

**HUMMEL & BUTLER CPAS P.C.**  
**562 Commerce Street**  
**Thornwood, NY 10594**  
**(516) 409-5400**  
**HBHUMMEL@YAHOO.COM**

September 29, 2010

PLAY RUGBY INC.  
520 8th AVENUE, #2 FL  
NEW YORK, NY 10018

Dear Client,

Enclosed is the 2009 U.S. Form 990-EZ, Return of Organization Exempt from Income Tax, for PLAY RUGBY INC. for the tax year ending December 31, 2009.

The return should be signed and dated by an authorized officer or fiduciary and mailed on or before August 16, 2010 to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

We very much appreciate the opportunity to serve you. If you have any questions regarding this return, please do not hesitate to call.

Sincerely,

DENNIS HUMMEL, CPA

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except black lung benefit trust or private foundation)

Department of the Treasury  
Internal Revenue Service

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.  
 ► The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A For the 2009 calendar year, or tax year beginning** \_\_\_\_\_, **2009, and ending** \_\_\_\_\_,

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>PLAY RUGBY INC.</b> Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>520 8th AVENUE</b> <b>2 FL</b> City or town, state or country, and ZIP + 4 <b>NEW YORK NY 10018</b>	<b>D</b> Employer identification number <b>20-0029252</b> <b>E</b> Telephone number <b>(212) 563-3380</b> <b>F</b> Group Exemption Number ..... ►
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

**I Website:** ► mark.griffin@playrugbyusa.com

**J Tax-exempt status** (check only one) —  501(c) ( **3** ) ◀ (insert no.)  4947(a)(1) or  527

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

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ..... ► \$ **396,458.**

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

	1 Contributions, gifts, grants, and similar amounts received .....	<b>1</b>	89,195.	
	2 Program service revenue including government fees and contracts .....	<b>2</b>	237,091.	
	3 Membership dues and assessments .....	<b>3</b>		
	4 Investment income .....	<b>4</b>	66.	
REVENUE	5a Gross amount from sale of assets other than inventory .....	<b>5a</b>		
	b Less: cost or other basis and sales expenses .....	<b>5b</b>		
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....	<b>5c</b>		
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ..... <input type="checkbox"/>			
	a Gross revenue (not including \$ _____ of contributions reported on line 1) .....	<b>6a</b>	70,106.	
b Less: direct expenses other than fundraising expenses .....	<b>6b</b>	26,995.		
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) .....	<b>6c</b>	43,111.		
	7a Gross sales of inventory, less returns and allowances .....	<b>7a</b>		
	b Less: cost of goods sold .....	<b>7b</b>		
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....	<b>7c</b>		
	8 Other revenue (describe ► _____) .....	<b>8</b>		
	<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ..... ►	<b>9</b>	369,463.	
EXPENSES	10 Grants and similar amounts paid (attach schedule) .....	<b>10</b>		
	11 Benefits paid to or for members .....	<b>11</b>		
	12 Salaries, other compensation, and employee benefits .....	<b>12</b>	104,167.	
	13 Professional fees and other payments to independent contractors .....	<b>13</b>	71,753.	
	14 Occupancy, rent, utilities, and maintenance .....	<b>14</b>	27,965.	
	15 Printing, publications, postage, and shipping .....	<b>15</b>	6,001.	
	16 Other expenses (describe ► See Other Expenses Statement) .....	<b>16</b>	112,535.	
	<b>17 Total expenses.</b> Add lines 10 through 16 ..... ►	<b>17</b>	322,421.	
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) .....	<b>18</b>	47,042.	
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) .....	<b>19</b>	88,339.	
	20 Other changes in net assets or fund balances (attach explanation) .....	<b>20</b>		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ..... ►	<b>21</b>	135,381.	

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

(See the instructions for Part II.)		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>22</b>	Cash, savings, and investments .....	37,722.	35,703.
<b>23</b>	Land and buildings .....	806.	268.
<b>24</b>	Other assets (describe ► See L-24 Stmt) .....	63,606.	104,868.
<b>25</b>	<b>Total assets</b> .....	102,134.	140,839.
<b>26</b>	<b>Total liabilities</b> (describe ► _____) .....	13,795.	5,458.
<b>27</b>	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) .....	88,339.	135,381.

