

**Short Form  
Return of Organization Exempt From Income Tax**

**2009**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

**A** For the 2009 calendar year, or tax year beginning 2/06, 2009, and ending 12/31, 2009

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Termination
  - Amended return
  - Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** North American Word Game Players Association  
3708 Bryn Mawr Drive  
Dallas, TX 75225

**D** Employer identification number

26-4328248

**E** Telephone number

214-891-9360

**F** Group Exemption Number

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method:  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶ www.scrabbleplayers.org

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J** Tax-exempt status (check only one) —  501(c) ( 4 ) (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 180,482.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

		1	250.
REVENUE	1 Contributions, gifts, grants, and similar amounts received	1	250.
	2 Program service revenue including government fees and contracts	2	39,150.
	3 Membership dues and assessments	3	124,082.
	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	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
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 ▶ <u>See Statement 2</u> )	8	17,000.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	180,482.	
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	250.
	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	308.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	196.
	16 Other expenses (describe ▶ <u>See Statement 4</u> )	16	79,248.
	17 Total expenses. Add lines 10 through 16	17	80,002.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	100,480.	
ASSETS	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	0.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	100,480.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	22	101,479.
23 Land and buildings	23	
24 Other assets (describe ▶ <u>See Statement 5</u> )	24	1.
25 Total assets	0. 25	101,480.
26 Total liabilities (describe ▶ <u>See Statement 6</u> )	0. 26	1,000.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	0. 27	100,480.

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

**Part III Statement of Program Service Accomplishments (See the instructions.)**

What is the organization's primary exempt purpose? See Statement 7  
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

**Expenses**  
 (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others.)

<p>28 <u>The North American Word Game Players Association promotes a community of word game players comprised of approximately 2,000 members.</u>                  (Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/></p>	<p>28 a</p>	
<p>29 <u>The North American Word Game Players Association promotes a spirit of giving and caring between the word game players in the larger community through charitable giving.</u>                  (Grants \$ 250.) If this amount includes foreign grants, check here. <input type="checkbox"/></p>	<p>29 a</p>	
<p>30 _____                  _____                  (Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/></p>	<p>30 a</p>	

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....	46	
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?.....	49a	
b If 'Yes,' was the related organization a section 527 organization?.....	49b	

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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

**Sign Here**

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.

Signature of officer: *C. Christopher Cree* Date: 5-19-10

Type or print name and title: C. Christopher Cree President

**Paid Preparer's Use Only**

Preparer's signature: *Kristina B. Simon, CPA* Date: 5/19/10 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: Herold, Madsen & Lefkovits, PC  
2840 Keller Springs Rd., Ste. 1001  
Carrollton, TX 75006

Preparer's Identifying Number (See instructions): P00683150  
 EIN: 75-2398180  
 Phone no.: (972) 820-7888

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

**SCHEDULE L**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Transactions with Interested Persons**

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public Inspection

Name of the organization **North American Word Game Players Association**

Employer identification number  
**26-4328248**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_  
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 26 or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
C. Christopher Cree Formation of Organization	X		1,000.	1,000.		X	X			X
<b>Total</b> .....				▶ \$	1,000.					

**Part III Grants or Assistance Benefitting Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

**Part IV Business Transactions Involving Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

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

Schedule L (Form 990 or 990-EZ) 2009

# Application for Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of Exempt Organization		Employer identification number
	North American Word Game Players Association		26-4328248
	Number, street, and room or suite number. If a P.O. box, see instructions.		
	3708 Bryn Mawr Drive		
City, town or post office, state, and ZIP code. For a foreign address, see instructions.			
Dallas, TX 75225			

Check type of return to be filed (file a separate application for each return):

- |                                                 |                                                                      |                                    |
|-------------------------------------------------|----------------------------------------------------------------------|------------------------------------|
| <input type="checkbox"/> Form 990               | <input type="checkbox"/> Form 990-T (corporation)                    | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL            | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)         | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF            | <input type="checkbox"/> Form 1041-A                                 | <input type="checkbox"/> Form 8870 |

• The books are in the care of ► C. Christopher Cree

Telephone No. ► 214-891-9360 FAX No. ► \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box.

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box. . If it is for part of the group, check this box.  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20\_\_ or
- tax year beginning 2/06, 20 09, and ending 12/31, 20 09.

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0.
c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Statement 1**  
Form 990-EZ, Page 1  
Additional DBAs

North American Scrabble Players  
Association

**Statement 2**  
Form 990-EZ, Part I, Line 8  
Other Revenue

Hasbro Event Sponsorship.....	\$	15,000.
WorldWinner Event Sponsor.....		2,000.
Total	\$	<u>17,000.</u>

**Statement 3**  
Form 990-EZ, Part I, Line 10  
Grants and Similar Amounts Paid

Cash Amount Given:	\$	250.
--------------------	----	------

**Statement 4**  
Form 990-EZ, Part I, Line 16  
Other Expenses

Advertising and Promotion.....	\$	3,073.
Bank Fees.....		339.
Conferences, Conventions, and Meetings.....		54,150.
Credit Card Fees.....		1,444.
Filing Fees.....		750.
Information Technology.....		2,000.
Insurance.....		4,958.
Office Expenses.....		517.
Office Supplies.....		459.
Storage.....		271.
Telephone.....		284.
Travel.....		2,503.
Website & Rating Sys Setup.....		8,500.
Total	\$	<u>79,248.</u>

**Statement 5**  
Form 990-EZ, Part II, Line 24  
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Rounding.....	\$ 0.	\$ 1.
Total	\$ <u>0.</u>	\$ <u>1.</u>

Statement 6  
 Form 990-EZ, Part II, Line 26  
 Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Payable to Officers, Directors, Etc.....	\$ 0.	\$ 1,000.
Total	<u>\$ 0.</u>	<u>\$ 1,000.</u>

Statement 7  
 Form 990-EZ, Part III  
 Organization's Primary Exempt Purpose

The mission of the organization is to create and promote a multinational community of SCRABBLE(R) crossword game players.

Statement 8  
 Form 990-EZ, Part VI  
 Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

**Other Income Producing Activities**  
**Membership dues and assessments**

Total Membership Dues.....	\$	126,205.
Refunds.....		-2,123.
Total	\$	<u>124,082.</u>

**Officers, Directors, Trustees Compen.**  
**Expense account and other allowances**

Reimbursed Expenses.....	\$	2,503.
Total	\$	<u>2,503.</u>

**Officers, Directors, Trustees Compen.**  
**Expense account and other allowances**

Reimbursed Expenses.....	\$	1,014.
Total	\$	<u>1,014.</u>

**Grants and Allocations (990-PF)**  
**Cash amount given**

Hospice Donation.....	\$	250.
Total	\$	<u>250.</u>