE OF WESTERN NEW YORK INC 16-0955954	501(C)(3)		2,578,835	0	N/A	N/A	CIVIL LEGAL AID
(67) LEGAL SERVICES ALABAMA INC 63-0743038	501(C)(3)		8,681,644	0	N/A	N/A	CIVIL LEGAL AID
(68) LEGAL SERVICES CORPORATION OF DELAWARE INC 51-0372955	501(C)(3)		1,261,169	0	N/A	N/A	CIVIL LEGAL AID
(69) LEGAL SERVICES NYC 13-2600199	501(C)(3)		16,091,153	0	N/A	N/A	CIVIL LEGAL AID
(70) LEGAL SERVICES OF EASTERN MICHIGAN 38-1958131	501(C)(3)		2,885,530	0	N/A	N/A	CIVIL LEGAL AID
(71) LEGAL SERVICES OF KANSAS INC 43-0816805	501(C)(3)		2,794,478	0	N/A	N/A	CIVIL LEGAL AID
(72) LEGAL SERVICES OF GREAT PLAINS INC 59-1227481	501(C)(3)		5,035,649	0	N/A	N/A	CIVIL LEGAL AID
(73) LEGAL SERVICES OF NORTH DAKOTA 45-0336235	501(C)(3)		1,215,542	0	N/A	N/A	CIVIL LEGAL AID
(74) LEGAL SERVICES OF NORTH CAROLINA 51-0197090	501(C)(3)		3,523,693	0	N/A	N/A	CIVIL LEGAL AID
(75) LEGAL SERVICES OF NORTHWEST JERSEY INC 94-1384659	501(C)(3)		5,302,560	0	N/A	N/A	CIVIL LEGAL AID
(76) LEGAL SERVICES OF NORTHERN MICHIGAN 38-1817336	501(C)(3)		1,092,659	0	N/A	N/A	CIVIL LEGAL AID
(77) LEGAL SERVICES OF NORTHWEST MISSOURI 51-1137931	501(C)(3)		2,463,926	0	N/A	N/A	CIVIL LEGAL AID
(78) LEGAL SERVICES OF THE HUDSON VALLEY 67-0254645	501(C)(3)		427,317	0	N/A	N/A	CIVIL LEGAL AID
(79) LEGAL SERVICES OF VERMONT 03-1349316	501(C)(3)		960,632	0	N/A	N/A	CIVIL LEGAL AID
(80) LONE STAR LEGAL AID 74-1537787	501(C)(3)		17,134,910	0	N/A	N/A	CIVIL LEGAL AID
(81) MARYLAND LEGAL AID 52-0591621	501(C)(3)		6,517,566	0	N/A	N/A	CIVIL LEGAL AID
(82) MEMPHIS AREA LEGAL SERVICES INC 62-0841436	501(C)(3)		1,040,294	0	N/A	N/A	CIVIL LEGAL AID
(83) MICHIGAN LEGAL SERVICES INC 38-1845444	501(C)(3)		3,688,693	0	N/A	N/A	CIVIL LEGAL AID
(84) MICHIGAN LEGAL SERVICES INC 38-2077208	501(C)(3)		294,185	0	N/A	N/A	CIVIL LEGAL AID
(85) MID-MISSOURI LEGAL SERVICES CORPORATION 43-1122012	501(C)(3)		752,002	0	N/A	N/A	CIVIL LEGAL AID
(86) MID-PENNS LEGAL SERVICES INC 23-7101191	501(C)(3)		3,713,694	0	N/A	N/A	CIVIL LEGAL AID
(87) MISSISSIPPI CENTER FOR LEGAL SERVICES 64-0612891	501(C)(3)		4,075,798	0	N/A	N/A	CIVIL LEGAL AID
(88) MONTANA LEGAL SERVICES ASSOCIATION 81-0298262	501(C)(3)		2,064,289	0	N/A	N/A	CIVIL LEGAL AID
(89) NASASUFFOLK LAW SERVICES CENTER INC 11-2125411	501(C)(3)		1,990,870	0	N/A	N/A	CIVIL LEGAL AID
(90) NEIGHBORHOOD LEGAL SERVICES ASSOCIATION 25-1157129	501(C)(3)		2,191,073	0	N/A	N/A	CIVIL LEGAL AID
(91) NEIGHBORHOOD LEGAL SERVICES OF LOS ANGELES COUNTY 95-2408642	501(C)(3)		5,491,452	0	N/A	N/A	CIVIL LEGAL AID
(92) NEIGHBORHOOD LEGAL SERVICES DISTRICT OF COLUMBIA 51-0198935	501(C)(3)		1,905,125	0	N/A	N/A	CIVIL LEGAL AID
(93) NEVADA LEGAL SERVICES INC 88-0176914	501(C)(3)		5,015,355	0	N/A	N/A	CIVIL LEGAL AID
(94) NEW MEXICO LEGAL AID 85-0116950	501(C)(3)		5,108,584	0	N/A	N/A	CIVIL LEGAL AID
(95) NORTH MISSISSIPPI RURAL LEGAL SERVICES INC 64-0581747	501(C)(3)		2,562,616	0	N/A	N/A	CIVIL LEGAL AID
(96) NORTH PENN LEGAL SERVICES INC 23-1659111	501(C)(3)		2,972,447	0	N/A	N/A	CIVIL LEGAL AID
(97) NORTHEAST LEGAL AID SOCIETY INC 23-7381007	501(C)(3)		1,308,874	0	N/A	N/A	CIVIL LEGAL AID