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

<b>Part III Statement of Program Service Accomplishments</b> (See the instructions.)		<b>Expenses</b>	
What is the organization's primary exempt purpose? <b>Statement #1</b>		(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others.)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	<u>See Statements #1 to #3</u>		
	(Grants \$ <u>0.</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28 a</b>	<b>266,300.</b>
29			
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29 a</b>	
30			
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30 a</b>	
31	Other program services (attach schedule)		
	(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31 a</b>	
<b>32</b>	<b>Total program service expenses</b> (add lines 28a through 31a)	<b>32</b>	<b>266,300.</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees.</b> List each one even if not compensated. (See the instrs.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
<u>MARK GRIFFIN</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	President 40.00	0.	0.	
<u>KATHO CATO</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>JEFF HAMAQUI</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>JIM FOSTER</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>JEFF JOSEPH</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>JOHN WELLINGTON</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>WILLIAM RUSSELL</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	
<u>JIM ACCURSO</u> <u>520 8TH AVENUE</u> <u>NEW YORK NY 10018</u>	Board Member 0.25	0.	0.	

**Part V Other Information** (Note the statement requirements in the instrs for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity .....		X
<b>34</b> Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes .....		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? .....		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year? .....		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N .....		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions .. ▶ <b>37a</b>   0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return? .....		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved .....	<b>38b</b>	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 .....	<b>39a</b>	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....	<b>39b</b>	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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 .....	<b>40b</b>	X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 .....		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization .....		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T .....	<b>40e</b>	X
<b>41</b> List the states with which a copy of this return is filed ▶ _____		

**42a** The organization's books are in care of ▶ Mark Griffin Telephone no. ▶ (212) 858-8858  
 Located at ▶ 520 8TH Avenue New York NY ZIP + 4 ▶ 10018

	Yes	No
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....	<b>42b</b>	X
If 'Yes,' enter the name of the foreign country: ▶ _____		
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....	<b>42c</b>	X
If 'Yes,' enter the name of the foreign country: ▶ _____		

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here  and enter the amount of tax-exempt interest received or accrued during the tax year .. ▶ **43** |

	Yes	No
<b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44</b>	X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>45</b>	X

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

	Yes	No
<b>46</b> 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 .....	<b>46</b>	<input checked="" type="checkbox"/>
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II .....	<b>47</b>	<input checked="" type="checkbox"/>
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E .....	<b>48</b>	<input checked="" type="checkbox"/>
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? .....	<b>49a</b>	<input checked="" type="checkbox"/>
<b>b</b> If 'Yes,' was the related organization a section 527 organization? .....	<b>49b</b>	<input type="checkbox"/>

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
-----				
-----				
-----				
-----				
-----				

**f** Total number of other employees paid over \$100,000 ..... ▶ \_\_\_\_\_

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
-----		
-----		
-----		
-----		
-----		

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

**Sign Here**

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

▶ \_\_\_\_\_ | \_\_\_\_\_  
Signature of officer | Date

▶ \_\_\_\_\_  
Type or print name and title.

**Paid Preparer's Use Only**

Preparer's signature ▶ <b>DENNIS HUMMEL, CPA</b>	Date <b>09/29/10</b>	Check if self-employed ▶ <input type="checkbox"/>	Preparer's Identifying Number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ <b>HUMMEL &amp; BUTLER CPAS P.C. 562 Commerce Street Thornwood NY 10594</b>	EIN ▶ _____	Phone no. ▶ <b>(516) 409-5400</b>	

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



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . . . .	33,275.	19,362.	178,762.	212,952.	396,392.	840,743.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .						
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge . . . . .						
4 <b>Total.</b> Add lines 1-through 3 . . . . .	33,275.	19,362.	178,762.	212,952.	396,392.	840,743.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						840,743.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4 . . . . .	33,275.	19,362.	178,762.	212,952.	396,392.	840,743.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	160.	225.	804.	82.	66.	1,337.
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						842,080.

