

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

Form header section containing organization name (Blue Ridge Mountain Electric Membership Corporation), EIN (58-0165073), address (875 Main Street East, Young Harris, GA 30582), and principal officer (Lloyd Allan Glidewell).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, revenue breakdown, expense breakdown, and 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.

Signature block form with fields for officer signature (Lloyd Allan Glidewell), preparer name (Richard B. Compton), and firm information (Jackson Thornton & Co., PC).

May the IRS discuss this return with the preparer shown above? See instructions [X] 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: To improve the quality of life in the communities we serve by safely, reliably, and cost-effectively distributing electric and broadband services to our members.

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

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

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

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) Blue Ridge Mountain Electric Membership Corporation is a member-owned electric cooperative providing over 60,000 services to its members in three counties in North Georgia and two counties in North Carolina. These services include electricity, broadband, voice, and video.

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

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

**Note:** All Form 990 filers are required to complete Schedule O

**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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>1b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>1c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		266
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	143,784,675.
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	5,198,467.
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed GA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
 Loyd Allan Glidewell - (706) 379-3121  
 PO Box 9, Young Harris, GA 30582

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) Loyd Allan Glidewell General Manager	40.00			X			297,539.	0.	51,144.	
(2) Ryan Garrett Line Foreman	40.00				X		174,524.	0.	36,829.	
(3) Erik C Brinke Director of Admin Services	40.00				X		149,294.	0.	43,380.	
(4) David Ellis Asst. Director of Operatio	40.00				X		152,354.	0.	35,067.	
(5) Daniel Frizzell Director of Engineering	40.00				X		140,809.	0.	43,023.	
(6) Amanda R Holdaway Director of Finance and Ac	40.00			X			143,736.	0.	36,009.	
(7) James Lunsford Director of Operations	40.00				X		138,571.	0.	38,732.	
(8) Roy Perren Vice President/Director	10.00	X		X			11,100.	0.	0.	
(9) Danny J Henson Director	10.00	X					11,100.	0.	0.	
(10) Julius Bert Rogers President/Director	10.00	X		X			11,100.	0.	0.	
(11) Jeffrey L Ledford Director	10.00	X					11,100.	0.	0.	
(12) Jack Lance Jr Secretary/Director	10.00	X		X			11,100.	0.	0.	
(13) Gayland Trull Director	10.00	X					11,100.	0.	0.	
(14) Gene Mason Director	10.00	X					11,000.	0.	0.	
(15) Cory Payne Treasurer/Director	10.00	X		X			10,650.	0.	0.	
(16) Arvil Ray Cook Jr Director	10.00	X					10,100.	0.	0.	



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns	<b>1a</b>					
	<b>b</b>	Membership dues	<b>1b</b>					
	<b>c</b>	Fundraising events	<b>1c</b>					
	<b>d</b>	Related organizations	<b>1d</b>					
	<b>e</b>	Government grants (contributions)	<b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f						
Program Service Revenue	<b>2 a</b>	Electric Sales	Business Code 221000	118,937,584.	118,937,584.			
	<b>b</b>	Internet	221000	15,061,229.	15,061,229.			
	<b>c</b>							
	<b>d</b>							
	<b>e</b>							
	<b>f</b>	All other program service revenue						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f		133,998,813.				
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		467,968.			467,968.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds						
	<b>5</b>	Royalties						
	<b>6 a</b>	Gross rents	(i) Real					
			(ii) Personal					
				1,388,228.				
	<b>6 b</b>	Less: rental expenses		0.				
	<b>6 c</b>	Rental income or (loss)		1,388,228.				
	<b>d</b>	Net rental income or (loss)		1,388,228.			1,388,228.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
	<b>7 b</b>	Less: cost or other basis and sales expenses						
	<b>7 c</b>	Gain or (loss)						
<b>d</b>	Net gain or (loss)							
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18							
		<b>8 a</b>						
<b>b</b>	Less: direct expenses	<b>8 b</b>						
<b>c</b>	Net income or (loss) from fundraising events							
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19							
		<b>9 a</b>						
<b>b</b>	Less: direct expenses	<b>9 b</b>						
<b>c</b>	Net income or (loss) from gaming activities							
<b>10 a</b>	Gross sales of inventory, less returns and allowances							
		<b>10 a</b>						
<b>b</b>	Less: cost of goods sold	<b>10 b</b>						
<b>c</b>	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b>	Other Revenue	Business Code 900099	4,684,869.			4,684,869.	
	<b>b</b>							
	<b>c</b>							
	<b>d</b>	All other revenue						
	<b>e</b>	<b>Total.</b> Add lines 11a-11d		4,684,869.				
<b>12</b>	<b>Total revenue.</b> See instructions		140,539,878.	133,998,813.	0.	6,541,065.		