(98) NORTHEAST NEW JERSEY LEGAL SERVICES INC 22-1898061	501(C)(3)		2,682,849	0	N/A	N/A	CIVIL LEGAL AID
(99) NORTHWEST JUSTICE CENTER 91-1687791	501(C)(3)		9,411,518	0	N/A	N/A	CIVIL LEGAL AID
(100) NORTHWESTERN LEGAL SERVICES 25-1201312	501(C)(3)		1,062,629	0	N/A	N/A	CIVIL LEGAL AID
(101) OKLAHOMA INDIAN LEGAL SERVICES INC 73-1142462	501(C)(3)		1,234,480	0	N/A	N/A	CIVIL LEGAL AID
(102) PHILADELPHIA LEGAL ASSISTANCE CENTER 23-2823744	501(C)(3)		4,763,750	0	N/A	N/A	CIVIL LEGAL AID
(103) PINE TREE LEGAL SERVICES INC 01-0279387	501(C)(3)		2,239,024	0	N/A	N/A	CIVIL LEGAL AID
(104) PRAIRIE STATE LEGAL SERVICES INC 37-1030764	501(C)(3)		5,440,010	0	N/A	N/A	CIVIL LEGAL AID
(105) PUERTO RICO LEGAL SERVICES INC 66-0265391	501(C)(3)		16,696,749	0	N/A	N/A	CIVIL LEGAL AID
(106) RHODE ISLAND LEGAL SERVICES INC 05-0318596	501(C)(3)		1,333,661	0	N/A	N/A	CIVIL LEGAL AID
(107) SOUTH CAROLINA LEGAL SERVICES INC 57-0485205	501(C)(3)		8,480,917	0	N/A	N/A	CIVIL LEGAL AID
(108) SOUTH COASTAL LEGAL SERVICES INC 04-3330208	501(C)(3)		1,382,776	0	N/A	N/A	CIVIL LEGAL AID
(109) SOUTH JERSEY LEGAL SERVICES INC 22-1843254	501(C)(3)		3,198,319	0	N/A	N/A	CIVIL LEGAL AID
(110) SOUTHEAST LOUISIANA LEGAL SERVICES CORPORATION 72-0877422	501(C)(3)		6,286,624	0	N/A	N/A	CIVIL LEGAL AID
(111) SOUTHERN ARIZONA LEGAL AID INC 86-0143449	501(C)(3)		3,990,279	0	N/A	N/A	CIVIL LEGAL AID
(112) SOUTHERN REGIONAL LEGAL SERVICES INC 41-1316151	501(C)(3)		2,865,893	0	N/A	N/A	CIVIL LEGAL AID
(113) STATEWIDE LEGAL SERVICES INC 06-1445097	501(C)(3)		4,223,188	0	N/A	N/A	CIVIL LEGAL AID
(114) SUMMIT LEGAL AID 25-1192139	501(C)(3)		1,646,773	0	N/A	N/A	CIVIL LEGAL AID
(115) TEXAS RIGORANTE LEGAL AID INC 74-1675230	501(C)(3)		19,591,588	0	N/A	N/A	CIVIL LEGAL AID
(116) THE LEGAL SOCIETY OF CLEVELAND 34-0866026	501(C)(3)		3,603,574	0	N/A	N/A	CIVIL LEGAL AID
(117) THREE RIVERS LEGAL SERVICES INC 59-1797499	501(C)(3)		3,175,785	0	N/A	N/A	CIVIL LEGAL AID
(118) UTAH LEGAL SERVICES INC 87-0298910	501(C)(3)		3,550,152	0	N/A	N/A	CIVIL LEGAL AID
(119) VETERANS CONSORTIUM PRO BONO WASHINGTON, DC 20002 20-1934881	501(C)(3)		2,985,000	0	N/A	N/A	CIVIL LEGAL AID
(120) VOLUNTEER LAWYERS PROJECT OF THE BOSTON BAR ASSOCIATION 51-0226448	501(C)(3)		1,145,353	0	N/A	N/A	CIVIL LEGAL AID
(121) WEST TENNESSEE LEGAL SERVICES INC 58-1326791	501(C)(3)		2,251,974	0	N/A	N/A	CIVIL LEGAL AID
(122) WEST VIRGINIA LEGAL SERVICES INC 22-2092489	501(C)(3)		756,320	0	N/A	N/A	CIVIL LEGAL AID
(123) WEST VIRGINIA LEGAL SERVICES INC 41-1291705	501(C)(3)		492,712	0	N/A	N/A	CIVIL LEGAL AID
(124) WEST VIRGINIA LEGAL SERVICES INC 1015 7TH AVENUE NORTH DOORHEAD, MO 65650 43-1106228	501(C)(3)		2,699,680	0	N/A	N/A	CIVIL LEGAL AID
(125) WEST VIRGINIA LEGAL SERVICES INC 13-6265606	501(C)(3)		2,689,504	0	N/A	N/A	CIVIL LEGAL AID
(126) WEST VIRGINIA LEGAL SERVICES INC 67-0254645	501(C)(3)		427,317	0	N/A	N/A	CIVIL LEGAL AID
(127) WEST VIRGINIA LEGAL SERVICES INC 03-1349316	501(C)(3)		960,632	0	N/A	N/A	CIVIL LEGAL AID
(128) WEST VIRGINIA LEGAL SERVICES INC 74-1537787	501(C)(3)		17,134,910</				

