

EDELSTEIN AND COMPANY, LLP
ONE WALL STREET, 6TH FL
BURLINGTON, MA 01803

AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

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CLIENT'S COPY



August 1, 2023

American Association of Variable Star
Observers
185 Alewife Brook Parkway 410
Cambridge, MA 02138

American Association of Variable Star Observers:

Enclosed is the organization's 2021 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by August 15, 2023.

MASSACHUSETTS FORM PC:

The Massachusetts Form PC should be mailed on or before August 15, 2023 to:

Non-Profit Org/Public Charities Div
Office of the Attorney General
One Ashburton Place
Boston, MA 02108

You have a balance due of \$250.

Payment must be made electronically via the Commonwealth of Massachusetts website at:

<https://www.paybill.com/maagocharities>

The annual report must be signed and dated by the authorized individual(s). Also be sure that all the necessary attachments are included with Form PC before filing.

Copies of all the returns are enclosed for your files. We suggest that you retain these copies indefinitely.

Sincerely,

EDELSTEIN & COMPANY LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2022

Prepared For:

American Association of Variable Star
Observers
185 Alewife Brook Parkway 410
Cambridge, MA 02138

Prepared By:

Edelstein and Company, LLP
ONE WALL STREET, 6th Fl
BURLINGTON, MA 01803

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by August 15, 2023

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning OCT 1, 2021, and ending SEP 30, 2022

2021

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer **AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS**

EIN or SSN
04-2164402

Name and title of officer or person subject to tax **BRIAN KLOPPENBORG
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>2,634,853.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize EDELSTEIN AND COMPANY, LLP to enter my PIN 02138
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

04709716012

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 08/01/23

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS	Taxpayer identification number (TIN) 04-2164402
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 185 ALEWIFE BROOK PARKWAY, 410	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CAMBRIDGE, MA 02138	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

KATHLEEN SPIRER

- The books are in the care of ▶ **185 ALEWIFE BROOK PARKWAY - CAMBRIDGE, MA 02138**

Telephone No. ▶ **617-354-0484** Fax No. ▶ _____

- 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **AUGUST 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **OCT 1, 2021**, and ending **SEP 30, 2022**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

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

Form **8868** (Rev. 1-2022)

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2021

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/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **OCT 1, 2021** and ending **SEP 30, 2022**

B Check if applicable: <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	C Name of organization AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 185 ALEWIFE BROOK PARKWAY 410 City or town, state or province, country, and ZIP or foreign postal code CAMBRIDGE, MA 02138 F Name and address of principal officer: BRIAN KLOPPENBORG 185 ALEWIFE BROOK PARKWAY, CAMBRIDGE, MA 02	D Employer identification number 04-2164402 E Telephone number 617-354-0484 G Gross receipts \$ 4,538,762. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.AAVSO.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1911 M State of legal domicile: MA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO PROMOTE, COLLABORATE IN AND FACILITATE THE SHARING OF INFORMATION RELATING TO VARIABLE STARS,		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	5
6	Total number of volunteers (estimate if necessary)	6	1100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9	Program service revenue (Part VIII, line 2g)	563,165.	338,041.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,078.	50,670.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	383,493.	2,246,142.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	50,384.	0.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,024,120.	2,634,853.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	573,148.	505,754.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 52,218.	0.	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	396,287.	528,893.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	969,435.	1,034,647.
19	Revenue less expenses. Subtract line 18 from line 12	54,685.	1,600,206.
20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21	Total liabilities (Part X, line 26)	16,117,198.	15,233,992.
22	Net assets or fund balances. Subtract line 21 from line 20	112,886.	464,913.
		16,004,312.	14,769,079.

Part II Signature Block

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 BRIAN KLOPPENBORG, EXECUTIVE DIRECTOR Type or print name and title	Date _____			
Paid Preparer Use Only	Print/Type preparer's name ROBERT J. GOLD	Preparer's signature _____	Date 08/01/23	Check if self-employed <input type="checkbox"/>	PTIN P00094413
	Firm's name ▶ EDELSTEIN AND COMPANY, LLP	Firm's EIN ▶ 04-2442519			
	Firm's address ▶ ONE WALL STREET, 6TH FL BURLINGTON, MA 01803	Phone no. 617-227-6161			

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
**TO PROMOTE, COLLABORATE IN AND, FACILITATE THE SHARING OF INFORMATION
RELATING TO VARIABLE TYPE STAR ASTRONOMICAL OBSERVATION, RESEARCH AND
DATA COLLECTION**

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 640,693. including grants of \$ _____) (Revenue \$ 89,247.)
**RESEARCH AND EDUCATION, DATA BASE ACCESS AND MAINTENANCE, DATA
COLLECTION, ARCHIVE SUPPORT AND MAINTENANCE**

4b (Code: _____) (Expenses \$ 75,884. including grants of \$ _____) (Revenue \$ 42,203.)
MEETINGS AND SYMPOSIUMS

4c (Code: _____) (Expenses \$ 3,042. including grants of \$ _____) (Revenue \$ 8,467.)
RESEARCH PUBLICATIONS AND NEWSLETTERS

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **719,619.**

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Form 990 (2021)

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Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	4
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		5
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	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)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	14	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	14	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ MA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
KATHLEEN SPIRER - 617-354-0484
185 ALEWIFE BROOK PARKWAY, CAMBRIDGE, MA 02138

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KATHY SPIRER INTERIM EXECUTIVE DIRECTOR	35.00	X					65,769.	0.	0.	
(2) STELLA KAFKA EXECUTIVE DIRECTOR	35.00	X					51,884.	0.	0.	
(3) DAVID COWALL PRESIDENT	0.00	X					0.	0.	0.	
(4) RICHARD BERRY 1ST VICE PRESIDENT	0.00	X					0.	0.	0.	
(5) KRISTINE LARSEN SECRETARY	0.00	X					0.	0.	0.	
(6) ROBERT STEPHENS TREASURER	0.00	X					0.	0.	0.	
(7) SARAH AUSTRIN WILLIS 2ND VICE PRESIDENT	0.00	X					0.	0.	0.	
(8) ROBERT BUCHEIM COUNCIL MEMBER	0.00	X					0.	0.	0.	
(9) KEN HUDSON COUNCIL MEMBER	0.00	X					0.	0.	0.	
(10) JOHN BRIGGS COUNCIL MEMBER	0.00	X					0.	0.	0.	
(11) KAREN KINEMUCHI COUNCIL MEMBER	0.00	X					0.	0.	0.	
(12) JOHN A. BLACKWELL COUNCIL MEMBER	0.00	X					0.	0.	0.	
(13) THOMAS MACCARONE COUNCIL MEMBER	0.00	X					0.	0.	0.	
(14) MARTINA BELZ ARNDT COUNCIL MEMBER	0.00	X					0.	0.	0.	
(15) DENNIS CONTI COUNCIL MEMBER	0.00	X					0.	0.	0.	
(16) DR. JOYCE A. GUZIK COUNCIL MEMBER	0.00	X					0.	0.	0.	