**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  X

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....	19,473,232.			
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	626,778.			
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....				
<b>10</b> Payroll taxes .....				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....				
<b>c</b> Accounting .....				
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion .....				
<b>13</b> Office expenses .....				
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....				
<b>17</b> Travel .....				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	3,935,956.			
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	11,811,295.			
<b>23</b> Insurance .....				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> Cost of Power	75,656,480.			
<b>b</b> Distribution - Maintena	12,157,638.			
<b>c</b> Internet and Nonutility	5,275,368.			
<b>d</b> Consumer Accounts	4,024,544.			
<b>e</b> All other expenses	7,578,587.			
<b>25</b> Total functional expenses. Add lines 1 through 24e	140,539,878.			
<b>26</b> 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 X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	7,816,436.	<b>1</b>	7,982,469.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	13,862,116.	<b>4</b>	14,850,598.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	2,213,663.	<b>7</b>	2,117,168.
	<b>8</b> Inventories for sale or use .....	7,905,972.	<b>8</b>	8,101,830.
	<b>9</b> Prepaid expenses and deferred charges .....	190,845.	<b>9</b>	270,925.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 372,663,923.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 132,215,160.		
		230,268,446.	<b>10c</b>	240,448,763.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	4,125,814.	<b>13</b>	7,268,132.
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	1,114,140.	<b>15</b>	902,141.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	267,497,432.	<b>16</b>	281,942,026.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	16,124,965.	<b>17</b>	17,751,575.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	25,008.	<b>19</b>	37,330.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	118,408,052.	<b>23</b>	112,893,979.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	8,780,365.	<b>25</b>	7,728,341.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	143,338,390.	<b>26</b>	138,411,225.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....		<b>27</b>	
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....	0.	<b>29</b>	0.
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....	0.	<b>30</b>	0.
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....	124,159,042.	<b>31</b>	143,530,801.
	<b>32</b> Total net assets or fund balances .....	124,159,042.	<b>32</b>	143,530,801.
<b>33</b> Total liabilities and net assets/fund balances .....	267,497,432.	<b>33</b>	281,942,026.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	140,539,878.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	140,539,878.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	0.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	124,159,042.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	19,371,759.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	143,530,801.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form 990 (2024)

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

**Name of the organization** Blue Ridge Mountain Electric Membership Corporation  
**Employer identification number** 58-0165073

**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X \$ \_\_\_\_\_

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

a Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

b Assets included in Form 990, Part X \$ \_\_\_\_\_

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

Schedule D (Form 990) (Rev. 12-2024)

**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 make 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 program
  - 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:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 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		4,659,567.		4,659,567.
b Buildings		28,837,576.	6,094,292.	22,743,284.
c Leasehold improvements				
d Equipment		339,166,780.	126,120,868.	213,045,912.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				240,448,763.

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Consumer Deposits	4,866,241.
(3) Post Retirement Benefit Obligation	2,862,100.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information

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

Part X, Line 2:

Income Taxes - The Corporation is exempt from taxes under Internal Revenue Code Section 501(c)(12). Management has evaluated the Corporation's tax positions and concluded that the Corporation has taken no uncertain tax positions that require adjustment to the financial statements.

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

**For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees**  
**Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
**Attach to Form 990.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization Blue Ridge Mountain Electric Membership Corporation	Employer identification number 58-0165073
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**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 indemnification 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 (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

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

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input checked="" 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 section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- 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 on 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
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(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) Loyd Allan Glidewell General Manager	(i)	297,539.	0.	0.	29,904.	21,240.	348,683.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Ryan Garrett Line Foreman	(i)	174,524.	0.	0.	8,545.	28,284.	211,353.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Erik C Brinke Director of Admin Services	(i)	149,294.	0.	0.	15,169.	28,211.	192,674.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) David Ellis Asst. Director of Operatio	(i)	152,354.	0.	0.	10,742.	24,325.	187,421.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Daniel Frizzell Director of Engineering	(i)	140,809.	0.	0.	14,601.	28,422.	183,832.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) Amanda R Holdaway Director of Finance and Ac	(i)	143,736.	0.	0.	14,769.	21,240.	179,745.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) James Lunsford Director of Operations	(i)	138,571.	0.	0.	14,343.	24,389.	177,303.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization	Blue Ridge Mountain Electric Membership Corporation	Employer identification number	58-0165073
--------------------------	---	--------------------------------	------------

Form 990, Part VI, Section A, line 6:

The cooperative is a not-for-profit membership organization.

Form 990, Part VI, Section A, line 7a:

The Board of Directors is elected by the members of Blue Ridge Mountain EMC through a democratic process.

Form 990, Part VI, Section A, line 7b:

Certain governance decisions are subject to approval by the members.

Form 990, Part VI, Section B, line 11b:

Blue Ridge Mountain EMC's independent CPA will go over the 990 with the Board of Directors before it is submitted to the IRS.

Form 990, Part VI, Section B, Line 12c:

Employees and board members are required to disclose anything that is deemed a conflict of interest in the written policy.

Form 990, Part VI, Section B, Line 15:

Each year the General Manager's performance is evaluated by the Board of Directors and compensation is reviewed using comparability compensation data from other cooperatives. The General Manager evaluates the performance of the department managers and also uses comparable compensation data from other cooperatives.

Form 990, Part VI, Section C, Line 19:

Blue Ridge Mountain EMC makes its financial statements available upon request to all of its members. The governing documents and conflict of interest policy are also available upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Other Comprehensive Income	-119,117.
Change in Membership	17,644.
Allocated Margins	19,473,232.
Total to Form 990, Part XI, Line 9	19,371,759.

