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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)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

OMB No. 1545-1150

2010

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A For the 2010 calendar year, or tax year beginning <b>JUL 1, 2010</b> and ending <b>JUN 30, 2011</b>		
B Check if applicable		
<input type="checkbox"/> Address change		
<input type="checkbox"/> Name change		
<input type="checkbox"/> Initial return		
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return		
<input checked="" type="checkbox"/> Application pending		
C Name of organization <b>ASSOCIATION OF OFFICIAL SEED ANALYSTS C/O SCIARABBA WALKER &amp; CO. LLP</b>		
D Employer identification number <b>43-6048790</b>		
E Telephone number <b>607-272-5550</b>		
F Group Exemption Number ►		
G Accounting Method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ► <b>MODIFIED CASH</b>		
I Website: ► <b>WWW.AOSASEED.COM</b>		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <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 \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.		
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ <b>41,386.</b>		
<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I.)		
Check if the organization used Schedule O to respond to any question in this Part I <input checked="" type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1 <b>31,284.</b>
	2 Program service revenue including government fees and contracts	2 <b>4,200.</b>
	3 Membership dues and assessments	3 <b>95.</b>
	4 Investment income	4
	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)	5c
	6 Gaming and fundraising events	6a
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6b
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6c	
c Less: direct expenses from gaming and fundraising events	6d	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7a <b>5,807.</b>	
7a Gross sales of inventory, less returns and allowances	7b <b>6,555.</b>	
b Less: cost of goods sold	7c <b>-748.</b>	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8 Other revenue (describe in Schedule O)	9 <b>34,831.</b>	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	10	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13 <b>29,000.</b>
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 <b>30,698.</b>
	17 Total expenses. Add lines 10 through 16	17 <b>59,698.</b>
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 <b>-24,867.</b>
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 <b>107,079.</b>	
20 Other changes in net assets or fund balances (explain in Schedule O)	20 <b>0.</b>	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 <b>82,212.</b>	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

## ASSOCIATION OF OFFICIAL SEED ANALYSTS

Form 990-EZ (2010) C/O SCIARABBA WALKER &amp; CO. LLP

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**Part II Balance Sheets.** (see the instructions for Part II.)Check if the organization used Schedule O to respond to any question in this Part II. 

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	95,578.	22 71,069.
23	Land and buildings		23
24	Other assets (describe in Schedule O)	11,501.	24 11,143.
25	Total assets	107,079.	25 82,212.
26	Total liabilities (describe in Schedule O)	0.	26 0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	107,079.	27 82,212.

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)Check if the organization used Schedule O to respond to any question in this Part III. What is the organization's primary exempt purpose? **SEE BELOW**

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**28 SEE SCHEDULE O**

(Grants \$	) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a	59,819.
29				
(Grants \$	) If this amount includes foreign grants, check here	<input type="checkbox"/>	29a	
30				
(Grants \$	) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)			
(Grants \$	) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)		32	59,819.

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV 

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
DAN CURRY, 351B CROP SCIENCE BLDG., CORVALLIS, OR 97331	VICE-PRESIDENT 15.00	0.	0.	0.
JANINE MARUSCHAK, 301-421 DOWNEY RD, SASKATOON, SASKATCHEWAN, CANADA	SECRETARY-TREASURER 5.00	0.	0.	0.
AARON PALMER, #1 NATURAL RESOURCES DRIVE, LITTLE ROCK, AK 72205	BOARD MEMBER 5.00	0.	0.	0.
SUSAN REED, 600 N. FIFTH ST. RM. 232, RICHMOND, VA 23219	BOARD MEMBER 5.00	0.	0.	0.
JOHNNY ZOOK, 2301 N. CAMERON STREET, HARRISBURG, PA 17110-9408	BOARD MEMBER 5.00	0.	0.	0.
MICHAEL STAHR, IOWA STATE UNIV., 128 SEED SCIENCE CTR, AMES, IA 50001	PRESIDENT 15.00	0.	0.	0.
ETHAN WALTEMIRE, CFIA SASKATOON LAB, ROOM 301, 421 DOWNEY RD, SASKATOON,	SECRETARY-TREASURER 5.00	0.	0.	0.
MARILYN DEMONS, TEXAS DEPT OF AGRICULTURE, 4502 ENGLEWOOD AVE., CINDY FINNESTH, UNIV OF KENTUCKY, 103 REGULATORY SER. BLDG, LEXINGTON, PATRICIA STOWE, NC DEPT OF AGRICULTURE, PO BOX 27647, RALEIGH,	BOARD MEMBER 5.00	0.	0.	0.

