

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
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

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

C Name of organization: WTA TOUR INC
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite:
 110 SECOND AVENUE SOUTH 300-N
 City or town, state or province, country, and ZIP or foreign postal code:
 ST PETERSBURG, FL 33701

D Employer identification number: 13-3792400
E Telephone number: (727) 895-5000
G Gross receipts \$ 114,107,506

F Name and address of principal officer:
 STEVE SIMON
 110 SECOND AVENUE SOUTH 300-N
 ST PETERSBURG, FL 33701

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)(6) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ WWW.WTATENNIS.COM

K Form of organization: Corporation Trust Association Other ▶
L Year of formation: 1994 **M** State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 TO PROMOTE THE GROWTH AND RECOGNITION OF WOMEN'S TENNIS WORLDWIDE.

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	2
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	96
6 Total number of volunteers (estimate if necessary)	6	4
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	481,268
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	0
9 Program service revenue (Part VIII, line 2g)	82,697,739	105,200,197
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,908,587	3,391,468
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,215,646	5,441,904
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	87,821,972	114,033,569
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	3,220,870	3,573,844
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,386,308	16,720,638
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)	83,371,059	89,971,612
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	102,978,237	110,266,094
19 Revenue less expenses. Subtract line 18 from line 12	-15,156,265	3,767,475

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	90,991,112	114,251,888
21 Total liabilities (Part X, line 26)	114,978,578	140,256,768
22 Net assets or fund balances. Subtract line 21 from line 20	-23,987,466	-26,004,880

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: 2023-11-14
 MATTHEW CENEDELLA COO
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01070164
Firm's name ▶ PWC US TAX LLP			Firm's EIN ▶ 92-0460586	
Firm's address ▶ 600 SILKS RUN STE 2210 HALLANDALE BEACH, FL 330092790			Phone no. (305) 438-1800	

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:

WTA TOUR, INC. ORGANIZES, SANCTIONS, ADMINISTERS, GOVERNS AND PROMOTES A SERIES OF WOMEN'S PROFESSIONAL TENNIS TOURNAMENTS WORLDWIDE FOR THE COMMON BENEFIT OF ITS MEMBERS, INCLUDING CURRENT PROFESSIONAL WOMEN TENNIS PLAYERS, PARTICIPATING TOURNAMENTS THAT HAVE RECEIVED A SANCTION, AND THE INTERNATIONAL TENNIS FEDERATION REPRESENTING ITS MEMBER NATIONAL TENNIS ASSOCIATIONS.

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 \$)
 See Additional Data

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

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

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		No
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.		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		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		
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		No
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		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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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		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.		
11a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
11b	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		No
11c	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		No
11d	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	Yes	
11e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
11f	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		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
12b	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		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
14b	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	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		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		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.		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		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		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
20b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		No

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question/Description, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question/Description, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 4 columns: Question ID, Question Text, Answer Box, and Yes/No/Other. Rows include questions 2a through 17 regarding employee reporting, federal employment tax returns, business income, foreign accounts, prohibited transactions, charitable contributions, and various organizational requirements.

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



Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include: 1a (Voting members), 1b (Independent members), 2 (Family/Business relationships), 3 (Management control), 4 (Governing documents), 5 (Asset diversion), 6 (Members/stockholders), 7a (Election power), 7b (Governance decisions), 8 (Meetings/actions), 8a (Governing body), 8b (Committees), 9 (Unreachable officer).

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include: 10a (Local chapters), 10b (Written policies), 11a (Form 990 copy), 11b (Review process), 12a (Conflict of interest), 12b (Officer disclosures), 12c (Policy enforcement), 13 (Whistleblower policy), 14 (Document retention), 15 (Compensation review), 15a (CEO), 15b (Other officers), 16a (Joint venture), 16b (Joint venture policy).

Section C. Disclosure

Table with 2 columns: Question ID, Question Text. Rows include: 17 (States for Form 990), 18 (Public inspection), 19 (Governing documents), 20 (Books and records).