Form 990 Part IX, Line 4

The instructions to the Form 990 indicate that organizations exempt under Section 501(c)(12) should report "patronage dividends paid" to their members in Part IX, Line 4 of the Form 990. Blue Ridge Mountain Electric Membership Corporation has interpreted the words "patronage dividends paid" in the instructions to mean margins that are assigned or assignable to the members. Blue Ridge Mountain Electric Membership Corporation assigns the net margins to its members each year. Therefore, the amount listed in Part IX, Line 4 represents the net margins assignable to the members for the fiscal year.

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

OMB No. 1545-0047

**Open to Public  
Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization Blue Ridge Mountain Electric Membership Corporation	Employer identification number 58-0165073
---	--

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
EMC Broadband, LLC 875 Main Street East Young Harris, GA 30582	Providing broadband internet access services	Georgia	15,061,229.	21,479,584.	Blue Ridge Mountain Electric Membership Corporation

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

Schedule R (Form 990) (Rev. 1-2025)

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>1c</b>		
<b>1d</b>		
<b>1e</b>		
<b>1f</b>		
<b>1g</b>		
<b>1h</b>		
<b>1i</b>		
<b>1j</b>		
<b>1k</b>		
<b>1l</b>		
<b>1m</b>		
<b>1n</b>		
<b>1o</b>		
<b>1p</b>		
<b>1q</b>		
<b>1r</b>		
<b>1s</b>		

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				





Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning JUL 1, 2024, and ending JUN 30, 2025

# 2024

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**

**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer <b>Blue Ridge Mountain Electric Membership Corporation</b>	EIN or SSN <b>58-0165073</b>
---	---------------------------------

Name and title of officer or person subject to tax  
**Loyd Allan Glidewell  
General Manager**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input checked="" type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) .....	<b>6b</b> <u>0.</u>
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize Jackson Thornton & Co., PC to enter my PIN 99999  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

63383199999

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Jackson Thornton & Co., PC

Date 12/11/25

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2024)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is an 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Form header section A-F: Check box if address changed, Exempt under section 501(c)(12), Name of organization, Employer identification number, Number, street, and room or suite no., Group exemption number, City or town, state or province, country, and ZIP or foreign postal code, Book value of all assets at end of year, Check box if an amended return.

G Check organization type: 501(c) corporation, 501(c) trust, 401(a) trust, Other trust, State college/university, 6417(d)(1)(A) Applicable entity

H Check if filing only to claim: Credit from Form 8941, Refund shown on Form 2439, Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T)

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

L The books are in care of Loyd Allan Glidewell Telephone number (706) 379-3121

Part I Total Unrelated Business Taxable Income

Table with 11 rows: 1 Total of unrelated business taxable income computed from all unrelated trades or businesses, 2 Reserved, 3 Add lines 1 and 2, 4 Charitable contributions, 5 Total unrelated business taxable income before net operating losses, 6 Deduction for net operating loss, 7 Total of unrelated business taxable income before specific deduction and section 199A deduction, 8 Specific deduction, 9 Trusts, 10 Total deductions, 11 Unrelated business taxable income.

Part II Tax Computation

Table with 7 rows: 1 Organizations taxable as corporations, 2 Trusts taxable at trust rates, 3 Proxy tax, 4a Amount from Form 4255, Part I, line 3, column (q), 4b Other tax amounts, 5 Alternative minimum tax, 6 Tax on noncompliant facility income, 7 Total.

Part III Tax and Payments

Table with 4 main rows: 1a Foreign tax credit, 1b Other credits, 1c General business credit, 1d Credit for prior-year minimum tax, 1e Total credits, 2 Subtract line 1e from Part II, line 7, 3a Amount from Form 4255, Part I, line 3, column (r), 3b Amount due from Form 8611, 3c Amount due from Form 8697, 3d Amount due from Form 8866, 3e Other amounts due, 3f Total amounts due, 4 Total tax.

<b>Part III Tax and Payments</b> (continued)			
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>	
<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>	
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>	
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>	
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>	
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>	594,000.
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>	
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>	
<b>j</b>	Other (see instructions) .....	<b>6j</b>	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>	594,000.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> .....	<b>8</b>	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>	594,000.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2025 estimated tax</b> <b>Refunded</b> .....	<b>11</b>	594,000.

<b>Part IV Statements Regarding Certain Activities and Other Information</b> (see instructions)		Yes	No
<b>1</b>	At any time during the 2024 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....		
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		
	If "Yes," see instructions for other forms the organization may have to file.		
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	Available post-2017 NOL carryover		
	\$ .....		
	\$ .....		
	\$ .....		
	\$ .....		
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	General Manager	Title
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Richard B. Compton	Richard B. Compton	12/11/25	PTIN P03317491
	Firm's name	Jackson Thornton & Co., PC		Firm's EIN 63-1035228
	Firm's address	PO Box 96 Montgomery, AL 36101-0096		Phone no. 334-834-7660

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	---	-----------------------------

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

**2024**  
Attachment  
Sequence No. **22**

Name(s) shown on return Blue Ridge Mountain Electric Membership Corporation	Identifying number 58-0165073
--	----------------------------------

**A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions  Yes  No

**Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)**

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1 Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f) .....	1	
2 Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included on line 2, column (f); and Part IV, line 6, column (d) ...	2	
3 Enter the portion of line 2 allowed for 2024 .....	3	
4 Enter the portion of Part IV, column (f), line 6, that is from carryforwards to 2024 .....	4	
Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
5 Enter the portion of Part IV, column (f), line 6, that is from carrybacks from 2025 .....	5	
6 Add lines 1, 3, 4, and 5 .....	6	

