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2014

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

**2009**Open to Public  
Inspection

► 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.

**A For the 2009 calendar year, or tax year beginning JUL 1, 2009 and ending JUN 30, 2010**

**B Check if applicable**

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

Please use IRS label or print or type  
See Specific Instructions

**ASSOCIATION OF OFFICIAL SEED ANALYSTS  
C/O SCIARABBA WALKER & CO. LLP**

Number and street (or P.O. box, if mail is not delivered to street address)

**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** ►

• 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) ► **MODIFIED CASH**

**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 ► \$ 25,297.**

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

|                   |  |                    |
|-------------------|--|--------------------|
| <b>Revenue</b>    | 1 Contributions, gifts, grants, and similar amounts received   | 1                  |
|                   | 2 Program service revenue including government fees and contracts  | 2                  |
|                   | 3 Membership dues and assessments  | 3 <b>18,700.</b>   |
|                   | 4 Investment income  | 4 <b>121.</b>      |
|                   | 5a Gross amount from sale of assets other than inventory   | 5a                 |
|                   | b Less: cost or other basis and sales expenses   | 5b                 |
|                   | c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  |                    |
|                   | 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)   | 6a                 |
| <b>Expenses</b>   | b Less: direct expenses other than fundraising expenses  | 6b                 |
|                   | c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)  |                    |
|                   | 7a Gross sales of inventory, less returns and allowances   | 7a <b>6,476.</b>   |
|                   | b Less: cost of goods sold   | 7b <b>4,234.</b>   |
|                   | c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)   |                    |
|                   | 8 Other revenue (describe ► )  | 7c <b>2,242.</b>   |
|                   | 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8   | 8 <b>21,063.</b>   |
|                   | 10 Grants and similar amounts paid (attach schedule)   | 10                 |
|                   | 11 Benefits paid to or for members   | 11                 |
| <b>Net Assets</b> | 12 Salaries, other compensation, and employee benefits   | 12                 |
|                   | 13 Professional fees and other payments to independent contractors   | 13 <b>24,764.</b>  |
|                   | 14 Occupancy, rent, utilities, and maintenance   | 14                 |
|                   | 15 Printing, publications, postage, and shipping   | 15                 |
|                   | 16 Other expenses (describe ► )  | 16 <b>24,929.</b>  |
|                   | 17 Total expenses. Add lines 10 through 16   | 17 <b>49,693.</b>  |
|                   | 18 Excess or (deficit) for the year (Subtract line 17 from line 9)   | 18 <b>-28,630.</b> |
|                   | 19 Net assets or fund balances at beginning of year (from line 27, column (A))<br>(must agree with end-of-year figure reported on prior year's return) | 19 <b>135,709.</b> |
|                   | 20 Other changes in net assets or fund balances (attach explanation)   | 20                 |
|                   | 21 Net assets or fund balances at end of year. Combine lines 18 through 20   | 21 <b>107,079.</b> |

**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>22 Cash, savings, and investments</b>  | <b>(A) Beginning of year</b> | <b>(B) End of year</b> |
|   | 123,973.                     | 22 <b>95,578.</b>      |
| <b>23 Land and buildings</b>  |                              | 23                     |
| <b>24 Other assets (describe ► )</b>  | 11,903.                      | 24 <b>11,501.</b>      |
| <b>25 Total assets</b>  | 135,876.                     | 25 <b>107,079.</b>     |
| <b>26 Total liabilities (describe ► )</b>   | 167.                         | 26 <b>0.</b>           |
| <b>27 Net assets or fund balances (line 27 of column (B) must agree with line 21)</b> | 135,709.                     | 27 <b>107,079.</b>     |

