

EXTENSION FILED

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

▶ Do not enter Social Security numbers on this form as it may be made public

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

OMB No. 1545-0047

**2018****Open to Public  
Inspection****A** For the 2018 calendar year, or tax year beginning , 2018, and ending , 20**B** Check if applicable
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☒ Amended return  
☐ Application pending
**C** Name of organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

## Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

421 AVIATION WAY

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

FREDERICK, MD 21701

**F** Name and address of principal officer

MARK BAKER, CEO/PRESIDENT

421 AVIATION WAY, FREDERICK, MD 21701

**D** Employer identification number

52-0636210

**E** Telephone number

(301) 695-2000

**G** Gross receipts \$ 81,684,917.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No  
If "No," attach a list (see instructions)**I** Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(4) (insert no) 4947(a)(1) or 527**J** Website ▶ WWW.AOPA.ORG**H(c)** Group exemption number ▶**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of formation 1939 **M** State of legal domicile NJ**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	PROTECT YOUR FREEDOM TO FLY BY: ADVOCATING, EDUCATING, SUPPORTING ACTIVITIES THAT ENSURE GA FLIGHT AND SECURING SUFFICIENT RESOURCES TO ENSURE OUR SUCCESS.	
	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	12.
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10.
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	229.
	6	Total number of volunteers (estimate if necessary)	6	1,425.
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	6,614,938.
7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	5,353,811.	6,208,824.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,488,033.	21,799,034.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,424,081.	2,921,231.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	17,913,717.	14,651,810.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 4-3)	47,179,642.	45,580,899.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	386,000.	186,300.
	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)	23,570,165.	24,856,444.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 212,629.	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	25,484,929.	25,653,129.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	49,441,094.	50,695,873.
	19	Revenue less expenses Subtract line 18 from line 12	-2,261,452.	-5,114,974.
	Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year
21		Total liabilities (Part X, line 26)	105,733,150.	109,207,621.
22		Net assets or fund balances Subtract line 21 from line 20	25,116,121.	21,851,004.

**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 Erica Saccoia

10/29/2019

Date

ERICA SACCOIA

SVP - FINANCE

Type or print name and title

Paid

Preparer Use Only

Print/Type preparer's name

MARY TORRETTA

Preparer's signature

Mary Torretta

Date

10/28/2019

Check ☐ if self-employed

PTIN

P00847851

Firm's name ▶ GRANT THORNTON LLP

Firm's EIN ▶ 36-6055558

Firm's address ▶ 1000 WILSON BLVD, SUITE 1400 ARLINGTON, VA 22209

Phone no 703-847-7500

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2018)

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**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No

- 1 Briefly describe the organization's mission  
SEE SCHEDULE O.

- 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 \$ 44,360,747 including grants of \$ 186,300 ) (Revenue \$ 21,799,034 )  
ATTACHMENT 1

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses ► 44,360,747.

**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)? If "Yes," complete Schedule A. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," complete Schedule D, Part I. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule D, Part IV. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," complete Schedule D, Part VII. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," complete Schedule D, Part VIII. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule D, Part IX. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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)? If "Yes," complete Schedule D, Part X. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule F, Parts I and IV. . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," complete Schedule F, Parts II and IV. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule F, Parts III and IV. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," complete Schedule G, Part I (see instructions). . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," complete Schedule I, Parts I and II. . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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? If "Yes," complete Schedule I, Parts I and III . . . . .	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? If "Yes," complete Schedule J . . . . .	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
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? . . . . .		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
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? If "Yes," complete Schedule L, Part I . . . . .		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? If "Yes," complete Schedule L, Part I . . . . .		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		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? If "Yes," complete Schedule R, Part I . . . . .		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	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)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		
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? If "Yes," complete Schedule R, Part VI . . . . .		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O . . . . .	X	

**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. ☒ X

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	309	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	0.	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	

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

		Yes	No
<b>2a</b> 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. . . . .	<b>2a</b> 229		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b>	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). . . . .			
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>	X	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	<b>3b</b>	X	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	X	
<b>b</b> If "Yes," enter the name of the foreign country ► ATTACHMENT 2 See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>		X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>		
<b>6a</b> 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? . . . . .	<b>6a</b>	X	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	X	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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? . . . . .	<b>7a</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O			
<b>b</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 . . . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>		X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b>		
<b>15</b> 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? . . . . .	<b>15</b>	X	
If "Yes," see instructions and file Form 4720, Schedule N			
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .	<b>16</b>		X
If "Yes," complete Form 4720, Schedule O			

**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 in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒ X

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	12	
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 in Schedule O		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . .	10	
<b>2</b> 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	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b> Did the organization have members or stockholders? . . . . .	X	
<b>7a</b> 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>b</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
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>a</b> The governing body? . . . . .	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b> 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 in Schedule O . . . . .		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</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? . . . . .		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	X	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	X	
<b>b</b> Other officers or key employees of the organization . . . . .	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> 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>b</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? . . . . .	X	

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ► ATTACHMENT 3

**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 in Schedule O)

**19** Describe in 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 ►  
 ERICA SACCOIA, SVP-FINANCE 421 AVIATION WAY FREDERICK, MD 21701 301-695-2000

**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 ☒ X**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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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 dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) WILLIAM C. TRIMBLE III CHAIRMAN	1.00 0.	X		X				0.	0.	0.
(2) LUKE R. WIPPLER TRUSTEE	1.00 0.	X						0.	0.	0.
(3) HERMAN NEEL HIPPI, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(4) MATTHEW J. DESCH TRUSTEE	1.00 0.	X						0.	0.	0.
(5) BURGESS H. HAMLET III TRUSTEE	1.00 0.	X						0.	0.	0.
(6) DARRELL W. CRATE VICE CHAIRMAN	1.00 0.	X		X				0.	0.	0.
(7) LAWRENCE D. BUHL III TRUSTEE	1.00 0.	X						0.	0.	0.
(8) JAMES G. TUTHILL, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(9) MARK R. BAKER PRESIDENT/CEO	40.00 10.00	X		X				1,378,005.	0.	34,270.
(10) AMANDA C. FARNSWORTH TRUSTEE	1.00 0.	X						0.	0.	0.
(11) JAMES N. HAUSLEIN TREASURER	1.00 0.	X		X				0.	0.	0.
(12) WILLIAM S. AYER TRUSTEE	1.00 0.	X						0.	0.	0.
(13) KENNETH M. MEAD EVP/GENERAL COUNSEL	40.00 10.00			X				598,076.	0.	24,646.
(14) ERICA J. SACCOIA SVP-FINANCE	40.00 10.00			X				287,474.	0.	20,549.