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) STEVE SIMON CHAIRMAN AND CEO	40.00	X		X				1,357,973	0	16,683
(2) ADAM BARRETT TOURNAMENT CLASS DIRECTOR	10.00	X						110,000	0	0
(3) GAVIN ZIV TOURNAMENT CLASS DIRECTOR	5.00	X						50,000	0	0
(4) PETER MICHAEL REICHEL TOURNAMENT CLASS DIRECTOR	5.00	X						50,000	0	0
(5) CAMERON PEARSON AS OF 92022 TOURNAMENT CLASS DIRECTOR	5.00	X						25,000	0	0
(6) ALASTAIR GARLAND THRU 82022 TOURNAMENT CLASS DIRECTOR	5.00	X						25,000	0	0
(7) ANJA VREG PLAYER CLASS DIRECTOR	5.00	X						0	75,667	0
(8) VANESSA WEBB PLAYER CLASS DIRECTOR	5.00	X						0	104,167	0
(9) BRANDON BURKE PLAYER CLASS DIRECTOR (ALT)	5.00	X						0	77,167	0
(10) KRISTIE AHN PLAYER CLASS DIRECTOR	5.00	X						0	79,167	0
(11) DAVID HAGGERTY FEDERATION CLASS DIRECTOR	5.00	X						0	0	0
(12) KRIS DENT FEDERATION CLASS DIRECTOR	5.00	X						0	0	0
(13) JOHANNA LAWLER PRESIDENT	40.00			X				1,204,718	0	50,735
(14) MATTHEW CENEDELLA COO AND TREASURER	40.00			X				633,702	0	12,591
(15) COURTNEY MCBRIDE CORPORATE SECRETARY	40.00			X				224,842	0	22,691
(16) FABRICE CHOUQUET MANAGING DIRECTOR - ASIA P	1.00					X		323,007	278,965	25,395
(17) MELISSA PINE VICE PRESIDENT	40.00					X		302,590	0	7,271

Part VIII Statement of Revenue

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

Table with columns (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

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				
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	3,573,844			
5 Compensation of current officers, directors, trustees, and key employees	5,209,123			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,324,323			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	111,397			
9 Other employee benefits	1,082,591			
10 Payroll taxes	993,204			
11 Fees for services (non-employees):				
a Management				
b Legal	5,660,947			
c Accounting	557,738			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,824,479			
12 Advertising and promotion	1,161,110			
13 Office expenses	757,262			
14 Information technology				
15 Royalties				
16 Occupancy	615,042			
17 Travel	2,270,618			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	450,021			
20 Interest	47,743			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,113,291			
23 Insurance	766,357			
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 SPONSOR EXPENSES	34,282,890			
b MEDIA RIGHTS	25,249,184			
c TOURNAMENT EXPENSES	7,187,095			
d DUES & SUBSCRIPTIONS	898,223			
e All other expenses	3,129,612			
25 Total functional expenses. Add lines 1 through 24e	110,266,094			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	7,177,119	2	13,460,165
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,978,810	4	1,653,829
	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	1,237,838	9	2,127,545
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	6,380,273		
	b Less: accumulated depreciation	2,645,631	10c	3,734,642
	11 Investments—publicly traded securities	63,389,432	11	77,389,023
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	12,480,236	15	15,886,684
16 Total assets. Add lines 1 through 15 (must equal line 33)	90,991,112	16	114,251,888	
Liabilities	17 Accounts payable and accrued expenses	9,795,397	17	16,134,024
	18 Grants payable		18	
	19 Deferred revenue	61,950,798	19	92,225,694
	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	43,232,383	25	31,897,050
	26 Total liabilities. Add lines 17 through 25	114,978,578	26	140,256,768
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-23,987,466	27	-26,004,880
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	-23,987,466	32	-26,004,880	
33 Total liabilities and net assets/fund balances	90,991,112	33	114,251,888	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	114,033,569
2	Total expenses (must equal Part IX, column (A), line 25)	2	110,266,094
3	Revenue less expenses. Subtract line 2 from line 1	3	3,767,475
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-23,987,466
5	Net unrealized gains (losses) on investments	5	-5,240,485
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	-544,404
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-26,004,880

Part XII Financial Statements and Reporting

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

- 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?
 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?
 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?
 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 Single Audit Act and OMB Circular A-133?
- 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.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 13-3792400

Name: WTA TOUR INC

Form 990 (2022)

Form 990, Part III, Line 4a:

SPONSORSHIPS - THE WTA HAS VARIOUS SPONSORSHIP AGREEMENTS THAT PROVIDE FOR ANNUAL FEES. THE WTA HAS CERTAIN OBLIGATIONS UNDER THESE AGREEMENTS AND HAVE BEEN GRANTED CERTAIN RIGHTS BY THE TOURNAMENT CLASS MEMBERS AND PLAYER CLASS MEMBERS AS REQUIRED BY THESE SPONSORS UNDER THESE AGREEMENTS.