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) HERBERT S. GARTEN LOAN REPAYMENT ASSISTANCE	272	2,557,000		N/A	N/A
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	THE ORGANIZATION MAINTAINS COMPREHENSIVE RECORDS TO SUBSTANTIATE THE AMOUNT OF GRANTS OR ASSISTANCE, THE GRANTEE'S ELIGIBILITY, AND THE SELECTION CRITERIA USED. LSC EMPLOYES A VARIETY OF ONSITE AND REMOTE REVIEWS TO MONITOR THE GRANTEE'S USE OF GRANT FUNDS. PERIODIC REVIEWS INVOLVE EVALUATING THE GRANTEE'S INTERNAL CONTROL SYSTEMS, POLICIES, AND PROCEDURES. ANNUAL REVIEWS INCLUDE REVIEWING EACH GRANTEE'S AUDITED FINANCIAL STATEMENTS FOR INCONSISTENCIES, PERFORMING VARIOUS FINANCIAL RATIO CALCULATIONS TO DETERMINE FISCAL HEALTH AND STABILITY, AND REVIEWING SPECIFIC POLICIES FOR COMPLIANCE WITH LSC REGULATORY REQUIREMENTS AND ACCOUNTING BEST PRACTICES.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
LEGAL SERVICES CORPORATION