**Part VII**    **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title		(B) Average hours per week (list any hours for related organizations below dotted 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(15)	TIMOTHY J. FORTUNE CHIEF ADMINISTRATIVE OFFICER	40.00 10.00			X				427,616.	0.	438,427.
(16)	THOMAS B. HAINES SVP - MEDIA & OUTREACH	40.00 0.					X		358,529.	0.	32,626.
(17)	KATIE A.M. PRIBYL SVP-AVIATION STRATEGY/PROGRAMS	40.00 0.					X		326,190.	0.	25,039.
(18)	JAMES W. COON SVP-GOVERNMENT AFFAIRS	40.00 0.					X		501,073.	0.	23,295.
(19)	JOHN D. HAMILTON VP-INFORMATION TECHNOLOGY	40.00 0.					X		243,819.	0.	18,263.
(20)	RICHARD G. MCSPADDEN EXECUTIVE DIRECTOR-ASI	40.00 0.					X		245,529.	0.	19,053.
<b>1b Sub-total</b>									2,263,555.	0.	79,465.
<b>c Total from continuation sheets to Part VII, Section A</b>									2,102,756.	0.	556,703.
<b>d Total (add lines 1b and 1c)</b>									4,366,311.	0.	636,168.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 58

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 4		

2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization	21
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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) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d	5,700,000			
	e	Government grants (contributions) . .	1e	19,000			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	489,824			
	g	Noncash contributions included in lines 1a-1f \$		106,599			
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		6,208,824			
<b>Program Service Revenue</b>			<b>Business Code</b>				
	2a	MEMBERSHIP DUES	900099	19,720,439	19,720,439		
	b	AIRPORT DIRECTORY & DATA	900099	349,987	349,987		
	c	AOPA FLY-INS	900099	509,088	509,088		
	d	EDUCATIONAL COURSES	900099	1,219,520	1,219,520		
	e						
	f	All other program service revenue . . . . .					
	g	<b>Total.</b> Add lines 2a-2f . . . . . ▶		21,799,034			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts). . . . . ▶		581,474		57,946	523,528
	4	Income from investment of tax-exempt bond proceeds . ▶		0			
	5	Royalties . . . . . ▶		2,593,741			2,593,741
			(i) Real	(ii) Personal			
	6a	Gross rents . . . . .	217,585				
	b	Less rental expenses . . . . .	814,276				
	c	Rental income or (loss) . . . . .	-596,691				
	d	Net rental income or (loss) . . . . . ▶		-596,691			-596,691
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			33,963,499	3,666,000			
	b	Less cost or other basis and sales expenses . . . . .	31,685,268	3,604,474			
	c	Gain or (loss) . . . . .	2,278,231	61,526			
	d	Net gain or (loss) . . . . . ▶		2,339,757			2,339,757
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . a		0			
	b	Less direct expenses . . . . . b		0			
	c	Net income or (loss) from fundraising events . . . . . ▶		0			
	9a	Gross income from gaming activities See Part IV, line 19 . . . . . a		0			
	b	Less direct expenses . . . . . b		0			
	c	Net income or (loss) from gaming activities . . . . . ▶		0			
	10a	Gross sales of inventory, less returns and allowances . . . . . a		0			
b	Less cost of goods sold . . . . . b		0				
c	Net income or (loss) from sales of inventory . . . . . ▶		0				
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
11a	COST SHARING	900099	6,096,510			6,096,510	
b	ADVERTISING INCOME	511190	6,556,992		6,556,992		
c	OTHER	900099	1,258			1,258	
d	All other revenue . . . . .						
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		12,654,760				
12	<b>Total revenue.</b> See instructions . . . . . ▶		45,580,899	21,799,034	6,614,938	10,958,103	

**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 . . . . .	0.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	186,300.	186,300.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	2,800,112.	2,659,801.	140,311.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
7 Other salaries and wages . . . . .	17,286,215.	15,465,344.	1,820,871.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	1,622,379.	1,622,379.		
9 Other employee benefits . . . . .	729,866.	694,017.	35,849.	
10 Payroll taxes . . . . .	2,417,872.	1,940,418.	477,454.	
11 Fees for services (non-employees) . . . . .	0.			
a Management . . . . .	145,444.	131,838.	13,606.	
b Legal . . . . .	277,239.	255,006.	22,233.	
c Accounting . . . . .	30,000.	30,000.		
d Lobbying . . . . .	0.			
e Professional fundraising services. See Part IV, line 17. . . . .	312,730.		312,730.	
f Investment management fees . . . . .				
9 Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . . . .	5,178,674.	5,053,404.	44,270.	81,000.
12 Advertising and promotion . . . . .	966,707.	966,557.	150.	
13 Office expenses . . . . .	962,974.	728,365.	234,609.	
14 Information technology . . . . .	1,976,248.	745,271.	1,230,977.	
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	506,638.	1,577.	505,061.	
17 Travel . . . . .	1,467,323.	1,457,147.	10,176.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0.			
19 Conferences, conventions, and meetings . . . . .	2,494,534.	2,460,149.	34,385.	
20 Interest . . . . .	239,441.		239,441.	
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	2,257,646.	1,766,273.	491,373.	
23 Insurance . . . . .	347,747.	317,345.	30,402.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) . . . . .				
a PRINT/MAIL/POSTAGE/PREMIUM . . . . .	3,794,335.	3,581,168.	81,538.	131,629.
b MAGAZINE PRODUCTION . . . . .	1,594,483.	1,594,483.		
c RENTALS . . . . .	1,164,331.	1,026,900.	137,431.	
d DUES LICENSES & SUBSCRIPTION . . . . .	452,502.	445,581.	6,921.	
e All other expenses . . . . .	1,484,133.	1,231,424.	252,709.	
25 Total functional expenses. Add lines 1 through 24e . . . . .	50,695,873.	44,360,747.	6,122,497.	212,629.
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) . . . . .	0.			

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	2,101,310.	1	671,439.
	2 Savings and temporary cash investments	0.	2	0.
	3 Pledges and grants receivable, net	0.	3	0.
	4 Accounts receivable, net	545,732.	4	711,460.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0.	5	0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0.	6	0.
	7 Notes and loans receivable, net	0.	7	0.
	8 Inventories for sale or use	0.	8	0.
	9 Prepaid expenses and deferred charges	1,524,216.	9	1,928,957.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 30,274,625.		
	b Less accumulated depreciation	10b 20,311,178.	10c 9,963,447.	
	11 Investments - publicly traded securities	27,103,455.	11	41,754,045.
	12 Investments - other securities See Part IV, line 11	55,161,408.	12	50,329,208.
	13 Investments - program-related See Part IV, line 11	0.	13	0.
	14 Intangible assets	836,378.	14	0.
	15 Other assets See Part IV, line 11	3,859,891.	15	3,849,065.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	105,733,150.	16	109,207,621.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	4,957,815.	17	5,319,526.
	18 Grants payable	0.	18	0.
	19 Deferred revenue	12,023,224.	19	12,002,788.
	20 Tax-exempt bond liabilities	0.	20	0.
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0.	21	0.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0.	22	0.
	23 Secured mortgages and notes payable to unrelated third parties	6,202,044.	23	2,554,048.
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	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	1,933,038.	25	1,974,642.
	26 <b>Total liabilities.</b> Add lines 17 through 25	25,116,121.	26	21,851,004.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> <b>X</b> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	80,617,029.	27	87,356,617.
	28 Temporarily restricted net assets	0.	28	0.
	29 Permanently restricted net assets	0.	29	0.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances</b>	80,617,029.	33	87,356,617.
	34 <b>Total liabilities and net assets/fund balances.</b>	105,733,150.	34	109,207,621.

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☒ **X**

1	Total revenue (must equal Part VIII, column (A), line 12)	1	45,580,899.
2	Total expenses (must equal Part IX, column (A), line 25)	2	50,695,873.
3	Revenue less expenses Subtract line 2 from line 1	3	-5,114,974.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	80,617,029.
5	Net unrealized gains (losses) on investments	5	-8,059,067.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	19,913,629.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	87,356,617.

**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 in 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 type="checkbox"/> Separate basis <input checked="" 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 in 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 in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2018)

**SCHEDULE C**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- Complete if the organization is described below    ► Attach to Form 990 or Form 990-EZ  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization <b>AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION</b>	Employer identification number <b>52-0636210</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) . . . . . ► \$
- 3 Volunteer hours for political campaign activities (see instructions) . . . . .

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. . . . . ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No
- 4a Was a correction made? . . . . . ☐ Yes ☐ No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. . . . . ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities. . . . . ► \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b . . . . . ► \$
- 4 Did the filing organization file Form 1120-POL for this year? . . . . . ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2018

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred )		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .			
<b>d</b> Other exempt purpose expenditures . . . . .			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .			
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is</b>		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .			
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .			
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .			
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No	

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	X	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		X

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

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**Part IV** Supplemental Information *(continued)*



SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ 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](http://www.irs.gov/Form990) for instructions and the latest information

OMB No 1545-0047

2018

Open to Public  
Inspection

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

**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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year. . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1. . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X. . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1. . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X. . . . . ▶ \$ \_\_\_\_\_

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

Schedule D (Form 990) 2018

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a ☐ Public exhibition d ☐ Loan or exchange programs
- b ☐ Scholarly research e ☐ Other \_\_\_\_\_
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10

- |  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Temporarily restricted endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |                             | Yes    | No |
|-----------------------------|--------|----|
| (i) unrelated organizations | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ 3b
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,225,480.		1,225,480.
b Buildings		11,690,807.	8,453,463.	3,237,344.
c Leasehold improvements				
d Equipment		2,924,872.	1,995,213.	929,659.
e Other		14,433,466.	9,862,502.	4,570,964.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c).				9,963,447.

**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) ALTERNATIVE INVESTMENTS	50,329,208.	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total (Column (b) must equal Form 990, Part X, col (B) line 12) ►	50,329,208.	

**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 (Column (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) AIRCRAFT RESERVES	82,856.
(3) DEFERRED RENT LIABILITY	126,563.
(4) LIFETIME MEMBERSHIP LIABILITY	1,765,223.
(5)	
(6)	
(7)	
(8)	
(9)	
Total (Column (b) must equal Form 990, Part X, col (B) line 25) ►	1,974,642.

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 FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☒

**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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments . . . . .	2a		
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	
3	Subtract line 2e from line 1 . . . . .		3	
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	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) . . . . .		5	

**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	
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	
3	Subtract line 2e from line 1 . . . . .		3	
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	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) . . . . .		5	

**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.

SEE PAGE 5

**Part XIII** Supplemental Information (continued)

FIN 48 FOOTNOTE - SCHEDULE D, PART X, LINE 2

THE ASSOCIATION FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED.

THE ASSOCIATION HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE TAX YEARS ENDING DECEMBER 31, 2018, 2017, 2016 AND 2015 ARE STILL OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES. THE ASSOCIATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b

- 1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No
- 2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 **Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA/CARIBBEAN	0	0	INVESTMENTS		26,564,470
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal . . . . .					26,564,470
b Total from continuation sheets to Part I . . . . .					
c Totals (add lines 3a and 3b)					26,564,470

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

Schedule F (Form 990) 2018

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶▶

3 Enter total number of other organizations or entities . . . . . ▶▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) . . . . . ☒ Yes ☐ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A, don't file with Form 990), . . . . . ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471) . . . . . ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621) . . . . . ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865) . . . . . ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, don't file with Form 990) . . . . . ☐ Yes ☒ No

Schedule F (Form 990) 2018

**Part V** **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds), Part I, line 3, column (f) (accounting method, amounts of investments vs. expenditures per region), Part II, line 1 (accounting method), Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

|

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

▶ Attach to Form 990 or Form 990-EZ

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest instructions

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17  
Form 990-EZ filers are not required to complete this part

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- |   |  |
|---|--|
| <b>a</b> <input checked="" type="checkbox"/> Mail solicitations               | <b>e</b> <input checked="" type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input checked="" type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants                |
| <b>c</b> <input type="checkbox"/> Phone solicitations                         | <b>g</b> <input type="checkbox"/> Special fundraising events                       |
| <b>d</b> <input checked="" type="checkbox"/> In-person solicitations          |  |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ Yes ☐ No

**b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 MEMBERSHIP MKTG PARTNERS	ADVISOR		X		81,000.	
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>					81,000.	

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

AL, AK, AR, CA, CO, CT, DC, FL, GA, HI, IL,  
KS, KY, ME, MD, MA, MN, MS, MO, NH, NJ, NY, NC, ND, OH,  
OK, PA, RI, SC, TN, UT, VA, WA, WV, WI,

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1 Gross receipts . . . . .				
	2 Less Contributions . . . . .				
	3 Gross income (line 1 minus line 2) . . . . .				
Direct Expenses	4 Cash prizes . . . . .				
	5 Noncash prizes . . . . .				
	6 Rent/facility costs . . . . .				
	7 Food and beverages . . . . .				
	8 Entertainment . . . . .				
	9 Other direct expenses . . . . .				
	10 Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				
11 Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶					

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue . . . . .				
Direct Expenses	2 Cash prizes . . . . .				
	3 Noncash prizes . . . . .				
	4 Rent/facility costs . . . . .				
	5 Other direct expenses . . . . .				
	6 Volunteer labor . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes <input type="checkbox"/> No _____ %	
	7 Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶				

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No  
 b If "No," explain \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No  
 b If "Yes," explain \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c** If "Yes," enter name and address of the third party

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16** Gaming manager information

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions)

**PART I, LINE 2(B) (1) MEMBERSHIP MARKETING PARTNERS**

ADDRESS:

11250 WAPLES MILL ROAD, SUITE 310

FAIRFAX, VA 22030

MEMBERSHIP MARKETING PARTNERS WAS NOT A FUNDRAISER FOR AOPA. MEMBERSHIP

MARKETING PARTNERS WAS HIRED TO PROVIDE CONSULTING ADVICE PERTAINING TO

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in
- |                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**16 Gaming manager information**

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer ☐ Employee ☐ Independent contractor

**17 Mandatory distributions**

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions)

AOPA MEMBERSHIP NOTICES.

MEMBERSHIP MARKETING PARTNERS WAS PAID A TOTAL OF \$158,950 DURING THE YEAR FOR VARIOUS SERVICES. SERVICES FOR OUR MEMBERSHIP MARKETING TOTALED \$77,950 AND ADVISOR SERVICES FOR OUR FUNDRAISING TOTALED \$81,000.

SCHEDULE I  
(Form 990)

Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

OMB No 1545-0047

2018

Open to Public  
Inspection

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶
- 3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

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

Schedule I (Form 990) (2018)

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1	FLIGHT TRAINING SCHOLARSHIPS	38	186,300			
2						
3						
4						
5						
6						
7						

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

PART I, LINE 2

GRANTS AND OTHER ASSISTANCE TO DOMESTIC INDIVIDUALS:

FLIGHT TRAINING SCHOLARSHIPS: THE SCHOLARSHIP RULES REQUIRE THE

RECIPIENT(S) TO BE:

(A) U.S. CITIZEN OR U.S. PERMANENT RESIDENT.

(B) AT LEAST 15 YEARS OF AGE ON OR BEFORE THE APPLICATION CLOSE DATE.

(C) HAVE HAD AN AOPA WEB ACCOUNT AT THE TIME OF APPLICATION.

(D) NOT HAVE COMPLETED THE FAA PRACTICAL TEST/CHECKRIDE AT THE TIME OF APPLICATION.

