

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 foundations)

2017

► 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/form990ez](http://www.irs.gov/form990ez).

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

## A For the 2017 calendar year, or tax year beginning 07-01-2017

, and ending 06-30-2018

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 ANALYSTSNumber and street (or P. O. box, if mail is not delivered to street address) Room/suite  
8918 W 21ST STREET N SUITE 200 246City or town, state or province, country, and ZIP or foreign postal code  
WICHITA, KS 67205

## 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  527K 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 ► \$ 107,095

## 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	58,595
3	Membership dues and assessments . . . . .	3	48,500
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	
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	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	107,095
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	71,000
14	Occupancy, rent, utilities, and maintenance . . . . .	14	475
15	Printing, publications, postage, and shipping . . . . .	15	2,224
16	Other expenses (describe in Schedule O) . . . . .	16	43,281
17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ►	17	116,980
18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	-9,885
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	44,606
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	34,721

Part II Balance Sheets (see the instructions for 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
<b>22 Cash, savings, and investments</b> . . . . .	46,707	22 26,678
<b>23 Land and buildings</b> . . . . .	23	
<b>24 Other assets (describe in Schedule O)</b> . . . . .	7,899	24 47,722
<b>25 Total assets</b> . . . . .	54,606	25 74,400
<b>26 Total liabilities (describe in Schedule O)</b> . . . . .	10,000	26 39,679
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21)	44,606	27 34,721

**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

## Expenses

(Required for section 501(c)  
(3) and 501(c)(4)  
organizations, optional for  
others )

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### 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

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28

### See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here  ►

28

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**29** See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here  ►

1

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30

(Grants \$ )

If this amount includes foreign grants, check here

1

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### 31 Other pro

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

<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>
MICHAEL STAHR	1 00	0	0	0
PRESIDENT				
DAVID JOHNSTON	1 00	0	0	0
VICE-PRESIDENT				
JANINE MARUSCHAK	1 00	0	0	0
SECRETARY-TREASURER				
KATHLEEN WILLEY	1 00	0	0	0
BOARD MEMBER				
JEANNA MUELLER	1 00	0	0	0
BOARD MEMBER				
JOHNNY ZOOK	1 00	0	0	0
BOARD MEMBER				
PATRICIA JONES	1 00	0	0	0
BOARD MEMBER				
DON ROBINSON	1 00	0	0	0
BOARD MEMBER				

**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

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  Yes  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  Yes  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  Yes  No

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  Yes  No

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  Yes  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  Yes  No

37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a  Yes  No

b Did the organization file **Form 1120-POL** for this year? 37b  Yes  No

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  Yes  No

b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b  Yes  No

39 Section 501(c)(7) organizations Enter 39a  Yes  No

a Initiation fees and capital contributions included on line 9 39b  Yes  No

b Gross receipts, included on line 9, for public use of club facilities 39b  Yes  No

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 40a  Yes  No

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  Yes  No

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 40c  Yes  No

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40d  Yes  No

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  Yes  No

41 List the states with which a copy of this return is filed ► 41  Yes  No

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 42a  Yes  No

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  Yes  No

If "Yes," enter the name of the foreign country ► 42c  Yes  No

See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)**

c At any time during the calendar year, did the organization maintain an office outside the U.S.? 42c  Yes  No

If "Yes," enter the name of the foreign country ► 42c  Yes  No

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  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  Yes  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  Yes  No

c Did the organization receive any payments for indoor tanning services during the year? 44c  Yes  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  Yes  No

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a  Yes  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  Yes  No

**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 . . . . .

	Yes	No
46		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 . . . . .

**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 . . . . .

	Yes	No
47		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48	
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**49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a	
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**b** If "Yes," was the related organization a section 527 organization? . . . . .

49b	
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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 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

2019-05-10

Date

SUSAN REED PRESIDENT

Type or print name and title

<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 ► ACM 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 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; optional for others.)
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)	28a If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	0

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

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

# TY 2017 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

Name of the organization

ASSOCIATION OF OFFICIAL SEED ANALYSTS

**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).

**2017****Open to Public  
Inspection****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 29,780 DESCRIPTION OFFICE AMOUNT 5,968 DESCRIPTION TRAVEL AMOUNT 3,737 DESCRIPTION ADVERTISING AMOUNT 421 DESCRIPTION PUBLICATION EXPENSES AMOUNT 3,375 TOTAL TO FORM 990-EZ, LINE 16 43,281

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS	DESCRIPTION SOCIETY OF COMMERCIAL SEED TECHNOLOGISTS BEG OF YEAR AMOUNT 7,899 END OF YEAR AMOUNT 43,847 DESCRIPTION SEED TECH JOURNAL BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 3,875 DESCRIPTION OTHER BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 0

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES	DESCRIPTION RULES TRANSITION FUNDS BEG OF YEAR AMOUNT 10,000 END OF YEAR AMOUNT 4,000 DESCRIPTION DUE TO SCST BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 29,780 DESCRIPTION ON ACCOUNTS PAYABLE BEG OF YEAR AMOUNT 0 END OF YEAR AMOUNT 5,899