Form 990, Part III, Line 4b:

TOUR OPERATIONS FEES- REPRESENTS FEES TO THE WTA TOUR TO ORGANIZE, ADMINISTER AND GOVERN THE ANNUAL TOUR AS WELL AS FUND CERTAIN PROGRAM SERVICES EXPENSES.

Form 990, Part III, Line 4c:

TELEVISION BROADCASTING AND DATA - THE WTA HAS MEDIA RIGHTS AGREEMENTS FOR THE BROADCAST OF CERTAIN TOURNAMENT MATCHES AND LICENSE OF MATCH DATA. THE WTA HAS BEEN GRANTED CERTAIN RIGHTS AS REQUIRED BY THE MEDIA RIGHTS AGREEMENTS FROM TOURNAMENT CLASS MEMBERS AND LICENSED EVENTS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2022
Open to Public Inspection

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
WTA TOUR INC

Employer identification number
13-3792400

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:
- c** Beginning balance
 - d** Additions during the year
 - e** Distributions during the year
 - f** Ending balance

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		642,722	99,131	543,591
d Equipment		5,737,551	2,546,500	3,191,051
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				3,734,642

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)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) NOTES RECEIVABLE AND DEPOSITS	12,971,065
(2) LEASE ASSETS	2,915,619
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	15,886,684

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	
COMMISSIONS PAYABLE	264,764
DUE TO RELATED PARTY	252,552
OTHER LONG-TERM LIABILITIES	25,000,000
PRIZE MONEY PAYABLE	54,415
TOURNAMENT COUNCIL PAYABLE & BONUS POOL PAYABLE	350,000
COMMERCIAL BENEFITS PAYABLE	2,890,000
LEASE LIABILITIES	3,085,319
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	31,897,050

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
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	
3	Subtract line 2e from line 1		3	
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		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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	
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	
3	Subtract line 2e from line 1		3	
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		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information

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

Return Reference	Explanation	
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Part XIII **Supplemental Information (continued)**

Return Reference	Explanation
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**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

2022

Open to Public Inspection

Name of the organization
WTA TOUR INC

Employer identification number
13-3792400

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

- 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
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- Activities 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) EAST ASIA AND THE PACIFIC	3	11	PROGRAM SERVICES	SPORTING EVENTS	1,679,900
(2)					
(3)					
(4)					
(5)					
3a Sub-total	3	11			1,679,900
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	3	11			1,679,900

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)								

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.

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART III ACCOUNTING METHOD:	