THE MONEY IS TO BE USED FOR FLIGHT TRAINING EXPENSES AND IF THE MONEY IS



**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

**Part IV** Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

NOT USED FOR THAT PURPOSE TO BE RETURNED TO AOPA.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

**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 checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input checked="" 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

**1b** X

**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?

**2** X

**3** Indicate which, if any, of the following the filing 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 checked="" 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? **4a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** X
- 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? **5a** X
- b** Any related organization? **5b** X
- 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? **6a** X
- b** Any related organization? **6b** X
- 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. **7** X

**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. **8** X

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

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

Schedule J (Form 990) 2018

Schedule J (Form 990) 2018

Page **2****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 KENNETH M. MEAD EVP/GENERAL COUNSEL	(i) 417,619.	165,820.	14,637.	20,763.	3,883.	622,722.	
	(ii) 0.	0.	0.				
2 ERICA J. SACCOIA SVP-FINANCE	(i) 224,077.	60,679.	2,718.	18,673.	1,876.	308,023.	
	(ii) 0.	0.	0.				
3 TIMOTHY J. FORTUNE CHIEF ADMINISTRATIVE OFFICER	(i) 302,844.	118,932.	5,840.	20,763.	8,715.	457,094.	
	(ii) 0.	0.	0.	408,949.		408,949.	
4 THOMAS B. HAINES SVP - MEDIA & OUTREACH	(i) 267,308.	80,686.	10,535.	20,725.	11,901.	391,155.	
	(ii) 0.	0.	0.				
5 MARK R. BAKER PRESIDENT/CEO	(i) 893,749.	437,500.	46,756.	20,763.	13,507.	1,412,275.	
	(ii) 0.	0.	0.				
6 KATIE A.M. PRIBYL SVP-AVIATION STRATEGY/PROGRAMS	(i) 246,614.	78,406.	1,170.	19,585.	5,454.	351,229.	
	(ii) 0.	0.	0.				
7 JAMES W. COON SVP-GOVERNMENT AFFAIRS	(i) 363,846.	107,682.	29,545.	20,763.	2,532.	524,368.	
	(ii) 0.	0.	0.				
8 JOHN D. HAMILTON VP-INFORMATION TECHNOLOGY	(i) 204,308.	36,859.	2,652.	16,531.	1,732.	262,082.	
	(ii) 0.	0.	0.				
9 RICHARD G. MCSPADDEN EXECUTIVE DIRECTOR-ASI	(i) 204,445.	37,244.	3,840.	16,618.	2,435.	264,582.	
	(ii) 0.	0.	0.				
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						

Schedule J (Form 990) 2018

**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**

CERTAIN DIRECTORS AND OFFICERS RECEIVED FIRST CLASS AIR TRAVEL AND TRAVEL FOR COMPANIONS. IT IS THE ORGANIZATION'S POLICY TO TREAT THE ABOVE ITEMS AS TAXABLE COMPENSATION AND REPORT THE APPLICABLE AMOUNTS TO THE IRS ON FORM W-2 OR FORM 1099-MISC. FOR THE APPLICABLE TAX YEAR.

**PART I, LINE 3**

THE COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND CERTAIN EMPLOYEES OF THE ORGANIZATION ARE ESTABLISHED BASED ON COMPETITIVE MARKET DATA OBTAINED THROUGH PERIODIC SALARY SURVEYS PERFORMED BY OUTSIDE COMPENSATION EXPERTS ENGAGED BY THE ORGANIZATION. THESE INDEPENDENT SURVEYS PROVIDE GUIDANCE FOR ESTABLISHING REASONABLE COMPENSATION RATES AS COMPARED TO COMPENSATION PAID BY SIMILARLY SITUATED ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY. ALL POSITIONS ARE EVALUATED AND PLACED IN THE APPROPRIATE GRADES/SALARY RANGES. AN INDIVIDUAL EMPLOYEE'S SALARY, WITHIN THEIR ASSIGNED RANGE, VARIES DEPENDING PRIMARILY UPON EXPERIENCE AND PERFORMANCE. THE ORGANIZATION HAS ADOPTED A "PAY FOR PERFORMANCE" PHILOSOPHY ALLOWING MANAGERS TO AWARD MERIT INCREASES BASED ON AN INDIVIDUAL'S PERFORMANCE AGAINST PRE-ESTABLISHED

**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.

GOALS. THE ORGANIZATION'S ANNUAL MERIT INCREASE BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON MARKET SURVEYS. OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S INCENTIVE PAY PROGRAM.

**PART I, LINE 7**

TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE SALARY, ARE ESTABLISHED BASED ON THE PARTICIPANT'S POSITION. THE ACTUAL BONUS PAID IS PROPOSED BY THE EXECUTIVE MANAGEMENT TEAM AND THE PRESIDENT BASED ON THEIR ASSESSMENT OF THE PARTICIPANT'S INDIVIDUAL PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST PRE-ESTABLISHED GOALS. THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE REVIEW AND MAKE A FINAL DETERMINATION AS TO THE ACTUAL BONUS AMOUNT PAID TO PARTICIPANTS. NONE OF THE PERSONS MENTIONED ABOVE PARTICIPATE IN THE DELIBERATION OF THEIR COMPENSATION ARRANGEMENT. THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT.

**PART I, LINE 8**

THE PRESIDENT/CEO IS PAID PURSUANT TO A BOARD APPROVED EMPLOYMENT

**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.

CONTRACT THAT WAS BASED ON COMPETITIVE MARKET DATA FROM OUTSIDE

COMPENSATION EXPERTS.

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information**

OMB No 1545-0047

**2018**

**Open To Public  
Inspection**

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

**Part I**

**Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. . . . . ▶ \$

**Part II**

**Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												

Total . . . . . ▶ \$

**Part III**

**Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2018

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MARK BAKER (BAKER PLANES LLC)	PRESIDENT/AIRCRAFT RENTAL	177,268	AIRCRAFT RENTAL		X
(2) JAMES HAUSLEIN (RAYS LEASING, LLC)	TREASURER	3,650,000	AIRCRAFT PURCHASE		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

## PART IV - EMPLOYEE OWNED AIRCRAFT

WHEN APPROPRIATE, AOPA UTILIZES EMPLOYEE-OWNED AIRCRAFT FOR BUSINESS PURPOSES. REIMBURSEMENT FOR FUEL & OPERATING COSTS ARE BASED ON INDUSTRY DETERMINED RATES DEPENDENT ON TYPE OF AIRCRAFT. THESE TYPES OF ARRANGEMENTS ARE DOCUMENTED ON CONTRACTS AND HELP MINIMIZE THE ON-GOING COSTS OF MAINTAINING AN ORGANIZATION OWNED FLEET.



**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization  
**AIRCRAFT OWNERS & PILOTS ASSOCIATION**

Employer identification number  
**52-0636210**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles. . . . .				
7 Boats and planes . . . . .	X	1.	104,940.	FMV
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .				
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other. . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts. . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (SIMULATOR ) . . . . .	X	1.	1,659.	FMV
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .

29	
----	--

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .

	Yes	No
30a		X

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .

31	X	
----	---	--

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

32a		X
-----	--	---

b If "Yes," describe in Part II

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

--	--	--

**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information

▶ Attach to Form 990 or 990-EZ

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

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Employer identification number

52-0636210

AMENDED RETURN

THE RETURN WAS AMENDED TO ADJUST A SOFTWARE ERROR WHICH CAUSED AN  
INDIVIDUAL'S COMPENSATION TO DISPLAY INCORRECTLY ON SCHEDULE J, PART II,  
COLUMNS C AND D. THE ERROR HAS BEEN CORRECTED AND ALL COMPENSATION IS  
CORRECTLY REPORTED.

PART III, LINE 1

AIRCRAFT OWNERS & PILOTS ASSOCIATION (AOPA), A NOT-FOR-PROFIT INDIVIDUAL  
MEMBERSHIP ORGANIZATION, EFFECTIVELY SERVES THE INTERESTS AND NEEDS OF  
ITS MEMBERS AND ESTABLISHES, MAINTAINS, AND ARTICULATES POSITION OF  
LEADERSHIP TO PROMOTE THE ECONOMY, SAFETY, UTILITY AND POPULARITY OF  
FLIGHT IN GENERAL AVIATION AIRCRAFT. AOPA PRESERVES THE FREEDOM TO FLY BY  
ADVOCATING ON BEHALF OF OUR MEMBERS; EDUCATING PILOTS, NONPILOTS, AND  
POLICY MAKERS ALIKE; SUPPORTING ACTIVITIES THAT ENSURE THE LONG-TERM  
HEALTH OF GENERAL AVIATION; FIGHTING TO KEEP GENERAL AVIATION ACCESSIBLE  
TO ALL; AND SECURING SUFFICIENT RESOURCES TO ENSURE OUR SUCCESS.

PART VI, SECTION A, LINE 2

THERE ARE TWO TRUSTEES (MR. TRIMBLE AND MR. CRATE) WHO HAVE A BUSINESS  
RELATIONSHIP OUTSIDE OF AOPA. THESE TWO TRUSTEES ARE PARTNERS IN THE SAME  
COMPANY. ANOTHER TRUSTEE, MR. HAUSLEIN, SERVED ON A BOARD WITH MR. CRATE  
UNTIL JUNE 2018.

PART VI, SECTION A, LINES 6 AND 7A

AT THE ANNUAL MEETING OF MEMBERS, AOPA MEMBERS IN GOOD STANDING ARE

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

Employer identification number

52-0636210

ENTITLED TO VOTE FOR THE AOPA BOARD OF TRUSTEES. AOPA MEMBERS ARE ENTITLED TO ONE VOTE. EACH MEMBER ENTITLED TO VOTE MAY DO SO EITHER IN PERSON OR BY PROXY.

PART VI, SECTION B, LINES 11A AND 11B  
IN CONJUNCTION WITH GRANT THORNTON LLP TAX SPECIALISTS, AOPA MANAGEMENT REVIEWS THE FORM 990 WITH THE AUDIT COMMITTEE PRIOR TO PRESENTING THE RETURN TO OUR BOARD OF TRUSTEES FOR REVIEW.

PART VI, SECTION B, LINE 12C  
THE AIRCRAFT OWNERS & PILOTS ASSOCIATION'S BOARD IS PROVIDED A WRITTEN "CODE OF ETHICS, CONFLICT OF INTEREST QUESTIONNAIRE AND DISCLOSURE FORM" ("FORM"). THE FORM REQUIRES PERSONS COVERED (OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES) TO ANNUALLY DISCLOSE AND UPDATE THE FORM AND PROVIDE TO LEGAL COUNSEL INTERESTS THAT COULD GIVE RISE TO CONFLICT(S). LEGAL COUNSEL REVIEWS THE ANNUAL DISCLOSURES BY ALL COVERED PERSONS. DISCLOSURES ARE REGULARLY MONITORED BY COUNSEL, ANY POTENTIALLY CONFLICTING OR OTHERWISE QUESTIONABLE RESPONSES ARE FLAGGED AND THE ETHICS POLICY IS ENFORCED.

PART VI, SECTION B, LINES 15A AND 15B  
THE COMPENSATION FOR THE PRESIDENT IS SET BY THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE AND CONTRACTUALLY CONFIRMED THROUGH AN EMPLOYMENT AGREEMENT BETWEEN THE BOARD AND THE INCUMBENT.. THE BASE SALARY FOR THIS POSITION MAY BE ADJUSTED BY THE BOARD FROM TIME TO TIME AT ITS SOLE DISCRETION. THE PRESIDENT IS ALSO CONSIDERED ANNUALLY BY THE BOARD FOR AN

Name of the organization	Employer identification number
AIRCRAFT OWNERS & PILOTS ASSOCIATION	52-0636210

INCENTIVE BONUS WHICH IS A PERCENT OF BASE SALARY. THE ACTUAL BONUS PAID IS DETERMINED BY THE BOARD BASED ON ITS ASSESSMENT OF THE PRESIDENT'S PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST APPROPRIATE GOALS SET BY THE COMPENSATION COMMITTEE AND THE PRESIDENT. PERIODIC INDEPENDENT REVIEWS OF THE PRESIDENT'S COMPENSATION ARE CONDUCTED BY OUTSIDE COMPENSATION EXPERTS TO ENSURE THAT THE COMPENSATION PAID IS REASONABLE BASED ON APPROPRIATE DATA AS TO COMPARABILITY OF COMPENSATION PAID BY SIMILAR ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY. THE COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND CERTAIN EMPLOYEES OF THE ORGANIZATION ARE ESTABLISHED BASED ON COMPETITIVE MARKET DATA OBTAINED THROUGH PERIODIC SALARY SURVEYS PERFORMED BY OUTSIDE COMPENSATION EXPERTS ENGAGED BY THE ORGANIZATION. THESE SURVEYS PROVIDE GUIDANCE FOR ESTABLISHING REASONABLE COMPENSATION RATES AS COMPARED TO COMPENSATION PAID BY SIMILARLY SITUATED ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY. ALL POSITIONS ARE EVALUATED AND PLACED IN THE APPROPRIATE GRADES/SALARY RANGES. AN INDIVIDUAL EMPLOYEE'S SALARY, WITHIN THEIR ASSIGNED RANGE, VARIES DEPENDING PRIMARILY UPON EXPERIENCE AND PERFORMANCE. THE ORGANIZATION HAS ADOPTED A "PAY FOR PERFORMANCE" PHILOSOPHY ALLOWING MANAGERS TO AWARD MERIT INCREASES BASED ON AN INDIVIDUAL'S PERFORMANCE AGAINST PRE-ESTABLISHED GOALS. THE ORGANIZATION'S ANNUAL MERIT INCREASE BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON MARKET SURVEYS. OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S INCENTIVE PAY PROGRAM. TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE SALARY, ARE ESTABLISHED BASED ON THE PARTICIPANT'S POSITION. THE ACTUAL BONUS PAID IS PROPOSED BY THE

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

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EXECUTIVE MANAGEMENT TEAM AND THE PRESIDENT BASED ON THEIR ASSESSMENT OF THE PARTICIPANT'S INDIVIDUAL PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST PRE-ESTABLISHED GOALS. THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE REVIEW AND MAKE A FINAL DETERMINATION AS TO THE ACTUAL BONUS AMOUNT PAID TO PARTICIPANTS. NONE OF THE PERSONS MENTIONED ABOVE PARTICIPATE IN THE DELIBERATION OF THEIR COMPENSATION ARRANGEMENT. THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT.

