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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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.

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

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Aircraft Owners & Pilots Association
% ERICA SACCOIA SVP-FINANCE
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
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)
H(c) Group exemption number ▶

D Employer identification number
52-0636210
E Telephone number
(301) 695-2000
G Gross receipts \$ 95,811,494

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: ▶ www.AOPA.org
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 ☐ 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) 12
4 Number of independent voting members of the governing body (Part VI, line 1b) 11
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 232
6 Total number of volunteers (estimate if necessary) 1,648
7a Total unrelated business revenue from Part VIII, column (C), line 12 7,448,960
b Net unrelated business taxable income from Form 990-T, line 39 146,855

Revenue

8 Contributions and grants (Part VIII, line 1h) 6,208,824
9 Program service revenue (Part VIII, line 2g) 21,799,034
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 2,921,231
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 14,651,810
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 45,580,899

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 186,300
14 Benefits paid to or for members (Part IX, column (A), line 4) 0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 24,856,444
16a Professional fundraising fees (Part IX, column (A), line 11e) 0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 210,705
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 25,653,129
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 50,695,873
19 Revenue less expenses. Subtract line 18 from line 12 -5,114,974

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 109,207,621
21 Total liabilities (Part X, line 26) 21,851,004
22 Net assets or fund balances. Subtract line 21 from line 20 87,356,617

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 SVP - FINANCE
Type or print name and title

2020-10-29
Date

Paid Preparer Use Only

Print/Type preparer's name
Firm's name ▶ Grant Thornton LLP
Firm's address ▶ 1000 WILSON BLVD SUITE 1400
ARLINGTON, VA 22209
Preparer's signature
Date
Check ☐ if self-employed
PTIN P00847851
Firm's EIN ▶
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.

Cat. No. 11282Y
Form 990 (2019)

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission:

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 \$ 45,489,399 including grants of \$ 591,054) (Revenue \$ 24,326,523) |
| | See Additional Data |
























| | |
|-----------|--|
| 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 ▶ 45,489,399 |
|-----------|--|

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 | 1 | No |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  | 2 Yes | |
| 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  | 3 | No |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | |
| 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  | 5 Yes | |
| 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  | 6 | No |
| 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  | 7 | No |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  | 8 | No |
| 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  | 9 | No |
| 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  | 10 | No |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.  | 11a Yes | |
| 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  | 11b Yes | |
| 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  | 11c | No |
| 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  | 11d | No |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | 11e Yes | |
| 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  | 11f Yes | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | 12a | No |
| 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  | 12b Yes | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | No |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | No |
| 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  | 14b Yes | |
| 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  | 15 | No |
| 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  | 16 | No |
| 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)  | 17 Yes | |
| 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  | 18 | No |
| 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  | 19 | No |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | No |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | |
| 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  | 21 | No |

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 | 22 Yes | |
| 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 | 23 Yes | |
| 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 | 24a | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | No |
| 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 | 25b | No |
| 26 | Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | No |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | No |
| 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, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | 28a | No |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | No |
| c | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV | 28c Yes | |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 Yes | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | 30 | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | 32 | No |
| 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 | 33 | No |
| 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 | 34 Yes | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a Yes | |
| 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 | 35b Yes | |
| 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 | 36 | |
| 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 | 37 | No |
| 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. | 38 Yes | |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☒

| | | Yes | No |
|-----------|--|---------------|----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a 349 | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b 0 | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c Yes | |

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

| | | | | |
|--|---------------|-----|----|--|
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a 232 | | | |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | 2b | Yes | | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | Yes | | |
| b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O | 3b | Yes | | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | Yes | | |
| b If "Yes," enter the name of the foreign country: ►CJ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | No | |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | No | |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | Yes | | |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | Yes | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | | |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | | |
| d If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | | |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | |
| 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | | | |
| a Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | |
| b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | |
| 10 Section 501(c)(7) organizations. Enter: | | | | |
| a Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 Section 501(c)(12) organizations. Enter: | | | | |
| a Gross income from members or shareholders | 11a | | | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | | | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | 12b | | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | 13a | | | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c Enter the amount of reserves on hand | 13c | | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | No | |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 14b | | | |
| 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | 15 | Yes | | |
| 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | No | |

