

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)

OMB No 1545-0047

2020**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

2105

A For the 2020 calendar year, or tax year beginning		07/01, 2020, and ending		05/31, 20 21	
B Check if applicable		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		ASSOCIATION OF OFFICIAL SEED ANALYSTS Number and street (or P O box if mail is not delivered to street address) Room/suite 8918 W. 21ST STREET N., SUITE 200 City or town, state or province, country, and ZIP or foreign postal code WICHITA, KS 67205		43-6048790 E Telephone number (202) 870-2412 F Group Exemption Number ▶	
G Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)			
I Website ▶ WWW.AOSASEED.COM					
J Tax-exempt status (check only one) -		<input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)(6) (insert no) 4947(a)(1) or 527			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$		106,393.			

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	56,213.	
	3	Membership dues and assessments	3	50,180.	
	4	Investment income	4		
	5a	Gross amount from sale of assets other than inventory	5a		
	5b	Less cost or other basis and sales expenses	5b	0.	
	5c	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		
	7b	Less cost of goods sold	7b	0.	
	7c	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	106,393.	
	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	2,205.	
14		Occupancy, rent, utilities, and maintenance	14		
15		Printing, publications, postage, and shipping	15		
16		Other expenses (describe in Schedule O) ATCH. 1	16	101,677.	
17		Total expenses. Add lines 10 through 16 ▶	17	103,882.	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	2,511.	
	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	181,221.	
	20	Other changes in net assets or fund balances (explain in Schedule O)	20		
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	183,732.	

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2020)

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. ☒ **X**

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments ATTACHMENT 2	151,619.	22	150,505.
23 Land and buildings	0.	23	0.
24 Other assets (describe in Schedule O) ATTACHMENT 3	29,662.	24	39,287.
25 Total assets	181,281.	25	189,792.
26 Total liabilities (describe in Schedule O) ATTACHMENT 4	60.	26	6,060.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	181,221.	27	183,732.

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. ☒ **X**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.

Expenses

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

28 ATTACHMENT 5		
(Grants \$) If this amount includes foreign grants, check here	<input type="checkbox"/>	28a
29 PUBLICATION SALES: PLEASE VISIT OUR WEBSITE AT AOSASEED.COM AND SEE THE PUBLICATIONS TAB FOR A LISTING OF OUR PUBLICATIONS.		
(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)	<input type="checkbox"/>	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
DAVID JOHNSTON PRESIDENT	1.00	0.	0.	0.
JOHNNY ZOOK VICE-PRESIDENT	1.00	0.	0.	0.
JANINE MARUSCHAK SECRETARY-TREASURER	1.00	0.	0.	0.
DONALD ROBISON BOARD MEMBER	1.00	0.	0.	0.
DEDRIA SMITH BOARD MEMBER	1.00	0.	0.	0.
KATHLEEN WILLEY BOARD MEMBER	1.00	0.	0.	0.
BRIDGET WESTFALL BOARD MEMBER	1.00	0.	0.	0.
VICTOR VANKUS BOARD MEMBER	1.00	0.	0.	0.
JAMES SMITH 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	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	
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		
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		
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	X
41 List the states with which a copy of this return is filed ▶		
42a The organization's books are in care of ▶ KRISTEN ROBERTSON 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)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	42b	X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 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	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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b 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.

	Yes	No
46		X

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.

	Yes	No
48		

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

	Yes	No
49a		

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

	Yes	No
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."

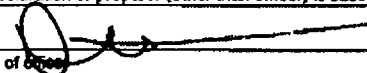
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation


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:  Date: 11/02/2021
Type or print name and title: DAVID JOHNSTON PRESIDENT

Paid Preparer Use Only: Print/Type preparer's name: DAVID E TAYLOR, CPA Preparer's signature:  Date: 11/02/2021 Check ☐ If self-employed PTIN: P00039332
Firm's name: BDO USA, LLP Firm's EIN: 13-5381590
Firm's address: 303 E 17TH AVENUE STE 600 Phone no.: 303-830-1120

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

DENVER, CO 80203

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

OMB No 1545-0047

2020**Open to Public
Inspection**

Name of the organization

ASSOCIATION OF OFFICIAL SEED ANALYSTS

Employer identification number

43-6048790

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.

FORM 990EZ, PART I - OTHER EXPENSES

WEBSITE & INTERNET	184.
OFFICE & OPERATIONS	4,255.
ASSOCIATION MANAGEMENT	65,000.
USDA AGREEMENT EXPENSES	30,138.
BAD DEBT	1,850.
DONATIONS	250.
TOTAL	<u>101,677.</u>

ATTACHMENT 1FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	151,619.	150,505.
TOTALS	<u>151,619.</u>	<u>150,505.</u>

ATTACHMENT 2

Name of the organization

Employer identification number

ASSOCIATION OF OFFICIAL SEED ANALYSTS

43-6048790

ATTACHMENT 3FORM 990EZ, PART II - OTHER ASSETS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
ACCOUNTS RECEIVABLE	29,350.	36,700.
UNDEPOSITED FUNDS	0.	1,150.
PREPAID EXPENSES	312.	1,437.
TOTALS	<u>29,662.</u>	<u>39,287.</u>

ATTACHMENT 4FORM 990EZ, PART II - TOTAL LIABILITIES

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
ACCOUNTS PAYABLE	60.	6,060.
TOTALS	<u>60.</u>	<u>6,060.</u>

ATTACHMENT 5FORM 990EZ, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTSPROGRAM SERVICE ACCOMPLISHMENT 1

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.