PART VI, SECTION B, LINES 16A AND 16B

THE ORGANIZATION DOES HAVE A WRITTEN MANAGEMENT POLICY TO EVALUATE ALL CONTRACTS AND AGREEMENTS TO ENSURE THAT ALL CONTRACT AND JOINT VENTURE ARRANGEMENTS ARE IN ACCORDANCE WITH FEDERAL, STATE, AND LOCAL LAWS AND RELATED REGULATIONS. IN ADDITION, ALL JOINT VENTURE AGREEMENTS ARE REQUIRED TO BE REVIEWED BY THE ORGANIZATION'S GENERAL COUNSEL. THERE WERE NO JOINT VENTURE AGREEMENTS DURING THE YEAR.

PART VI, SECTION C, LINES 18 AND 19

THE ORGANIZATION DOES MAKE AVAILABLE ITS CONFLICT OF INTEREST POLICY, FINANCIAL STATEMENTS, FORM 990 RETURNS, AND FORM 1024 TO THE GENERAL PUBLIC. THE ORGANIZATION MAKES AVAILABLE ITS GOVERNING DOCUMENTS TO THE EXTENT REQUIRED BY LAW. THE PUBLIC CAN RECEIVE COPIES BY CONTACTING THE ORGANIZATION'S HEADQUARTERS. COPIES OF THE RETURNS CAN BE OBTAINED AT [WWW.AOPA.ORG/ABOUT-AOPA/GOVERNANCE](http://WWW.AOPA.ORG/ABOUT-AOPA/GOVERNANCE) AND [WWW.GUIDESTAR.ORG](http://WWW.GUIDESTAR.ORG).

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AIRCRAFT OWNERS & PILOTS ASSOCIATION	52-0636210

PART VII, HOURS WORKED FOR THE AOPA FOUNDATION, INC.

MARK BAKER, KENNETH MEAD, ERICA SACCOIA, AND TIMOTHY FORTUNE ARE  
FULL-TIME EMPLOYEES OF AIRCRAFT OWNERS & PILOTS ASSOCIATION (AOPA),  
ALTHOUGH THEY DEVOTE APPROXIMATELY TEN HOURS PER WEEK TO THE RELATED  
501(C)(3) PUBLIC CHARITY ORGANIZATION: THE AOPA FOUNDATION, INC.

PART XI, LINE 9

THIS INCREASE IN NET ASSETS IS THE RESULT OF A \$20,750,000 DIVIDEND  
RECEIVED FROM A WHOLLY-OWNED SUBSIDIARY OFFSET BY AN \$836,378 GOODWILL  
IMPAIRMENT AND A ROUNDING ADJUSTMENT.

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

SINCE 1939, THE AIRCRAFT OWNERS AND PILOTS ASSOCIATION (AOPA) HAS  
WORKED TO PROTECT THE FREEDOM TO FLY FOR GENERAL AVIATION (GA)  
PILOTS IN THE UNITED STATES. MORE THAN 300,000 MEMBERS RELY ON  
AOPA, AS THE WORLD'S LARGEST AVIATION AND MEMBERSHIP ASSOCIATION,  
TO ADVOCATE FOR GA INTERESTS AND KEEP FLYING SAFE, FUN, AND  
AFFORDABLE. AOPA WORKS WITH MEMBERS OF CONGRESS AND AT ALL LEVELS  
OF GOVERNMENT TO ENHANCE SAFETY, PROVIDE TOOLS AND RESOURCES FOR  
PILOTS, AND ENSURE THEY GET THE MOST OUT OF THEIR FLYING.

BEYOND JUST THE PILOT COMMUNITY, AOPA WORKS TO EDUCATE DECISION  
MAKERS AND THE PUBLIC ABOUT THE BENEFITS AND VALUE OF GENERAL  
AVIATION FLYING. ONE OF THE ASSOCIATION'S MAIN PRIORITIES IS TO  
MAKE SURE GA REMAINS A VIABLE FORM OF TRANSPORTATION AND  
RECREATION FOR FUTURE GENERATIONS. AOPA PROVIDES ITS MEMBERS WITH  
AN EXTENSIVE PORTFOLIO OF BENEFITS THAT CAN BE GROUPED INTO FIVE

Name of the organization

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ATTACHMENT 1 (CONT'D)

AREAS: ADVOCACY, PILOT COMMUNITY DEVELOPMENT, EDUCATION, EVENTS,  
AND PRODUCTS AND SERVICES.

## ADVOCACY

AOPA'S ADVOCACY ARM IS DIVIDED INTO GROUPS RESPONSIBLE FOR  
LEGISLATIVE AFFAIRS, REGULATORY AFFAIRS, OPERATIONS AND  
INTERNATIONAL AFFAIRS, AIRPORTS, AND ADVOCACY. TOGETHER THESE  
GROUPS EFFECTIVELY MANAGE THE MANY ISSUES THAT AFFECT GENERAL  
AVIATION AND SUPPORT MEMBER INTERESTS.

IN 2018, THANKS TO AOPA'S GOVERNMENT AFFAIRS TEAM AND THEIR  
ONGOING WORK ON ISSUES THAT MATTER TO PILOTS, AOPA WAS NAMED A TOP  
ADVOCACY ORGANIZATION BY THE HILL NEWSPAPER FOR THE FIFTH YEAR IN  
A ROW.

AOPA'S GOVERNMENT AFFAIRS TEAM LED A COALITION TO DEFEAT THE  
THREAT OF AIR TRAFFIC CONTROL PRIVATIZATION, A MONUMENTAL  
CHALLENGE FACED BY AOPA THAT CAME TO A CLOSE THIS YEAR. WITH  
SUPPORT FROM MEMBERS, MORE THAN 200,000 LETTERS, EMAILS, AND PHONE  
CALLS WENT OUT TO CONGRESS OPPOSING H.R. 2997.

THIRD CLASS MEDICAL REFORM, KNOWN AS BASICMED, CONTINUES TO BE AN  
AREA OF FOCUS FOR AOPA. BASICMED BECAME THE BIGGEST ADVOCACY  
ACCOMPLISHMENT IN DECADES FOR AOPA AND GA PILOTS- A HUGE VICTORY



Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

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ATTACHMENT 1 (CONT'D)

CONSIDERING ONLY 4 PERCENT OF BILLS EVER BECOME LAW. BY THE END OF 2018, OVER 43,000 PILOTS HAD BEEN CLEARED TO FLY UNDER THE NEW MEDICAL CERTIFICATION, FAR SURPASSING EXPECTATIONS.

IN ADDITION TO AOPA'S EFFORTS ON THE FEDERAL LEVEL, THE ASSOCIATION HAS A NETWORK OF SEVEN REGIONAL MANAGERS AND MORE THAN 1,400 AIRPORT SUPPORT NETWORK VOLUNTEERS WHO HELP KEEP AOPA INFORMED ABOUT THE ISSUES AFFECTING GENERAL AVIATION IN THEIR COMMUNITIES. WORKING THROUGH OUR VOLUNTEERS, REGIONAL MANAGERS, AND HEADQUARTERS-BASED STAFF, AOPA PROMOTES, PROTECTS, AND DEFENDS COMMUNITY AIRPORTS; ADVOCATES TO MAINTAIN SUFFICIENT STATE AND LOCAL FUNDING FOR GA AIRPORTS AND INFRASTRUCTURE; WORKS TO PREVENT EXCESS STATE TAXATION ON FLYING; AND PROTECTS GENERAL AVIATION PILOTS FROM UNNECESSARY OR INAPPROPRIATE STATE AND LOCAL REGULATION.