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	89,247.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	248,794.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			338,041.			
Program Service Revenue	2 a MEETINGS AND SYMPOSIUM	Business Code					
			541700	42,203.	42,203.		
	b PUBLICATIONS AND SUPPLIES		541700	8,467.	8,467.		
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			50,670.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			151,049.		151,049.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	942,097.	3056905.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	832,326.	1071583.			
	c Gain or (loss)	7c	109,771.	1985322.			
	d Net gain or (loss)			2,095,093.	2,095,093.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			2,634,853.	2,145,763.	0.	151,049.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	117,654.	75,299.	35,296.	7,059.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	241,054.	154,275.	72,316.	14,463.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	116,647.	66,974.	43,394.	6,279.
10 Payroll taxes	30,399.	19,455.	9,120.	1,824.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	45,089.	28,857.	13,527.	2,705.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	7,007.	4,114.	477.	2,416.
12 Advertising and promotion	15,151.	9,697.	4,545.	909.
13 Office expenses	32,876.	21,040.	9,863.	1,973.
14 Information technology	35,664.	22,825.	10,699.	2,140.
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	98,551.	75,884.	22,667.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	48,490.	31,034.	14,547.	2,909.
23 Insurance	11,931.	7,636.	3,579.	716.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERVICES	149,773.	145,504.		4,269.
b LEASE EXPENSE	27,607.	17,669.	8,282.	1,656.
c TELEPHONE & UTILITIES	19,827.	12,689.	5,948.	1,190.
d DUES, SUBSCRIPTIONS & L	12,248.	7,839.	3,674.	735.
e All other expenses _____	24,679.	18,828.	4,876.	975.
25 Total functional expenses. Add lines 1 through 24e	1,034,647.	719,619.	262,810.	52,218.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	411,244.	1	3,639,049.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	9,518.	9	34,479.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 140,133.			
	b Less: accumulated depreciation	10b 105,660.	1,127,750.	10c	34,473.
	11 Investments - publicly traded securities	14,368,646.	11	11,169,987.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	200,040.	15	356,004.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	16,117,198.	16	15,233,992.		
Liabilities	17 Accounts payable and accrued expenses	69,685.	17	68,957.	
	18 Grants payable		18		
	19 Deferred revenue	43,201.	19	51,345.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	344,611.	
	26 Total liabilities. Add lines 17 through 25	112,886.	26	464,913.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	12,416,405.	27	11,214,147.	
	28 Net assets with donor restrictions	3,587,907.	28	3,554,932.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	16,004,312.	32	14,769,079.	
	33 Total liabilities and net assets/fund balances	16,117,198.	33	15,233,992.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,634,853.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,034,647.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,600,206.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	16,004,312.
5	Net unrealized gains (losses) on investments	5	-2,835,439.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,769,079.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	284,306.	284,787.	194,848.	563,165.	329,791.	1656897.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	284,306.	284,787.	194,848.	563,165.	329,791.	1656897.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						1656897.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	284,306.	284,787.	194,848.	563,165.	329,791.	1656897.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1288213.	293,692.	413,652.	298,461.	151,049.	2445067.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						4101964.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	40.39 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	38.89 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		Current Year
2	Enter 0.85 of line 1.		
3	Minimum asset amount for prior year (from Section B, line 8, column A)		
4	Enter greater of line 2 or line 3.		
5	Income tax imposed in prior year		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Schedule A (Form 990) 2021

04-2164402 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Employer identification number

04-2164402

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS	Employer identification number 04-2164402
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DAVID SWORIN TRUST C/O FROST WEALTH ADVISORS 111 WEST HOUSTON ST SAN ANTONIO, TX 78205	\$ 21,495.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GORDON MYERS 5 INVERNESS WAY HILLSBOROUGH, CA 94010	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	THE CLARENCE AND ALMEIDA CONRAD FOUNDATION C/O 2375 E CAMELBACK RD PHOENIX, AZ 85001	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	JAY MILLER 8924 RIDGE PLACE BETHESDA, MD 20817	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	WILLIAM STEIN 6025 CALLE PARAISO LAS CRUCES, CA 88012	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS	Employer identification number 04-2164402
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS	Employer identification number 04-2164402
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS Employer identification number 04-2164402

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, lines 2a-2d for conservation contribution details, and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures under FASB ASC 958, with sub-rows for revenue and assets.

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Schedule D (Form 990) 2021

04-2164402 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	344,611.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	344,611.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Schedule D (Form 990) 2021

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	-200,585.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-2,835,439.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-2,835,439.
3	Subtract line 2e from line 1	3	2,634,854.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,634,854.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,034,647.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,034,647.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,034,647.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4 INTENDED USES OF THE ENDOWMENT FUND

TERM ENDOWMENTS OR TEMPORARILY RESTRICTED NET ASSETS ARE RESTRICTED TO SPECIFIC PURPOSE, GENERALLY RESEARCH AND RESEARCH GRANTS. THE PERMANENT ENDOWMENT IS INTENDED TO PROVIDE A RELIABLE INCOME STREAM FROM ITS INVESTMENT FOR THE USE OF THE ORGANIZATION IN ITS USUAL OPERATIONS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS** Employer identification number **04-2164402**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

FACILITIES INCLUDE A RESIDENCE AVAILABLE FOR THE USE OF THE DIRECTOR AND
GUEST QUARTERS FOR VISITORS

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS

Employer identification number

04-2164402

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ASTRONOMICAL OBSERVATIONS, RESEARCH AND DATA COLLECTION

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE TREASURER AND THE EXECUTIVE DIRECTOR BEFORE
IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

INFORMATION IS VOLUNTARILY DISCLOSED AND DISCUSSED AT REGULAR MEETINGS OR
WITH THE EXECUTIVE DIRECTOR

FORM 990, PART VI, SECTION B, LINE 15:

THE COUNCIL REVIEWS SALARIES AS NEEDED BASED ON CURRENT MARKET DATA ON
COMPARABLE POSITIONS

FORM 990, PART VI, SECTION C, LINE 19:

DISCLOSURE OF GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS
AVAILABLE UPON REQUEST

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	LAND														
11	(D)LAND-49 BAY STATE ROAD CAMBRIDGE, MA	12/27/06	L				275,000.				275,000.			0.	
	* 990 PAGE 10 TOTAL - LAND						275,000.				275,000.	0.		0.	0.
	BUILDING														
7	(D)BUILDING-49 BAY STATE ROAD CAMBRIDGE, MA	12/27/06	SL	39.00		MM16	851,736.				851,736.	323,036.		24,511.	347,547.
8	(D)STORAGE SHED	05/22/09	150DB	20.00		HY17	1,240.				1,240.	826.		28.	854.
9	(D)RE-PAVING	08/30/12	150DB	15.00		HY17	5,800.				5,800.	3,916.		172.	4,088.
99	(D)ROOF REPAIR	06/30/15	SL	39.00		MM16	3,220.				3,220.	519.		83.	602.
	* 990 PAGE 10 TOTAL - BUILDING						861,996.				861,996.	328,297.		24,794.	353,091.
	EQUIPMENT														
74	(D)SKYLINE DISPLAY BOOTHS	06/11/09	200DB	3.00		HY17	2,178.				2,178.	2,178.		0.	2,178.
79	(D)SPECTROGRAPHS	05/15/10	200DB	3.00		HY17	18,204.				18,204.	18,204.		0.	18,204.
80	TELESCOPE EQUIPMENT & SW AYERS	08/30/11	150DB	15.00		HY17	43,445.				43,445.	31,446.		2,666.	34,112.
81	TELESCOPE MOUNT PARAMOUNT	05/30/11	150DB	15.00		HY17	9,000.				9,000.	6,577.		538.	7,115.
85	(D)ASTRO & SPECTRO GRAPHS	03/30/11	200DB	3.00		HY17	17,112.				17,112.	17,112.		0.	17,112.
87	TELESCOPIC EQUIPMENT	02/01/12	200DB	5.00		HY17	25,228.				25,228.	25,228.		0.	25,228.
92	PARAMOUNT ME	03/04/13	200DB	5.00		HY17	9,500.				9,500.	9,500.		0.	9,500.
94	ASTOGRAPHS	01/29/14	200DB	3.00		HY17	2,753.				2,753.	2,753.		0.	2,753.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
101	ME RA WORM, ME DEC WORM, PARAMOUNT ME RA	10/21/14	200DB	5.00	HY17	1,448.				1,448.	1,448.		0.	1,448.
103	(D)AYERS VENDOR AND OR TECH 2 APLOOGEE UPGRADE	11/24/14	200DB	5.00	HY17	7,022.				7,022.	7,022.		0.	7,022.
104	GRANT BSM/POST 11/14/14 PAIR COST	12/15/14	200DB	5.00	HY17	623.				623.	623.		0.	623.
109	2 PARTS ASPEN CG1 6M GRADE S REPAIRS	06/26/15	200DB	5.00	HY17	7,000.				7,000.	7,000.		0.	7,000.
118	WATCHGUARD WTM 2 SERIES GARY WALKER DONATED	12/04/15	200DB	5.00	MC17	1,271.				1,271.	1,271.		0.	1,271.
119	TAKAHASHI SKY 90 TELESCOPE (D)APPLE COMPUTER- FOR	12/28/15	200DB	5.00	MC17	1,500.				1,500.	1,500.		0.	1,500.
120	ELIZABETH STATE SURPLUS	02/02/16	200DB	5.00	MC17	1,099.				1,099.	1,099.		0.	1,099.
121	PROPERTY-PARAMOUNT ME MOUNT (D)DELL MARKETING-COMPUTER	02/18/16	200DB	5.00	MC17	9,000.				9,000.	9,000.		0.	9,000.
123	FOR KATHY S (D)APPLE COMPUTER-REPLACE	04/09/16	200DB	5.00	MC17	869.				869.	869.		0.	869.
124	REBECCA'S COMPUTER (D)APPLE COMPUTER-FOR OWEN	07/18/16	200DB	5.00	MC17	2,001.				2,001.	2,001.		0.	2,001.
125	(D)APPLE COMPUTER-FOR OWEN	07/23/16	200DB	5.00	MC17	869.				869.	869.		0.	869.
127	(D)MAC COMPUTER	12/07/16	200DB	5.00	MC17	1,199.				1,199.	1,183.		16.	1,197.
128	(D)BERT'S COMPUTER	06/16/17	200DB	5.00	MC17	2,847.				2,847.	2,646.		176.	2,822.
129	(D)APPLE COMPUTER - OWEN (D)APPLE COMPUTER &	12/08/18	200DB	5.00	MC17	2,336.				2,336.	1,789.		225.	2,014.
130	ACCESSORIES FOR STELLA	07/04/19	200DB	5.00	MC17	4,303.				4,303.	2,831.		515.	3,346.
132	APPLE COMPUTER	10/28/19	200DB	5.00	MC17	2,168.				2,168.	1,323.		338.	1,661.
133	LAPTOP SPIRER	05/25/22	200DB	5.00	HY19E	3,016.				3,016.			603.	603.
134	LAPTOP WAAGON	08/17/22	200DB	5.00	HY19E	1,806.				1,806.			361.	361.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
135	LAPTOP PABLO	08/20/22	200DB	5.00	HY19B	2,704.				2,704.			541.	541.
136	LAPTOP KLOPPENBORG	09/08/22	200DB	5.00	HY19B	2,336.				2,336.			467.	467.
	* 990 PAGE 10 TOTAL - EQUIPMENT					182,837.				182,837.	155,472.		6,446.	161,916.
	FURNITURE & FIXTURES													
12	(D)FOLDING CHAIRS	04/22/08	200DB	7.00	HY17	472.				472.	472.		0.	472.
13	(D)OFFICE FURNITURE	06/15/11	200DB	5.00	HY17	623.				623.	623.		0.	623.
137	OFFICE FURNITURE	06/01/22	200DB	7.00	HY19C	17,334.				17,334.			2,165.	2,165.
	* 990 PAGE 10 TOTAL - FURNITURE & FIXTURES					18,429.				18,429.	1,095.		2,165.	3,260.
	COMPUTER SOFTWARE													
	* 990 PAGE 10 TOTAL - COMPUTER SOFTWARE					0.				0.	0.		0.	0.
	BUILDING IMPROVEMENTS													
15	(D)WINDOWS	07/05/07	SL	39.00	MM16	11,941.				11,941.	4,348.		306.	4,654.
16	(D)ZONING	04/01/07	SL	39.00	MM16	19,095.				19,095.	7,104.		490.	7,594.
17	(D)RENOVATIONS	05/15/08	SL	39.00	MM16	325,241.				325,241.	112,199.		8,340.	120,539.
18	(D)HOUSE RENOVATIONS	11/18/08	SL	3.00	16	254.				254.	254.		0.	254.
19	(D)RENOVATIONS	04/04/10	150DB	15.00	HY17	3,075.				3,075.	2,431.		92.	2,523.
20	(D)RENOVATIONS	07/28/10	150DB	15.00	HY17	63,182.				63,182.	49,611.		1,939.	51,550.
21	(D)BUILDING RENOVATIONS	01/18/11	SL	27.50	MM16	47,702.				47,702.	18,576.		1,735.	20,311.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
22	(D)GAS FURNACE	12/08/10	SL	27.50	MM	16	6,800.				6,800.	2,666.		247.	2,913.
23	(D)FENCE	08/08/12	150DB	15.00	HY	17	6,700.				6,700.	4,525.		198.	4,723.
111	(D)METRO AIR COND/HEATING-REPLACE COMPUTE	10/22/15	150DB	15.00	MC	17	7,200.				7,200.	3,320.		372.	3,692.
112	(D)METRO AIR COND/HEATING-FIX PRESSURE SW	02/25/16	150DB	15.00	MC	17	610.				610.	273.		32.	305.
113	(D)METRO AIR COND/HEATING-CHANGE FILTERS	06/27/16	150DB	15.00	MC	17	850.				850.	368.		44.	412.
114	(D)GILMAN GUIDELIU & BELLOW-MASONRY REPAIRS	07/18/16	150DB	15.00	MC	17	18,011.				18,011.	7,510.		930.	8,440.
115	(D)METRO AIR COND/HEATING-INSTALL NEW CAP	08/18/16	150DB	15.00	MC	17	839.				839.	349.		44.	393.
116	(D)THOMAS BLAKE	09/09/16	150DB	15.00	MC	17	3,250.				3,250.	1,356.		168.	1,524.
131	(D)REPLACE WATER HEATER & INSTALL DEHUMIDIFIER	08/19/19	150DB	15.00	MC	17	2,110.				2,110.	422.		148.	570.
	* 990 PAGE 10 TOTAL - BUILDING IMPROVEMENTS						516,860.				516,860.	215,312.		15,085.	230,397.
	* GRAND TOTAL 990 PAGE 10 DEPR						1,855,122.				1,855,122.	700,176.		48,490.	748,664.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						1,827,926.			0.	1,827,926.	700,176.			744,527.
	ACQUISITIONS						27,196.			0.	27,196.	0.			4,137.
	DISPOSITIONS/RETIRED						1,714,990.			0.	1,714,990.	602,507.			643,316.
	ENDING BALANCE						140,132.			0.	140,132.	97,669.			105,348.
	ENDING ACCUM DEPR LESS DISPOSITIONS											105,348.			