Employer identification number

52-1039060

Part I Questions Regarding Compensation

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.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., 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

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing 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.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - 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 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:

- a** The organization?
 - b** Any related organization?
- 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:

- a** The organization?
 - b** Any related organization?
- 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 not described in lines 5 and 6? If "Yes," describe in Part III.

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.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a	Yes	
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

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 are not 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, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LYNN JENNINGS VP, GRANTS MANAGEMENT	(i)	226,230	6,327	720	23,009	27,230	283,516	0
	(ii)	0	0	0	0	0	0	0
2 JOEL GALLAY ASSISTANT IG, LEGAL COUNSEL	(i)	181,081	0	67,001	23,687	8,144	279,913	0
	(ii)	0	0	0	0	0	0	0
3 DEBORAH MOORE CFO AND TREASURER	(i)	228,268	6,327	720	23,009	18,430	276,754	0
	(ii)	0	0	0	0	0	0	0
4 CAROL BERGMAN VP, GOVT RELATIONS/PUBLIC AFFAIRS	(i)	229,446	6,327	300	22,372	10,824	269,269	0
	(ii)	0	0	0	0	0	0	0
5 WILL GUNN GENERAL COUNSEL	(i)	235,158	6,327	720	22,710	2,303	267,218	0
	(ii)	0	0	0	0	0	0	0
6 JADA BREEGLE CHIEF INFORMATION OFFICER	(i)	206,619	5,905	720	20,859	22,128	256,231	0
	(ii)	0	0	0	0	0	0	0
7 BRISTOW HARDIN SENIOR RESEARCH ASSOCIATE	(i)	140,835	1,523	71,575	21,020	21,226	256,179	0
	(ii)	0	0	0	0	0	0	0
8 RONALD FLAGG PRESIDENT	(i)	224,762	0	480	21,711	2,076	249,029	0
	(ii)	0	0	0	0	0	0	0
9 LAURIE TARANTOWICZ ASST. IG & LEGAL COUNSEL	(i)	204,161	0	300	19,436	18,170	242,067	0
	(ii)	0	0	0	0	0	0	0
10 LORA RATH DIRECTOR, OCE	(i)	199,866	5,779	660	20,140	10,663	237,108	0
	(ii)	0	0	0	0	0	0	0
11 ROXANNE CARUSO INTERIM INSPECTOR GENERAL	(i)	204,161	0	300	19,670	10,158	234,289	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference	Explanation
PART I, LINE 3	COMPENSATION FOR THE PRESIDENT AND OFFICERS IS SUBJECT TO STATUTORY LIMITS. THE LSC ACT AUTHORIZES LSC TO PAY THE PRESIDENT AND OFFICERS A BASE SALARY NOT TO EXCEED THE EXECUTIVE SCHEDULE LEVEL V RATE, PLUS APPLICABLE LOCALITY PAY FOR THE WASHINGTON, DC METROPOLITAN AREA. THE PRESIDENT'S EMPLOYMENT CONTRACT INCORPORATES THIS FORMULA, AND THE OFFICE COMPENSATION IS SIMILARLY CAPPED BY LSC BYLAWS.
PART I, LINE 4A	JOEL GALLAY SEPARATED FROM LSC ON SEPTEMBER 29, 2023. UPON HIS DEPARTURE, LSC PAID MR. GALLEY A SEVERANCE PACKAGE TOTALING \$66,776, EQUIVALENT TO 17 WEEKS OF HIS REGULAR BASE SALARY. THE SEVERANCE PAYMENT WAS A LUMP SUM AND WAS NOT PURSUANT TO A FIXED FORMULA. BRISTOW HARDIN SEPARATED FROM LSC ON SEPTEMBER 30, 2023. UPON HIS DEPARTURE, LSC PAID MR. HARDIN A SEVERANCE PACKAGE TOTALING \$71,450, EQUIVALENT TO 24 WEEKS OF HIS REGULAR BASE SALARY. THE SEVERANCE PAYMENT WAS MADE AS A LUMP SUM AND WAS NOT MADE PURSUANT TO A FIXED FORMULA.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.****Attach to Form 990 or 990-EZ.****Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2023**Open to Public
Inspection**Name of the organization
LEGAL SERVICES CORPORATION**Employer identification number**