YOU CAN FLY

AOPA HAS DEVELOPED PROGRAMS TO SUPPORT FLYING CLUBS, ENCOURAGE BEST PRACTICES IN FLIGHT TRAINING, GET LAPSED PILOTS BACK IN THE AIR, BRING AOPA'S RESOURCES AND EXPERTISE TO PILOT GROUPS ACROSS THE COUNTRY, AND INVITE HIGH SCHOOL STUDENTS TO LEARN MORE ABOUT CAREERS IN AVIATION AND AEROSPACE.

FLYING CLUBS ARE A VALUABLE PART OF THE AVIATION LANDSCAPE. AOPA'S

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

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## ATTACHMENT 1 (CONT'D)

FLYING CLUB NETWORK IS FREE TO JOIN AND OFFERS BENEFITS INCLUDING A PREMIUM LISTING IN THE AOPA FLYING CLUB FINDER, EXCLUSIVE INSURANCE RATES, AND ACCESS TO NETWORKING EVENTS. THE NETWORK NOW HAS MORE THAN 700 LISTED FLYING CLUBS.

AOPA'S RUSTY PILOTS PROGRAM LOWERS THE BARRIER TO RE-ENTRY AND PROVIDES LAPSED PILOTS A WAY TO RETURN TO FLYING IN A MATTER OF HOURS THROUGH A FREE SESSION OF GROUND SCHOOL THAT FULFILLS THE FAA'S FLIGHT REVIEW REQUIREMENT FOR GROUND INSTRUCTION. IN ADDITION, AN ONLINE RUSTY PILOTS COURSE WAS LAUNCHED ON SEPTEMBER 1, 2018 TO REACH MEMBERS WHERE THE IN-PERSON COURSES ARE NOT A VIABLE OPTION.

THE MISSION OF AOPA'S AVIATION HIGH SCHOOL INITIATIVE IS TO HELP BUILD AND SUSTAIN AVIATION-BASED STEM PROGRAMS IN HIGH SCHOOLS IN ORDER TO PROVIDE A QUALITY WORKFORCE TO THE AVIATION INDUSTRY. BY WORKING WITH SCHOOLS DIRECTLY, AOPA CAN EXPOSE AND ENGAGE A MORE DIVERSE GROUP OF STUDENTS IN AVIATION. MORE THAN 20 HIGH SCHOOL STUDENTS WERE AWARDED FLIGHT TRAINING SCHOLARSHIPS FOR \$5,000 EACH IN JULY.

## EDUCATION

EDUCATING OUR MEMBERS ABOUT THE ISSUES THAT AFFECT THEIR FLYING HAS ALWAYS BEEN AT THE CORE OF AOPA'S MISSION. TODAY, AOPA

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

Employer identification number

52-0636210

ATTACHMENT 1 (CONT'D)

PRODUCES TWO MONTHLY MAGAZINES, NUMEROUS ELECTRONIC NEWSLETTERS, A WEEKLY VIDEO NEWS PROGRAM, STREAMING VIDEO, MULTIPLE WEB SITES, MEETINGS, AND EVENTS ALL WITH THE GOAL OF EDUCATING AND INFORMING OUR MEMBERS, THE LARGER AVIATION COMMUNITY, AND THE PUBLIC.

AOPA ALSO COMMUNICATES WITH AND EDUCATES ITS MEMBERS BY PROVIDING BOTH UNPARALLELED BREADTH AND DEPTH OF ONLINE RESOURCES THAT ARE CONTINUOUSLY BEING UPDATED TO IMPROVE THEIR COMPATIBILITY WITH SMART PHONES AND MOBILE DEVICES ACROSS MULTIPLE PLATFORMS. AOPA ONLINE GIVES MEMBERS ROUND-THE-CLOCK ACCESS TO NEWS, INFORMATION, FLIGHT PLANNING RESOURCES, AIRCRAFT OWNERSHIP TOOLS, AND MORE.

FOR NEWCOMERS TO FLYING, AOPA ONLINE OFFERS DETAILED INFORMATION ABOUT THE PROCESS AND REQUIREMENTS FOR LEARNING TO FLY, HELP FINDING A FLIGHT INSTRUCTOR AND AVIATION MEDICAL EXAMINER, AN IN-DEPTH GUIDE TO CHOOSING A TRAINING AIRCRAFT, AND INFORMATION ABOUT AVIATION CAREERS.

PILOTS WITH MORE EXPERIENCE MAY WANT TO TAKE ADVANTAGE OF INFORMATION ABOUT EARNING ADVANCED RATINGS AND CERTIFICATES AS WELL AS TRANSITIONING TO HIGH PERFORMANCE AIRCRAFT, TURBOPROPS, AND JETS. FOR CHILDREN, AOPA ONLINE OFFERS A COLLECTION OF YOUTH EDUCATION RESOURCES THAT LINK AVIATION TO MATH, SCIENCE, PHYSICS, HISTORY, AND TECHNOLOGY. IN ADDITION TO THE ONLINE PRODUCTS, PRINTED MATERIALS ARE AVAILABLE TO TEACHERS AND PILOTS AT NO

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

Employer identification number

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ATTACHMENT 1 (CONT'D)

CHARGE.

EVENTS

AOPA'S REGIONAL FLY-INS CONTINUE TO MATURE, ENGAGING NEARLY 24,000 MEMBERS AND ENTHUSIASTS THIS YEAR. IN 2018, THE OUTREACH TEAM LAUNCHED FOUR ALL-DAY INTENSIVE WORKSHOPS ON FRIDAYS BEFORE EACH FLY-IN. IN ADDITION TO OUR REGIONAL FLY-INS AOPA CONTINUES TO EXPAND ITS PRESENCE AT THE TWO MAJOR GA AIR SHOWS HELD EACH YEAR; SUN N FUN IN LAKE LAND, FLORIDA AND AIRVENTURE IN OSHKOSH, WISCONSIN, AS WELL AS WOMEN IN AVIATION AND NBAA.

PRODUCTS AND SERVICES

AOPA MEMBERS HAVE ACCESS TO A WIDE RANGE OF PRODUCTS AND SERVICES FROM THE ASSOCIATION AND ITS PARTNERS. WITH A TEAM OF DEDICATED SERVICE SPECIALISTS, AOPA HAS THE RESOURCES TO ANSWER VIRTUALLY ANY AVIATION-RELATED QUESTION MEMBERS MAY HAVE.

WHEN A MEMBER HAS AN AVIATION-RELATED QUESTION, THEY CAN CALL THE AOPA PILOT INFORMATION CENTER TO GET FAST AND ACCURATE ANSWERS. WITH A TEAM OF FLIGHT INSTRUCTORS, AIRLINE TRANSPORT RATED PILOTS, AVIATION MECHANICS, DIGITAL PRODUCT SPECIALISTS, AVIATION MEDICAL SPECIALISTS, AND OTHER AVIATION EXPERTS ON CALL, THE PILOT INFORMATION CENTER TAKES PRIDE IN ASSISTING AOPA MEMBERS WITH ANY

Name of the organization	Employer identification number
AIRCRAFT OWNERS & PILOTS ASSOCIATION	52-0636210

ATTACHMENT 1 (CONT'D)

AVIATION QUERY.