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

2022

Open to Public Inspection

Name of the organization
WTA TOUR INC

Employer identification number
13-3792400

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>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</p>	1b	Yes			
<p>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?</p>	2	Yes			
<p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>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:</p>					
<p>a Receive a severance payment or change-of-control payment?</p>	4a		No		
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b		No		
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>					
<p>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:</p>					
<p>a The organization?</p>	5a				
<p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5b				
<p>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:</p>					
<p>a The organization?</p>	6a				
<p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6b				
<p>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</p>	7				
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8				
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	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 STEVE SIMON CHAIRMAN AND CEO	(i)	1,345,253	0	12,720	0	16,683	1,374,656	0
	(ii)	0	0	0	0	0	0	0
2 JOHANNA LAWLER PRESIDENT	(i)	1,195,998	0	8,720	17,500	33,235	1,255,453	0
	(ii)	0	0	0	0	0	0	0
3 MATTHEW CENEDELLA COO AND TREASURER	(i)	631,109	0	2,593	0	12,591	646,293	0
	(ii)	0	0	0	0	0	0	0
4 FABRICE CHOUQUET MANAGING DIRECTOR - ASIA P	(i)	322,707	0	300	0	7,564	330,571	0
	(ii)	278,965	0	0	0	17,831	296,796	0
5 MELISSA PINE VICE PRESIDENT	(i)	301,870	0	720	0	7,271	309,861	0
	(ii)	0	0	0	0	0	0	0
6 KATHLEEN STROIA SR VICE PRESIDENT	(i)	266,535	0	720	0	7,469	274,724	0
	(ii)	0	0	0	0	0	0	0
7 COURTNEY MCBRIDE CORPORATE SECRETARY	(i)	224,122	0	720	0	22,691	247,533	0
	(ii)	0	0	0	0	0	0	0
8 DAVID PALANZO SR VICE PRESIDENT	(i)	224,122	0	720	0	22,691	247,533	0
	(ii)	0	0	0	0	0	0	0
9 JOAN PENNELLO SR VICE PRESIDENT	(i)	230,104	0	720	0	13,844	244,668	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 1A	HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES: JOHANNA LAWLER THE VALUE OF THE BENEFIT IS INCLUDED IN INCOME.

Additional Data

Software ID:
Software Version:
EIN: 13-3792400
Name: WTA TOUR INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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 STEVE SIMON CHAIRMAN AND CEO	(i)	1,345,253	0	12,720	0	16,683	1,374,656	0
	(ii)	0	0	0	0	0	0	0
1 JOHANNA LAWLER PRESIDENT	(i)	1,195,998	0	8,720	17,500	33,235	1,255,453	0
	(ii)	0	0	0	0	0	0	0
2 MATTHEW CENEDELLA COO AND TREASURER	(i)	631,109	0	2,593	0	12,591	646,293	0
	(ii)	0	0	0	0	0	0	0
3 FABRICE CHOUQUET MANAGING DIRECTOR - ASIA P	(i)	322,707	0	300	0	7,564	330,571	0
	(ii)	278,965	0	0	0	17,831	296,796	0
4 MELISSA PINE VICE PRESIDENT	(i)	301,870	0	720	0	7,271	309,861	0
	(ii)	0	0	0	0	0	0	0
5 KATHLEEN STROIA SR VICE PRESIDENT	(i)	266,535	0	720	0	7,469	274,724	0
	(ii)	0	0	0	0	0	0	0
6 COURTNEY MCBRIDE CORPORATE SECRETARY	(i)	224,122	0	720	0	22,691	247,533	0
	(ii)	0	0	0	0	0	0	0
7 DAVID PALANZO SR VICE PRESIDENT	(i)	224,122	0	720	0	22,691	247,533	0
	(ii)	0	0	0	0	0	0	0
8 JOAN PENNELLO SR VICE PRESIDENT	(i)	230,104	0	720	0	13,844	244,668	0
	(ii)	0	0	0	0	0	0	0

