

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning _____, and ending _____	
B Check if applicable:	C Name of organization
<input type="checkbox"/> Address change	North American Word Game Players Association
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address)
<input type="checkbox"/> Initial return	Room/suite
<input type="checkbox"/> Final return/terminated	PO Box 12115
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code
<input type="checkbox"/> Application pending	Dallas TX 75225-0115
	D Employer identification number
	26-4328248
	E Telephone number
	214-891-9360
	F Group Exemption Number
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____	H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).
I Website: www.scrabbleplayers.org	
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____	
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ _____ \$ 62,280	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)			
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>			
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	38,188
	2 Program service revenue including government fees and contracts	2	10,134
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	24,218
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	-24,218
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	c Less: direct expenses from gaming and fundraising events	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8 Other revenue (describe in Schedule O)	8	13,958
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	38,062
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	118,687
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	56
	16 Other expenses (describe in Schedule O)	16	10,303
17 Total expenses. Add lines 10 through 16	17	129,046	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	-90,984
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	349,714
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	258,730

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2022)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		X
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b	Did the organization file Form 1120-POL for this year?	37b	X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 _____; section 4912 _____; section 4955 _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed None		
42a	The organization's books are in care of C. Christopher Cree Telephone no. 214-891-9360 3541 Colgate Ave Located at Dallas TX ZIP + 4 75225-5010		
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)? If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b	X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country _____	42c	X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c	Did the organization receive any payments for indoor tanning services during the year?	44c	X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	X

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A

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

Sign Here	Signature of officer C. Christopher Cree	Date President
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Michael P. Bruce, CPA	Preparer's signature Michael P. Bruce, CPA	Date 09/11/23	Check <input type="checkbox"/> if self-employed	PTIN P00593451
	Firm's name Michael P. Bruce, CPA, PC	Firm's EIN 75-2944770		Phone no. 972-386-6991	
	Firm's address 12201 Merit Dr Ste 430 Dallas, TX 75251-3113				

May the IRS discuss this return with the preparer shown above? See instructions

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

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Name of the organization	North American Word Game Players Association	Employer identification number	26-4328248
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Form 990-EZ, Part I - Additional Information

Other Revenues - Licesning Fee from Scopely, Inc.	\$ 10,000
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LULO App	450
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Miscellaneous	80
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Total	\$ 10,530
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Grants Paid

After School Activities Program Philadelphia	\$ 2,370
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Long Island School Scrabble Program	900
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Total	\$ 3,270
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Other Expenses

Computer Hardware & Software	\$ 5,573
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Office Supplies	95
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Telecommunications	4,076
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Texas State Filing Fee	50
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Travel	545
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Sponsorship	300
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Web Hosting	165
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Credit Card Transaction Fees	2,775
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Insurance	4,405
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Total	\$ 17,984
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Changes in Net Assets

Other Asset - Computer Equipment	\$ 4,546
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Other Asset - Chess Clocks, Racks, Tiles, Etc.	8,423
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Other Asset - Baltimore Mariott Championship	3,600
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Total	\$57,717
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For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

North American Word Game Players

26-4328248

Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
License Fee for USE	\$ 12,950
Miscellaneous Income	\$ 1,008
Total	\$ 13,958

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
See Schedule O For List	\$ 10,303
Total	\$ 10,303

Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

Description	Amount
See Schedule O	\$ 0

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Prepaid Expenses and Deferred Charges	\$ 0	\$ 10,000
Computer Equipment	\$ 4,546	\$ 0
Chess Clocks, Racks, Word Lists, Etc	\$ 8,423	\$ 0
Baltimore Marriott Inner Harbor	\$ 0	\$ 0
At Camden Yards for Championship	\$ 3,600	\$ 0
Total	\$ 16,569	\$ 10,000

Form 990-EZ, Part II, Line 26 - Other Liabilities

Name of the organization

Employer identification number

North American Word Game Players

26-4328248

Description	Beg. of Year	End of Year
Entry Fees for Cancelled Scrabble	\$ 0	\$ 0
Championships	\$ 28,167	\$ 0
Other	\$ 0	\$ 0

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

Promotion of Scrabble Players in numbers and community

Federal Statements

Form 990-EZ, Part I, Line 5c - Sale of Assets Other than Inventory - Securities

Description	Date Acquired	Date Sold	Sale Price	Cost & Expense	Depreciation	Gain / Loss
How Received	Whom Sold					
Investments Capital Loss Securities						
Purchase	12/31/22	12/31/22	\$	24,218	\$	-24,218
Total			\$	0	\$	-24,218