**Part II Figuring Credit Allowed After Limitations**

**Section A - Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7 Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return.</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.</li> </ul>	7	0.
8 Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 11.</li> <li>Corporations. Enter the amount from Form 4626, Part II, line 13.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	8	0.
9 Add lines 7 and 8 .....	9	
10a Foreign tax credit .....	10a	
b Certain allowable credits (see instructions) .....	10b	
c Add lines 10a and 10b .....	10c	
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 .....	11	0.
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0- .....	12	
13 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions .....	13	
14 Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Corporations. Enter -0-.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</li> </ul>	14	
15 Enter the greater of line 13 or line 14 .....	15	
16 Subtract line 15 from line 11. If zero or less, enter -0- .....	16	0.
17 Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) .....	17	

**C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2024)

**Part II Figuring Credit Allowed After Limitations** (continued)

**Section B - Figuring Section 38(c)(2) Empowerment Zone and Community Renewal Employment Credit Allowed**

**Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions .....	18	
19	Enter the greater of line 13 or line 18 .....	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- .....	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- .....	21	
22	Combine the amounts from line 3 of Part III, column (e), with the amount from line 3 of Part IV, column (f) .....	22	
23	Passive activity credit from line 3 of Part III, column (d), plus the amount from line 3 of Part IV, column (d) .....	23	
24	Enter the applicable passive activity credit allowed for 2024. See instructions .....	24	
25	Add lines 22 and 24 .....	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	0.

**Section C - Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)**

27	Subtract line 13 from line 11. If zero or less, enter -0- .....	27	0.
28	Add lines 17 and 26 .....	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- .....	29	0.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions .....	30	594,000.
31	Reserved .....	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). See instructions .....	32	
33	Enter the applicable passive activity credits allowed for 2024. See instructions .....	33	
34	Carryforward of business credit to 2024. If completing Part IV and carrying forward a business credit(s), see instructions .....	34	
	Check this box if the carryforward was changed or revised from the original reported amount .....		<input type="checkbox"/>
35	Carryback of business credit from 2025. If completing Part IV and carrying back a business credit(s), see instructions .....	35	
36	Add lines 30, 33, 34, and 35 .....	36	594,000.
37	Enter the <b>smaller</b> of line 29 or line 36. This is the amount allowed for specified credits .....	37	

**Section D - Credits Allowed After Limitations**

38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6a.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	38	0.
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**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
<b>1 a</b> Form 3468, Part II										
<b>b</b> Form 7207										
<b>c</b> Form 6765										
<b>d</b> Form 3468, Part III										
<b>e</b> Form 8826										
<b>f</b> Form 8835, Part II										
<b>g</b> Form 7210										
<b>h</b> Form 8820										
<b>i</b> Form 8874										
<b>j</b> Form 8881, Part I										
<b>k</b> Form 8882										
<b>l</b> Form 8864 (diesel)										
<b>m</b> Form 8896										
<b>n</b> Form 8906										
<b>o</b> Form 3468, Part IV										
<b>p</b> Form 8908										
<b>q</b> Form 7218, Part II										
<b>r</b> Reserved										
<b>s</b> Form 8911, Part II										
<b>t</b> Form 8830										
<b>u</b> Form 7213, Part II										
<b>v</b> Form 3468, Part V										
<b>w</b> Form 8932										
<b>x</b> Form 8933										
<b>y</b> Form 8936, Part II										
<b>z</b> Reserved										
<b>aa</b> Form 8936, Part V										
<b>bb</b> Form 8904										
<b>cc</b> Form 7213, Part I										
<b>dd</b> Form 8881, Part II										
<b>ee</b> Form 8881, Part III										
<b>ff</b> Form 8864, line 8										
<b>gg</b> Form 7211, Part II										
<b>hh</b> Reserved										
<b>ii</b> Reserved										
<b>zz</b> Other credits										
<b>2</b> Add lines 1a - 1zz								0.	0.	

**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
<b>3</b> Form 8844										
<b>4 Specified credits:</b>										
<b>a</b> Form 3468, Part VI		PJ00125101MP			594,000.		594,000.	594,000.	0.	594,000.
<b>b</b> Form 5884										
<b>c</b> Form 6478										
<b>d</b> Form 8586										
<b>e</b> Form 8835, Part II										
<b>f</b> Form 8846										
<b>g</b> Form 8900										
<b>h</b> Form 8941										
<b>i</b> Form 6765 ESB										
<b>j</b> Form 8994										
<b>k</b> Form 3468, Part VII										
<b>l</b> Reserved										
<b>m</b> Reserved										
<b>z</b> Other specified credits										
<b>5</b> Add lines 4a - 4z					594,000.		594,000.	594,000.	0.	594,000.
<b>6</b> Add lines 2, 3, and 5					594,000.		594,000.	594,000.	0.	594,000.

**Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.**

15	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit			Not subject to the limit		
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
					(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2025. Subtract column (i)(1) from column (h)(2)		
1										
2										
3										
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5										
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15										

# Investment Credit

Attach to your tax return.

Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

Blue Ridge Mountain Electric Membership  
Corporation

Identifying number

58-0165073

## Part I Information on Qualified Property or Qualified Facility (see instructions)

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility ..... PJ00125101MP
- 2 a (i) Enter the facility's emissions value or rate (kg of CO2e per kg of qualified clean hydrogen): \_\_\_\_\_  
 (ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): \_\_\_\_\_
- b Check this box if you are claiming a section 48E credit for a qualified facility and you have petitioned for a provisional emissions rate, and have received an emissions value from the DOE and/or used a designated lifecycle analysis (LCA) model to determine an emissions value. See instructions .....
- 3 a Type (solar, clean hydrogen, rehabilitation, etc.): Solar - electricity generation or heating/cooling
- b If different from filer, enter:  
 (i) Owner's name: \_\_\_\_\_  
 (ii) Owner's TIN: \_\_\_\_\_
- c Address of the facility (if applicable): 875 Main Street E  
Young Harris, GA 30582
- d Coordinates. (i) Latitude: + 34.944075 (ii) Longitude: - 083.846135  
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- e Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B)(i) .....
- 4 Date construction began (MM/DD/YYYY): 05/30/2024
- 5 Date placed in service (MM/DD/YYYY): 09/13/2024
- 6 Is the facility an expansion of an existing facility? .....  Yes  No
- 7 Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?  
 a  Yes.  
 b  No.  
 c  Not applicable, the facility doesn't produce electricity.
- 8 Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?  
 a  Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.  
 b  Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.  
 c  No.  
 d  Not applicable.
- 9 Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?  
 a  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.  
 b  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.  
 c  No.
- 10 Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?  
 a  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).  
 b  Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).  
 c  No.
- 11 Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)?  
 (The facility must have received an allocation of capacity limitation.)  
 a  Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).  
 b  Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).  
 c  Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).  
 d  Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).  
 e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: \_\_\_\_\_  
 f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): \_\_\_\_\_  
 g  No.

For Paperwork Reduction Act Notice, see separate instructions.

Form **3468** (2024)

Part I Information on Qualified Property or Qualified Facility (see instructions) (continued)

- 12 Enter the nameplate capacity or storage capacity for your property, facility, or project.
a [X] Solar.
(i) Nameplate capacity: 998 kilowatt (kW) direct current (dc)
(ii) Nameplate capacity: 865 kW ac
(iii) Check here if the solar energy property or facility includes a solar tracking device
b [ ] Wind nameplate capacity: kW ac
c [ ] Other.
(i) Type:
(ii) Nameplate capacity: kW
(iii) Kilowatt type: ac dc
d [ ] Energy storage.
(i) Power capacity rating: kW
(ii) Energy storage capacity: kilowatt-hours (kWh)
(iii) Is the energy storage installed in connection with the solar or wind facility a thermal storage?
e [ ] Not applicable.
13 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election?
If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
a Name of lessor:
b Address of lessor:
c Description of property:
d Amount for which you were treated as having acquired the property \$
e Income inclusion amount reported for tax year under Regulations section 1.50-1 \$

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A - Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

Table with 4 columns: Description, 1a, 1b, 2a, 2b, 3a, 3b, 7. Rows include: 1 a Enter the qualified investment in integrated gasification combined cycle property...; b Multiply line 1a by 20% (0.20); 2 a Enter the qualified investment in advanced coal-based generation technology...; b Multiply line 2a by 15% (0.15); 3 a Enter the qualified investment in advanced coal-based generation technology...; b Multiply line 3a by 30% (0.30).

Section B - Qualifying Gasification Project Credit Under Section 48B (see instructions)

Table with 4 columns: Description, 4a, 4b, 5a, 5b, 6, 7. Rows include: 4 a Enter the qualified investment in qualified gasification property...; b Multiply line 4a by 30% (0.30); 5 a Enter the qualified investment in property other than in line 4a...; b Multiply line 5a by 20% (0.20); 6 Enter the applicable unused investment credit from cooperatives...; 7 Add lines 1b, 2b, 3b, 4b, 5b, and 6.

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

Table with 3 columns and 6 rows for Part III. Rows include: 1a Enter the qualified investment in advanced energy project property placed in service during the tax year; 1b If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%; 1c Multiply line 1a by line 1b; 2 Enter the applicable unused investment credit from cooperatives. See instructions; 3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d.

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

Table with 3 columns and 4 rows for Part IV. Rows include: 1a Check the box below that applies to your advanced manufacturing investment project. (Semiconductor manufacturing facility, Semiconductor equipment manufacturing facility); 1b Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility; 1c Multiply line 1b by 25% (0.25); 2 Enter the applicable unused investment credit from cooperatives. See instructions; 3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o.

Part V Clean Electricity Investment Credit Under Section 48E

Section A - Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

Table with 3 columns and 14 rows for Part V. Rows include: 1a Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year; 1b If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%; 1c Multiply line 1a by line 1b; 1d If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f; 1e Multiply line 1a by line 1d; 1f If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h; 1g Multiply line 1a by line 1f; 1h If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2; 1i Enter the amount of capacity limitation you were allocated in the allocation letter; 1j If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k; 1k If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii); 1l Multiply line 1h by line 1k; 1m Multiply line 1a by line 1l; 1n If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j; 2 Add lines 1c, 1e, 1g, and 1n.