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 ☒

Section A. Governing Body and Management

| | | Yes | No |
|---|---|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 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 | Enter the number of voting members included in line 1a, above, who are independent | 11 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | Yes | |
| 3 | 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? | | No |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | No |
| 6 | Did the organization have members or stockholders? | Yes | |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | Yes | |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | Yes | |
| b | Each committee with authority to act on behalf of the governing body? | Yes | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | No |

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

| | | Yes | No |
|---|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | | No |
| 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? | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | Yes | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | Yes | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | Yes | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | Yes | |
| 13 | Did the organization have a written whistleblower policy? | Yes | |
| 14 | Did the organization have a written document retention and destruction policy? | Yes | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a | The organization's CEO, Executive Director, or top management official | Yes | |
| b | Other officers or key employees of the organization | Yes | |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | No |
| 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? | | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶

AL, AR, CA, DC, FL, GA, HI, IL, KS, KY, MD, MA, MN, MS, MO, NH, NJ, NY, NC, PA, RI, SC, TN, UT, VA, WV, WI

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (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 ☒

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below 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) MARK R BAKER PRESIDENT/CEO | 40.0 10.0 | X | | X | | | | 1,421,130 | 0 | 95,883 |
| (2) TIMOTHY J FORTUNE Chief Administrative Officer | 40.0 10.0 | | | X | | | | 512,477 | 200,000 | 10,342 |
| (3) KENNETH M MEAD EVP/GENERAL COUNSEL | 40.0 10.0 | | | X | | | | 607,434 | 0 | 25,126 |
| (4) JAMES W COON SVP-GOVERNMENT AFFAIRS | 40.0 0.0 | | | | | X | | 488,382 | 0 | 23,672 |
| (5) THOMAS B HAINES SVP - MEDIA & OUTREACH | 40.0 0.0 | | | | | X | | 359,805 | 0 | 34,642 |
| (6) ERICA J SACCOIA SVP-FINANCE | 40.0 10.0 | | | X | | | | 326,398 | 0 | 21,133 |
| (7) GREGORY L COHEN SVP-Administration | 40.0 10.0 | | | X | | | | 254,175 | 0 | 31,245 |
| (8) RICHARD G MCSPADDEN Executive Director-ASI | 40.0 0.0 | | | | | X | | 256,599 | 0 | 19,768 |
| (9) JOHN D HAMILTON VP-Information Technology | 40.0 0.0 | | | | | X | | 252,626 | 0 | 18,848 |
| (10) RONALD D GOLDEN VP-Deputy General Counsel | 40.0 0.0 | | | | | X | | 228,404 | 0 | 24,125 |
| (11) WILLIAM C TRIMBLE III CHAIRMAN | 1.0 0.0 | X | | X | | | | 0 | 0 | 0 |
| (12) LUKE R WIPPLER TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (13) HERMAN NEEL HIPPI JR TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (14) MATTHEW J DESCH TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (15) BURGESS H HAMLET III TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (16) DARRELL W CRATE VICE CHAIRMAN | 1.0 0.0 | X | | X | | | | 0 | 0 | 0 |
| (17) LAWRENCE D BUHL III TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |

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 | | | |
| (18) JAMES G TUTHILL JR TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (19) AMANDA C FARNSWORTH TRUSTEE | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| (20) JAMES N HAUSLEIN TREASURER | 1.0 0.0 | X | | X | | | | 0 | 0 | 0 |
| (21) WILLIAM S AYER Trustee | 1.0 0.0 | X | | | | | | 0 | 0 | 0 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Sub-Total | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 4,707,430 | 200,000 | 304,784 |

| | | | | |
|----------|--|----------|-----|----|
| 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 ▶ 66 | | | |
| 3 | Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | 3 | Yes | No |
| 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? If "Yes," complete Schedule J for such individual | 4 | Yes | |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | 5 | | No |

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 | |
| Navistar Direct Marketing LLC, 4612 Navistar Dr FREDERICK, MD 21703 | | Print/Mail Services | 1,106,486 | |
| Quad Graphics Inc, PO Box 842858 BOSTON, MA 022842858 | | Magazine Printing | 1,029,125 | |
| Valtim Marketing Services, PO Box 809 FOREST, VA 24551 | | Fulfillment | 535,120 | |
| Mach 2 Management Inc, 160 School Street Suite 3 VICTOR, NY 14564 | | Event Production | 481,714 | |
| Frog Slayer LLC, 909 Southwest Parkway E COLLEGE STATION, TX 77845 | | Software Development | 422,308 | |
| 2 | Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 26 | | | |

| | | | | | | | |
|--|--|--|---|----------------------------------|---|-----------|--|
| Form 990 (2019) | | Page 9 | | | | | |
| Part VIII | | Statement of Revenue | | | | | |
| Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/> | | | | | | | |
| | | (A) | (B) | (C) | (D) | | |
| | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns . . . | 1a | | | | | |
| | b Membership dues . . . | 1b | | | | | |
| | c Fundraising events . . . | 1c | | | | | |
| | d Related organizations | 1d | 8,459,333 | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 545,759 | | | | |
| | g Noncash contributions included in lines 1a - 1f:\$ | 1g | 237,025 | | | | |
| | h Total. Add lines 1a-1f ▶ | 9,005,092 | | | | | |
| Program Service Revenue | 2a MEMBERSHIP DUES | Business Code | | | | | |
| | | 900099 | 22,323,137 | 22,323,137 | | | |
| | b AIRPORT DIRECTORY & DATA | 900099 | 335,716 | 335,716 | | | |
| | c AOPA FLY-INS | 900099 | 493,807 | 493,807 | | | |
| | d EDUCATIONAL COURSES | 900099 | 1,173,863 | 1,173,863 | | | |
| | e | | | | | | |
| | f All other program service revenue. | | | | | | |
| g Total. Add lines 2a-2f. ▶ | 24,326,523 | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | 708,828 | | -125,825 | 834,653 | |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | 0 | | | | |
| | 5 Royalties ▶ | | 2,591,355 | | 1,123,760 | 1,467,595 | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | |
| | | 6a | 118,077 | | | | |
| | | b Less: rental expenses | 6b | 177,269 | | | |
| | | c Rental income or (loss) | 6c | -59,192 | 0 | | |
| | d Net rental income or (loss) ▶ | | -59,192 | | | -59,192 | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | 7a | 47,415,162 | 157,630 | | | |
| | | b Less: cost or other basis and sales expenses | 7b | 45,316,163 | 153,210 | | |
| | | c Gain or (loss) | 7c | 2,098,999 | 4,420 | | |
| | d Net gain or (loss) ▶ | | 2,103,419 | | | 2,103,419 | |
| | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | 0 | | | | |
| | | b Less: direct expenses | 8b | 0 | | | |
| | | c Net income or (loss) from fundraising events . . . ▶ | | 0 | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 | 9a | 0 | | | | |
| | | b Less: direct expenses | 9b | 0 | | | |
| | | c Net income or (loss) from gaming activities . . . ▶ | | 0 | | | |
| | 10aGross sales of inventory, less returns and allowances . . . | 10a | 0 | | | | |
| | | b Less: cost of goods sold . . . | 10b | 0 | | | |
| | | c Net income or (loss) from sales of inventory . . . ▶ | | 0 | | | |
| | Miscellaneous Revenue | | Business Code | | | | |
| 11aCOST SHARING | | 900099 | 5,028,799 | | | 5,028,799 | |
| b ADVERTISING INCOME | | 511190 | 6,451,025 | | 6,451,025 | | |
| c OTHER | | 900099 | 9,003 | | | 9,003 | |
| d All other revenue | | | | | | | |
| e Total. Add lines 11a-11d ▶ | | 11,488,827 | | | | | |
| 12 Total revenue. See instructions ▶ | | 50,164,852 | 24,326,523 | 7,448,960 | 9,384,277 | | |

Form 990 (2019)

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 | 15,000 | 15,000 | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 591,054 | 591,054 | | |
| 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 | 3,305,343 | 3,114,707 | 190,636 | |
| 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 | 17,067,429 | 15,323,517 | 1,743,912 | |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) | 1,558,283 | 1,558,283 | | |
| 9 Other employee benefits | 634,853 | 621,045 | 13,808 | |
| 10 Payroll taxes | 2,413,850 | 1,945,129 | 468,721 | |
| 11 Fees for services (non-employees): | | | | |
| a Management | 0 | | | |
| b Legal | 171,938 | 164,736 | 7,202 | |
| c Accounting | 254,498 | 227,373 | 27,125 | |
| d Lobbying | 30,000 | 30,000 | | |
| e Professional fundraising services. See Part IV, line 17 | 0 | | | |
| f Investment management fees | 351,243 | | 351,243 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 5,105,527 | 4,989,719 | 34,808 | 81,000 |
| 12 Advertising and promotion | 1,857,373 | 1,857,360 | 13 | |
| 13 Office expenses | 1,105,181 | 824,105 | 274,456 | 6,620 |
| 14 Information technology | 2,237,772 | 746,938 | 1,490,834 | |
| 15 Royalties | 0 | | | |
| 16 Occupancy | 690,597 | 215,502 | 475,095 | |
| 17 Travel | 1,309,388 | 1,298,964 | 10,424 | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | 0 | | | |
| 19 Conferences, conventions, and meetings | 2,273,436 | 2,239,548 | 33,888 | |
| 20 Interest | 202,798 | | 202,798 | |
| 21 Payments to affiliates | 0 | | | |
| 22 Depreciation, depletion, and amortization | 1,860,793 | 1,453,189 | 407,604 | |
| 23 Insurance | 349,666 | 317,877 | 31,789 | |
| 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 | 3,682,818 | 3,517,964 | 41,769 | 123,085 |
| b MAGAZINE PRODUCTION | 1,698,706 | 1,698,706 | | |
| c RENTALS | 1,182,126 | 1,047,633 | 134,493 | |
| d DUES LICENSES & SUBSCRIPTIONS | 415,535 | 409,623 | 5,912 | |
| e All other expenses | 1,406,188 | 1,281,427 | 124,761 | |
| 25 Total functional expenses. Add lines 1 through 24e | 51,771,395 | 45,489,399 | 6,071,291 | 210,705 |
| 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). | | | | |

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☒

| | | | | (A) Beginning of year | | (B) End of year | |
|------------------------------------|--|--|-------------|--------------------------|-------------|--------------------|------------|
| Assets | 1 | Cash—non-interest-bearing | | 671,439 | 1 | 2,951,778 | |
| | 2 | Savings and temporary cash investments | | 0 | 2 | 0 | |
| | 3 | Pledges and grants receivable, net | | 0 | 3 | 0 | |
| | 4 | Accounts receivable, net | | 711,460 | 4 | 897,312 | |
| | 5 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 0 | 5 | 0 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 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 | | 1,928,957 | 9 | 2,009,630 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 33,219,820 | | | |
| | b | Less: accumulated depreciation | 10b | 20,606,070 | 9,963,447 | 10c | 12,613,750 |
| | 11 | Investments—publicly traded securities | | 41,754,045 | 11 | 40,112,573 | |
| | 12 | Investments—other securities. See Part IV, line 11 | | 50,329,208 | 12 | 62,229,650 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | 0 | 13 | 0 | |
| | 14 | Intangible assets | | 0 | 14 | 0 | |
| | 15 | Other assets. See Part IV, line 11 | | 3,849,065 | 15 | 3,849,175 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 34) | | 109,207,621 | 16 | 124,663,868 | | |
| Liabilities | 17 | Accounts payable and accrued expenses | | 5,319,526 | 17 | 4,856,969 | |
| | 18 | Grants payable | | 0 | 18 | 0 | |
| | 19 | Deferred revenue | | 12,002,788 | 19 | 13,391,307 | |
| | 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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 0 | 22 | 0 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 2,554,048 | 23 | 4,636,787 | |
| | 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 | | 1,974,642 | 25 | 2,252,509 | |
| | 26 | Total liabilities. Add lines 17 through 25 | | 21,851,004 | 26 | 25,137,572 | |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | | | |
| | 27 | Net assets without donor restrictions | | 87,356,617 | 27 | 99,526,296 | |
| | 28 | Net assets with donor restrictions | | 0 | 28 | 0 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | | | |
| | 29 | Capital stock or trust principal, or current funds | | | 29 | | |
| | 30 | Paid-in or capital surplus, or land, building or equipment fund | | | 30 | | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | | | 31 | | |
| 32 | Total net assets or fund balances | | 87,356,617 | 32 | 99,526,296 | | |
| 33 | Total liabilities and net assets/fund balances | | 109,207,621 | 33 | 124,663,868 | | |