12 Gross receipts from related activities, etc. (see instructions) . . . . . **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ▶

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	<b>99.84 %</b>
15 Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	<b>99.71 %</b>

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization. . . . . ▶

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. . . . . ▶

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶

18 **Private foundation.** If the organization did not check a box on line, 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (add lns 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions





**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
		(event type)	(event type)	NONE (total number)	(Add col. (a) through col. (c))	
REVENUE	1	Gross receipts				
	2	Less: Charitable contributions				
	3	Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4- through 9 in column (d)				
	11	Net income summary. Combine lines 3, column (d) and line 10				

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(Add col. (a) through col. (c))	
REVENUE	1	Gross revenue				
DIRECT EXPENSES	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Combine lines 1, column (d) and line 7				

	YES	NO
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b If 'No,' explain: ----- -----		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b If 'Yes,' explain: ----- -----		
11 Does the organization operate gaming activities with nonmembers? _____	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

		YES	NO
<b>13</b> Indicate the percentage of gaming activity operated in:			
<b>a</b> The organization's facility .....	<b>13a</b>	%	
<b>b</b> An outside facility .....	<b>13b</b>	%	
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name: ▶ -----			
Address: ▶ -----			
<b>15a</b> Does the organization have a contact with a third party from whom the organization receives gaming revenue? .....			
<b>15a</b>			
<b>b</b> If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____.			
<b>c</b> If 'Yes,' enter name and address of the third party:			
Name: ▶ -----			
Address: ▶ -----			
<b>16</b> Gaming manager information			
Name: ▶ -----			
Gaming manager compensation ▶ \$ _____			
Description of services provided: ▶ -----			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions			
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....			
<b>17a</b>			
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: ▶ \$ _____			

Schedule B  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF

OMB No. 1545-0047

2009

Name of the organization

PLAY RUGBY INC.

Employer identification number

20-0029252

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule –

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

- For a section 501(c)(3) organization filing Form 990 or 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ, that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year. . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2009)

Name of organization

Employer identification number

PLAY RUGBY INC.

20-0029252

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	NICHOLS FOUNDATION ----- c/o FIDUCIARY TRUST COMPANY INTL ----- NEW YORK NY 10020 -----	\$ 5,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

### Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2009**

Attachment  
Sequence No. **67**

Name(s) shown on return

**PLAY RUGBY INC.**

Identifying number

**20-0029252**

Business or activity to which this form relates

Form 990 / Form 990EZ

#### Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

#### Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

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

#### Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

##### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	322.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>	

##### Section B – Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

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

##### Section C – Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

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

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions	22	322.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

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

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>24b</b> If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No								
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) <b>25</b>								
<b>26</b> Property used more than 50% in a qualified business use:								
<b>27</b> Property used 50% or less in a qualified business use:								
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 <b>28</b>								
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 <b>29</b>								

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

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

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

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

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

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

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2009 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2009 tax year .....				<b>43</b>	
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report .....				<b>44</b>	

**Form 990-EZ  
Part II**

**Other Assets and Liabilities**

**2009**

Name as Shown on Return  
**PLAY RUGBY INC.**

Employer Identification No.  
**20-0029252**

<b>Line 24 - Other Assets:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
Accounts receivable	46,611.	98,918.
Inventory	16,995.	5,950.
<b>Totals to Form 990-EZ, Part II, line 24</b> .....	<b>63,606.</b>	<b>104,868.</b>
<b>Line 26 - Total Liabilities:</b>	<b>Beginning of Year</b>	<b>End of Year</b>
<b>Totals to Form 990-EZ, Part II, line 26</b> .....		







Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

Other expenses (describe)

<u>Accounting</u>	<u>2,750.</u>
<u>Bank service</u>	<u>1,892.</u>
<u>Conferences</u>	<u>2,879.</u>
<u>Depreciation</u>	<u>538.</u>
<u>Dues &amp; subscriptions</u>	<u>7,135.</u>
<u>Equipment &amp; supplies</u>	<u></u>
<u>Grant writing</u>	<u></u>
<u>Insurance</u>	<u>6,180.</u>
<u>Internet expenses</u>	<u>4,325.</u>
<u>Legal fees</u>	<u>5,720.</u>
<u>Marketing &amp; advertising</u>	<u>650.</u>
<u>Office supplies</u>	<u>994.</u>
<u>Payroll taxes</u>	<u>14,445.</u>
<u>Software</u>	<u>2,309.</u>
<u>Telephone</u>	<u>2,176.</u>
<u>Travel</u>	<u>8,717.</u>
<u>Program development</u>	<u>51,825.</u>
Total	<u><u>112,535.</u></u>