52-1039060

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THERE ARE NO COMMITTEES WITH THE AUTHORITY TO ACT ON BEHALF OF THE BOARD.
FORM 990, PART VI, SECTION B, LINE 11B	THE COMPILATION OF FORM 990 IS MANAGED BY THE OFFICE OF FINANCIAL AND ADMINISTRATIVE SERVICE, UNDER THE SUPERVISION OF THE CHIEF FINANCIAL OFFICER (CFO). THE FORM IS INITIALLY PREPARED, AND A DRAFT COPY IS REVIEWED BY THE DIRECTOR OF FINANCIAL SERVICES AND THE CFO. ADDITIONALLY, THE PRESIDENT AND OFFICERS REVIEW A COPY BEFORE THE DRAFT IS SUBMITTED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 12C	LSC REQUIRES ACKNOWLEDGEMENT OF RECEIPT OF THE CONFLICT OF INTEREST POLICY; PROVIDES TRAINING TO OFFICERS, DIRECTORS, AND EMPLOYEES DURING ONBOARDING AND PERIODICALLY THEREAFTER; AND CONDUCTS AN ANNUAL PROCESS IN WHICH DIRECTORS ARE ASKED TO DISCLOSE ANY RELATIONSHIPS THAT COULD GIVE RISE TO A CONFLICT OF INTEREST AND TO CERTIFY THAT THEY HAVE NO ACTUAL OR POTENTIAL CONFLICTS TO REPORT. OFFICERS, DIRECTORS, AND EMPLOYEES ARE ALSO REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICTS THAT ARISE IN THE COURSE OF BUSINESS AND TO RECUSE THEMSELVES FROM PARTICIPATING IN ANY MEETING OR DECISION RELATED TO A MATTER IN WHICH THEY MAY BE CONFLICTED.
FORM 990, PART VI, SECTION B, LINE 15	EXECUTIVE COMPENSATION AT LSC IS SUBJECT TO STATUTORY LIMITS. THE LSC ACT AND ANNUAL APPROPRIATION ACTS AUTHORIZE LSC TO COMPENSATE THE PRESIDENT AND OFFICERS AT A BASE SALARY NOT TO EXCEED THE EXECUTIVE SCHEDULE LEVEL V RATE, PLUS APPLICABLE LOCALITY PAY FOR THE WASHINGTON, DC METROPOLITAN AREA. FOR CALENDAR YEAR 2024, THE LEVEL V RATE WAS \$180,000, AND LOCALITY PAY WAS 33.26% OF BASE SALARY. THE PRESIDENT'S EMPLOYMENT CONTRACT INCORPORATES THIS STATUTORY FORMULA. BY LONGSTANDING INTERNAL POLICY, OFFICER COMPENSATION IS CAPPED AT 97% OF THE PRESIDENT'S COMPENSATION. THIS POLICY WAS REVIEWED BY LSC'S INDEPENDENT COMPENSATION CONSULTANT, QUATT & ASSOCIATES, AND MOST RECENTLY APPROVED BY THE BOARD IN 2024.
FORM 990, PART VI, SECTION C, LINE 19	QUARTERLY FINANCIAL STATEMENTS ARE PROVIDED TO THE BOARD OF DIRECTORS AND THE PUBLIC. ANNUAL FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC VIEWING THROUGH THE OFFICE OF THE INSPECTOR GENERAL'S WEBSITE AND LSC'S WEBSITE. GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE ON THE LSC WEBSITE.

Additional Data

Return to Form

Software ID:

Software Version: