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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 private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-1150

2015

Open to Public Inspection

**A** For the 2015 calendar year, or tax year beginning 07-01-2015, and ending 06-30-2016

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
ASSOCIATION OF OFFICIAL SEED ANALYSTS

Number and street (or P O box, if mail is not delivered to street address) Room/suite  
653 CONSTITUTION AVENUE NE

City or town, state or province, country, and ZIP or foreign postal code  
WASHINGTON, DC 20002

**D** Employer identification number  
43-6048790

**E** Telephone number  
(202) 870-2412

**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: ▶ [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. ▶ \$ 121,054

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 <input checked="" type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2 79,329
	3 Membership dues and assessments	3 41,725
	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	
	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
	b Less cost of goods sold	7b
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c
	8 Other revenue (describe in Schedule O)	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9 121,054
	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 68,475
	14 Occupancy, rent, utilities, and maintenance	14 2,003
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16 48,050
	17 Total expenses. Add lines 10 through 16 ▶	17 118,528
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 2,526
	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 56,318
	20 Other changes in net assets or fund balances (explain in Schedule O)	20 0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21 58,844

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ(2015)

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	44,808	22	49,247
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	55,408	24	52,266
25 Total assets	100,216	25	101,513
26 Total liabilities (describe in Schedule O)	43,898	26	42,669
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	56,318	27	58,844

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?  
ESTABLISH AOSA RULES FOR TESTING SEEDS

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

See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here

☐

28a

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.

☐

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
RANDY CROWL PRESIDENT	1 00	0	0	0
MIKE STAHR VICE-PRESIDENT	1 00	0	0	0
JANINE MARUSCHAK SECRETARY-TREASURER	1 00	0	0	0
KATHLEEN WILLEY BOARD MEMBER	1 00	0	0	0
JEFFREY PRISCHMANN BOARD MEMBER	1 00	0	0	0
JOHNNY ZOOK BOARD MEMBER	1 00	0	0	0
DEBORAH MEYER BOARD MEMBER	1 00	0	0	0
STANLEY AKAGI BOARD MEMBER	1 00	0	0	0

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 . . . . .		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) . . . . .		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)? . . . . .		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 . . . . .		
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 . . . . .		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 . . . . .		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 . . . . .		
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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	No
41	List the states with which a copy of this return is filed ▶ . . . . .		
42a	The organization's books are in care of ▶ KRISTEN ALBERS Telephone no ▶ (303) 830-1120 Located at ▶ 303 E 17TH AVE SUITE 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)? . . . . .	42b	No
	If "Yes," enter the name of the foreign country ▶ . . . . .		
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b> . . . . .		
c	At any time during the calendar year, did the organization maintain an office outside the U S ? . . . . .	42c	No
	If "Yes," enter the name of the foreign country ▶ . . . . .		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43 . . . . .		
		Yes	No
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	

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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

Yes

No

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 . . . . .

Yes

No

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

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 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 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

2017-05-11  
Date

Paid Preparer Use Only

Print/Type preparer's name  
WENDY DEWITT

Preparer's signature

Date

Check ☐ 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 III - Statement of Program Service Accomplishments**

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.		Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)	
<div>28</div> <div>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</div> <div>(Grants \$ 0) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>		28a	0

Form 990EZ, Part III - Statement of Program Service Accomplishments

<p>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.</p>	<p>Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)</p>	
<p>PUBLICATION SALES PLEASE VISIT OUR WEBSITE AT AOSASEED.COM AND SEE THE <b>29</b> PUBLICATIONS TAB FOR A LISTING OF OUR PUBLICATIONS (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/></p>	<p><b>29a</b></p>	<p>0</p>

## **TY 2015 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.



**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015****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 16 - OTHER EXPENSES	DESCRIPTION ANNUAL CONFERENCE AMOUNT 35,635 DESCRIPTION OFFICE AMOUNT 6,256 DESCRIPTION TRAVEL AMOUNT 4,815 DESCRIPTION PUBLICATION EXPENSES AMOUNT 1,344 TOTAL TO FORM 990-EZ, LINE 16 48,050
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION ACCOUNTS RECEIVABLE BEG OF YEAR AMOUNT 5,418 END OF YEAR AMOUNT 1,500 D ESCRPTION DUE FROM AFFILIATE BEG OF YEAR AMOUNT 49,990 END OF YEAR AMOUNT 50,766

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 7,503 END OF YEAR AMOUNT 7,034 DESCRIPTION DUE TO AFFILIATE BEG OF YEAR AMOUNT 36,395 END OF YEAR AMOUNT 35,635