Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C Name of organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1133 AVENUE OF THE AMERICAS FL 5

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 10036

D Employer identification number
23-7038813

E Telephone number
(212) 655-0880

G Gross receipts $ 554,113,305

F Name and address of principal officer:
ANDRE IGUODALA
1133 AVENUE OF THE AMERICAS FL 5
NEW YORK,NY 10036

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

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.NBPA.COM

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:
NATIONAL BASKETBALL PLAYERS ASSOCIATION SERVES TO PROTECT AND ADVANCE THE RIGHTS OF OUR PLAYERS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	**3** Number of voting members of the governing body (Part VI, line 1a)	**3**	26
	4 Number of independent voting members of the governing body (Part VI, line 1b)	**4**	24
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	103
	6 Total number of volunteers (estimate if necessary)	**6**	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	0	0
	9 Program service revenue (Part VIII, line 2g)	246,480,086	236,648,357
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,498,711	8,991,355
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61,307,384	45,337,562
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	311,286,181	290,977,274
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,361,747	1,071,408
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	20,034,258	18,842,515
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	298,115,718	274,612,844
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	319,511,723	294,526,767
	19 Revenue less expenses. Subtract line 18 from line 12	-8,225,542	-3,549,493

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	370,225,069	385,523,445
	21 Total liabilities (Part X, line 26)	269,978,967	275,522,237
	22 Net assets or fund balances. Subtract line 21 from line 20	100,246,102	110,001,208

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: 2025-08-14
CAMERON JONES CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P00741490

Firm's name GRANT THORNTON ADVISORS LLC — Firm's EIN 99-1856619

Firm's address 757 THIRD AVENUE 9TH FLOOR
NEW YORK, NY 100172013 — Phone no. (212) 599-0100

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE NATIONAL BASKETBALL PLAYERS ASSOCIATION (NBPA) SERVES TO PROTECT AND ADVANCE THE RIGHTS OF OUR PLAYERS.

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 $)

THE NATIONAL BASKETBALL PLAYERS ASSOCIATION (NBPA) IS THE UNION FOR CURRENT PROFESSIONAL BASKETBALL PLAYERS IN THE NATIONAL BASKETBALL ASSOCIATION (NBA). THE UNION HAS APPROXIMATELY 500 MEMBERS. ESTABLISHED IN 1954, THE MISSION OF THE NATIONAL BASKETBALL PLAYERS ASSOCIATION IS TO PROTECT AND ADVANCE THE RIGHTS OF OUR PLAYERS. WHETHER IT IS NEGOTIATING A COLLECTIVE BARGAINING AGREEMENT, PROSECUTING A GRIEVANCE ON A PLAYER'S BEHALF OR COUNSELING A PLAYER ON BENEFITS AND EDUCATIONAL OPPORTUNITIES, THE NBPA ADVOCATES ON BEHALF OF THE BEST INTEREST OF ALL NBA PLAYERS. (CONTINUED ON SCHEDULE O). NBPA UNION MEMBERS ENJOY EXPANSIVE BENEFITS AND ARE AMONG THE MOST RECOGNIZABLE ATHLETES AND ENTERTAINERS IN THE WORLD. IN ADDITION, THE NBPA PROVIDES A FORUM FOR PLAYERS TO PARTICIPATE IN UNION ACTIVITIES IN A NUMBER OF FACETS. FROM EXECUTIVE LEADERSHIP ROLES, TO TEAM REPRESENTATIVE POSITIONS, GLOBAL COMMUNITY OUTREACH INITIATIVES AND MORE, THE NBPA OFFERS EACH NBA PLAYER THE OPPORTUNITY TO GET INVOLVED IN THE DEMOCRATIC INSTITUTION THAT WAS CREATED FOR, CONTINUES TO EXIST FOR AND IS RUN BY THEM.

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

THE NBPA'S TOP 100 HIGH SCHOOL BASKETBALL CAMP IS REGARDED AS THE PREMIER BASKETBALL EVENT AVAILABLE TO ELITE HIGH SCHOOL ATHLETES. SINCE ITS INCEPTION IN 1994, OVER 300 PLAYERS HAVE GONE ON TO SUCCESSFUL CAREERS IN THE NBA. THE TOP 100 CAMP EMPHASIZES CHARACTER, EDUCATION, AND SKILL DEVELOPMENT AS THE CORE PRINCIPLES NECESSARY TO MAXIMIZE A PLAYER'S POTENTIAL.THE TOP 100 CAMP OFFERS A PREMIER OPPORTUNITY FOR THE NBPA TO ENGAGE WITH EMERGING ELITE BASKETBALL TALENT. THIS PLATFORM HAS PROVIDED A HOLISTIC EXPERIENCE FOR NEARLY THREE DECADES, FOCUSING ON DEVELOPING THESE YOUNG ATHLETES INTO WELL-ROUNDED INDIVIDUALS ON AND OFF THE COURT. (CONTINUED ON SCHEDULE O).PRIORITIZING THEIR WELL-BEING, TOP 100 STANDS AS A TESTAMENT TO OUR COMMITMENT TO NURTURING THE FUTURE LEADERS OF BASKETBALL. AS WE APPROACH THIS YEAR'S EVENT, WE'RE THRILLED TO CREATE A PRODUCTIVE, ENJOYABLE, AND COMPETITIVE ENVIRONMENT FOR ALL PARTICIPANTS.

