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Form 990-EZ

## Short Form

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundation)

- Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
- Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

2013

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

<b>A For the 2013 calendar year, or tax year beginning 07-01-2013, and ending 06-30-2014</b>		
<b>B</b> Check if applicable	<b>C</b> Name of organization ASSOCIATION OF OFFICIAL SEED ANALYSTS	<b>D</b> Employer identification number 43-6048790
Address change	Number and street (or P O box, if mail is not delivered to street address) 653 CONSTITUTION AVE NE	Room/suite
Name change		<b>E</b> Telephone number (202) 870-2412
Initial return		
Terminated		
Amended return		<b>F</b> Group Exemption Number ►
Application pending	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20002	

**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:** ► [WWW.AOSASEED.COM](http://WWW.AOSASEED.COM)**J Tax-exempt status** (check only one)  501(c)(3)  501(c)( 6 ) (insert no)  4947(a)(1) or  527**K Form of organization**  Corporation  Trust  Association  Other \_\_\_\_\_**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 126,134****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 . . . . . 

Revenue	1 Contributions, gifts, grants, and similar amounts received . . . . .	1	
	2 Program service revenue including government fees and contracts . . . . .	2	78,178
	3 Membership dues and assessments . . . . .	3	34,550
	4 Investment income . . . . .	4	74
	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 \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	
Expenses	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	13,332
	b Less cost of goods sold . . . . .	7b	3,965
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	9,367
	8 Other revenue (describe in Schedule O) . . . . .	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	122,169
	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	
Net Assets	13 Professional fees and other payments to independent contractors . . . . .	13	28,569
	14 Occupancy, rent, utilities, and maintenance . . . . .	14	1,045
	15 Printing, publications, postage, and shipping . . . . .	15	2,133
	16 Other expenses (describe in Schedule O) . . . . .	16	34,249
	17 Total expenses. Add lines 10 through 16 . . . . . ►	17	65,996
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	56,173
	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	14,897
Net Assets	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	-10,387
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ►	21	60,683

**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 

		<b>(A) Beginning of year</b>	<b>(B) End of year</b>
<b>22</b> Cash, savings, and investments		12,669	<b>22</b> 37,542
<b>23</b> Land and buildings		<b>23</b>	
<b>24</b> Other assets (describe in Schedule O)		2,418	<b>24</b> 53,769
<b>25 Total assets</b>		15,087	<b>25</b> 91,311
<b>26 Total liabilities</b> (describe in Schedule O)		190	<b>26</b> 30,628
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)		14,897	<b>27</b> 60,683

**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 SCHEDULE O ESTABLISH THE AOSA RULES FOR TESTING SEEDS WHICH ARE GENERALLY ADOPTED BY MOST STATES AS THE RULES FOR TESTING SEEDS IN THEIR RESPECTIVE STATES CONTRIBUTE TO THE REFINEMENT AND MODIFICATION OF THE RULES AND PROCEDURES FOR SEED TESTING ENSURE THAT TESTING PROCEDURES ARE STANDARDIZED BETWEEN ANALYSTS AND BETWEEN LABORATORIES INFLUENCE AND ASSIST IN ENFORCEMENT OF APPROPRIATE SEED LEGISLATION AT STATE AND FEDERAL LEVELS

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

**28** 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

(Grants \$ 0) If this amount includes foreign grants, check here   **28a** 0

**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)

**32**

**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 

<b>(a) Name and title</b>	<b>(b) Average hours per week devoted to position</b>	<b>(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)</b>	<b>(d) Health benefits, contributions to employee benefit plans, and deferred compensation</b>	<b>(e) Estimated amount of other compensation</b>
See Additional Data Table				

**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 Schedule O to respond to any question in this Part V 

	Yes	No
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	No
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	No
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	No
b If "Yes," to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O	35b	
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	No
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	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0
b Did the organization file <b>Form 1120-POL</b> for this year?	37b	
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	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	39a	
a Initiation fees and capital contributions included on line 9	39b	
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 ► _____	40b	
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	
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 ► _____	40b	
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____	40b	
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	No
41 List the states with which a copy of this return is filed ► _____		
42a The organization's books are in care of ► ANTON COLLINS MITCHELL Telephone no ► (303) 830-1120 Located at ► 303 EAST 17TH AVENUE 600 DENVER, CO ZIP + 4 ► 80203		
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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	42b	No
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ► _____	42c	No
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> ? Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	43	
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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b 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	

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

46	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

47	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48	<input type="checkbox"/>
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a	<input type="checkbox"/>
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b If "Yes," was the related organization a section 527 organization?

49b	<input type="checkbox"/>
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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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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 business address of each independent contractor	(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.

<b>Sign Here</b>	***** Signature of officer SUSAN REED PRESIDENT Type or print name and title	2015-03-11 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name WENDY DEWITT	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01358310
	Firm's name ► ANTON COLLINS MITCHELL LLP			Firm's EIN ► 01-0724563	
	Firm's address ► 303 EAST 17TH AVENUE SUITE 600 DENVER, CO 80203			Phone no (303) 830-1120	

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

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 43-6048790  
**Name:** ASSOCIATION OF OFFICIAL SEED ANALYSTS

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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
SUSAN REED PRESIDENT	15 00	0	0	0
RANDY CROWL VICE PRESIDENT	10 00	0	0	0
JANINE MARUSCHAK SECRETARY-TREASURER	5 00	0	0	0
ANDRAE MCMILLIAN BOARD MEMBER	5 00	0	0	0
AARON PALMER BOARD MEMBER	5 00	0	0	0
JEFFREY PRISCHMANN BOARD MEMBER	5 00	0	0	0
KENT VON LANKEN BOARD MEMBER	5 00	0	0	0
VICTOR SHAUL BOARD MEMBER	5 00	0	0	0
JOHNNY ZOOK BOARD MEMBER	5 00	0	0	0

**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 to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**2013****Open to Public  
Inspection**Name of the organization  
ASSOCIATION OF OFFICIAL SEED ANALYSTS**Employer identification number**

43-6048790

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST AMOUNT 74
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 13,332 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 3,965 GROSS PROFIT 9,367 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 2,409 MERCHANDI SE PURCHASED 0 COST OF LABOR 0 MATERIALS AND SUPPLIES 1,556 OTHER COSTS 0 INVENTOR Y AT END OF YEAR 0 COST OF GOODS SOLD 3,965
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION ANNUAL CONFERENCE EXPENSES AMOUNT 28,441 DESCRIPTION OFFICE EXPENSES AMO UNT 2,882 DESCRIPTION TRAVEL EXPENSE AMOUNT 1,750 DESCRIPTION OTHER EXPENSES AMOUN T 1,176 TOTAL TO FORM 990-EZ, LINE 16 34,249
FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS	DESCRIPTION EMPLOYEE THEFT AMOUNT -10,387
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION ACCOUNTS RECEIVABLE BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 2,430 DESCRIPT ION DUE FROM SCST BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 51,339 DESCRIPTION IN VENTORY BEG OF YEAR AMOUNT 2,409 END OF YEAR AMOUNT 0 DESCRIPTION BEG OF YEAR AM OUNT 0 END OF YEAR AMOUNT 0 DESCRIPTION OTHER ASSETS BEG OF YEAR AMOUNT 9 END OF YEAR AMOUNT 0
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 190 END OF YEAR AMOUNT 4,229 DESCRIPT ION DUE TO SCST BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 26,399

## TY 2013 Transfers Personal Benefits Contracts Declaration

**Name:** ASSOCIATION OF OFFICIAL SEED ANALYSTS

**EIN:** 43-6048790

**Declaration:** 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.