AIR SAFETY INSTITUTE

THE AOPA AIR SAFETY INSTITUTE (ASI) PROMOTES SAFETY AND PILOT PROFICIENCY IN GENERAL AVIATION THROUGH QUALITY TRAINING, EDUCATION, RESEARCH AND ANALYSIS. SINCE 1950, THE GA ACCIDENT RATE HAS DECREASED BY 90 PERCENT, IN NO SMALL PART BECAUSE OF FREE SAFETY EDUCATION PROVIDED BY THE AIR SAFETY INSTITUTE. ASI CREATES AND DELIVERS A WIDE VARIETY OF ONLINE EDUCATIONAL PROGRAMS - SAFETY VIDEOS, ACCIDENT CASE STUDIES, PODCASTS, LIVE SEMINARS, AND FLIGHT INSTRUCTOR REFRESHER COURSES AMONG OTHERS.

2018 WAS ANOTHER RECORD-BREAKING YEAR FOR ASI'S OUTREACH, WHICH EXCEEDED 5.7 MILLION USES OF ONLINE AND IN-PERSON SAFETY PROGRAMS-A 57 PERCENT INCREASE. FURTHERMORE, ASI'S IMPACT ON GENERAL AVIATION SAFETY IN 2018 THROUGH ITS EDUCATION, RESEARCH, AND OUTREACH CONTRIBUTED TO AN ACCIDENT RATE OF .89 PER 100,000 FLIGHT HOURS-A SLIGHT INCREASE FROM BUT BELOW THE FAA'S NOT-TO-EXCEED TARGET OF 1 ACCIDENT PER 100,000 FLIGHT HOURS.

2018 WAS ALSO HIGHLIGHTED BY THE INTRODUCTION OF ASI'S FOCUSED FLIGHT REVIEW-A NEW SCENARIO-BASED FLIGHT REVIEW CURRICULUM DEVELOPED IN COLLABORATION WITH INDUSTRY PARTNERS THAT FOCUSES ON A VARIETY OF OPERATIONAL AREAS TO IMPROVE FUNDAMENTAL

Name of the organization

AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION

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ATTACHMENT 1 (CONT'D)

STICK-AND-RUDDER SKILLS, DECISION MAKING, UNDERSTANDING OF  
AIRCRAFT OPERATING ENVELOPES, TECHNOLOGIES, AIRCRAFT PERFORMANCE  
CAPABILITIES, AND LOSS-OF-CONTROL AVOIDANCE.

ATTACHMENT 2FORM 990, PART V, LINE 4B - FOREIGN COUNTRIES

CAYMAN ISLANDS

BERMUDA

ATTACHMENT 3FORM 990, PART VI, LINE 17 - STATES

AL, AR, CA, CT,

DC, FL, GA, HI, IL, KS, KY, MD, MA,

MN, MS, MO, NH, NJ, NY, NC, PA,

RI, SC, TN, UT, VA, WV, WI,

ATTACHMENT 4990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
QUAD GRAPHICS, INC. P.O. BOX 842858 BOSTON, MA 02284-2858	MAGAZINE PRINTING	1,072,028.
NAVISTAR DIRECT MARKETING, LLC 4612 NAVISTAR DR. FREDERICK, MD 21703	PRINT/MAIL SERVICES	857,267.
MACH2 MANAGEMENT INC. 160 SCHOOL STREET, SUITE 3 VICTOR, NY 14564	EVENT PRODUCTION	578,114.

Name of the organization

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ATTACHMENT 4 (CONT'D)

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
VALTIM MARKETING SERVICES P.O. BOX 809 FOREST, VA 24551	FULFILLMENT	504,286.
PRO LIST, INC. 4510 BUCKEYSTOWN PIKE, UNIT M FREDERICK, MD 21704	PRINT/MAIL SERVICES	295,702.

ATTACHMENT 5

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
MONEY MARKETS AND MUTUAL FUNDS	41,754,045.	FMV
TOTALS	41,754,045.	

ATTACHMENT 6

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
MEMBERSHIP DUES/SUBSCRIPTIONS	11,736,054.
OTHER DEFERRED REVENUE	266,734.
TOTALS	12,002,788.

**SCHEDULE R**  
**(Form 990)**

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Employer identification number

52-0636210

OMB No. 1545-0047  
**2018**

Open to Public  
Inspection

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33

	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
							Yes No
(1)	THE AOPA FOUNDATION, INC 421 AVIATION WAY FREDERICK, MD 21701 20-8817225	CHARITABLE	MD	501 (C) (3)	7	AOPA	X
(2)	AOPA POLITICAL ACTION COMMITTEE 421 AVIATION WAY FREDERICK, MD 21701 56-3014117	PAC		527	N/A	AOPA	X
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2018



**Part III** Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No		Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?
(1) AOPA INSURANCE AGENCY 421 AVIATION WAY FREDERICK, MD 21701 52-1813554	INSURANCE	MD	AHC	C CORP	25,323,701	8,210,170	100 0000	X
(2) AOPA HOLDINGS CORPORATION 421 AVIATION WAY FREDERICK, MD 21701 46-1036265	HOLDINGS CORP	DE	AOPA	C CORP	-893,207	3,323,263	100 0000	X
(3)								
(4)								
(5)								
(6)								
(7)								

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity.		X
b Gift, grant, or capital contribution to related organization(s).		X
c Gift, grant, or capital contribution from related organization(s).	X	
d Loans or loan guarantees to or for related organization(s).		X
e Loans or loan guarantees by related organization(s).		X
f Dividends from related organization(s).	X	
g Sale of assets to related organization(s).		X
h Purchase of assets from related organization(s).		X
i Exchange of assets with related organization(s).		X
j Lease of facilities, equipment, or other assets to related organization(s).	X	
k Lease of facilities, equipment, or other assets from related organization(s).		X
l Performance of services or membership or fundraising solicitations for related organization(s).	X	
m Performance of services or membership or fundraising solicitations by related organization(s).	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).	X	
o Sharing of paid employees with related organization(s).	X	
p Reimbursement paid to related organization(s) for expenses.		X
q Reimbursement paid by related organization(s) for expenses.	X	
r Other transfer of cash or property to related organization(s).		
s Other transfer of cash or property from related organization(s).		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE AOPA FOUNDATION, INC	C	5,700,000.	FMV
(2) AOPA HOLDINGS CORPORATION	R	5,094,214.	FMV
(3) THE AOPA FOUNDATION, INC	L, N, O, Q	1,059,230.	FMV
(4) AOPA INSURANCE AGENCY	Q	4,486,903.	FMV
(5) THE AOPA FOUNDATION, INC	R	79,229.	FMV
(6) AOPA HOLDINGS CORPORATION	N, O, Q	5,721,451.	FMV

Schedule R (Form 990) 2018

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .
- b Gift, grant, or capital contribution to related organization(s) . . . . .
- c Gift, grant, or capital contribution from related organization(s) . . . . .
- d Loans or loan guarantees to or for related organization(s) . . . . .
- e Loans or loan guarantees by related organization(s) . . . . .
- f Dividends from related organization(s) . . . . .
- g Sale of assets to related organization(s) . . . . .
- h Purchase of assets from related organization(s) . . . . .
- i Exchange of assets with related organization(s) . . . . .
- j Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o Sharing of paid employees with related organization(s) . . . . .
- p Reimbursement paid to related organization(s) for expenses . . . . .
- q Reimbursement paid by related organization(s) for expenses . . . . .
- r Other transfer of cash or property to related organization(s) . . . . .
- s Other transfer of cash or property from related organization(s) . . . . .

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) AOPA HOLDINGS CORPORATION	M	1,799,407.	FMV
(2) AOPA HOLDINGS CORPORATION	F	20,750,000.	FMV
(3) AOPA INSURANCE AGENCY	J	91,371.	FMV
(4)			
(5)			
(6)			

**Part VI** Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.