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

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	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*	3		No
4	**Section 501(c)(3) organizations.** 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*	4		
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? *If "Yes," complete Schedule C, Part III*	5	Yes	
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? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
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? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
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? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
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? *If "Yes," complete Schedule D, Part VII*	11b		No
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? *If "Yes," complete Schedule D, Part VIII*	11c		No
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? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
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)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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? *If "Yes," complete Schedule F, Parts II and IV*	15		No
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? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	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? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	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? *If "Yes," complete Schedule J*	23	Yes	
24a	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		
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? *If "Yes," complete Schedule L,* Part I	25b		
26	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? *If "Yes," complete Schedule L, Part II*	26		No
27	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? *If "Yes," complete Schedule L,* Part III	27		No
28	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):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
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)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

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
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	242		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

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

2a	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**	103		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			**3b**	
4a	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)?			**4a**	No
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).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	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?			**6a**	Yes
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	Yes
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	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?			**7a**	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			**8**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			**9b**	
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.			**13a**	
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**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			**14b**	
15	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 instructions and file Form 4720, Schedule N.			**15**	Yes
16	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**	No
17	**Section 501(c)(21) organizations.** 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 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

				Yes	No
1a	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 in Schedule O.	**1a**	26		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	24		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6	Did the organization have members or stockholders?		**6**	Yes	
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?		**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
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?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
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?	**16b**		

Section C. Disclosure

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 (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 in Schedule O)

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:
CAMERON JONES 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036 (212) 655-0880

