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Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ 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 August 1, 2009, and ending July 31, 2010

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization
WESTERN SEED ASSOCIATION
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
2302 E. OAKLAND AVE.
 City or town, state or country, and ZIP + 4
BLOOMINGTON, IL 61701-5866

D Employer identification number
23-7428722

E Telephone number
309-664-0606

F Group Exemption Number ▶

G Accounting Method: Cash Accrual
 Other (specify) ▶

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

I Website: ▶ westernseedassociation.org

J Tax-exempt status (check only one) – 501(c)(5) ◀ (insert no.) 4947(a)(1) or 527

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 ▶ \$

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	1	0
2	Program service revenue including government fees and contracts	2	49030
3	Membership dues and assessments	3	52243
4	Investment income	4	5750
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
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 <u>\$2,7010</u> of contributions reported on line 1)	6a	
b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
8	Other revenue (describe ▶)	8	0
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	107023
		Expenses	
10	Grants and similar amounts paid (attach schedule)	10	22500
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	0
13	Professional fees and other payments to independent contractors	13	20700
14	Occupancy, rent, utilities, and maintenance	14	110
15	Printing, publications, postage, and shipping	15	7363
16	Other expenses (describe ▶ <u>Convention, computer, service chgs, dues</u>)	16	46472
17	Total expenses. Add lines 10 through 16	17	97145
		Net Assets	
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9878
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)	19	238515
20	Other changes in net assets or fund balances (attach explanation)	20	0
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	248393

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.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	238515	248393
23	Land and buildings	0	0
24	Other assets (describe ▶)	0	0
25	Total assets	238515	248393
26	Total liabilities (describe ▶)	0	0
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	238515	248393

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X

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

		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? 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 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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
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 outstanding at the end of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a _____		
b	Gross receipts, included on line 9, for public use of club facilities 39b _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
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	
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 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
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	
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Jesse + Susan Smart</u> Telephone no. ▶ <u>309-664-0606</u> Located at ▶ <u>2302 E. Oakland Ave, Bloomington, IL</u> ZIP + 4 ▶ <u>61701-5266</u>		
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: ▶ _____		
	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.?	42c	X
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____ <input type="checkbox"/>		
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 entry 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

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

46	Yes	No
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

47	Yes	No
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48	Yes	No
- 49a Did the organization make any transfers to an exempt non-charitable related organization?

49a	Yes	No
- b If "Yes," was the related organization a section 527 organization?

49b	Yes	No
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & 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."

(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 . . . ▶ _____

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

▶ Jesse R Smart Date 11-17-10

Signature of officer

▶ Jesse R Smart, Treasurer / Exec Dir.

Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____ Preparer's identifying number (See instructions) _____

EIN ▶ _____ Phone no ▶ _____

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

WESTERN SEED ASSOCIATION
Fiscal Year Ending 7/31/2010

Page 1 – Part I

Item 10 – Scholarships to 9 students in IA, KS, MO, NE & OR @ \$2,500 each = \$22,500.00

WESTERN SEED ASSOCIATION
Fiscal Year Ending 7/31/2010

Page 2 – Part III

Item 28 – Scholarships to University Students in IA, KS, MO, NE & OR

Adam Bierbaum	\$ 2,500.00
Dan Gradert	2,500.00
Nathan Keep	2,500.00
Kim Kerschen	2,500.00
Emily Brunk	2,500.00
Tim Noellsch	2,500.00
Alex Kohel	2,500.00
Katie Wiepen	2,500.00
Jessica Pitcher	<u>2,500.00</u>
Total – Item 28	\$ 22,500.00

Item 32 – Total program service expenses **\$ 22,500.00**

WESTERN SEED ASSOCIATION
Fiscal Year Ending 7/31/2010

Page 2 – Part IV

List of Officers, Directors, Trustees – received no compensation and/or benefits

Steven Tubbs – Turf Merchants Tangent, OR 97389	President
Bob O-Donnell – Forage Genetics McFarland, WI 53558	1 st Vice President
Terry Peters – Seeds, Inc. Tekoa, WA 99033	2 nd Vice President
Kurt Austermann – Mangelsdorf Seed/Siemer Collinsville, IL 62234	Secretary
Mike Baker – Pennington Seed Lebanon, OR 97355	Secretary
Jesse R. Smart – Smart Seeds Inc. Bloomington, IL 61701	Treasurer/Executive Director
Gayle Jacklin/Stegmann – Jacklin Seed/Simplot Post Falls, ID 83854	Past President/Board Member
Tom Lutgen – Star Seed, Inc. Osborne, KS 67473	Past President/Board Member
Don Berry – Norfarm Seeds Roseau, MN 56751	Past President/Board Member
Ronnie Stapp – Pennington Seed Inc. Madison, GA 30650	Past President/Board Member