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Form 990-EZ Department of the Treasury Internal Revenue Service	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)	OMB No 1545-1150 <div style="border: 2px solid black; padding: 5px; display: inline-block;"> 2008 </div> Open to Public Inspection
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A For the 2008 calendar year, or tax year beginning JUL 1, 2008 **and ending** JUN 30, 2009

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization ASSOCIATION OF OFFICIAL SEED ANALYSTS C/O SCARABBA WALKER & CO. LLP Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 200 E. BUFFALO ST. City or town, state or country, and ZIP + 4 ITHACA, NY 14850	D Employer identification number 43-6048790 E Telephone number 607-272-5550 F 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).

I Website: WWW.AOSASEED.COM J Organization type (check only one) <input checked="" type="checkbox"/> 501(c) (6) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.	G Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) MODIFIED CASH H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
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L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. \$ 62,406.

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

Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5b Less: cost or other basis and sales expenses 5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) 6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> 6a Gross revenue (not including \$ of contributions reported on line 1) 6b Less: direct expenses other than fundraising expenses 6c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 7a Gross sales of inventory, less returns and allowances STMT 6 7b Less: cost of goods sold STMT 7 7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe) SEE STATEMENT 4) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	1 2 33,384. 3 4 264. 5a 5b 5c 6a 6b 6c 7a 16,723. 7b 12,553. 7c 4,170. 8 12,035. 9 49,853.
Expenses	10 Grants and similar amounts paid (attach schedule) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe) SEE STATEMENT 1) 17 Total expenses. Add lines 10 through 16	10 11 12 11,336. 13 13,678. 14 15 16 20,811. 17 45,825.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9) 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) 20 Other changes in net assets or fund balances (attach explanation) 21 Net assets or fund balances at end of year. Combine lines 18 through 20	18 4,028. 19 131,681. 20 21 135,709.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	126,610.	22 123,973.
23	Land and buildings		23
24	Other assets (describe) SEE STATEMENT 2)	6,785.	24 11,903.
25	Total assets	133,395.	25 135,876.
26	Total liabilities (describe) SEE STATEMENT 3)	1,714.	26 167.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	131,681.	27 135,709.

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STATUTE UNIT
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TPR BRANCH
OGDEN
SEE STATEMENT 1)

Form 990-EZ
Correspondence
JUN 10 2014

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ASSOCIATION OF OFFICIAL SEED ANALYSTS

Form 990-EZ (2008)

C/O SCARABBA WALKER & CO. LLP

43-6048790

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
38b N/A		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
39a N/A		
39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Enter amount of tax on line 40c reimbursed by the organization 0.		
e 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		X
41 List the states with which a copy of this return is filed. NY		
42a The books are in care of SCARABBA WALKER & CO. LLP Telephone no. 607-272-5550		
Located at 200 E. BUFFALO ST, ITHACA, NY ZIP + 4 14850		
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)?		
If "Yes," enter the name of the foreign country: _____		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		
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 N/A		
and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45 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		X

Form 990-EZ (2008)

ASSOCIATION OF OFFICIAL SEED ANALYSTS

Form 990-EZ (2008)

C/O SCARABBA WALKER & CO. LLP

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Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- | | | Yes | No |
|--|------------|-----|----------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | | X |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | X |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | X |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | X |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
- 50** Complete this table for the 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 N/A	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over \$100,000		▶		

- 51** Complete this table for the 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 N/A	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over \$100,000		▶

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: *Susan Reed* Date: *9/26/13*

▶ **SUSAN REED, PRESIDENT**
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: *Patricia P. Grammatos* Date: *9/25/13* Check if self-employed ☐

Firm's name (or yours if self-employed), address, and ZIP + 4: **SCARABBA WALKER & CO., LLP**
200 E BUFFALO ST, SUITE 402
ITHACA, NEW YORK 14850

EIN ▶ **43-6048790**
Phone no. ▶ **607-272-5550**

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

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
RELATED ORGANIZATIONS		270.	
BANK SERVICE FEES		793.	
OFFICE SUPPLIES		1,732.	
COMPUTER EXPENSE		590.	
COMMUNICATIONS		722.	
MEMBERSHIPS AND DUES		246.	
AWARDS		119.	
OTHER TYPES OF EXPENSES		386.	
WEBSITE AND INTERNET		793.	
TELEPHONE		1,189.	
SALES TAX		68.	
FEDERAL TAX		4,607.	
TRAVEL		5,332.	
MEETINGS		3,586.	
DEPRECIATION		361.	
QUESTIONABLE EXPENSES - POSSIBLE DIVERSION OF ASSETS		17.	
TOTAL TO FORM 990-EZ, LINE 16		20,811.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
OTHER ASSETS	6,785.	0.	
INVENTORY	0.	2,409.	
SECURITIES	0.	8,170.	
PETTY CASH	0.	8.	
ACCOUNTS RECEIVABLE	0.	54.	
OTHER DEPRECIABLE ASSETS	0.	1,262.	
TOTAL TO FORM 990-EZ, LINE 24	6,785.	11,903.	

FORM 990-EZ	OTHER LIABILITIES	STATEMENT	3
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
ACCOUNTS PAYABLE	115.	167.	
ACCRUED PAYROLL TAX	1,599.	0.	
TOTAL TO FORM 990-EZ, LINE 26	1,714.	167.	

FORM 990-EZ	OTHER REVENUE	STATEMENT	4
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DESCRIPTION	AMOUNT
ANNUAL CONFERENCE	6,764.
MISCELLANEOUS REVENUE	5,271.
TOTAL TO FORM 990-EZ, LINE 8	12,035.

FOOTNOTES	STATEMENT	5
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WITH THE ASSISTANCE OF A PUBLIC ACCOUNTING FIRM,
THE ORGANIZATION HAS IDENTIFIED \$17 OF EXPENSES THAT APPEAR
TO BE PERSONAL, UNRELATED TO THE ORGANIZATION'S EXEMPT
PURPOSE. THE ORGANIZATION PLANS TO PURSUE LEGAL ACTION
REGARDING THIS DIVERSION OF THE ORGANIZATIONS'S ASSETS.

FORM 990-EZ

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 7A

STATEMENT 6

INCOME

1. GROSS RECEIPTS	16,723	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		16,723
4. COST OF GOODS SOLD (LINE 13)	12,553	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		4,170

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR		
7. MERCHANDISE PURCHASED		
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS	2,676	
11. ADD LINES 6 THROUGH 10		2,676
12. INVENTORY AT END OF YEAR	-9,877	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12). .		12,553

FORM 990-EZ	COST OF GOODS SOLD - OTHER COSTS	STATEMENT	7
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DESCRIPTION

AMOUNT

POSTAGE AND SHIPPING

2,676.

TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 7B

2,676.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 8

A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO

B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

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STATEMENT 9

THE ASSOCIATION OF OFFICIAL SEED ANALYSTS IS AN ORGANIZATION COMPRISED OF MEMBER LABS, WHICH ARE STAFFED BY CERTIFIED SEED ANALYSTS. PRIMARY FUNCTIONS INCLUDE ESTABLISHING AOSA RULES FOR TESTING SEEDS, CONTRIBUTE TO THE REFINEMENT AND MODIFICATION OF THE TITLES AND PROCEDURES FOR SEED TESTING, ENSURE THAT TESTING PROCEDURES ARE STANDARDIZED, AND TO INFLUENCE AND ASSIST IN THE ENFORCEMENT OF APPROPRIATE SEED STANDARDS.