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	**Institutional Trustee;**	Officer	Key employee	Highest compensated employee	Former			
(1) ALEX CARUSO PLAYER REPRESENTATIVE (THRU 07/24)	2.00 0.00	X						0	12,500	0
(2) ANFERNEE SIMONS PLAYER REPRESENTATIVE	2.00 0.00	X						0	0	0
(3) ANTHONY GILL PLAYER REPRESENTATIVE (AS OF 02/24)	2.00 0.00	X						0	0	0
(4) AUSTIN REAVES PLAYER REPRESENTATIVE (THRU 03/24)	2.00 0.00	X						0	0	0
(5) BISMACK BIYOMBO VICE PRESIDENT	2.00 0.00	X		X				0	0	0
(6) BRUNO FERNANDO PLAYER REPRESENTATIVE (10/23-07/24)	2.00 0.00	X						0	0	0
(7) CJ MCCOLLUM PRESIDENT	2.00 0.00	X		X				0	0	0
(8) COREY KISPERT PLAYER REPRESENTATIVE (THRU 02/24)	2.00 0.00	X						0	0	0
(9) DEANDRE JORDAN PLAYER REPRESENTATIVE (AS OF 03/24)	2.00 0.00	X						0	0	0
(10) DONOVAN MITCHELL VICE PRESIDENT	2.00 0.00	X		X				0	200,000	0
(11) DUNCAN ROBINSON PLAYER REPRESENTATIVE	2.00 0.00	X						0	0	0
(12) DWIGHT POWELL PLAYER REPRESENTATIVE	2.00 0.00	X						0	0	0
(13) GARRETT TEMPLE VICE PRESIDENT	2.00 0.00	X						0	0	0
(14) GRANT WILLIAMS 1ST VICE PRESIDENT	2.00 0.00	X		X				0	0	0
(15) HARRISON BARNES SECRETARY/TREASURER (THRU 08/24)	2.00 0.00	X		X				0	12,500	0
(16) IVICA ZUBAC PLAYER REPRESENTATIVE	2.00 0.00	X						0	0	0
(17) JAE'SEAN TATE PLAYER REPRESENTATIVE	2.00 0.00	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/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			
(18) JAMAL MURRAY	2.00	x						0	45,000	0
PLAYER REPRESENTATIVE (THRU 03/24)	0.00									
(19) JAREN JACKSON JR	2.00	x		X				0	0	0
VICE PRESIDENT	0.00									
(20) JAYLEN BROWN	2.00	x		X				0	0	0
VICE PRESIDENT	0.00									
(21) JOHN COLLINS	2.00	x						0	0	0
PLAYER REPRESENTATIVE (AS OF 03/24)	0.00									
(22) JONATHAN ISAAC	2.00	x						0	0	0
PLAYER REPRESENTATIVE (AS OF 12/23)	0.00									
(23) JOSH OKOGIE	2.00	x						0	12,000	0
PLAYER REPRESENTATIVE (THRU 01/24)	0.00									
(24) KAI JONES	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 11/23)	0.00									
(25) KARL-ANTHONY TOWNS	2.00	x						0	0	0
PLAYER REPRESENTATIVE	0.00									
(26) KENNETH MURPHY III	2.00	x						0	40,000	0
PLAYER REPRESENTATIVE	0.00									
(27) KEVON LOONEY	2.00	x						0	0	0
PLAYER REPRESENTATIVE	0.00									
(28) MALCOLM BROGDON	2.00	x		X				0	0	0
VICE PRESIDENT	0.00									
(29) MASON PLUMLEE	2.00	x		X				0	0	0
SECRETARY/TREASURER (AS OF 08/24)	0.00									
(30) MAX CHRISTIE	2.00	x						0	0	0
PLAYER REPRESENTATIVE (AS OF 03/24)	0.00									
(31) MIKAL BRIDGES	2.00	x						0	80,000	0
PLAYER REPRESENTATIVE (03/24-07/24)	0.00									
(32) NICOLAS CLAXTON	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 03/24)	0.00									
(33) OSHAE BRISSETT	2.00	x						0	0	0
PLAYER REPRESENTATIVE (11/23-07/24)	0.00									
(34) PAT CONNAUGHTON	2.00	x						0	0	0
PLAYER REPRESENTATIVE	0.00									
(35) PAYTON PRITCHARD	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 11/23)	0.00									
(36) SHAI GILGEOUS-ALEXANDER	2.00	x						0	0	0
PLAYER REPRESENTATIVE (AS OF 04/24)	0.00									
(37) THADDEUS YOUNG	2.00	x						0	0	0
PLAYER REPRESENTATIVE (AS OF 11/23)	0.00									
(38) TOBIAS HARRIS	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 07/24)	0.00									
(39) TYRESE HALIBURTON	2.00	x						0	0	0
PLAYER REPRESENTATIVE	0.00									
(40) WALKER KESSLER	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 03/24)	0.00									
(41) WENDELL CARTER JR	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 12/23)	0.00									
(42) XAVIER TILLMAN	2.00	x						0	0	0
PLAYER REPRESENTATIVE (THRU 02/24)	0.00									
(43) ANDRE IGUODALA	40.00			X				405,438	27,746	0
EXECUTIVE DIRECTOR (AS OF 11/23)	0.00									
(44) CAMERON JONES	40.00			X				0	0	0
CFO (AS OF 08/24)	0.00									
(45) GARY ARRICK	28.00			X				741,303	0	99,027
CFO (THRU 07/24)	12.00									
(46) TAMIKA TREMAGLIO	40.00			X				2,048,935	206,861	23,100
EXECUTIVE DIRECTOR (THRU 11/23)	0.00									
(47) RONALD KLEMPNER	40.00				X			623,370	0	29,561
SENIOR COUNSEL	0.00									
(48) CHRYSA CHIN	40.00					X		621,809	0	27,513
CHIEF PLAYER ENGAGEMENT OFFICER	0.00									
(49) DAVID FOSTER	40.00					X		330,786	0	18,669
DEPUTY GENERAL COUNSEL	0.00									
(50) DAVID OKHUMALE	40.00					X		563,813	0	19,745
COO (THRU 11/23)	0.00									
(51) MATTEO ZURETTI	40.00					X		480,402	0	52,812
CHIEF INTERNATIONAL RELATIONS	0.00									
(52) PURVIS SHORT	40.00					X		373,142	0	39,880
CHIEF PLAYER PROGRAMS	0.00									
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								6,188,998	636,607	310,307

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 60

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		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? *If "Yes," complete Schedule J for such individual*	**4**	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? *If "Yes," complete Schedule J for such person*	**5**		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
RENAISSANCE ASSOCIATES LTD 651 OLD MOUNT PLEASANT AVENUE SUIT LIVINGSTON, NJ 07039	FORENSIC ACCOUNTING CONSULTANT	1,529,720
WINSTON & STRAWN LLP 35 W WACKER DRIVE CHICAGO, IL 60601	COLLECTIVE BARGAINING, BRI & LEGAL SERVI	1,415,223
DECHERT LLP 2929 ARCH STREET CIRA CENTRE PHILADELPHIA, PA 19104	EXECUTIVE CONSULTANT	799,742
TALECENT LLC 63 BABCOCK STREET UNIT 6 BROOKLINE, MA 02446	EXECUTIVE CONSULTANT	722,781
PRECISION STRATEGIES LLC 901 NEW YORK AVENUE NW SUITE 530 WASHINGTON, DC 20001	COMMUNICATIONS CONSULTANT	477,487