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

▶ **Attach to your tax return.**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

FORM 990 PAGE 10

04-2164402

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 instructions)	1	1,050,000.
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	2,620,000.
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 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	35,712.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	8,641.
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 2021 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	9,862.	5 YRS.	HY	200DB	1,972.
c	7-year property	17,334.	7 YRS.	HY	200DB	2,165.
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 2021 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year	/	30 yrs.	MM	S/L	
d	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 instr.	22	48,490.
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	

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

Form 4562 (2021)

04-2164402 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, 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.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes 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
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

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. If 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.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)												
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												
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 aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 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?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't 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
42 Amortization of costs that begins during your 2021 tax year:					
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2021 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	LAND											
11	(D)LAND-49 BAY STATE ROAD CAMBRIDGE	122706	L			275,000.			275,000.			0.
	* 990 PAGE 10 TOTAL - LAND					275,000.		0.	275,000.	0.		0.
	BUILDING											
7	(D)BUILDING-49 BAY STATE ROAD CAMBRIDGE	122706	SL	39.00	16	851,736.			851,736.	323,036.		24,511.
8	(D)STORAGE SHED	052209	150DB	20.00	17	1,240.			1,240.	826.		28.
9	(D)RE-PAVING	083012	150DB	15.00	17	5,800.			5,800.	3,916.		172.
99	(D)ROOF REPAIR	063015	SL	39.00	16	3,220.			3,220.	519.		83.
	* 990 PAGE 10 TOTAL - BUILDING					861,996.		0.	861,996.	328,297.		24,794.
	EQUIPMENT											
74	(D)SKYLINE DISPLAY BOOTHS	061109	200DB	3.00	17	2,178.			2,178.	2,178.		0.
79	(D)SPECTROGRAPHS	051510	200DB	3.00	17	18,204.			18,204.	18,204.		0.
80	TELESCOPE EQUIPMENT & SW AYERS	083011	150DB	15.00	17	43,445.			43,445.	31,446.		2,666.
81	TELESCOPE MOUNT PARAMOUNT	053011	150DB	15.00	17	9,000.			9,000.	6,577.		538.
85	(D)ASTRO & SPECTROGRAPHS	033011	200DB	3.00	17	17,112.			17,112.	17,112.		0.
87	TELESCOPIC EQUIPMENT	020112	200DB	5.00	17	25,228.			25,228.	25,228.		0.
92	PARAMOUNT ME	030413	200DB	5.00	17	9,500.			9,500.	9,500.		0.
94	ASTOGRAPHS	012914	200DB	3.00	17	2,753.			2,753.	2,753.		0.

2021 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
101	ME RA WORM, ME DEC WORM, PARAMOUNT ME (D)AYERS VENDOR AND	102114	200DB	5.00	17	1,448.			1,448.	1,448.		0.
103	OR TECH 2 APLOOGEE GRANT BSM/POST	112414	200DB	5.00	17	7,022.			7,022.	7,022.		0.
104	11/14/14 PAIR COST	121514	200DB	5.00	17	623.			623.	623.		0.
109	2 PARTS ASPEN CG1 6M GRADE S REPAIRS	062615	200DB	5.00	17	7,000.			7,000.	7,000.		0.
118	WATCHGUARD WTM 2 SERIES	120415	200DB	5.00	17	1,271.			1,271.	1,271.		0.
119	GARY WALKER DONATED TAKAHASHI SKY 90 TE (D)APPLE COMPUTER-	122815	200DB	5.00	17	1,500.			1,500.	1,500.		0.
120	FOR ELIZABETH STATE SURPLUS	020216	200DB	5.00	17	1,099.			1,099.	1,099.		0.
121	PROPERTY-PARAMOUNT (D)DELL	021816	200DB	5.00	17	9,000.			9,000.	9,000.		0.
123	MARKETING-COMPUTER (D)APPLE	040916	200DB	5.00	17	869.			869.	869.		0.
124	COMPUTER-REPLACE RE (D)APPLE	071816	200DB	5.00	17	2,001.			2,001.	2,001.		0.
125	COMPUTER-FOR OWEN	072316	200DB	5.00	17	869.			869.	869.		0.
127	(D)MAC COMPUTER	120716	200DB	5.00	17	1,199.			1,199.	1,183.		16.
128	(D)BERT'S COMPUTER (D)APPLE COMPUTER -	061617	200DB	5.00	17	2,847.			2,847.	2,646.		176.
129	OWEN (D)APPLE COMPUTER &	120818	200DB	5.00	17	2,336.			2,336.	1,789.		225.
130	ACCESSORIES FOR STE	070419	200DB	5.00	17	4,303.			4,303.	2,831.		515.
132	APPLE COMPUTER	102819	200DB	5.00	17	2,168.			2,168.	1,323.		338.
133	LAPTOP SPIRER	052522	200DB	5.00	19B	3,016.			3,016.			603.
134	LAPTOP WAAGON	081722	200DB	5.00	19B	1,806.			1,806.			361.

2021 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
135	LAPTOP PABLO	082022	200DB	5.00	19B	2,704.			2,704.			541.
136	LAPTOP KLOPPENBORG	090822	200DB	5.00	19B	2,336.			2,336.			467.
	* 990 PAGE 10 TOTAL - EQUIPMENT					182,837.		0.	182,837.	155,472.		6,446.
	FURNITURE & FIXTURES											
12	(D) FOLDING CHAIRS	042208	200DB	7.00	17	472.			472.	472.		0.
13	(D) OFFICE FURNITURE	061511	200DB	5.00	17	623.			623.	623.		0.
137	OFFICE FURNITURE	060122	200DB	7.00	19C	17,334.			17,334.			2,165.
	* 990 PAGE 10 TOTAL - FURNITURE & FIXTU					18,429.		0.	18,429.	1,095.		2,165.
	COMPUTER SOFTWARE											
	* 990 PAGE 10 TOTAL - COMPUTER SOFTWARE					0.		0.	0.	0.		0.
	BUILDING IMPROVEMENTS											
15	(D) WINDOWS	070507	SL	39.00	16	11,941.			11,941.	4,348.		306.
16	(D) ZONING	040107	SL	39.00	16	19,095.			19,095.	7,104.		490.
17	(D) RENOVATIONS	051508	SL	39.00	16	325,241.			325,241.	112,199.		8,340.
18	(D) HOUSE RENOVATIONS	111808	SL	3.00	16	254.			254.	254.		0.
19	(D) RENOVATIONS	040410	150DB	15.00	17	3,075.			3,075.	2,431.		92.
20	(D) RENOVATIONS	072810	150DB	15.00	17	63,182.			63,182.	49,611.		1,939.
21	(D) BUILDING RENOVATIONS	011811	SL	27.50	16	47,702.			47,702.	18,576.		1,735.

2021 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
22	(D)GAS FURNACE	120810	SL	27.50	16	6,800.			6,800.	2,666.		247.
23	(D)FENCE	080812	150DB	15.00	17	6,700.			6,700.	4,525.		198.
111	(D)METRO AIR COND/HEATING-REPLAC	102215	150DB	15.00	17	7,200.			7,200.	3,320.		372.
112	(D)METRO AIR COND/HEATING-FIX PR	022516	150DB	15.00	17	610.			610.	273.		32.
113	(D)METRO AIR COND/HEATING-CHANGE	062716	150DB	15.00	17	850.			850.	368.		44.
114	(D)GILMAN GUIDELIU & BELLOW-MASONRY RE	071816	150DB	15.00	17	18,011.			18,011.	7,510.		930.
115	(D)METRO AIR COND/HEATING-INSTAL	081816	150DB	15.00	17	839.			839.	349.		44.
116	(D)THOMAS BLAKE	090916	150DB	15.00	17	3,250.			3,250.	1,356.		168.
131	(D)REPLACE WATER HEATER & INSTALL DE	081919	150DB	15.00	17	2,110.			2,110.	422.		148.
	* 990 PAGE 10 TOTAL - BUILDING IMPROVEM					516,860.		0.	516,860.	215,312.		15,085.
	* GRAND TOTAL 990 PAGE 10 DEPR					1855122.		0.	1855122.	700,176.		48,490.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					1827926.		0.	1827926.	700,176.		
	ACQUISITIONS					27,196.		0.	27,196.	0.		
	DISPOSITIONS					1714990.		0.	1714990.	602,507.		
	ENDING BALANCE					140,132.		0.	140,132.	97,669.		

