

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

Open to Public Inspection

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

Form 990 Department of the Treasury Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 04-01-2020, and ending 03-31-2021

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

C Name of organization: WRITERS GUILD OF AMERICA EAST INC, % THE ORGANIZATION, Doing business as, 250 HUDSON STREET Suite 700, NEW YORK, NY 10023

D Employer identification number: 13-1773198, E Telephone number: (212) 767-7800, G Gross receipts \$ 16,522,803

F Name and address of principal officer: MICHAEL WINSHIP, 250 HUDSON STREET SUITE 700, NEW YORK, NY 10023

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

I Tax-exempt status: 501(c)(3), 501(c)(5) (insert no.), 4947(a)(1) or 527

J Website: WWW.WGAEAST.ORG

K Form of organization: Corporation, Trust, Association, Other

L Year of formation: 1954, M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROMOTE AND PROTECT THE PROFESSIONAL AND ARTISTIC INTERESTS OF ALL CREATORS AND ADAPTERS OF LITERARY MATERIAL & REPRESENT MEMBERS FOR THE PURPOSE OF COLLECTIVE BARGAINING.

Table with 2 columns: Description, Amount. Rows 2-7b: 2 Check this box, 3 Number of voting members (22), 4 Number of independent voting members (22), 5 Total number of individuals employed (34), 6 Total number of volunteers (2,000), 7a Total unrelated business revenue (0), 7b Net unrelated business taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-19: 8 Contributions and grants (0), 9 Program service revenue (8,166,160), 10 Investment income (400,945), 11 Other revenue (272,769), 12 Total revenue (8,839,874), 13 Grants and similar amounts paid (0), 14 Benefits paid (0), 15 Salaries, other compensation (4,295,741), 16a Professional fundraising fees (0), 16b Total fundraising expenses (0), 17 Other expenses (4,158,786), 18 Total expenses (8,454,527), 19 Revenue less expenses (385,347).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (13,299,880), 21 Total liabilities (1,695,856), 22 Net assets or fund balances (11,604,024).

Part II Signature Block

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

Sign Here: Signature of officer, Date: 2022-02-10, Type or print name and title: LOWELL PETERSON EXECUTIVE DIRECTOR

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P00234075, Firm's name WITHUMSMITHBROWNPC, Firm's EIN, Firm's address 4600 EAST WEST HWY 900, BETHESDA, MD 208143423, Phone no. (301) 272-6000

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROMOTE AND PROTECT THE PROFESSIONAL AND ARTISTIC INTERESTS OF ALL CREATORS AND ADAPTERS OF LITERARY MATERIAL, TO REPRESENT MEMBERS FOR THE PURPOSE OF COLLECTIVE BARGAINING AND TO PROMOTE FAIR DEALINGS BETWEEN ITS MEMBERS AND OTHERS.

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

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

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

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

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

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

PROMOTE AND PROTECT PROFESSIONAL AND ARTISTIC INTERESTS, REPRESENT APPROXIMATELY 6,372 MEMBERS, PROMOTE FAIR DEALING, ARBITRATE AND RESOLVE DISPUTES. MEMBERS ARE ASSISTED IN SECURING EQUITABLE CONTRACTS AND SATISFACTORY WORKING CONDITIONS.

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

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

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

4e Total program service expenses ▶

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 14a-b. Questions cover topics like political activities, lobbying, donor funds, and fundraising expenses.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Main form area containing questions 2a through 16, with sub-questions and corresponding answer boxes (e.g., 2a, 2b, 3a, 3b, etc.).

If "Yes," complete Form 4720, Schedule O.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address?

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed. 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: THE ORGANIZATION 250 HUDSON STREET SUITE 700 NEW YORK, NY 10023 (212) 767-7800