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 35

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 OtherAmt 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				
Program Service Revenue	Business Code				
2a NIL MEMBERSHIP DUES	900099	229,393,150	229,393,150		
b MEMBERSHIP DUES-AGENTS	900099	3,731,250	3,731,250		
c AGENT REVENUE	900099	2,086,778	2,086,778		
d TOP 100 CAMP REVENUE	900099	1,437,179	1,437,179		
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f.	236,648,357				
3 Investment income (including dividends, interest, and other similar amounts)		9,925,323			9,925,323
4 Income from investment of tax-exempt bond proceeds					
5 Royalties		42,409,058			42,409,058
		(i) Real	(ii) Personal		
6a Gross rents	6a	212,787			
b Less: rental expenses	6b	0			
c Rental income or (loss)	6c	212,787			
d Net rental income or (loss)		212,787			212,787
		(i) Securities	(ii) Other		
7a Gross amount from sales of assets other than inventory	7a	262,202,063			
b Less: cost or other basis and sales expenses	7b	263,136,031			
c Gain or (loss)	7c	-933,968			
d Net gain or (loss)		-933,968			-933,968
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
b Less: direct expenses	8b				
c Net income or (loss) from fundraising events . .					
9a Gross income from gaming activities. See Part IV, line 19 . . .	9a				
b Less: direct expenses	9b				
c Net income or (loss) from gaming activities . .					
10a Gross sales of inventory, less returns and allowances . .	10a				
b Less: cost of goods sold . .	10b				
c Net income or (loss) from sales of inventory . .					
OtherRevenueMiscAmt	Business Code				
11a SHARED SVC (COST)-NBPI	900099	1,933,229			1,933,229
b SHARED SVC (COST)-3RD	900099	651,323			651,323
c OTHER REVENUE	900099	131,165	131,165		
d All other revenue					
e **Total.** Add lines 11a–11d		2,715,717			
12 **Total revenue.** See instructions		290,977,274	236,779,522	0	54,197,752

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	1,071,408			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	7,794,876			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	766,092			
7 Other salaries and wages	8,043,912			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	392,266			
9 Other employee benefits	1,090,092			
10 Payroll taxes	755,277			
11 Fees for services (non-employees):				
a Management	14,330,025			
b Legal	936,066			
c Accounting	205,150			
d Lobbying	92,250			
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	128,119			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	6,693,306			
12 Advertising and promotion				
13 Office expenses	2,932,446			
14 Information technology				
15 Royalties				
16 Occupancy	4,757,797			
17 Travel	4,243,220			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	60,451			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,354,701			
23 Insurance	960,178			
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 REBATE OF EXCESS DUES	229,393,150			
b BAD DEBT EXPENSE	3,026,170			
c TOP 100 CAMP EXP.	1,437,179			
d PUBLIC RELATIONS	408,950			
e All other expenses	3,653,686			
25 **Total functional expenses.** Add lines 1 through 24e	294,526,767			
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 ☐ 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		17,452,884	1	13,102,665
	2	Savings and temporary cash investments		14,579,810	2	3,592,946
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		90,107,887	4	80,174,059
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		1,637,424	9	1,051,002
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 23,627,843			
	b	Less: accumulated depreciation	10b 10,877,960	13,729,882	10c	12,749,883
	11	Investments—publicly traded securities		190,787,461	11	235,654,060
	12	Investments—other securities. See Part IV, line 11		6,000,000	12	6,000,000
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		35,929,721	15	33,198,830
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		370,225,069	16	385,523,445
Liabilities	17	Accounts payable and accrued expenses		11,854,997	17	7,482,110
	18	Grants payable			18	
	19	Deferred revenue		15,720,249	19	21,067,104
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		242,403,721	25	246,973,023
	26	**Total liabilities.** Add lines 17 through 25		269,978,967	26	275,522,237
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		100,246,102	27	110,001,208
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ **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		100,246,102	32	110,001,208
	33	Total liabilities and net assets/fund balances		370,225,069	33	385,523,445

Part XI Reconcilliation 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	290,977,274
2	Total expenses (must equal Part IX, column (A), line 25)	2	294,526,767
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,549,493
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	100,246,102
5	Net unrealized gains (losses) on investments	5	11,080,299
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	2,224,300
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	110,001,208

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: ☐ 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?	2a		No
	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?	2b	Yes	
	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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in 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?	3a		No
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 in Schedule O and describe any steps taken to undergo such audits.	3b		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	**Employer identification number**
NATIONAL BASKETBALL PLAYERS ASSOCIATION	23-7038813

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	Yes	
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		No

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation	

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D (Form 990)

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* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

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 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 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:

	Yes	No
(i) Unrelated organizations . . . . . **3a(i)**		
(ii) Related organizations . . . . . **3a(ii)**		

b If "Yes" on 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				
b Buildings				
c Leasehold improvements		19,369,777	7,315,254	12,054,523
d Equipment		841,003	836,664	4,339
e Other		3,417,063	2,726,042	691,021
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				12,749,883