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

2022**Open to Public
Inspection**Name of the organization
WTA TOUR INC

Employer identification number

13-3792400

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	ALTERNATE DIRECTORS ARE CONSIDERED VOTING MEMBERS DUE TO SPECIFIC RIGHTS GRANTED TO THEM. THESE RIGHTS INCLUDE THE ABILITY TO ATTEND ALL BOARD MEETINGS AT THE ORGANIZATION'S EXPENSE, THE ABILITY TO VOTE IN THE ABSENCE OF A DIRECTOR FROM THE SAME CLASS (PLAYER, TOURNAMENT, ITF) IF THAT DIRECTOR IS PHYSICALLY NOT PRESENT AT A MEETING, IN CASES WHERE THE BOARD IS MAKING DECISIONS WITHOUT A FORMAL MEETING THROUGH WRITTEN CONSENT, THE ABILITY TO SUBMIT A CONSENT IF A DIRECTOR FROM THE SAME CLASS IS PHYSICALLY UNABLE TO DO SO.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	GOVERNING BODY AND MANAGEMENT DID ANY OFFICER, DIRECTOR, TRUSTEE, OR KEY EMPLOYEE HAVE A FAMILY RELATIONSHIP OR A BUSINESS RELATIONSHIP WITH AN OTHER OFFICER, DIRECTOR, TRUSTEE, OR KEY EMPLOYEE? ALASTAIR GARLAND, TOURNAMENT CLASS DIRECTOR, IS MARRIED TO THE DAUGHTER OF THE PRESIDENT, JOHANNA LAWLER. ALASTAIR GARLAND RECUSES HIMSELF FOR ANY VOTE RELATED TO THE PRESIDENT'S EMPLOYMENT CONTRACT, PER THE CONFLICT OF INTEREST POLICY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	GOVERNING BODY AND MANAGEMENT DOES THE ORGANIZATION HAVE MEMBERS OR STOCKHOLDERS? WTA TOUR, INC. IS A MEMBERSHIP ORGANIZATION WITH 4 CLASSES OF MEMBERS: 1) TOURNAMENT CLASS MEMBERS; 2) PLAYER CLASS MEMBERS; 3) FEDERATION CLASS MEMBER; AND 4) SPECIAL CLASS MEMBER.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	GOVERNING BODY AND MANAGEMENT DOES THE ORGANIZATION HAVE MEMBERS, STOCKHOLDERS WHO MAY ELECT ONE OR MORE MEMBERS OF THE GOVERNING BODY? THE TOURNAMENT CLASS MEMBERS (54), PLAYER CLASS MEMBERS (7), AND FEDERATION CLASS MEMBER (1) ELECT REPRESENTATIVES TO THE BOARD OF DIRECTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	ORGANIZATION'S PROCESS FOR REVIEW FORM 990 THE CHIEF OPERATING OFFICER & TREASURER REVIEWS THE FORM 990 WITH TAX PREPARER (PRICEWATERHOUSECOOPERS) AND SENIOR MANAGEMENT PRIOR TO FILING THE DOCUMENT WITH IRS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>CONFLICT OF INTEREST POLICY THE PURPOSE OF THE CONFLICT OF INTEREST POLICY IS TO PROTECT THE BEST INTEREST OF THE WTA WHEN IT IS CONTEMPLATING ENTERING INTO A TRANSACTION OR ARRANGEMENT INVOLVING THE PROVISION OF PROPERTY OR SERVICES, THE PROVIDING OR RECEIPT OF A GUARANTY, LOAN OR GRANT, OR THE ESTABLISHMENT OR TERMINATION OF ANY OTHER TYPE OF FINANCIAL RELATIONSHIP AS WELL AS ANY FORMAL REQUEST SUBMITTED FOR DECISION BY THE BOARD (OR A COMMITTEE WITH BOARD DELEGATED POWERS) THAT MIGHT BENEFIT THE PRIVATE FINANCIAL INTEREST OF AN OFFICER, DIRECTOR, KEY EMPLOYEE, OR COMMITTEE MEMBER. FOR ANY TRANSACTION, ARRANGEMENT OR REQUEST BEING CONSIDERED THE BOARD (OR A COMMITTEE), AN OFFICER, DIRECTOR, KEY EMPLOYEE, OR COMMITTEE MEMBER MUST DISCLOSE THE EXISTENCE OF ANY FINANCIAL INTERESTS, AND THE NON-CONFLICTED DIRECTORS (OR COMMITTEE MEMBERS) DETERMINES WHETHER THE INTEREST CONSTITUTES A CONFLICT OF INTEREST. AN INDIVIDUAL WITH A CONFLICT OF INTEREST MAY NOT BE PRESENT AT OR PARTICIPATE IN THE BOARD (OR COMMITTEE) DELIBERATION OR VOTE ON THE TRANSACTION OR ARRANGEMENT GIVING RISE TO SUCH CONFLICT. ANY ATTEMPT BY THE CONFLICTED INDIVIDUAL TO IMPROPERLY INFLUENCE THE DELIBERATION OR VOTING ON THE MATTER IS PROHIBITED. PRIOR TO THE INITIAL ELECTION OF A DIRECTOR, AND ANNUALLY THEREAFTER, SUCH DIRECTOR MUST COMPLETE, SIGN AND SUBMIT A WRITTEN STATEMENT IDENTIFYING, TO THE BEST OF THEIR KNOWLEDGE, ANY ENTITY OF WHICH SUCH DIRECTOR IS AN OFFICER, DIRECTOR, TRUSTEE, MEMBER, OWNER, OR EMPLOYEE AND WITH WHICH THE WTA HAS A RELATIONSHIP, AND ANY TRANSACTION IN WHICH THE WTA IS A PARTICIPANT AND IN WHICH THE DIRECTOR MIGHT HAVE A CONFLICTING INTEREST.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	DETERMINING COMPENSATION THE COMPENSATION FOR THE ORGANIZATION'S CEO IS DETERMINED BY THE FINANCE AND AUDIT COMMITTEE AND APPROVED BY THE BOARD OF DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	AVAILABILITY OF GOVERNING DOCUMENTS, CONFLICT POLICY AND FINANCIAL STMTS. CERTIFICATE OF INCORPORATION IS ON FILE WITH THE STATE OF NEW YORK. GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE NOT MADE AVAILABLE TO THE PUBLIC.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	UNREALIZED GAIN ON CURRENCY EXCHANGE -544,404.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2022