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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) LOWELL PETERSON EXECUTIVE DIRECTOR	40.0 0.0			X				412,525	0	86,720
(2) ANN BURDICK LEGAL COUNSEL	40.0 0.0					X		209,178	0	48,346
(3) MARSHA SEEMAN ASST EXECUTIVE DIRECTOR	40.0 0.0			X				209,473	0	47,276
(4) JUSTIN MOLITO DIRECTOR OF ORGANIZING	40.0 0.0				X			206,614	0	43,518
(5) GEFFREY BETTS DIR, CONTRACT ENFORCEMENT	40.0 0.0					X		151,225	0	33,381
(6) ARSENIA M REILLY-COLLINS DIR OF CONTRACT CAMPAIGNS	40.0 0.0					X		138,303	0	29,176
(7) JASON GORDON DIRECTOR OF COMMUNICATIONS	40.0 0.0					X		131,534	0	30,944
(8) DANA WEISSMAN DIRECTOR OF PROGRAMS	40.0 0.0					X		123,585	0	30,083
(9) BEAU WILLIMON PRESIDENT	8.0 0.0	X		X				0	0	0
(10) KATHY MCGEE VICE PRESIDENT	2.0 0.0	X		X				0	0	0
(11) ROBERT SCHNEIDER SECRETARY-TREASURY	4.0 0.0	X		X				0	0	0
(12) MONICA LEE BELLAIS COUNCIL MEMBER	1.0 0.0	X						0	0	0
(13) KYLE BRADSTREET COUNCIL MEMBER (THRU 10/2020)	1.0 0.0	X						0	0	0
(14) BONNIE DATT COUNCIL MEMBER	1.5 0.0	X						0	0	0
(15) ASHLEY FEINBERG COUNCIL MEMBER	1.0 0.0	X						0	0	0
(16) KAITLIN FONTANA COUNCIL MEMBER	1.0 0.0	X						0	0	0
(17) GINA GIONFRIDDO COUNCIL MEMBER	1.0 0.0	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(18) JOSH GONDELMAN COUNCIL MEMBER	1.0 0.0	X						0	0	0
(19) AM HOMES COUNCIL MEMBER	1.0 0.0	X						0	0	0
(20) DRU JOHNSTON COUNCIL MEMBER	1.0 0.0	X						0	0	0
(21) KIM KELLY COUNCIL MEMBER	1.0 0.0	X						0	0	0
(22) CHRIS KYLE COUNCIL MEMBER (THRU 09/2020)	1.0 0.0	X						0	0	0
(23) GAIL LEE COUNCIL MEMBER	1.0 0.0	X						0	0	0
(24) HAMILTON NOLAN COUNCIL MEMBER	1.0 0.0	X						0	0	0
(25) PHIL PILATO COUNCIL MEMBER	1.0 0.0	X						0	0	0
(26) COURTNEY SIMON COUNCIL MEMBER	1.0 0.0	X						0	0	0
(27) DAVID SIMON COUNCIL MEMBER	1.0 0.0	X						0	0	0
(28) AMY SOHN COUNCIL MEMBER	1.0 0.0	X						0	0	0
(29) KELLY STOUT COUNCIL MEMBER	1.0 0.0	X						0	0	0
(30) LISA CULLEN TAKEUCHI COUNCIL MEMBER	1.0 0.0	X						0	0	0
(31) MICHAEL WINSHIP COUNCIL MEMBER	1.0 0.0	X						0	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,582,437	0	349,444

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 14

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WRITERS GUILD OF AMERICA WEST, 7000 WEST THIRD STREET LOS ANGELES, CA 90048	PROCESSING FEES	732,639
SPIVAK LIPTON LLP, 1700 BROADWAY NEW YORK, NY 10019	LEGAL SERVICES	183,664

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 2

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a			
	b Membership dues . . .	1b			
	c Fundraising events . . .	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
g Noncash contributions included in lines 1a - 1f:\$	1g				
h Total. Add lines 1a-1f			0		

Program Service Revenue		Business Code			
2a MEMBERSHIP DUES AND ASSESSMENTS	900099	8,169,071	8,169,071		
b AWARDS	900099	317,425	317,425		
c					
d					
e					
f All other program service revenue.					
g Total. Add lines 2a-2f.		8,486,496			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		170,050		170,050	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		2,758		2,758	
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c	0	0	
	d Net rental income or (loss)		0			
	7a Gross amount from sales of assets other than inventory	(i) Securities	7,555,308			
		(ii) Other				
b Less: cost or other basis and sales expenses		7b	6,264,368			
c Gain or (loss)		7c	1,290,940			
d Net gain or (loss)		1,290,940		1,290,940		
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b Less: direct expenses	8b	0			
	c Net income or (loss) from fundraising events		0			
9a Gross income from gaming activities. See Part IV, line 19	9a	0				
	b Less: direct expenses	9b	0			
	c Net income or (loss) from gaming activities		0			
10a Gross sales of inventory, less						

