



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

2011

Open to Public  
Inspection

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(3) 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.

A For the 2011 calendar year, or tax year beginning JUL 1, 2011 and ending JUN 30, 2012

B Check if applicable	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>
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address) <b>200 E. BUFFALO ST.</b>		E Telephone number <b>607-272-5550</b>
<input type="checkbox"/> Name change	Room/suite		
<input type="checkbox"/> Initial return			
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return			
<input checked="" type="checkbox"/> Application pending	City or town, state or country, and ZIP + 4 <b>ITHACA, NY 14850</b>		F Group Exemption Number ►

G Accounting Method:  Cash  Accrual Other (specify) ► **MODIFIED CASH**I Website: ► **WWW.AOSASEED.COM**J Tax-exempt status (check only one) —  501(c)(3)  501(c) (6) ◀ (insert no.)  4947(a)(1) or  527K Check ►  if the organization is not a section 509(a)(3) supporting organization or a section 527 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 ► \$ **33,632.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)Check if the organization used Schedule O to respond to any question in this Part I 

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>16,800.</b>
4 Investment income	4 <b>56.</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)	5c
6 Gaming and fundraising events	
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
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)	6b
c Less: direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d
7a Gross sales of inventory, less returns and allowances	7a <b>16,776.</b>
b Less: cost of goods sold	7b <b>11,195.</b>
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c <b>5,581.</b>
8 Other revenue (describe in Schedule O)	8
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 <b>22,437.</b>
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>27,045.</b>
14 Occupancy, rent, utilities, and maintenance	14
15 Printing, publications, postage, and shipping	15
16 Other expenses (describe in Schedule O)	16 <b>36,103.</b>
17 Total expenses. Add lines 10 through 16	17 <b>63,148.</b>
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 <b>-40,711.</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>82,211.</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>41,500.</b>

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

Form 990-EZ (2011)

**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 III

X

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	71,068.	22 30,715.
23	Land and buildings		23
24	Other assets (describe in Schedule O)	11,143.	24 10,785.
25	<b>Total assets</b>	82,211.	25 41,500.
26	Total liabilities (describe in Schedule O)	0.	26 0.
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	82,211.	27 41,500.

### **Part III Statement of Program Service Accomplishments (see the instructions for Part III.)**

Check if the organization used Schedule Q to respond to any question in this Part III  x

What is the organization's primary exempt purpose? **SEE BELOW**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

---

**28 SEE SCHEDULE Q**

(Grants \$ ) If this amount includes foreign grants, check here ►  28a 54,764.

29

(Grants \$ ) If this amount includes foreign grants, check here ►  29a

30

(Grants \$ ) If this amount includes foreign grants, check here  30a

**31 Other program services (describe in Schedule O)**

(Grants \$ ) If this amount includes foreign grants, check here ►  31a

**32 Total program service expenses (add lines 28a through 31a)**

**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

**(b) Title and average hours** **(c) Reportable**

ted

## ASSOCIATION OF OFFICIAL SEED ANALYSTS

Form 990-EZ (2011)

C/O SCIARABBA WALKER &amp; CO. LLP

43-6048790

Page 3

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O  33  X

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  X

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?  35a  X

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O  35b  X

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III  35c  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 Schedule N  36  X

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ►  37a  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 tax year 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:

a Initiation fees and capital contributions included on line 9  39a  N/A

b Gross receipts, included on line 9, for public use of club facilities  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  40b  N/A

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  40c  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  40d  N/A

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization  40e  N/A

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  40f  X

41 List the states with which a copy of this return is filed. ► NY42a The organization's books are in care of ► SCIARABBA WALKER & CO. LLP Telephone no. ► 607-272-5550Located 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 and enter the amount of tax-exempt interest received or accrued during the tax year ►  43  N/A

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  X

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  X

c Did the organization receive any payments for indoor tanning services during the year?  44c  X

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  N/A

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  45a  X45b 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 (see instructions)  45b  N/A

Form 990-EZ (2011)