2022 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL -

AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
	LAND								
	BUILDING								
	EQUIPMENT								
80	TELESCOPE EQUIPMENT & SW AYERS	083011	150DB	15.00	43,445.		43,445.	34,112.	2,667.
81	TELESCOPE MOUNT PARAMOUNT	053011	150DB	15.00	9,000.		9,000.	7,115.	539.
87	TELESCOPIC EQUIPMENT	020112	200DB	5.00	25,228.		25,228.	25,228.	0.
92	PARAMOUNT ME	030413	200DB	5.00	9,500.		9,500.	9,500.	0.
94	ASTOGRAPHYS	012914	200DB	3.00	2,753.		2,753.	2,753.	0.
	ME RA WORM, ME DEC WORM, PARAMOUNT								
101	ME RA	102114	200DB	5.00	1,448.		1,448.	1,448.	0.
104	GRANT BSM/POST 11/14/14 PAIR COST	121514	200DB	5.00	623.		623.	623.	0.
109	2 PARTS ASPEN CG1 6M GRADE S REPAIRS	062615	200DB	5.00	7,000.		7,000.	7,000.	0.
118	WATCHGUARD WTM 2 SERIES	120415	200DB	5.00	1,271.		1,271.	1,271.	0.
	GARY WALKER DONATED TAKAHASHI SKY 90								
119	TELESCOPE	122815	200DB	5.00	1,500.		1,500.	1,500.	0.
	STATE SURPLUS PROPERTY-PARAMOUNT ME								
121	MOUNT	021816	200DB	5.00	9,000.		9,000.	9,000.	0.
132	APPLE COMPUTER	102819	200DB	5.00	2,168.		2,168.	1,661.	239.
133	LAPTOP SPIRER	052522	200DB	5.00	3,016.		3,016.	603.	965.
134	LAPTOP WAAGON	081722	200DB	5.00	1,806.		1,806.	361.	578.
135	LAPTOP PABLO	082022	200DB	5.00	2,704.		2,704.	541.	865.
136	LAPTOP KLOPPENBORG	090822	200DB	5.00	2,336.		2,336.	467.	748.
	* 990 PAGE 10 TOTAL - EQUIPMENT				122,798.		122,798.	103,183.	6,601.
	FURNITURE & FIXTURES								
137	OFFICE FURNITURE	060122	200DB	7.00	17,334.		17,334.	2,165.	4,334.
	* 990 PAGE 10 TOTAL - FURNITURE & FIXTURES				17,334.		17,334.	2,165.	4,334.
	COMPUTER SOFTWARE								
	BUILDING IMPROVEMENTS								
	* GRAND TOTAL 990 PAGE 10 DEPR				140,132.		140,132.	105,348.	10,935.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

TAX RETURN FILING INSTRUCTIONS

MASSACHUSETTS FORM PC

FOR THE YEAR ENDING

September 30, 2022

Prepared For:

American Association of Variable Star
Observers
185 Alewife Brook Parkway 410
Cambridge, MA 02138

Prepared By:

Edelstein and Company, LLP
ONE WALL STREET, 6th Fl
BURLINGTON, MA 01803

Amount of Tax:

Balance due of \$250

Make Check Payable To:

Not applicable

Mail Tax Return To:

Non-Profit Org/Public Charities Div
Office of the Attorney General
One Ashburton Place
Boston, MA 02108

Return Must Be Mailed On Or Before:

August 15, 2023

Special Instructions:

The report should be signed and dated by an authorized individual(s).

Payment for the balance due must be made electronically via the Commonwealth of Massachusetts website at:

<https://www.paybill.com/maagocharities>

All the necessary attachments should be included with Form PC before filing.

Office Use Only: Fiscal Year

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
NON-PROFIT ORGANIZATIONS/PUBLIC CHARITIES DIVISION
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

(617) 727-2200, ext. 2101
www.mass.gov/ago/charities

Form PC

Report for the Fiscal Period: 10/01/21 to 09/30/22

AG Account #: 035856 Federal ID #: 04-2164402

Electronic Payment Confirmation #:
Attach printout of electronic payment confirmation.

Electronic Payment Date:

When did the organization first engage in charitable work in Massachusetts? 11/01/2011

Has the organization applied for or been granted IRS tax exempt status? [X] Yes [] No

If yes, date of application OR date of determination letter:

IRS Exemption under 501(c): 3

If exempt under 501(c), are contributions to the organization tax deductible as charitable contributions? [] Yes [X] No

Organization Data

Name: AMERICAN ASSOCIATION OF VARIABLE STAR OBSERVERS

Mailing Address: 185 ALEWIFE BROOK PARKWAY, 410

City: CAMBRIDGE State: MA ZIP: 02138

Phone Number: 617-354-0484 Fax Number: 617-654-0665

Email: BKLOPPENBORG@AAVSO.ORG Website: WWW.AAVSO.ORG

In the table below, please enter the appropriate codes from the corresponding tables found in the instructions. Enter up to 2 codes from Table 3 for your organization's main purpose(s)

Table with 4 columns: Category, Code, Category, Code. Rows include County (Table 1) with code 9, and Type of Organization (Table 2) with code 21. Organization Purpose Code 1 has code 59, and Organization Purpose Code 2 has code 8.

Please check box if final return prior to dissolution: []

- Check all items attached (if applicable)
[X] Filing Fee or Printout of Electronic Payment Confirmation
[X] Copy of IRS Return
[X] Audited Financial Statements/Review
[] Amended Articles/By-Laws
[X] Schedule A-1
[X] Schedule A-2
[] Schedule RO
[] Schedule VCO
[] Probate Account

Office Use Only: Payment Received

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

04-2164402

All questions must be completed in their entirety whether or not similar questions are answered in an attached federal form. See instructions and definition section for guidance.

- On what date was the organization created? 11/01/1991
- Where was the organization created? MASSACHUSETTS
- What is the form of organization? (check one)

Corporation	<input checked="" type="checkbox"/>	Testamentary Trust	<input type="checkbox"/>
Unincorporated Association	<input type="checkbox"/>	Inter Vivos Trust	<input type="checkbox"/>

Other (please describe): _____

- Was your organization related to any other organization(s) during the reporting year (see definition "Related Organization")? If yes, please complete the Schedule RO on pages 13 and 14. Yes No
- Enter your summary of financial data:

Financial Data		Amounts
A.	Contributions, gifts, grants, and similar amounts received	338,041.
B.	Gross support and revenue	539,760.
C.	Program services and similar amounts paid out	719,619.
D.	Fundraising expenses	52,218.
E.	Management and general expenses	262,810.
F.	Payments to affiliates	0.
G.	Total expenses	1,034,647.
H.	Net assets or fund balances at the end of the year	14,769,079.

- List the total compensation you provided to your five highest paid employees:

	Name/Title	Hrs/Week	Salary and Other Income	Benefit Plans	Other Compensation
1.	STELLA KAFKA EXECUTIVE DIRECTOR	0.00	51,844.	0.	0.
2.	HERBERT PABLO STAFF ASTRONOMER	0.00	90,479.	15,443.	0.
3.	ELIZABETH WAAGEN SENIOR TECHNICAL ASSISTANT	0.00	71,312.	14,368.	0.
4.	KATHLEEN SPIRER INTERIM EXECUTIVE DIRECTOR	0.00	107,246.	15,823.	0.
5.	LINDSAY WARD COMMUNICATIONS MGR	0.00	57,633.	13,600.	0.