Rec in  
Corres  
Branch  
Ogden

JUL 17 2014  
JUN 18 2014



**ASSOCIATION OF OFFICIAL SEED ANALYSTS**  
**Form 990-EZ (2009) C/O SCIARABBA WALKER & CO. LLP**

**43-6048790**

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

|  | <b>Yes</b>   | <b>No</b>  |
|--|--|--|
| 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity  | 33   | X  |
| 34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes  | 34   | 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 why the organization did not report the income on Form 990-T.  |  |  |
| a 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?   | 35a  | X  |
| b If "Yes," has it filed a tax return on Form 990-T for this year?   | 35b  | X  |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch. N   | 36   | X  |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► <span style="border: 1px solid black; padding: 2px;">37a</span> 0  |  |  |
| b Did the organization file Form 1120-POL for this year?   | 37b  | 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 outstanding at the end of the period covered by this return?   | 38a  | 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:   | 39a  | N/A  |
| a Initiation fees and capital contributions included on line 9   | 39b  | N/A  |
| b Gross receipts, included on line 9, for public use of club facilities  |  |  |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  |  |  |
| section 4911 ► <span style="border: 1px solid black; padding: 2px;">N/A</span> ; section 4912 ► <span style="border: 1px solid black; padding: 2px;">N/A</span> ; section 4955 ► <span style="border: 1px solid black; padding: 2px;">N/A</span>   |  |  |
| 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 | 40b  | N/A  |
| c 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  | ► <span style="border: 1px solid black; padding: 2px;">N/A</span>  |  |
| d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization  | ► <span style="border: 1px solid black; padding: 2px;">N/A</span>  |  |
| 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   | 40e  | X  |
| 41 List the states with which a copy of this return is filed. ► <span style="border: 1px solid black; padding: 2px;">NY</span>   |  |  |
| 42a The organization's books are in care of ► <span style="border: 1px solid black; padding: 2px;">SCIARABBA WALKER &amp; CO. LLP</span> Telephone no. ► <span style="border: 1px solid black; padding: 2px;">607-272-5550</span>  |  |  |
| Located at ► <span style="border: 1px solid black; padding: 2px;">200 E. BUFFALO ST, ITHACA, NY</span> ZIP + 4 ► <span style="border: 1px solid black; padding: 2px;">14850</span>   |  |  |
| 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)?   | 42b  | X  |
| If "Yes," enter the name of the foreign country: ► <span style="border: 1px solid black; padding: 2px;"></span>  |  |  |
| See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.  | 42c  | X  |
| 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: ► <span style="border: 1px solid black; padding: 2px;"></span>  |  |  |
| 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   | ► <span style="border: 1px solid black; padding: 2px;">43</span> <span style="border: 1px solid black; padding: 2px;">N/A</span> | ► <span style="border: 1px solid black; padding: 2px;"></span> |
| 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ  | 44   | 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   | 45   | X  |

Form 990-EZ (2009)

## ASSOCIATION OF OFFICIAL SEED ANALYSTS

Form 990-EZ (2009)

C/O SCIARABBA WALKER &amp; CO. LLP

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**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.

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

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

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."

|     | Yes | No |
|-----|-----|----|
| 46  |     |    |
| 47  |     |    |
| 48  |     |    |
| 49a |     |    |
| 49b |     |    |

| (a) Name and address of each employee paid more than \$100,000<br>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 |
|---|--|------------------|---|--|
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |
|   |  |                  |   |  |

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."

N/A

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

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 |
| ► SUSAN REED, PRESIDENT<br>Type or print name and title |  |      |

|   |  |         |                          |  |
|---|--|---------|--------------------------|--|
| Paid Preparer's Use Only                                      | Preparer's signature   | Date    | Check if self-employed   | Preparer's identifying number (See instr.) |
|   | Patricia DeGennaro   | 9/25/13 | <input type="checkbox"/> |  |
| Firm's name (or yours if self-employed, address, and ZIP + 4) | SCIARABBA WALKER & CO., LLP<br>► 200 E BUFFALO ST, SUITE 402<br>ITHACA, NEW YORK 14850 |         | EIN                      |  |
|   |  |         | Phone no.                | 607-272-5550                               |

