

Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2005**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year  
▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**Open to Public Inspection**

**A For the 2005 calendar year, or tax year beginning** \_\_\_\_\_, **2005, and ending** \_\_\_\_\_

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>AQUACULTURAL ENGINEERING SOCIETY</b> Number and street (or P O box, if mail is not delivered to street address) Room/suite <b>c/o USDA ARS SMAS 5600 US HWY 1 NORTH</b> City or town, state or country, and ZIP + 4 <b>FORT PIERCE FL 34946</b>	<b>D</b> Employer identification number <b>16-1434475</b>
		<b>E</b> Telephone number <b>(772) 465-2400</b>
		<b>F</b> Group Exemption Number
		<b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶
<b>I</b> Web site: ▶ <b>N/A</b>		<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<b>J</b> Organization type (check only one) — <input checked="" type="checkbox"/> 501(c) ( 6 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>K</b> Check <input type="checkbox"/> if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. <b>Some states require a complete return.</b>		
<b>L</b> Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ <span style="float:right">▶ \$ <b>26,970.</b></span>		

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>
<b>2</b> Program service revenue including government fees and contracts	<b>2</b> 5,000.
<b>3</b> Membership dues and assessments	<b>3</b> 13,306.
<b>4</b> Investment income	<b>4</b> 312.
<b>5a</b> Gross amount from sale of assets other than inventory	
<b>b</b> Less: cost or other basis and sales expenses	
<b>c</b> Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	<b>5c</b>
<b>6</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	
<b>b</b> Less: direct expenses other than fundraising expenses	
<b>c</b> Net income or (loss) from special events and activities (line 6a less line 6b)	<b>6c</b>
<b>7a</b> Gross sales of inventory, less returns and allowances	
<b>b</b> Less: cost of goods sold	
<b>c</b> Gross profit or (loss) from sales of inventory (line 7a less line 7b)	<b>7c</b>
<b>8</b> Other revenue (describe ▶ See Other Revenue Statement)	<b>8</b> 8,352.
<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	<b>9</b> 26,970.
<b>10</b> Grants and similar amounts paid (attach schedule)	
<b>11</b> Benefits paid to or for members	
<b>12</b> Salaries, other compensation, and employee benefits	
<b>13</b> Professional fees and other payments to independent contractors	<b>13</b> 1,011.
<b>14</b> Occupancy, rent, utilities, and maintenance	
<b>15</b> Printing, publications, postage, and shipping	<b>15</b> 8,192.
<b>16</b> Other expenses (describe ▶ See Other Expenses Statement)	<b>16</b> 25,958.
<b>17 Total expenses</b> (add lines 10 through 16)	<b>17</b> 35,161.
<b>18</b> Excess or (deficit) for the year (line 9 less line 17)	<b>18</b> -8,191.
<b>19</b> 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)	<b>19</b> 40,709.
<b>20</b> Other changes in net assets or fund balances (attach explanation)	
<b>21</b> Net assets or fund balances at end of year (combine lines 18 through 20)	<b>21</b> 32,518.

**Part II Balance Sheets** – If total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ. (See Instructions)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	<b>22</b> 39,820.	31,883.
<b>23</b> Land and buildings	<b>23</b> 0.	0.
<b>24</b> Other assets (describe ▶ DISPLAY CASE)	<b>24</b> 889.	635.
<b>25 Total assets</b>	<b>25</b> 40,709.	32,518.
<b>26 Total liabilities</b> (describe ▶)	<b>26</b> 0.	0.
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	<b>27</b> 40,709.	32,518.

27

<b>Part III Statement of Program Service Accomplishments</b> (See Instructions)	<b>Expenses</b>
What is the organization's primary exempt purpose? 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, or other relevant information for each program title	(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
28 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a
29 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a
30 ----- ----- ----- (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a
31 Other program services (attach schedule) (Grants \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a
<b>32 Total program service expenses</b> (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b>

<b>Part IV List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated See Instructions)				
(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 and deferred compensation	(E) Expense account and other allowances
SEE ATTACHED SCHEDULE				
	0	0.	0.	0.
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<b>Part V Other Information</b> (Note the attachment requirement in the instructions)	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	<b>33</b>	X
<b>34</b> Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes	<b>34</b>	X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?	<b>35 a</b>	X
<b>b</b> If 'Yes,' has it filed a tax return on Form 990-T for this year?	<b>35 b</b>	N/A
<b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If 'Yes,' att a stmnt.)	<b>36</b>	X
<b>37 a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/>	<b>37 a</b>	0.
<b>b</b> Did the organization file Form 1120-POL for this year?	<b>37 b</b>	X
<b>38 a</b> 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 unpaid at the start of the period covered by this return?	<b>38 a</b>	X
<b>b</b> If 'Yes,' attach the sch specified in the ln 38 instructions and enter the amount involved	<b>38 b</b>	N/A
<b>39</b> 501(c)(7) organizations Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9	<b>39 a</b>	N/A
<b>b</b> Gross receipts, included on line 9, for public use of club facilities	<b>39 b</b>	N/A
<b>40 a</b> 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> N/A; section 4912 <input type="checkbox"/> N/A, section 4955 <input type="checkbox"/> N/A		
<b>b</b> 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach an explanation	<b>40 b</b>	N/A X
<b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>		N/A
<b>d</b> Enter amount of tax on line 40c reimbursed by the organization <input type="checkbox"/>		N/A