- Was any compensation provided to any of the individuals listed in question 6 above which was not quantified in your response to 6? If yes, please provide explanation (attach separate sheet). Yes No

AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS

04-2164402

8. List the name, amount of compensation paid, and the nature of services rendered by each of the organization's five highest paid consultants providing professional services (e.g. attorneys, architects, accountants, management companies, investment advisors, professional solicitors, professional fundraising counsel).

	Name/Title	Amount of Compensation	Type(s) of Service
1.	CLEARVIEW CONSULTING	92,274.	WEBMASTER
2.	SEBASTIAN OTERO	35,632.	SCIENCE CONTRACTOR
3.	EDELSTEIN	14,500.	AUDIT
4.	WPY POLLINAPR	14,000.	MARKETING
5.	LAUREN HERRINGTON	9,916.	SCIENCE

9. Bank(s) in which the organization's funds are deposited (include bank addresses and phone number) :

Bank	Address	Phone Number
CAMBRIDGE TRUST	1336 MASS AVE, CAMBRIDGE, MA 02138	617-876-5000
ALEX BROWN	1 INTERNATIONAL PLACE, BOSTON, MA 02110	800-572-0067

10. What is the organization's accounting method? Cash Accrual
 Other (specify): _____

11. If organization's mailing address is a P.O. Box, list the organization's full street address:

Address: _____

City: _____ State: _____ ZIP Code: _____

12. Contact Person Name: KATHLEEN SPIRER

Street Address: 185 ALEWIFE BROOK PARKWAY

City: CAMBRIDGE State: MA ZIP Code: 02138

Phone Number: 617-354-0484

AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS

04-2164402

13. During the fiscal year reported here, did your organization solicit contributions or have funds solicited on its behalf? Yes No

14. At any time during the fiscal year following the year reported here, will your organization, or others acting on its behalf, solicit contributions? Yes No

If you answered yes to Question 13 or 14, you must complete Schedule A-1 and/or Schedule A-2 unless you are exempt from the solicitation certificate requirement.

15. If you are claiming an exemption from the solicitation certificate requirement, please indicate by checking the box to the right to identify which exemption applies to your organization.

a religious organization	<input type="checkbox"/>
an organization which: (a) does not raise more than \$5,000 during a calendar year OR does not receive contributions from more than ten persons during a calendar year; AND (b) carries out all of its activities, including fundraising, through unpaid volunteers. <i>(The conditions at both (a) and (b) must be met for your organization to qualify for this exemption.)</i>	<input type="checkbox"/>

16. Attach a list of names, addresses (street and/or mailing), and telephone numbers of other offices/chapters/branches/affiliates.

17. Attach a list of names, titles, and addresses (street and/or mailing) of officers, directors, trustees, and the principal salaried executives of organization.

STATEMENT 1

18. Attach a list of names, titles, and addresses (street and/or mailing) of any individual(s) authorized to sign checks, and any individual(s) responsible for: custody of funds; distribution of funds; fundraising; and custody of financial records.

19. Has this organization or any of its officers, directors, employees or fundraisers solicited funds in any other state? Yes No

If yes attach list of states where solicitation was conducted, including registered agency, dates of registration, registration numbers, any other names under which the organization was/is registered, and the dates and type (mail, telephone, door to door, special events, etc.) of the solicitation conducted.

FORM PC

OFFICERS, DIRECTORS, TRUSTEES AND EXECUTIVES

STATEMENT 1

<u>NAME AND ADDRESS</u>	<u>TITLE</u>
KATHY SPIRER 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	INTERIM EXECUTIVE DIRECTOR
STELLA KAFKA 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	EXECUTIVE DIRECTOR
DAVID COWALL 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	PRESIDENT
RICHARD BERRY 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	1ST VICE PRESIDENT
KRISTINE LARSEN 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	SECRETARY
ROBERT STEPHENS 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	TREASURER
SARAH AUSTRIN WILLIS 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	2ND VICE PRESIDENT
ROBERT BUCHEIM 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	COUNCIL MEMBER
KEN HUDSON 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	COUNCIL MEMBER
JOHN BRIGGS 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	COUNCIL MEMBER
KAREN KINEMUCHI 185 ALEWIFE BROOK PARKWAY, 410 CAMBRIDGE, MA 02138	COUNCIL MEMBER

JOHN A. BLACKWELL
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

COUNCIL MEMBER

THOMAS MACCARONE
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

COUNCIL MEMBER

MARTINA BELZ ARNDT
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

COUNCIL MEMBER

DENNIS CONTI
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

COUNCIL MEMBER

DR. JOYCE A. GUZIK
185 ALEWIFE BROOK PARKWAY, 410
CAMBRIDGE, MA 02138

COUNCIL MEMBER

AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS

04-2164402

20. Has this organization or any of its officers, directors, or employees:

If yes, please attach an explanation.

- (a) Been enjoined or otherwise prohibited by a government agency/court from operating or soliciting contributions? Yes No
- (b) Ever been refused registration or had its registration or tax exemption denied, suspended, modified or revoked by a governmental agency? Yes No
- (c) Been the subject of a proceeding regarding any solicitation or registration? Yes No
- (d) Entered into a voluntary agreement of compliance or consent judgment with, any government agency or in a case before a court or administrative agency? Yes No

21. Have any restrictions been removed during the year from donor-restricted funds?

If yes, please attach an explanation.

STATEMENT 2

Yes No

22. Have donor-restricted funds been loaned to unrestricted funds?

If yes, please attach an explanation.

Yes No

23. This question involves "Termination of Employment or Changes of Control Compensatory Arrangements" with certain "Related Parties" (see instructions and definition sections). Report only if payments made or promised to any individual are in excess of four months salary or \$100,000, whichever dollar amount is less.

- (a) Did you make actual payments or otherwise transfer value under such an arrangement to any individual described in Related Party definition, sections (a) or (b), which payments are not reported in Question 6 or 7 above? Yes No
- (b) Do you have an agreement with any individual described in Related Party definition, sections (a) or (b), containing such an agreement? Yes No

If you answered yes for Question 23(a) or 23(b) above, please attach an explanation identifying the individual(s) involved, stating the amount of any payments made or value transferred, and describing the terms of each agreement.

FORM PC

EXPLANATION FOR PAGE 5, LINE 21

STATEMENT 2

RESTRICTIONS RELATED TO PURPOSE OF GRANTS REGULARLY BECOME SATISFIED OVER THE
COURSE OF EACH FISCAL YEAR

**AMERICAN ASSOCIATION OF VARIABLE STAR
OBSERVERS**

04-2164402

24. This question applies to related party transactions, which include transactions with officers, directors, trustees, certain employees, relative, and organizations they own or control. Please consult the instructions and definition sections for the definition of a "Related Party" and "Indebtedness" before answering. Note that transactions involving related parties must be reported even when there is no accounting recognition (e.g. in-kind gifts, waiver or interest not otherwise reported).