returns and allowances . . .	10a	0			
b Less: cost of goods sold	10b	0			
c Net income or (loss) from sales of inventory . . .			0		
Miscellaneous Revenue	Business Code				
11a SCRIPT REGISTRATION	900099	284,401	284,401		
b MISCELLANEOUS INCOME	900099	2,372	2,372		
c UBI TAX REFUND	900099	21,418			21,418
d All other revenue					
e Total. Add lines 11a-11d ▶		308,191			
12 Total revenue. See instructions ▶		10,258,435	8,773,269		1,485,166

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).
 Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	981,756			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	2,905,541			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	304,396			
9 Other employee benefits	352,657			
10 Payroll taxes	111,448			
11 Fees for services (non-employees):				
a Management	0			
b Legal	456,733			
c Accounting	86,057			
d Lobbying	48,000			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	33,740			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	36,747			
12 Advertising and promotion	4,194			
13 Office expenses	303,248			
14 Information technology	320,500			
15 Royalties	0			
16 Occupancy	910,597			
17 Travel	676			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	1,254			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	140,657			
23 Insurance	62,426			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RESIDUAL PROCESSING FEES	727,709			
b AWARDS	165,570			
c CREDIT CARD PROCESSING FEES	142,080			
d DUES AND SUBSCRIPTIONS	131,140			
e All other expenses	247,274			
25 Total functional expenses. Add lines 1 through 24e	8,474,400			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	1,332,268	1	1,671,455
	2 Savings and temporary cash investments	6,931	2	6,937
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	2,264,465	4	2,320,573
	5 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	0	5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	77,994	9	114,720
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,997,141		
	b Less: accumulated depreciation	10b 2,509,131	617,931	10c 488,010
	11 Investments—publicly traded securities	8,822,654	11	11,484,028
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	177,637	15	228,763
16 Total assets: Add lines 1 through 15 (must equal line 33)	13,299,880	16	16,314,486	
Liabilities	17 Accounts payable and accrued expenses	893,802	17	754,547
	18 Grants payable	0	18	0
	19 Deferred revenue	0	19	1,663,786
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	802,054	25	1,030,759	
26 Total liabilities. Add lines 17 through 25	1,695,856	26	3,449,092	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	11,604,024	27	12,865,394
	28 Net assets with donor restrictions	0	28	0
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	11,604,024	32	12,865,394
33 Total liabilities and net assets/fund balances	13,299,880	33	16,314,486	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,258,435
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,474,400
3	Revenue less expenses. Subtract line 2 from line 1	3	1,784,035
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	11,604,024
5	Net unrealized gains (losses) on investments	5	1,043,591
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,566,256
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	12,865,394

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		No
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

Supplemental Financial Statements

2020

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
WRITERS GUILD OF AMERICA EAST INC

Employer identification number
13-1773198

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? **Yes** **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? **Yes** **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 (e.g., recreation or education) Preservation of an 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 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 in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, 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 2(d) 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 ▶ \$ _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		848,145	545,405	302,740
d Equipment		2,148,996	1,963,726	185,270
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c.) . . . ▶				488,010

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 _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments—Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,030,759

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	11,246,868
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	1,043,591	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d			2e 1,043,591
3	Subtract line 2e from line 1			3 10,203,277
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	33,740	
b	Other (Describe in Part XIII.)	4b	21,418	
c	Add lines 4a and 4b			4c 55,158
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 10,258,435

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

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

1	Total expenses and losses per audited financial statements		1	8,419,242
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	-21,418	
e	Add lines 2a through 2d			2e -21,418
3	Subtract line 2e from line 1			3 8,440,660
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	33,740	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 33,740
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 8,474,400

Part XIII Supplemental Information

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

Return Reference	Explanation
PART X, LINE 2 - FIN 48 (ASC 740):	Accounting principles generally accepted in the United States of America require management to evaluate income tax positions taken and accrue an income tax liability if the Guild has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has evaluated the income tax positions taken and concluded that as of March 31, 2021 and 2020 there are no uncertain positions taken or expected to be taken that would require recognition in the financial statements. The Guild is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. In addition, there have been no tax related interest or penalties for the periods presented in these financial statements. Should such penalties and interest be incurred, the Guild's policy is to recognize them as administrative and general expenses.
PART XI, LINE 2D:	\$21,418 REFUND OF PRIOR YEAR'S UBI TAX.
PART XII, LINE 4B:	\$(21,418) REFUND OF PRIOR YEAR'S UBI TAX.