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|-----------|--|-----------|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 50,164,852 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 51,771,395 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -1,606,543 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 87,356,617 |
| 5 | Net unrealized gains (losses) on investments | 5 | 13,776,222 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 99,526,296 |

Part XII Financial Statements and ReportingCheck 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 | | No |
| 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 | Yes | |
| 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. | Yes | |
| 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? | | No |
| 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. | | |

Software ID:
Software Version:
EIN: 52-0636210
Name: Aircraft Owners & Pilots Association

Form 990 (2019)

Form 990, Part III, 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 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 assure 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 six areas: (1) advocacy, (2) You Can Fly program, (3) education, (4) events, (5) products and services, and (6) Air Safety Institute. 1. ADVOCACY AOPA's advocacy efforts encompass a broad range of general aviation activities in the legislative, regulatory, state, and international arenas. These activities include, but are not limited to, supporting high school STEM aviation curriculum, promoting and protecting our nation's general aviation airport ecosystem, defeating attempts to remove our nation's air traffic control system from the FAA, improving the cross border travel experience, and leading the effort on third class medical reform, now known as BasicMed. All are pivotal and enormous successes for GA pilots of today and for those to come. Since BasicMed's inception on May 1, 2017, over 55,000 pilots have been cleared to fly under the new medical privileges, far surpassing expectations. Promoting medical education and a relationship between private pilots and their private physicians has led to a safe and successful program. These and many more advocacy achievements led the Washington, DC based newspaper, The Hill, to recognize AOPA as a top advocacy organization for six years in a row. AOPA also has a network of seven regional managers across the country and a growing network of close to 1,650 active Airport Support Network volunteers who help keep AOPA informed about the issues affecting general aviation pilots. Working through our volunteers, regional managers, and headquarters-based staff, AOPA promotes, protects, and partners with community airports; advocates to maintain sufficient federal, state, and local funding; works to prevent excess taxation on flying; and works on behalf of general aviation pilots to thwart unnecessary and costly regulations, ensuring a safe system, and protecting our freedom to fly. 2. YOU CAN FLY AOPA's You Can Fly program is a set of initiatives designed to get people flying and keep them flying. With initiatives to introduce high school students to career opportunities in aviation and aerospace, provide support for flight schools and students, deliver tools and resources to help pilots create and grow flying clubs, and help lapsed pilots get back in the air, You Can Fly is supporting aviators at every stage of their journey. AOPA is developing and delivering a free four-year aviation STEM curriculum to thousands of high school students nationwide. An annual symposium for educators helps schools create and grow aviation STEM programs to meet their specific needs, while \$1 million in scholarships are awarded annually to high school teachers and students to help them earn a pilot certificate. For flight schools, instructors, and students, AOPA is delivering training and tools designed to help reduce the dropout rate by making training more efficient, transparent, and customer focused. The annual Flight Training Experience Awards support best practices and recognize schools from across the country that deliver exceptional training experiences to their clients. To help increase aircraft utilization and build a stronger community of aviators, AOPA is helping pilots launch and grow flying clubs. AOPA delivers extensive resources, including in-person assistance and online guidance, to help pilots create new clubs. AOPA's Flying Club Finder also lists some 1,500 flying clubs, making it easier for pilots everywhere to connect with a club close to home. For lapsed pilots who want to return to flying, AOPA's Rusty Pilots initiative provides in-person seminars that give pilots three hours of ground training that fulfills the FAA's flight review requirements for ground instruction. An online option makes it possible for pilots to refresh their critical ground school knowledge any time. Both the in-person and the online programs provide FAA WINGS credit. 