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

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

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

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

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

(a) Description	(b) Book value
(1)RIGHT-OF-USE ASSETS	32,890,711
(2)OTHER ASSETS	308,119
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	33,198,830

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	
DUE TO AFFILIATE	207,440,111
OPERATING LEASE LIABILITIES	39,532,912
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	246,973,023

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	304,153,754
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	11,080,299		
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	11,080,299
3	Subtract line **2e** from line **1**			3	293,073,455
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	128,119		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	128,119
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	293,201,574

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	294,398,648
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			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	294,398,648
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	128,119		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	128,119
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	294,526,767

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part lV, 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:	THE NBPA AND ITS SUBSIDIARIES FOLLOW GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED. THE NBPA IS EXEMPT FROM FEDERAL INCOME TAX UNDER IRC SECTION 501(C)(5), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO THEIR RESPECTIVE EXEMPT PURPOSES, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE IRC. THE NBPA HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED BUSINESS INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE NBPA HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE CONSOLIDATED FINANCIAL STATEMENTS.
PARTS XI AND XII:	NATIONAL BASKETBALL PLAYERS ASSOCIATION DOES NOT RECEIVE STANDALONE FINANCIAL STATEMENTS; ITS OPERATIONS ARE CONSOLIDATED WITH THREE AFFILIATED ORGANIZATIONS, NATIONAL BASKETBALL PLAYERS INC (THINK450), NBPA MEDICAL RESEARCH FOUNDATION INC., AND PUZZLE DUCK LLC. THE PARTS XI AND XII RECONCILIATION ON SCHEDULE D TIE BACK TO NATIONAL BASKETBALL PLAYERS ASSOCIATION'S FINANCIAL INFORMATION WITHIN THE AUDITED FINANCIAL STATEMENTS AND NOT TO THE CONSOLIDATED NUMBERS.

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1)	EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	NBA PLAYERS PERFORMANCE EVENTS	1,247,233
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	0	0			1,247,233
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			1,247,233

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1	**(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of noncash assistance	**(h)** Description of noncash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶

3 Enter total number of other organizations or entities . . . . . ▶

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								
(17)								
(18)								

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*	☐ Yes	☑ No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation

Additional Data

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) WOMENS NATIONAL BASKETBALL PLAYERS ASSOCIATION 1133 AVENUE OF THE AMERICAS NEW YORK,NY 10036	13-4075948	501(C)(5)	500,000	0			OPERATIONAL ASSISTANCE
(2) BASKETBALL PLAYERS UNION 1133 AVENUE OF THE AMERICAS NEW YORK,NY 10036	86-2855481	501(C)(5)	500,000	0			OPERATIONAL ASSISTANCE
(3) NBPA MEDICAL RESEARCH FOUNDATION INC 1133 AVENUE OF THE AMERICAS NEW YORK,NY 10036	85-1273108	501(C)(3)	71,408	0			OPERATIONAL ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 2

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

Return Reference	Explanation
PART I, LINE 2:	NBPA OCCASIONALLY MAKES GRANTS TO OTHER ENTITIES WITHIN THE WOMEN'S AND MEN'S PROFESSIONAL BASKETBALL INDUSTRY. THESE GRANTS ARE USED TO HELP FUND OPERATIONAL COSTS AND THE RECIPIENTS ARE REQUIRED TO PROVIDE MONTHLY REPORTS TO ENSURE THAT THE GRANTS ARE USED FOR THEIR INTENDED PURPOSES.

Additional Data

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Schedule J (Form 990)