**Part V Clean Electricity Investment Credit Under Section 48E** (continued)

**Section B - Qualified Energy Storage Technology** (see instructions)

**Caution:** You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

<b>3a</b> Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year .....	<b>3a</b>			
<b>b</b> If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>3b</b>		%	
<b>c</b> Multiply line 3a by line 3b .....				<b>3c</b>
<b>d</b> If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f .....	<b>3d</b>		%	
<b>e</b> Multiply line 3a by line 3d .....				<b>3e</b>
<b>f</b> If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4 .....	<b>3f</b>		%	
<b>g</b> Multiply line 3a by line 3f .....				<b>3g</b>
<b>h</b> Reserved for future use .....	<b>3h</b>			
<b>i</b> Reserved for future use .....	<b>3i</b>			
<b>j</b> Reserved for future use .....	<b>3j</b>			
<b>k</b> Reserved for future use .....	<b>3k</b>			
<b>l</b> Reserved for future use .....	<b>3l</b>			
<b>m</b> Reserved for future use .....	<b>3m</b>			
<b>n</b> Reserved for future use .....				<b>3n</b>
<b>4</b> Add lines 3c, 3e, and 3g .....				<b>4</b>

**Section C - Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout** (see instructions)

<b>5</b> Add Part V, lines 2 and 4 .....	<b>5</b>			
If proceeds of subsidized energy financing or private activity bonds were <b>not</b> used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.				
<b>6a</b> <b>Divide.</b> Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year .....	<b>6a</b>			
Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
<b>b</b> Multiply line 5 by line 6a .....	<b>6b</b>			
<b>c</b> Multiply line 5 by 15% (0.15) .....	<b>6c</b>			
<b>d</b> Enter the smaller of line 6b or 6c .....	<b>6d</b>			
<b>e</b> Subtract line 6d from line 5 .....	<b>6e</b>			
<b>7</b> If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5 .....	<b>7</b>			
<b>8</b> If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7. A. Construction began in 2024, 90% (0.90) B. Construction began in 2025, 85% (0.85) .....				<b>8</b>
<b>9</b> Reserved for future use .....				<b>9</b>
<b>10</b> Enter the applicable unused investment credit from cooperatives. See instructions				<b>10</b>
<b>11</b> Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v .....				<b>11</b>

**Part VI Energy Credit Under Section 48**

**Section A - Geothermal Energy Credit** (see instructions)

<b>1 a</b> Enter the basis of property using geothermal energy placed in service during the tax year .....	<b>1a</b>			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>1b</b>		%	
<b>c</b> Multiply line 1a by line 1b .....				<b>1c</b>
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f .....	<b>1d</b>		%	
<b>e</b> Multiply line 1a by line 1d .....				<b>1e</b>
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2 .....	<b>1f</b>		%	
<b>g</b> Multiply line 1a by line 1f .....				<b>1g</b>
<b>2</b> Add lines 1c, 1e, and 1g .....				<b>2</b>

**Section B - Solar Energy Credit** (see instructions)

<b>3 a</b> Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year .....	<b>3a</b>	1,980,000.		
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>3b</b>		30 %	
<b>c</b> Multiply line 3a by line 3b .....				<b>3c</b> 594,000.
<b>Caution:</b> Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.				
<b>d</b> If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k .....	<b>3d</b>		%	
<b>e</b> Enter the amount of capacity limitation you were allocated in the allocation letter .....	<b>3e</b>		kW dc	
<b>f</b> If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g .....	<b>3f</b>			
<b>g</b> If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i) .....	<b>3g</b>			
<b>h</b> Multiply line 3d by line 3g .....	<b>3h</b>			
<b>i</b> Multiply line 3a by line 3h .....	<b>3i</b>			
<b>j</b> If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f .....				<b>3j</b>
<b>k</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m .....	<b>3k</b>		%	
<b>l</b> Multiply line 3a by line 3k .....				<b>3l</b>
<b>m</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4 .....	<b>3m</b>		%	
<b>n</b> Multiply line 3a by line 3m .....				<b>3n</b>
<b>4</b> Add lines 3c, 3j, 3l, and 3n .....				<b>4</b> 594,000.

**Part VI Energy Credit Under Section 48** (continued)

**Section C - Qualified Fuel Cell Property** (see instructions)

<b>5a</b> Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 .....	<b>5a</b>			
<b>b</b> Multiply line 5a by 30% (0.30) .....	<b>5b</b>			
<b>c</b> Enter the applicable kW capacity of property on line 5a. See instructions .....	<b>5c</b>			
<b>d</b> Multiply line 5c by \$1,000 .....	<b>5d</b>			
<b>e</b> Enter the smaller of line 5b or 5d .....			<b>5e</b>	
<b>f</b> Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008 .....	<b>5f</b>			
<b>g</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>5g</b>			%
<b>h</b> Multiply line 5f by line 5g .....	<b>5h</b>			
<b>i</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l .....	<b>5i</b>			%
<b>j</b> Multiply line 5f by line 5i .....	<b>5j</b>			
<b>k</b> Reserved for future use .....			<b>5k</b>	
<b>l</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n .....	<b>5l</b>			%
<b>m</b> Multiply line 5f by line 5l .....	<b>5m</b>			
<b>n</b> Add lines 5h, 5j, and 5m .....	<b>5n</b>			
<b>o</b> Enter the applicable kW capacity of property on line 5f. See instructions .....	<b>5o</b>			
<b>p</b> Multiply line 5o by \$3,000 .....	<b>5p</b>			
<b>q</b> Enter the smaller of line 5n or 5p .....			<b>5q</b>	
<b>6</b> Add lines 5e and 5q .....				<b>6</b>