3. EDUCATION Educating our members, and the general aviation community, about the issues that affect their flying interests has always been at the heart of AOPA's mission. Today, AOPA produces a wide array of informational electronic and print content for members and aviation enthusiasts. Among these are: Two regularly published magazines, daily web content, several electronic newsletters, a weekly video news program, five podcasts, streaming video, chat program with our Pilot Information Center, multiple web sites aimed at specific interests, and events - all with the goal of educating and informing our members, the larger aviation community, and the public. AOPA also ensures that its wide breadth of content and resources is available to the aviation community in the myriad ways they consume today's news and entertainment. AOPA Online provides round-the-clock access to news, information, weather and airport information, aircraft ownership tools, and much more. This continually updated information is compatible with virtually all smart phones and mobile devices, and across all platforms. In addition, AOPA is working to have its content compatible with smart home devices. For those new 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. AOPA's annual learn to fly publication is also shared with flight schools as an aid for student pilots. Pilots with more experience can take advantage of information about earning advanced ratings and certificates, as well as transitioning to high performance aircraft, turboprops, and jets. For younger aviation enthusiasts, AOPA Online offers a collection of youth education resources that connect aviation to the STEM curriculum, namely math, science, physics, and technology, as well as the history of flying. In addition to the online products, printed materials are available to teachers and pilots at no charge. 4. EVENTS AOPA Fly-Ins reached 30,296 attendees for three shows in 2019, the highest attendance in AOPA's regional fly-in program that began in 2014. The events were held in Maryland, California, and Tennessee, adding significant aerial demonstration programming to include short take-off and landing demonstrations, WWII aerial reenactments, and airshow components. The fly-ins expanded educational and exhibit programming to two full days. AOPA also continued to host or participate in a number of other major national and regional events, to include Sun 'n Fun, EAA AirVenture, NBAA, Women in Aviation, and many other smaller events for AOPA members. 5. PRODUCTS AND SERVICES AOPA members have access to a wide range of products and services from the association's affiliates and 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 aviation query. 6. AIR SAFETY INSTITUTE Since 1950, the general aviation (GA) accident rate has decreased by 90 percent-due in large part to the AOPA Air Safety Institute's (ASI) safety education, research and analysis, outreach to the GA community, and collaborative efforts with government, industry, and academia. Apart from its flight instructor renewal programs, ASI's services and products-safety videos, podcasts, quizzes, seminars, publications, and research-are free to anyone. In 2019, ASI's material was accessed more than 7.7 million times, reaching a new record. This was made possible in part by the release of 93 new products including videos, podcasts, publications, and the delivery of 180 nationwide seminars to more than 18,000 pilots and aviation enthusiasts. ASI also developed a new Scalable Safety Framework to help flying clubs and groups develop a st

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 for instructions and the latest information.

OMB No. 1545-0047

2019

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 the organization Aircraft Owners & Pilots Association | Employer identification number 52-0636210 |
|--|--|

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? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Was a correction made? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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 | | | | |

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 |
|--|--|-----------------------------|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | |
| d Other exempt purpose expenditures | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | |
| 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. | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | |
| j 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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f 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 |
| 1 | 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: | | | |
| a | Volunteers? | | | |
| b | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c | Media advertisements? | | | |
| d | Mailings to members, legislators, or the public? | | | |
| e | Publications, or published or broadcast statements? | | | |
| f | Grants to other organizations for lobbying purposes? | | | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i | Other activities? | | | |
| j | Total. Add lines 1c through 1i | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b | If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c | If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d | 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 |
|--|--------------|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | 1 Yes | |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | No |
| 3 Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | No |

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."

| | | | |
|----------|--|-----------|--|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues . | 3 | |
| 4 | 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? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

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.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

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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 for instructions and the latest information.

OMB No. 1545-0047

2019

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?

☐ Yes ☐ 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?

☐ Yes ☐ 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).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ 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 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.