Additional Data

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

Software ID:

Software Version:

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
WRITERS GUILD OF AMERICA EAST INC

Employer identification number

13-1773198

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

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

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

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

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

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

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

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

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

	Yes	No
1a		
1b		
2		
3		
4a		No
4b		No
4c		No
5a		
5b		
6a		
6b		
7		
8		
9		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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 LOWELL PETERSON EXECUTIVE DIRECTOR	(i)	378,301	34,224		39,187	47,533	499,245	0
	(ii)	----- 0	----- 0	----- -----	----- 0	----- 0	----- 0	----- 0
2 MARSHA SEEMAN ASST EXECUTIVE DIRECTOR	(i)	201,730	7,743		20,120	27,156	256,749	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
3 JUSTIN MOLITO DIRECTOR OF ORGANIZING	(i)	199,048	7,566		19,665	23,853	250,132	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
4 ANN BURDICK LEGAL COUNSEL	(i)	201,412	7,766		20,604	32,742	262,524	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
5 GEFFREY BETTS DIR, CONTRACT ENFORCEMENT	(i)	145,759	5,466		14,497	18,884	184,606	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
6 JASON GORDON DIRECTOR OF COMMUNICATIONS	(i)	126,726	4,808		12,763	18,181	162,478	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
7 DANA WEISSMAN DIRECTOR OF PROGRAMS	(i)	118,777	4,808		12,464	22,619	158,668	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0
8 ARSENIA M REILLY-COLLINS DIR OF CONTRACT CAMPAIGNS	(i)	133,316	4,987		13,184	15,992	167,479	0
	(ii)	----- 0	----- -----	----- -----	----- 0	----- 0	----- 0	----- 0

Part III **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

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Software ID:

Software Version:

SCHEDULE O
(Form 990 or 990-
EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

2020**Open to Public
Inspection**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

Department of the Treasury

Name of the organization
WRITERS GUILD OF AMERICA EAST INC

Employer identification number

13-1773198

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6 - MEMBERS:	THE ORGANIZATION IS COMPOSED OF FREELANCE AND STAFF MEMBERS WHO WRITE CONTENT FOR MOTION PICTURES, TELEVISION, NEWS AND DITIGAL MEDIA.
FORM 990, PART VI, SECTION A, LINE 7A - POWER TO ELECT:	MEMBERS OF THE ORGANIZATION ANNUALLY ELECT THE COUNCIL MEMBERS.
FORM 990, PART VI, SECTION B, LINE 11 - REVIEW OF FORM 990:	THE FORM 990 IS PROVIDED TO THE TREASURER AND EXECUTIVE DIRECTOR FOR REVIEW PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 15 - DETERMINING COMPENSATION:	THE GOVERNING BOARD RETAINED INDEPENDENT COUNSEL TO DETERMINE AND NEGOTIATE COMPENSATION OF THE EXECUTIVE DIRECTOR.
FORM 990, PART VI, SECTION C, LINE 19 - AVAILABILITY OF DOCUMENTS:	FINANCIAL STATEMENTS ARE AVAILABLE TO MEMBERS ANNUALLY VIA THE GUILD'S WEBSITE AND ARE AVAILABLE UPON REQUEST FOR NON-MEMBERS.
FORM 990, PART XI, LINE 8 - PRIOR PERIOD ADJUSTMENTS	THE GUILD HAS ADOPTED ASU 2014-09, REVENUE FROM CONTRACTS WITH CUSTOMERS (TOPIC 606), WHICH RESULTED IN AN RESTATEMENT APPLIED TO MEMBERSHIP DUES AND INITATION FEES RESULTING IN AN INCREASE IN DEFERRED REVENUES AND CORRESPONDING DECREASE IN NET ASSETS OF \$1,566,256.

Additional Data

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