If the answer to any part of Question 24 is yes, attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

During the year:		
A.	Has your organization sold or transferred assets to or purchased assets from or exchanged assets with a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
B.	Has your organization leased assets to or leased assets from a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
C.	Has your organization been indebted to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
D.	Has your organization allowed a related party to be indebted to it?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
E.	Has your organization made or held an investment in a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F.	Has your organization furnished goods, services, or facilities to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
G.	Has your organization acquired goods, services, or facilities from a related party who received compensation or other value in return?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
H.	Has your organization paid or become obligated to pay wages, salary, or other compensation to a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I.	Has your organization transferred income or assets to or for use by a related party?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J.	Was your organization a party to any transaction in which any of its officers, directors, or trustees has a material financial interest, or did any officer, director or trustee receive anything of value not reported as compensation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
K.	Has your organization invested in any corporate stock of a company in which any officer, director, or trustee owns more than 10% of the outstanding shares?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
L.	Is any property of the organization held in the name of or commingled with the property of any other person or organization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
M.	Did your organization make a grant award or contribution to any other organization in which any of this organization's officers, directors or trustees has a relationship?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Signature Required

Under penalty of perjury, I declare that the information furnished in this report, including all attachments, is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: BRIAN KLOPPENBORG

Title: EXECUTIVE DIRECTOR

Name of Preparer: EDELSTEIN AND COMPANY, LLP

Address ONE WALL STREET, 6TH FL

City BURLINGTON State MA ZIP Code 01803

Phone Number 617-227-6161

Schedule A-1
Solicitation Activities During Fiscal Year Covered By This Report

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (specify): _____

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-1 ctd.
Solicitation Activities During Fiscal Year Covered By This Report

Identify the individuals who will have final responsibility for the charity's custody of contributions:

KATHY SPIRER

Name and Title: INTERIM EXECUTIVE DIRECTOR

Address 185 ALEWIFE BROOK PARKWAY

City CAMBRIDGE State MA ZIP Code 02138

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

KATHY SPIRER

Name and Title: INTERIM EXECUTIVE DIRECTOR

Address 185 ALEWIFE BROOK PARKWAY

City CAMBRIDGE State MA ZIP Code 02138

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Name and Title: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

List any names which will be used by the organization in connection with the solicitation of funds, other than the official name which appears on page 1.

Types of solicitation activities in which you expect to engage (check all that apply):

Mass Mailing	<input type="checkbox"/>	Via the Internet	<input checked="" type="checkbox"/>
Door-to-door	<input type="checkbox"/>	Raffle, beano, bingo or gaming event	<input type="checkbox"/>
Entertainment event	<input type="checkbox"/>	Sale of goods other than by telephone	<input type="checkbox"/>
Telemarketing without sale of goods or ads	<input type="checkbox"/>	Individual Mailings	<input checked="" type="checkbox"/>
Telemarketing with sale of goods	<input type="checkbox"/>	Corporate solicitations	<input type="checkbox"/>
Telemarketing with sale of ads	<input type="checkbox"/>	Grant Proposals	<input checked="" type="checkbox"/>

Other (specify): _____

Identify the method or methods you expect to use for the fundraising (check all that apply):

Professional solicitor*	<input type="checkbox"/>	Own employees	<input checked="" type="checkbox"/>
Professional fundraising counsel*	<input type="checkbox"/>	Volunteers	<input type="checkbox"/>
Commercial co-venturer*	<input type="checkbox"/>		

* Provide applicable names and addresses:

Professional Solicitor Name: _____

Address _____

City _____ State _____ ZIP Code _____

Professional Fundraising Counsel Name: _____

Address _____

City _____ State _____ ZIP Code _____

Commercial Co-Venturer Name: _____

Address _____

City _____ State _____ ZIP Code _____

Schedule A-2 ctd.
Solicitation Activities Planned for Fiscal Year Which Follows the Reporting Year

Identify the individuals who will have final responsibility for the charity's custody of contributions:

BRIAN KLOPPENBORG

Name and Title: EXECUTIVE DIRECTOR

Address 185 ALEWIFE BROOK PARKWAY

City CAMBRIDGE

State MA

ZIP Code 02138

Name and Title: _____

Address _____

City _____

State _____

ZIP Code _____

Name and Title: _____

Address _____

City _____

State _____

ZIP Code _____

Identify the individuals who will have final responsibility for the charity's distribution of contributions:

BRIAN KLOPPENBORG

Name and Title: EXECUTIVE DIRECTOR

Address 185 ALEWIFE BROOK PARKWAY

City CAMBRIDGE

State MA

ZIP Code 02138

Name and Title: _____

Address _____

City _____

State _____

ZIP Code _____

Name and Title: _____

Address _____

City _____

State _____

ZIP Code _____

Certification by Organization

Two different signatures required. Signers must be organization president or other authorized officer or trustee.

Under penalty of perjury, we declare that the information furnished in this report, including all attachments, is true and correct to the best of our knowledge.

Signature: _____ Date: _____

Printed Name: BRIAN KLOPPENBORG

Title: EXECUTIVE DIRECTOR

Signature: _____ Date: _____

Printed Name: ROBERT STEPHENS

Title: TREASURER

Schedule RO

1. Please read the instructions and definition of "Related Organization" carefully before completing this section. (If you have more than five Related Organizations, please attach a list.)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Name:		Primary purpose or activity:		
FYE	A. Donor restricted funds (-) liabilities	B. 3rd party restricted funds (-) liabilities	C. Unrestricted funds (-) liabilities	D. Total net assets (A+B+C)

Schedule RO ctd.

2. List the total compensation paid by your organization and/or any other related organization to your chief executive (e.g., executive director) and to the four other current or former directors, trustees, officers, or employees within the system of related organizations identified at question 1, on page 13, receiving the highest aggregate compensation (*see instructions*). Use additional lines below to itemize by compensation source.

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

Name:		Title:	
Income Source:	Salary and Other Income:	Benefits Plan:	Other Compensation

3. Is asset and/or compensation information for religious organizations and/or certain non-charitable entities related to foundations excluded pursuant to instructions? Yes No