Cat. No. 52283D

Schedule D (Form 990) 2019

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

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

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:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

| | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 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 in 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:

(i)

unrelated organizations

(ii)

related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

| | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 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 | 11,777,109 | 8,745,647 | 3,031,462 |
| c | Leasehold improvements | | | |
| d | Equipment | 2,859,959 | 2,205,914 | 654,045 |
| e | Other | 17,357,272 | 9,654,509 | 7,702,763 |
| Total. | Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | 12,613,750 |

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 | 62,229,650 | F |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | 62,229,650 | |

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.

| (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | 0 |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶ | 2,252,509 |

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.

| Return Reference | Explanation |
|---------------------------|-------------|
| See Additional Data Table | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Part XIII **Supplemental Information** *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Additional Data

Software ID:

Software Version:

EIN: 52-0636210

Name: Aircraft Owners & Pilots Association

Supplemental Information

| Return Reference | Explanation |
|--|--|
| 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, 2019, 2018, 2017 and 2016 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 ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information. | OMB No. 1545-0047 |
| | | 2019 |
| | | Open to Public Inspection |
| Department of the Treasury Internal Revenue Service | 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 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 |
|--|-------------------------------------|--|--|--|--|
| Central America and the Caribbean | 0 | 0 | Investments | | 24,293,145 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 3a Sub-total | 0 | 0 | | | 24,293,145 |
| b Total from continuation sheets to Part I | | | | | |
| c Totals (add lines 3a and 3b) | 0 | 0 | | | 24,293,145 |

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) |
|----------|---------------------------------|---|-------------------|-----------------------------|---------------------------------|--|---|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

- 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.

[illegible]

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

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.

| ReturnReference | Explanation |
|-----------------|-------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Open to Public Inspection

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

52-0636210

Schedule G (Form 990 or 990-EZ) 2019

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: _____

10a 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:
- | | | |
|--------------------------------------|------------|---|
| 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 ►

- 15a** 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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations 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.

| Return Reference | Explanation |
|--|---|
| Part I, Line 2(b)(1) Membership Marketing Partners | Membership Marketing Partners was not a fundraiser for AOPA. Membership Marketing Partners was hired to provide consulting advice pertaining to AOPA membership notices. Membership Marketing Partners was paid a total of \$210,350 during the year for various services. Services for our membership marketing totaled \$129,350 and advisor services for our fundraising totaled \$81,000. |

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

Name of the organization
Aircraft Owners & Pilots Association

Employer identification number

52-0636210

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.

| (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 ▶

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 noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|----------------------------------|--------------------------|--------------------------|----------------------------------|---|---------------------------------------|
| (1) Flight Training Scholarships | 113 | 591,054 | | | |
| (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.

| Return Reference | Explanation |
|------------------|--|
| 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 only and if the money is not used for that purpose, it must be returned to AOPA. |

| | | |
|--|---|--|
| Schedule J (Form 990) | Compensation Information | OMB No. 1545-0047 |
| | | 2019 |
| | | Open to Public Inspection |
| Department of the Treasury Internal Revenue Service | For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information. | |
| Name of the organization Aircraft Owners & Pilots Association | | Employer identification number 52-0636210 |

| Part I Questions Regarding Compensation | | Yes | No |
|--|---|---------------|----|
| 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 idemnification 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 (e.g., 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 Yes | |
| 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a? | | 2 Yes | |
| 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 Yes | |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | | 4b Yes | |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | | 4c | No |
| If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| Only 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 | No |
| b Any related organization? | | 5b | No |
| 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 | No |
| b Any related organization? | | 6b | No |
| 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 in lines 5 and 6? If "Yes," describe in Part III. | | 7 Yes | |
| 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 Yes | |
| 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | | 9 Yes | |

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.

[illegible]

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.

| Return Reference | Explanation |
|------------------|--|
| 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 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 4a | Tim Fortune received a severance payment, which is included in the amount reported in Part II, Row 3, Column B(iii). |
| Part I, Line 4b | Mark Baker participated in a supplemental nonqualified 457(f) plan, which is included in Part II, Row 5, Column C. |
| 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 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, lines 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 for instructions and the latest information.