**Section D - Qualified Microturbine Property** (see instructions)

<b>7a</b> Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 .....	<b>7a</b>			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2% .....	<b>7b</b>			%
<b>c</b> Multiply line 7a by line 7b .....	<b>7c</b>			
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g .....	<b>7d</b>			%
<b>e</b> Multiply line 7a by line 7d .....	<b>7e</b>			
<b>f</b> Reserved for future use .....			<b>7f</b>	
<b>g</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i .....	<b>7g</b>			%
<b>h</b> Multiply line 7a by line 7g .....	<b>7h</b>			
<b>i</b> Add lines 7c, 7e, and 7h .....			<b>7i</b>	
<b>j</b> Enter the applicable kW capacity of property on line 7a. See instructions .....	<b>7j</b>			
<b>k</b> Reserved for future use .....	<b>7k</b>			
<b>l</b> Multiply line 7j by \$200 .....			<b>7l</b>	
<b>8</b> Enter the smaller of line 7i or 7l .....				<b>8</b>

Part VI Energy Credit Under Section 48 (continued)

Section E - Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

Table for Section E with rows 9a through 10. Includes instructions for entering basis of property, capacity percentages, and calculations for credit.

Section F - Qualified Small Wind Energy Property (see instructions)

Table for Section F with rows 11a through 12. Includes instructions for reserved future use, basis of property, capacity limitations, and calculations for credit.

**Part VI Energy Credit Under Section 48 (continued)**

**Section G - Waste Energy Recovery Property** (see instructions)

<b>13a</b> Enter the basis of property using waste energy recovery placed in service during the tax year .....	<b>13a</b>				
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>13b</b>		%		
<b>c</b> Multiply line 13a by line 13b .....				<b>13c</b>	
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f .....	<b>13d</b>		%		
<b>e</b> Multiply line 13a by line 13d .....				<b>13e</b>	
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14 .....	<b>13f</b>		%		
<b>g</b> Multiply line 13a by line 13f .....				<b>13g</b>	
<b>14</b> Add lines 13c, 13e, and 13g .....					<b>14</b>

**Section H - Geothermal Heat Pump Systems** (see instructions)

<b>15a</b> Enter the basis of property using geothermal heat pump systems placed in service during the tax year .....	<b>15a</b>				
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>15b</b>		%		
<b>c</b> Multiply line 15a by line 15b .....				<b>15c</b>	
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f .....	<b>15d</b>		%		
<b>e</b> Multiply line 15a by line 15d .....				<b>15e</b>	
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16 .....	<b>15f</b>		%		
<b>g</b> Multiply line 15a by line 15f .....				<b>15g</b>	
<b>16</b> Add lines 15c, 15e, and 15g .....					<b>16</b>

Part VI Energy Credit Under Section 48 (continued)

Section I - Energy Storage Technology Property (see instructions)

<b>17 a</b> Enter the basis of property using energy storage technology placed in service during the tax year .....	<b>17a</b>			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>17b</b>		%	
<b>c</b> Multiply line 17a by line 17b .....				<b>17c</b>
<b>Caution:</b> For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.				
<b>d</b> If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k .....	<b>17d</b>		%	
<b>e</b> Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology .....	<b>17e</b>			
<b>f</b> If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g .....	<b>17f</b>			
<b>g</b> If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b .....	<b>17g</b>			
<b>h</b> Multiply line 17d by line 17g .....	<b>17h</b>			
<b>i</b> Multiply line 17a by line 17h .....	<b>17i</b>			
<b>j</b> If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f .....				<b>17j</b>
<b>k</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m .....	<b>17k</b>		%	
<b>l</b> Multiply line 17a by line 17k .....				<b>17l</b>
<b>m</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18 .....	<b>17m</b>		%	
<b>n</b> Multiply line 17a by line 17m .....				<b>17n</b>
<b>18</b> Add lines 17c, 17j, 17l, and 17n .....				<b>18</b>

Section J - Qualified Biogas Property (see instructions)

<b>19 a</b> Enter the basis of property using biogas placed in service during the tax year .....	<b>19a</b>			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6% .....	<b>19b</b>		%	
<b>c</b> Multiply line 19a by line 19b .....				<b>19c</b>
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f .....	<b>19d</b>		%	
<b>e</b> Multiply line 19a by line 19d .....				<b>19e</b>
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20 .....	<b>19f</b>		%	
<b>g</b> Multiply line 19a by line 19f .....				<b>19g</b>
<b>20</b> Add lines 19c, 19e, and 19g .....				<b>20</b>

Part VI Energy Credit Under Section 48 (continued)

Section K - Microgrid Controllers Property (see instructions)

Table with 7 rows (21a-21g) and 2 columns. Row 21a: Enter the basis of property using microgrid controllers placed in service during the tax year. Row 21b: If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%. Row 21c: Multiply line 21a by line 21b. Row 21d: If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f. Row 21e: Multiply line 21a by line 21d. Row 21f: If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22. Row 21g: Multiply line 21a by line 21f. Row 22: Add lines 21c, 21e, and 21g.