## 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

**2011**

Open to Public  
Inspection

Name of the organization **ASSOCIATION OF OFFICIAL SEED ANALYSTS  
C/O SCIARABBA WALKER & CO. LLP** Employer identification number **43-6048790**

### FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

<u>DESCRIPTION OF PROPERTY:</u>	<u>AMOUNT:</u>
<u>INTEREST</u>	<u>56.</u>

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

<u>INCOME:</u>	
<u>1. GROSS RECEIPTS</u>	<u>16,776.</u>
<u>2. RETURNS AND ALLOWANCES</u>	<u>0.</u>
<u>3. LINE 1 LESS LINE 2</u>	<u>16,776.</u>
<u>4. COST OF GOODS SOLD (LINE 13)</u>	<u>11,195.</u>
<u>5. GROSS PROFIT (LINE 3 LESS LINE 4)</u>	<u>5,581.</u>

### COST OF GOODS SOLD:

<u>6. INVENTORY AT BEGINNING OF YEAR</u>	<u>2,408.</u>
<u>7. MERCHANDISE PURCHASED</u>	<u>0.</u>
<u>8. COST OF LABOR</u>	<u>5,593.</u>
<u>9. MATERIALS AND SUPPLIES</u>	<u>4,649.</u>
<u>10. OTHER COSTS</u>	<u>953.</u>
<u>11. ADD LINES 6 THROUGH 10</u>	<u>13,603.</u>
<u>12. INVENTORY AT END OF YEAR</u>	<u>2,408.</u>
<u>13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)</u>	<u>11,195.</u>

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

<u>DESCRIPTION OF OTHER COSTS:</u>	<u>AMOUNT:</u>
<u>PRINTING</u>	<u>953.</u>

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

## 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

**2011**

Open to Public  
Inspection

Name of the organization **ASSOCIATION OF OFFICIAL SEED ANALYSTS  
C/O SCIARABBA WALKER & CO. LLP** Employer identification number **43-6048790**

**DESCRIPTION OF OTHER EXPENSES:** **AMOUNT:**

<u>BANK SERVICE FEES</u>	55.
<u>OFFICE SUPPLIES</u>	1,692.
<u>COMMUNICATIONS</u>	299.
<u>OTHER TYPES OF EXPENSES</u>	946.
<u>SUPPLIES</u>	6,183.
<u>WEBSITE &amp; INTERNET</u>	1,445.
<u>TELEPHONE</u>	2,126.
<u>TRAVEL AND MEETINGS</u>	14,024.
<u>DEPRECIATION</u>	361.
<u>QUESTIONABLE EXPENSES - POSSIBLE DIVERSION OF ASSETS</u>	8,023.
<u>MEMBERSHIPS AND DUES</u>	449.
<u>DONATIONS</u>	500.
<u>TOTAL TO FORM 990-EZ, LINE 16</u>	36,103.

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

<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
<u>INVENTORY</u>	2,409.	2,409.
<u>MARKETABLE SECURITIES</u>	8,184.	8,186.
<u>OTHER ASSETS</u>	9.	9.
<u>OTHER DEPRECIABLE ASSETS</u>	541.	181.
<u>TOTAL TO FORM 990-EZ, LINE 24</u>	11,143.	10,785.

**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

**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

**2011**

Open to Public  
Inspection

Name of the organization	ASSOCIATION OF OFFICIAL SEED ANALYSTS C/O SCIARABBA WALKER & CO. LLP	Employer identification number 43-6048790
--------------------------	---	--

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.

## FOOTNOTES

## STATEMENT 1

WITH THE ASSISTANCE OF A PUBLIC ACCOUNTING FIRM, THE ORGANIZATION HAS IDENTIFIED \$8,023 OF EXPENSES THAT APPEAR TO BE PERSONAL, UNRELATED TO THE EXEMPT PURPOSE OF THE ORGANIZATION. THE ORGANIZATION PLANS TO PURSUE LEGAL ACTION REGARDING THIS DIVERSION OF ITS ASSETS.