OMB No. 1545-0047

2019

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 section 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 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

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 |
|-------------------------------|---|--------------------------|------------------------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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 | 68,585 | Aircraft Rental | | No |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Part V Supplemental Information

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

| Return Reference | Explanation |
|-----------------------------------|--|
| 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 for the latest information.

OMB No. 1545-0047

2019

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 | 237,025 | 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 ► () | | | | |
| 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?

30a

Yes

No

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

No

32a

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

32a

Yes

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.

| Return Reference | Explanation |
|-------------------|---|
| Aircraft Donation | AOPA provides assistance in valuing and selling aircraft that have been donated to its related 501(c)(3) public charity organization, The AOPA Foundation, Inc. |

SCHEDULE O
(Form 990 or 990-
EZ)

Department of the Treasury

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.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

52-0636210

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------|---|
| 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|----------------------------------|---|
| 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| PART VI, Section A, Lines 6 and 7a | At the annual meeting of members, AOPA members in good standing are entitled to vote for t he 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|---|
| 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|------------------------------------|--|
| 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------------------------|---|
| PART VI, Section B, Lines 15a and 15b | <p>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 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 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 AND RECUSE THEMSELVES FROM ALL OTHER DELIBERATIONS AND DISCUSSIONS RELATED TO A MATTER IN WHICH THEY MAY HAVE AN INTEREST. THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT.</p> |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|--|
| 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. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|--|
| PART VI, Section C, Lines 18 and 19 | <p>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 and other public sites.</p> |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|--|
| PART VII, Hours Worked for the AOPA Foundation, Inc. | Mark Baker, Timothy Fortune, Kenneth Mead, Erica Saccoia, and Greg Cohen 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. |

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
Aircraft Owners & Pilots Association

Employer identification number
52-0636210

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 |
|---|-------------------------|--|---------------------|---------------------------|----------------------------------|
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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 | Yes | |
| (2)AOPA POLITICAL ACTION COMMITTEE 421 AVIATION WAY FREDERICK, MD 21701 56-3014117 | PAC | | 527 | N/A | AOPA | Yes | |
| | | | | | | | |
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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 | |
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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? | |
|---|-------------------------|---|-------------------------------------|--|---------------------------------|---|--------------------------------|---|----|
| | | | | | | | | Yes | No |
| (1) AOPA INSURANCE AGENCY 421 Aviation Way Frederick, MD 21701 52-1813554 | INSURANCE | MD | AHC | C CORP | 868,204 | 1,202,570 | 100.000 % | Yes | |
| (2) AOPA HOLDINGS CORPORATION 421 AVIATION WAY FREDERICK, MD 21701 46-1036265 | Holdings Corp | DE | AOPA | C CORP | 7,954,816 | 2,300,100 | 100.000 % | Yes | |
| | | | | | | | | | |
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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)

Yes

No

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

Yes

1m

Yes

1n

Yes

1o

Yes

1p

No

1q

Yes

1r

Yes

1s

No

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.

See Additional Data Table

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| | | | |
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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.

[illegible]

Part VII

Supplemental Information

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

| Return Reference | Explanation |
|------------------|-------------|
| | |

Additional Data

Software ID:
Software Version:
EIN: 52-0636210
Name: Aircraft Owners & Pilots Association

Form 990, Schedule R, Part V - Transactions With Related Organizations

| (a) Name of related organization | (b) Transaction type(a-s) | (c) Amount Involved | (d) Method of determining amount involved |
|-------------------------------------|---------------------------------|------------------------|--|
| THE AOPA FOUNDATION INC | C | 8,459,333 | FMV |
| AOPA HOLDINGS CORPORATION | R | 4,757,863 | FMV |
| THE AOPA FOUNDATION INC | L,N,O | 1,583,111 | FMV |
| AOPA INSURANCE AGENCY | Q | 51,651 | FMV |
| THE AOPA FOUNDATION INC | R | 88,548 | FMV |
| AOPA HOLDINGS CORPORATION | N,O,Q | 7,218,221 | FMV |
| AOPA HOLDINGS CORPORATION | M | 1,861,172 | FMV |