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 for instructions and the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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.			
	☑ First-class or charter travel	☑ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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	**1b**	Yes	
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?	**2**	Yes	
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.			
	☑ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☐ 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?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	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?	**5a**		
b	Any related organization?	**5b**		
	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?	**6a**		
b	Any related organization?	**6b**		
	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	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured 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	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1 TAMIKA TREMAGLIO EXECUTIVE DIRECTOR (THRU 11/23)	(i)	2,002,685	0	46,250	12,185	576	2,061,696	0
	(ii)	206,861	0	0	10,339	0	217,200	0
2 GARY ARRICK CFO (THRU 07/24)	(i)	737,691	0	3,612	12,654	41,710	795,667	0
	(ii)	0	0	0	44,663	0	44,663	0
3 RONALD KLEMPNER SENIOR COUNSEL	(i)	572,189	0	51,181	12,654	16,907	652,931	0
	(ii)	0	0	0	0	0	0	0
4 CHRYSA CHIN CHIEF PLAYER ENGAGEMENT OFFICER	(i)	621,809	0	0	12,654	14,859	649,322	0
	(ii)	0	0	0	0	0	0	0
5 DAVID OKHUMALE COO (THRU 11/23)	(i)	563,813	0	0	11,677	3,347	578,837	0
	(ii)	0	0	0	4,721	0	4,721	0
6 MATTEO ZURETTI CHIEF INTERNATIONAL RELATIONS	(i)	444,723	0	35,679	12,654	40,158	533,214	0
	(ii)	0	0	0	0	0	0	0
7 ANDRE IGUODALA EXECUTIVE DIRECTOR (AS OF 11/23)	(i)	336,638	0	68,800	0	0	405,438	0
	(ii)	27,746	0	0	0	0	27,746	0
8 PURVIS SHORT CHIEF PLAYER PROGRAMS	(i)	373,142	0	0	14,013	25,867	413,022	0
	(ii)	0	0	0	0	0	0	0
9 DAVID FOSTER DEPUTY GENERAL COUNSEL	(i)	297,827	0	32,959	12,654	6,015	349,455	0
	(ii)	0	0	0	0	0	0	0
10 DONOVAN MITCHELL VICE PRESIDENT	(i)	0	0	0	0	0	0	0
	(ii)	0	0	200,000	0	0	200,000	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	PER NBA'S BUSINESS EXPENSE & TRAVEL POLICIES IF THE PUBLISHED NON-STOP FLIGHT DISTANCE EXCEEDS 1,500 MILES, BUSINESS CLASS (OR, IF NOT AVAILABLE, FIRST CLASS) IS AUTHORIZED, EVEN THOUGH THE COST MAY EXCEED THE LOWEST AVAILABLE AIRFARE. BUSINESS OR FIRST CLASS TRAVEL MAY ALSO BE AUTHORIZED BY THE CFO AND THE RESPECTIVE SUPERVISOR IF THE ADDITIONAL COST IS MINIMAL AS COMPARED TO THE LOWER COST OF COACH TRAVEL, OF IF "SPECIAL CIRCUMSTANCES" ARE PRESENT (SUCH AS DISABILITY, FLIGHTS TO MULTIPLE DESTINATIONS IN A BRIEF TIME, TRAVEL WITH PLAYERS OR NBA OFFICIALS WHERE INTERESTS OF THE PLAYERS WOULD BE SERVED). THE EXECUTIVE DIRECTOR, ANDRE IGUODALA, RECEIVED A TAXABLE HOUSING ALLOWANCE IN CALENDAR YEAR 2023. THIS AMOUNT IS INCLUDED IN SCHEDULE J, PART II, COLUMN B(III).
PART I, LINES 4A-B	EXECUTIVE DIRECTOR, TAMIKA TREMAGLIO RECEIVED A SEVERANCE PAYMENT IN JANUARY OF 2024; THIS AMOUNT WILL BE REPORTED ON THE NBPA'S SUCCEEDING YEAR FORM 990. NBPA HAS A SECTION 409(A) NONQUALIFIED RETIREMENT PLAN IN PLACE FOR SEVERAL KEY EXECUTIVES THAT IS ADMINISTERED BY A RELATED ENTITY, NATIONAL BASKETBALL PLAYERS, INC. THE FOLLOWING INDIVIDUALS PARTICIPATE IN THE PLAN AND RECEIVED THE FOLLOWING CONTRIBUTIONS (WHICH ARE REPORTED IN SCHEDULE J, PART II, COLUMN (C)): TAMIKA TREMAGLIO - $10,339 GARY ARRICK -$44,663 DAVID OKHUMALE - $4,721
PART II:	THE PLAYER REPRESENTATIVE REPORTED IN SCHEDULE J IS NOT PAID TO SERVE IN HIS CAPACITY AS A PLAYER REPRESENTATIVE. COMPENSATION REPORTED IN SCHEDULE J, COLUMN (B)(III) REPRESENTS FEES THE PLAYER WAS PAID INDIRECTLY FROM THIRD PARTY SPONSORS AS A RESULT OF THE PLAYER'S PARTICIPATION IN SPONSORED EVENTS OR DELIVERY OF OTHER BENEFITS RELATED TO SPONSORSHIP AGREEMENTS.