May the IRS discuss this return with the preparer shown above? See instructions

►  Yes  No

Form 990-EZ (2009)

| FORM 990-EZ  | OTHER EXPENSES | STATEMENT | 1       |
|--|----------------|-----------|---------|
| DESCRIPTION  |                |           | AMOUNT  |
| RELATED ORGANIZATIONS                                |                |           | 6,050.  |
| OFFICE SUPPLIES                                      |                |           | 1,733.  |
| COMPUTER EXPENSE                                     |                |           | 1,199.  |
| OTHER TYPES OF EXPENSES                              |                |           | 431.    |
| SUPPLIES   |                |           | 469.    |
| WEBSITE & INTERNET                                   |                |           | 672.    |
| TELEPHONE  |                |           | 994.    |
| TRAVEL AND MEETINGS                                  |                |           | 4,397.  |
| TRAVEL   |                |           | 7,546.  |
| DEPRECIATION   |                |           | 361.    |
| MISCELLANEOUS EXPENSE                                |                |           | 62.     |
| QUESTIONABLE EXPENSES - POSSIBLE DIVERSION OF ASSETS |                |           | 865.    |
| MEMBERSHIPS AND DUES                                 |                |           | 150.    |
| TOTAL TO FORM 990-EZ, LINE 16                        |                |           | 24,929. |

| FORM 990-EZ                   | OTHER ASSETS | STATEMENT | 2            |
|-------------------------------|--------------|-----------|--------------|
| DESCRIPTION                   |              |           | BEG. OF YEAR |
| INVENTORY                     |              |           | 2,409.       |
| SECURITIES                    |              |           | 8,170.       |
| PETTY CASH                    |              |           | 8.           |
| OTHER ASSETS                  |              |           | 0.           |
| ACCOUNTS PAYABLE              |              |           | 54.          |
| OTHER DEPRECIABLE ASSETS      |              |           | 1,262.       |
| TOTAL TO FORM 990-EZ, LINE 24 |              |           | 11,903.      |
|                               |              |           | END OF YEAR  |
|                               |              |           | 2,409.       |
|                               |              |           | 8,181.       |
|                               |              |           | 0.           |
|                               |              |           | 9.           |
|                               |              |           | 0.           |
|                               |              |           | 902.         |
|                               |              |           | 11,501.      |

| FOOTNOTES  | STATEMENT | 3 |
|--|-----------|---|
| WITH THE ASSISTANCE OF A PUBLIC ACCOUNTING FIRM<br>THE ORGANIZATION HAS IDENTIFIED \$865 OF EXPENSES THAT APPEAR<br>TO BE PERSONAL, UNRELATED TO THE ORGANIZATION'S EXEMPT<br>PURPOSE. THE ORGANIZATION PLANS TO PURSUE LEGAL ACTION<br>REGARDING THIS DIVERSION OF THE ORGANIZATION'S ASSETS. |           |   |

FORM 990-EZ

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

STATEMENT 4

## INCOME

|  |       |
|--|-------|
| 1. GROSS RECEIPTS . . . . .                    | 6,476 |
| 2. RETURNS AND ALLOWANCES . . . . .            |       |
| 3. LINE 1 LESS LINE 2 . . . . .                | 6,476 |
| 4. COST OF GOODS SOLD (LINE 13) . . . . .      | 4,234 |
| 5. GROSS PROFIT (LINE 3 LESS LINE 4) . . . . . | 2,242 |

## COST OF GOODS SOLD

|   |       |
|---|-------|
| 6. INVENTORY AT BEGINNING OF YEAR . . . . .             |       |
| 7. MERCHANDISE PURCHASED . . . . .                      |       |
| 8. COST OF LABOR . . . . .                              |       |
| 9. MATERIALS AND SUPPLIES . . . . .                     |       |
| 10. OTHER COSTS . . . . .                               | 4,234 |
| 11. ADD LINES 6 THROUGH 10 . . . . .                    | 4,234 |
| 12. INVENTORY AT END OF YEAR . . . . .                  |       |
| 13. COST OF GOODS SOLD (LINE 11 LESS LINE 12) . . . . . | 4,234 |

| FORM 990-EZ                                    | COST OF GOODS SOLD - OTHER COSTS | STATEMENT | 5 |
|--|----------------------------------|-----------|---|
| DESCRIPTION                                    |                                  | AMOUNT    |   |
| POSTAGE AND SHIPPING                           |                                  | 3,423.    |   |
| OFFICE SUPPLIES                                |                                  | 304.      |   |
| CD ROM   |                                  | 507.      |   |
| TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 7B |                                  | 4,234.    |   |

**FORM 990-EZ**

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

**STATEMENT 6**

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.