**Open to Public
Inspection**

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
WTA TOUR INC

Employer identification number

13-3792400

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
(1) WTA VENTURES LLC 100 2ND AVENUE SOUTH SUITE 300N ST PETERSBURG, FL 33701 36-5049569	SPECTATOR SPORTS	FL	0	0	WTA TOUR INC

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	No
(1) WOMEN'S TENNIS BENEFIT ASSOCIATION INC 111 SOUTH BEDFORD ST STE 108 BURLINGTON, MA 01803 31-1618547	SPORTS AFFIL.	MA	501(C)(6)		N/A		No
(2) WTA CHARITIES INC 100 SECOND AVENUE SOUTH STE 300-N ST PETERSBURG, FL 33701 81-3707788	CHARITY	FL	501(C)(3)	LINE 7	WTA TOUR INC	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) Disproportionate 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	

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	No
(1) WTA TOUR (HONG KONG) LIMITED - FOREIGN ROOM D 10TH FLOOR TOWER A BILLIO KOWLOON 999077 HK	SPECTATOR SPORTS	HK	WTA TOUR	C	-59,929	236,553	100.000 %	Yes	
(2) BEIJING WTA TOUR CONSULTING CO LTD - FOREIGN ROOM 309 FLOOR 3 TOWER D VANTONE BEIJING, CHAOYANG 100020 CH	SPORTS CONSULTING	CH	WTA HONG KONG	C	-2,479,132	5,495,914	100.000 %	Yes	
(3) SHENZHEN WTA TOUR CONSULTING CO LTD - FOREIGN GEMDALE PLAZA 1009 NO 2007 SHENNA SHENZHEN, FUTIAN CH	SPORTS CONSULTING	CH	WTA HONG KONG	C	-33,942	116,399	100.000 %	Yes	
(4) WTA TOUR (UK) LIMITED OLD PRINTERS YARD 156 SOUTH ST DORKING, SURREY RH4-2HF UK	SPECTATOR SPORTS	UK	WTA TOUR	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 organization 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		No
b Gift, grant, or capital contribution to related organization(s)	Yes	
c Gift, grant, or capital contribution from related organization(s)		No
d Loans or loan guarantees to or for related organization(s)	Yes	
e Loans or loan guarantees by related organization(s)	Yes	
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)		No
k Lease of facilities, equipment, or other assets from related organization(s)		No
l Performance of services or membership or fundraising solicitations for related organization(s)	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	Yes	
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses		No
q Reimbursement paid by related organization(s) for expenses		No
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		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
See Additional Data Table			

Part VII **Supplemental Information**

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 13-3792400
Name: WTA TOUR INC

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
BEIJING WTA TOUR CONSULTING CO LTD	D	647,710	FMV
BEIJING WTA TOUR CONSULTING CO LTD	E	589,016	FMV
SHENZHEN WTA TOUR CONSULTING CO LTD	M	366,388	FMV
WTA CHARITIES INC	N	180	FMV
WTA CHARITIES INC	O	600	FMV
WTA TOUR (HONG KONG) LIMITED	D	5,036,564	FMV
WTA TOUR (HONG KONG) LIMITED	L	725,571	FMV