Additional Data

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	MEMBERS AND STOCKHOLDERS THE NBPA HAS TWO CLASSES OF MEMBERS: ACTIVE MEMBERS AND ASSOCIATE MEMBERS. ACTIVE MEMBERS: ALL PERSONS WHO ARE EMPLOYED AS PLAYERS ON ANY OF THE INDIVIDUAL TEAMS WHICH COMPRISE THE NBA SHALL BE ELIGIBLE FOR MEMBERSHIP WITHOUT REGARD TO RACE, CREED, COLOR, AGE OR NATIONAL ORIGIN. ASSOCIATE MEMBERS: TWO-WAY PLAYERS UNDER CONTRACT TO AN NBA TEAM PURSUANT TO THE TERMS NEGOTIATED UNDER THE COLLECTIVE BARGAINING AGREEMENT ARE ASSOCIATE MEMBERS.
FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS AND STOCKHOLDERS THE NBPA BYLAWS AUTHORIZE THE MEMBERS TO ESTABLISH THE BOARD OF PLAYER REPRESENTATIVES. THE BOARD OF PLAYER REPRESENTATIVES IS COMPRISED OF ONE PLAYER REPRESENTATIVE AND ONE ALTERNATE PLAYER REPRESENTATIVE FOR EACH NBA TEAM WHO ARE DULY ELECTED FROM THE MEMBERS IN GOOD STANDING OF THEIR TEAM FOR A ONE YEAR TERM IN A SECRET BALLOT ELECTION AT A MEETING CONVENED AS SOON AS PRACTICABLE AFTER THE ROSTER IS SET. THE PLAYER REPRESENTATIVES ALSO HAVE THE AUTHORITY TO NOMINATE AND ELECT OFFICERS, KNOWN AS THE EXECUTIVE COMMITTEE.
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 REVIEW PROCESS THE FORM 990 IS DRAFTED THROUGH A COLLABORATIVE EFFORT OF THE ORGANIZATION'S OUTSIDE AUDIT FIRM AND IN-HOUSE FINANCIAL AND LEGAL PROFESSIONALS. AFTER REVIEW, THE ASSOCIATION SHARES ITS FORM 990 WITH THE EXECUTIVE COMMITTEE PRIOR TO FILING WITH THE IRS.
FORM 990, PART VI, SECTION B, LINE 12C	THE NBPA CONFLICT OF INTEREST POLICY STATES THAT EACH EMPLOYEE HAS AN AFFIRMATIVE DUTY TO DISCLOSE ANY CONFLICT, OR APPEARANCE OF ANY CONFLICT, TO THE ORGANIZATION VIA THE COMPLETION OF A CONFLICT OF INTEREST DISCLOSURE FORM. THE NBPA LEGAL DEPARTMENT REVIEWS THE SIGNED POLICY STATEMENTS AND TAKES ANY ACTIONS NEEDED TO ENSURE THAT ANY CONFLICTS ARE RESOLVED. UNTIL NOTIFIED OTHERWISE, UPON IDENTIFYING THE POTENTIAL CONFLICT, THE EMPLOYEE MUST IMMEDIATELY ABSTAIN FROM ANY DISCUSSIONS, DECISIONS, OR BUSINESS DEALINGS INVOLVING THE NBPA AND ANY OF THE INDIVIDUALS AND ENTITIES IMPLICATED IN HIS OR HER DISCLOSURE.
FORM 990, PART VI, SECTION B, LINE 15	PROCESS FOR DETERMINING COMPENSATION THE NBPA UNDERTAKES A VERY THOROUGH AND COMPREHENSIVE PROCESS TO ENSURE THAT THE COMPENSATION IT PAYS IS COMMENSURATE WITH ITS PEERS. THE EXECUTIVE COMMITTEE OF THE NBPA IS AUTHORIZED TO DETERMINE THE COMPENSATION OF ITS PRINCIPAL OFFICER, THE EXECUTIVE DIRECTOR. IN ADDITION, THE ASSOCIATION COMMISSIONS A COMPENSATION STUDY BY AN INDEPENDENT THIRD PARTY COMPENSATION CONSULTANT (THE MOST RECENT OF WHICH WAS CONDUCTED IN JUNE OF 2023) TO ENSURE THAT ITS COMPENSATION PRACTICES ARE COMPETITIVE WITHIN THE MARKET. THE EXECUTIVE DIRECTOR'S COMPENSATION IS MEMORIALIZED IN A WRITTEN EMPLOYMENT CONTRACT. FOR ALL OTHER EXECUTIVES REPORTED ON THE FORM 990, THE PARAMETERS OF THEIR COMPENSATION IS ESTABLISHED BY THE SAME COMPENSATION STUDY AS THAT USED FOR THE EXECUTIVE DIRECTOR. THE EXECUTIVE DIRECTOR HAS THE AUTHORITY TO SET COMPENSATION FOR THE EXECUTIVE TEAM WITHIN THE PARAMETERS ESTABLISHED BY THE COMPENSATION STUDY.
FORM 990, PART VI, SECTION C, LINE 19	PUBLIC DISCLOSURE OF DOCUMENTS NBPA MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC BY RETAINING A COPY AT ITS PLACE OF BUSINESS AND PUBLISHED ON THE INTERNET AT WWW.GUIDESTAR.ORG. NBPA FINANCIAL STATEMENTS ARE NOT ORDINARILY MADE AVAILABLE TO THE PUBLIC, BUT, IF REQUESTED, WILL BE PROVIDED AT MANAGEMENT'S DISCRETION.
FORM 990, PART VII, SECTION A:	BOARD OF TRUSTEES COMPENSATION REPORTING NONE OF THE INDIVIDUALS REPORTED IN FORM 990, PART VII ARE PAID TO SERVE IN THEIR CAPACITY AS EXECUTIVE COMMITTEE MEMBERS OR PLAYER REPRESENTATIVES. FOR THOSE EXECUTIVE COMMITTEE MEMBERS OR PLAYER REPRESENTATIVES WITH COMPENSATION REPORTED IN COLUMN (E), SUCH AMOUNTS REPRESENT FEES THE PLAYER WAS PAID INDIRECTLY FROM THIRD PARTY SPONSORS AS A RESULT OF THE PLAYER'S PARTICIPATION IN SPONSORED EVENTS OR DELIVERY OF OTHER BENEFITS RELATED TO SPONSORSHIP AGREEMENTS. BY VIRTUE OF FEES PAID INDIRECTLY FROM THIRD PARTY SPONSORS AS A RESULT OF A PLAYER'S PARTICIPATION IN SPONSORED EVENTS OR DELIVERY OF OTHER BENEFITS RELATED TO SPONSORSHIP AGREEMENTS DURING THE RELEVANT PERIOD, TWO PLAYERS ARE DEEMED NON-INDEPENDENT FOR FORM 990 PURPOSES.
FORM 990, PART XI, LINE 9:	GAIN FROM LEASE DISPOSAL 2,224,300.