**Part V Other Information** (Note the attachment requirement in the instructions)(Continued)

41 List the states with which a copy of this return is filed ▶ NONE

42 a The books are in care of ▶ TIM PFEIFFER Telephone no. ▶ (772) 465-2400  
 Located at ▶ C/O USDA ARS SMAS 5600 US HWY 1N FORT PIERCE, FL ZIP + 4 ▶ 34946

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)?

	Yes	No
42b		X
42c		X

If 'Yes,' enter the name of the foreign country ▶

See the instructions for exceptions and filing requirements for Form TD F 90-22 1

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

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 knowledge.

**Please Sign Here**

▶ *Tim Pfeiffer*  
 Signature of officer

**Paid Preparer's Use Only**

Preparer's signature ▶ *[Signature]*  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Peworchik & Associates, CPA  
 511 W. Seneca St.  
 Ithaca

BAA

TEEA0812

**Depreciation and Amortization  
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

**AQUACULTURAL ENGINEERING SOCIETY**

Identifying number

**16-1434475**

Business or activity to which this form relates

Form 990 / Form 990EZ

**Part I Election To Expense Certain Property Under Section 179**

*Note: If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$105,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12	▶ 13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property) (See instructions)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	254.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	254.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

<b>24a</b> Do you have evidence to support the business/investment use claimed?					<input type="checkbox"/> Yes	<input type="checkbox"/> No	<b>24b</b> If 'Yes,' is the evidence written?					<input type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost					
<b>25</b> Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							<b>25</b>						
<b>26</b> Property used more than 50% in a qualified business use:													
<b>27</b> Property used 50% or less in a qualified business use													
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1											<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.											<b>29</b>		

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	31 Total commuting miles driven during the year											
32 Total other personal (noncommuting) miles driven.												
33 Total miles driven during the year Add lines 30 through 32												
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners			
<b>39</b> Do you treat all use of vehicles by employees as personal use?			
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?			
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.			

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2005 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2005 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See instructions for where to report					<b>44</b>

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Form 990-EZ, Part I, Line 8

**Other Revenue Statement**

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Other revenue (describe)

BROCHURE & MEETING ADVERTISING	325.
CONFERENCE INCOME	7,600.
MISCELLANEOUS INCOME	427.

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Total	<u>8,352.</u>
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Form 990-EZ, Part I, Line 16

**Other Expenses Statement**

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Other expenses (describe)

AWARDS	608.
CONFERENCE PROCEEDINGS PUBLICATION	5,600.
CREDIT CARD & BANK FEES	424.
Depreciation	254.
MEMBER JOURNALS	12,100.
REIMBURSED EXPENSES	1,972.
WEB SITE DEVELOPMENT	5,000.

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Total	<u>25,958.</u>
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# Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
  - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time – Only submit original (no copies needed)**

**Form 990-T corporations** requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile)

<b>Type or print</b> File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number	
	AQUACULTURAL ENGINEERING SOCIETY	16-1434475	
	Number, street, and room or suite number If a P O box, see instructions		
	P.O. BOX 1889		
	City, town or post office For a foreign address, see instructions	state	ZIP code
	SHEPHERDSTOWN	WV	25443

**Check type of return to be filed** (file a separate application for each return):

<input type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input checked="" type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

• The books are in the care of ▶ BRIAN VINCI -----

Telephone No. ▶ (304) 876-2815 FAX No ▶ (304) 870-2208

- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the **whole** group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover.

**1** I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until Aug 15, 20 06, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶  calendar year 20 05 or

▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**2** If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

**3a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ \_\_\_\_\_ 0.

**b** If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_ 0.

**c Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ \_\_\_\_\_ 0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

## AES Board of Directors – 2005

<b>Name</b>	<b>City, State Country</b>	<b>Type of Director</b>
John Colt	Seattle, WA USA	President
Shulin Chen	Pullman, WA USA	First Vice President
Greg Boardman	Blacksburg, VA USA	Second Vice President
Kelly Rusch	Baton Rouge, LA USA	Past President
Brian Vinci	Shepherdstown, WV USA	Secretary/Treasurer
Brian Brazil	Kearneysville, WV USA	Director
Roger Viadero	Morgantown, WV USA	Director
Steve Hall	Baton Rouge, LA USA	Director
Ed Aneshansley	Beverly, MA USA	Director
Richard Patterson	Dartmouth, NS Canada	Director
Sean Wilton	Nanaimo, BC Canada	Director
Ep Eding	Wageningen, The Netherlands	Director
German Merino	Coquimbo, IV Region Chile	Director
Yoram Avnimelech	Haifa Israel	Director
Chris Watts	Halifax, NS Canada	Director