**ASSOCIATION OF OFFICIAL SEED ANALYSTS**

Form 990-EZ (2010)

**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.)

Check if the organization used Schedule O to respond to any question in this Part V

	<b>Yes</b>	<b>No</b>
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	<input checked="" type="checkbox"/>
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	<input checked="" type="checkbox"/>
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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	<input checked="" type="checkbox"/>
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	36	<input checked="" type="checkbox"/>
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► <u>37a</u> <u>0</u>	37b	<input checked="" type="checkbox"/>
b Did the organization file Form 1120-POL for this year?	38a	<input checked="" type="checkbox"/>
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 tax year covered by this return?	38b	<input type="checkbox"/> <b>N/A</b>
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	<input type="checkbox"/> <b>N/A</b>
39 Section 501(c)(7) organizations. Enter:	39b	<input type="checkbox"/> <b>N/A</b>
a Initiation fees and capital contributions included on line 9		
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 ► <u>N/A</u> ; section 4912 ► <u>N/A</u> ; section 4955 ► <u>N/A</u>		
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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	<input type="checkbox"/> <b>N/A</b>
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	<input checked="" type="checkbox"/>
41 List the states with which a copy of this return is filed. ► <b>NY</b>		
42a The organization's books are in care of ► <b>SCIARABBA WALKER &amp; CO. LLP</b> Telephone no. ► <b>607-272-5550</b> Located at ► <b>200 E. BUFFALO ST, ITHACA, NY</b> ZIP + 4 ► <b>14850</b>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	<input checked="" type="checkbox"/>
If "Yes," enter the name of the foreign country: ► <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		
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: ►	42c	<input checked="" type="checkbox"/>
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"/> <b>N/A</b>
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	<input checked="" type="checkbox"/>
c Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	<input type="checkbox"/>

Form 990-EZ (2010)

**ASSOCIATION OF OFFICIAL SEED ANALYSTS**  
 Form 990-EZ (2010) C/O SCIARABBA WALKER & CO. LLP

43-6048790

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	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?		
If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ	45a	X
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?	46	X
If "Yes," complete Schedule C, Part I		

**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 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI

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

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 ► \_\_\_\_\_  
 52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ►  Yes  No

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

19/26/13

► SUSAN REED, PRESIDENT

► 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
	PATRICIA DIGIANNANTONIO	<i>Patricia D. Giannantonio</i>	9/25/13		
	Firm's name ► SCIARABBA WALKER & CO., LLP				
	Firm's address ► 200 E BUFFALO ST, SUITE 402 ITHACA, NY 14850				Phone no. 607-272-5550

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

032174  
03-04-11

►  Yes  No  
 Form 990-EZ (2010)

**SCHEDULE O**  
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

**2010**

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Name of the organization	ASSOCIATION OF OFFICIAL SEED ANALYSTS C/O SCIARABBA WALKER & CO. LLP	Employer identification number 43-6048790
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**FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:**

<b>DESCRIPTION OF PROPERTY:</b>	<b>AMOUNT:</b>
<b>INTEREST</b>	<b>95.</b>

**FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY:**

<b>INCOME:</b>	
1. GROSS RECEIPTS	5,807.
2. RETURNS AND ALLOWANCES	0.
3. LINE 1 LESS LINE 2	5,807.
4. COST OF GOODS SOLD (LINE 13)	6,555.
5. GROSS PROFIT (LINE 3 LESS LINE 4)	-748.

<b>COST OF GOODS SOLD:</b>	
6. INVENTORY AT BEGINNING OF YEAR	0.
7. MERCHANDISE PURCHASED	0.
8. COST OF LABOR	0.
9. MATERIALS AND SUPPLIES	1,929.
10. OTHER COSTS	4,626.
11. ADD LINES 6 THROUGH 10	6,555.
12. INVENTORY AT END OF YEAR	0.
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)	6,555.

**FORM 990-EZ, PART I, LINE 7B, OTHER COSTS:**

<b>DESCRIPTION OF OTHER COSTS:</b>	<b>AMOUNT:</b>
CD ROM DEVELOPMENT	620.
PRINTING	4,006.

**TOTAL INCLUDED ON FORM 990-EZ, PART I, LINE 7B** **4,626.**

## 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.

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### FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
BANK SERVICE FEES	20.
OFFICE SUPPLIES	1,395.
COMPUTER EXPENSE	2,875.
SUPPLIES	5,203.
WEBSITE & INTERNET	1,300.
TELEPHONE	814.
TRAVEL AND MEETINGS	4,056.
TRAVEL	7,247.
DEPRECIATION	361.
MISCELLANEOUS EXPENSE	540.
QUESTIONABLE EXPENSES - POSSIBLE DIVERSION OF ASSETS	5,010.
MEMBERSHIPS AND DUES	1,109.
RELATED ORGANIZATIONS	549.
OTHER EXPENSES	219.
<b>TOTAL TO FORM 990-EZ, LINE 16</b>	<b>30,698.</b>

### FORM 990EZ

#### POSSIBLE DIVERSION OF ASSETS

WITH THE ASSISTANCE OF A PUBLIC ACCOUNTING FIRM, THE ORGANIZATION HAS IDENTIFIED \$5010 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 ORGANIZATION'S ASSETS.

**SCHEDULE O**  
(Form 990 or 990-EZ)

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.

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**FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:**

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORY	2,409.	2,409.
MARKETABLE SECURITIES	8,181.	8,184.
OTHER ASSETS	9.	9.
OTHER DEPRECIABLE ASSETS	902.	541.
<b>TOTAL TO FORM 990-EZ, LINE 24</b>	<b>11,501.</b>	<b>11,143.</b>

**FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:**

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.

**FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:**

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,  
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,  
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.