Additional Data

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SCHEDULE R (Form 990)

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
NATIONAL BASKETBALL PLAYERS ASSOCIATION

Employer identification number
23-7038813

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

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	(g) No
(1) NATIONAL BASKETBALL PLAYERS ASSOCIATION FOUNDATION 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036 13-3894132	GRANTS	NY	501(C)(3)	LINE 7	N/A		No
(2) NBPA MEDICAL RESEARCH FOUNDATION INC 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036 85-1273108	RESEARCH	NY	501(C)(3)	LINE 3	NBPA	Yes	

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) Disproprtionate allocations? Yes	(h) Disproprtionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1) PUZZLE DUCK LLC 1133 AVE OF THE AMERICAS FL 5 NEW YORK, NY 10036 88-2773862	ONLINE GAMING	DE	N/A					No			No	
(2) OFF COURT LLC 1133 AVE OF THE AMERICAS FL 5 NEW YORK, NY 10036 56-2627743	HOLDING CO	NY	N/A					No			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	(i) Section 512(b)(13) controlled entity? No
(1)NATIONAL BASKETBALL PLAYERS INC (THINK450) 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036 82-1767485	MARKETING/LICENSING	NY	NBPA	C	209,030,580	238,791,692	100.000 %	Yes	
(2)HOME COURT MANAGEMENT CORPORATION 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036 45-0547427	HOLDING CO	NY	NBPA	C			100.000 %	Yes	

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.

			Yes	No
1	During the tax year, did the orgranization 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	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Dividends from related organization(s)	1f		No
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o	Sharing of paid employees with related organization(s)	1o	Yes	
p	Reimbursement paid to related organization(s) for expenses	1p	Yes	
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s		No

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
(1)NATIONAL BASKETBALL PLAYERS INC (THINK450)	M	14,330,025	COST
(2)NATIONAL BASKETBALL PLAYERS INC (THINK450)	O	1,478,329	COST
(3)NATIONAL BASKETBALL PLAYERS INC (THINK450)	Q	1,933,229	COST
(4)NBPA MEDICAL RESEARCH FOUNDATION INC	B	71,408	COST

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
PART V:	NBPA AND NATIONAL BASKETBALL PLAYERS INC (THINK450) ENTERED INTO A LICENSING SERVICES AGREEMENT THAT REQUIRES NATIONAL BASKETBALL PLAYERS INC (THINK450) TO: (1) PROVIDE CUSTOMARY LICENSING SERVICES TO THE ASSOCIATION, INCLUDING FINDING AND SERVICING ITS GROUP LICENSING CONTRACTS WITH LICENSEES OF THE NBA PLAYERS' NAMES, IMAGES AND LIKENESSES, AND 2) DISTRIBUTE AND REPORT TO PLAYERS THE ASSOCIATION'S REBATE OF EXCESS DUES. UNDER THIS LICENSING SERVICES AGREEMENT, THE ASSOCIATION PAYS NATIONAL BASKETBALL PLAYERS INC (THINK450) AN ARM'S LENGTH FEE FOR THESE SERVICES, WHICH IS DETERMINED IN ACCORDANCE WITH THE REPORT OF A THIRD-PARTY VALUATION FIRM. THE VALUE OF THESE ARM'S LENGTH SERVICES IS $14,330,025 AND IS MEMORIALIZED WITH TRANSACTION CODE M.

Additional Data

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