Section L - Qualified Investment Credit Facility Property (see instructions)

Table with 14 rows (23a-23n) and 2 columns. Row 23a: Enter the basis of property using investment credit facility property placed in service during the tax year. Row 23b: If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%. Row 23c: Multiply line 23a by line 23b. Row 23d: Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with the low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k. If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k. Row 23e: Enter the amount of capacity limitation you were allocated in the allocation letter. Row 23f: If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g. Row 23g: If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b. Row 23h: Multiply line 23d by line 23g. Row 23i: Multiply line 23a by line 23h. Row 23j: If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f. Row 23k: If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m. Row 23l: Multiply line 23a by line 23k. Row 23m: If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24. Row 23n: Multiply line 23a by line 23m. Row 24: Add lines 23c, 23j, 23l, and 23n.

**Part VI Energy Credit Under Section 48** (continued)

**Section M - Clean Hydrogen Production Facilities as Energy Property** (see instructions)

**Caution:** If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

<b>25 a</b>	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A) .....	<b>25a</b>			
<b>b</b>	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	<b>25b</b>		%	
<b>c</b>	Multiply line 25a by line 25b .....				<b>25c</b>
<b>d</b>	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B) .....	<b>25d</b>			
<b>e</b>	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	<b>25e</b>		%	
<b>f</b>	Multiply line 25d by line 25e .....				<b>25f</b>
<b>g</b>	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C) .....	<b>25g</b>			
<b>h</b>	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	<b>25h</b>		%	
<b>i</b>	Multiply line 25g by line 25h .....				<b>25i</b>
<b>j</b>	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D) .....	<b>25j</b>			
<b>k</b>	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	<b>25k</b>		%	
<b>l</b>	Multiply line 25j by line 25k .....				<b>25l</b>
<b>26</b>	Add lines 25c, 25f, 25i, and 25l .....				<b>26</b>

**Section N - Totals and Credit Reduction for Tax-Exempt Bonds** (see instructions)

<b>27</b>	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26 .....	<b>27</b>	594,000.		
	If proceeds of tax-exempt bonds were <b>not</b> used to finance your facility, skip line 28, and go to line 29.				
<b>28 a</b>	<b>Divide.</b> Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year .....	<b>28a</b>			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
<b>b</b>	Multiply line 27 by line 28a .....	<b>28b</b>			
<b>c</b>	Multiply line 27 by 15% (0.15) .....	<b>28c</b>			
<b>d</b>	Enter the smaller of line 28b or 28c .....	<b>28d</b>			
<b>e</b>	Subtract line 28d from line 27 .....	<b>28e</b>			
<b>29</b>	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27 .....	<b>29</b>		594,000.	
<b>30</b>	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29 .....	<b>30</b>		594,000.	
<b>31</b>	Enter the applicable unused investment credit from cooperatives. See instructions	<b>31</b>			
<b>32</b>	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a .....	<b>32</b>			594,000.

**Part VII Rehabilitation Credit Under Section 47** (see instructions)

**1a** Was there a prior section 170(h) deduction on this property?  Yes  No

**b** If "Yes" to line 1a, then provide the prior NPS number \_\_\_\_\_

**c** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

**d** Enter the dates for the 24- or 60-month measuring period.  
 Beginning date: \_\_\_\_\_  
 End date: \_\_\_\_\_

**e** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \_\_\_\_\_ \$

**f** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above \_\_\_\_\_ \$

<b>g</b> Enter the amount of qualified rehabilitation expenditures ... <b>1g</b>		
<b>h</b> For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	<b>1h</b>	
<b>i</b> For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	<b>1i</b>	
<b>j</b> For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04)	<b>1j</b>	
<b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.		
<b>k</b> If you completed line 1i or 1j, enter the following.		
<b>(i)</b> The assigned NPS project number: _____		
<b>(ii)</b> The originating pass-through entity's EIN (if applicable): _____		
<b>(iii)</b> The date the NPS approved the Request for Certification of Completed Work: _____		
<b>l</b> Reserved for future use.		
<b>m</b> If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____, and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.		
<b>2</b> Enter the applicable unused investment credit from cooperatives. See instructions	<b>2</b>	
<b>3</b> Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k		<b>3</b>

Form **4562**

# Depreciation and Amortization (Including Information on Listed Property)

990

OMB No. 1545-0172

# 2024

Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Blue Ridge Mountain Electric Membership  
Corporation

Form 990 Page 10

58-0165073

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	3,050,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	11,764,555.

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

### Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property	/	27.5 yrs.	MM	S/L	
		/	27.5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	
		/		MM	S/L	

### Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year	/	30 yrs.	MM	S/L	
d	40-year	/	40 yrs.	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	11,764,555.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (don't include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year. Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2024 tax year:					
<b>43</b> Amortization of costs that began before your 2024 tax year					<b>43</b> 46,740.
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report					<b>44</b> 46,740.

Blue Ridge Mountain Electric Membership Corporation  
EIN: 58-0165073

Blue Ridge Mountain Electric Membership Corporation has made the elective payment election to receive their credit as a refund. There is no transfer of credits between any entities.