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Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

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 POSITIONS OF LEADERSHIP TO PROMOTE THE ECONOMY, SAFETY, UTILITY AND POPULARITY OF FLIGHT IN GENERAL AVIATION AIRCRAFT AOPA REPRESENTS THE INTERESTS OF ALL GENERAL AVIATION OWNERS AND PILOTS BY PROVIDING INFORMATION AND EDUCATION ABOUT GENERAL AVIATION TO ITS MEMBERS AND TO THE PUBLIC, ACTING AS PRINCIPAL ADVOCATE FOR CONSTITUENT INTERESTS RELATED TO GENERAL AVIATION AT ALL LEVELS OF GOVERNMENT, COMMUNICATING THE VALUE AND BENEFIT OF GENERAL AVIATION TO THE PUBLIC, ASSUMING THE LEAD IN ADDRESSING GENERAL AVIATION INDUSTRY ISSUES IN COOPERATION WITH OTHER INDUSTRY LEADERS, AND DEVELOPING THE MARKETPLACE BY PROMOTING LEARNING TO FLY

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 exempt purpose achievements for each of the organization’s three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 29,663,407 including grants of \$ ) (Revenue \$ 17,046,016 )
<p>General aviation pilots throughout the United States rely on the Aircraft Owners and Pilots Association (AOPA) to protect their freedom to fly Serving more than 405,000 members in 2010, AOPA advocates for the interests of general aviation pilots at all levels of government, provides the information pilots need to get the most from their flying, and delivers the tools to help keep general aviation flying safe, fun, and affordable AOPA also reaches beyond the flying community to help educate decision makers and the public about the value and utility of "private" aviation AOPA's work benefits not only our members, but the entire general aviation community, helping to ensure that GA remains a vibrant and viable form of transportation and recreation for generations to come At the same time, AOPA provides its members with an extensive portfolio of benefits that can be loosely grouped into three areas communication and education, advocacy, and services Communication and Education Communicating with our members about the issues that affect their flying has always been at the heart of AOPA's mission Today, AOPA produces two monthly magazines, numerous electronic newsletters, streaming video, multiple web sites, meetings, and events-all with the goal of educating and informing our members, the larger aviation community, and the public AOPA Pilot is AOPA's flagship magazine, and the most widely read aviation magazine in the world Written by pilots for pilots, each issue brings readers the latest news affecting general aviation, including coverage of governmental and regulatory issues, updates on AOPA's advocacy efforts, news from aircraft and avionics manufacturers, and more Readers are also treated to beautifully designed feature stories about the best flying destinations for general aviation pilots, piloting techniques, aircraft ownership, cockpit technology, and, of course, aircraft new and old Regular columns address aircraft maintenance, legal issues, medical considerations, and other subjects of direct concern to pilots and aircraft owners More than 4.7 million copies of AOPA Pilot were produced in 2010 A second monthly magazine, Flight Training, is designed specifically to meet the needs of the flight training community, including student pilots, those who are returning to flying after a hiatus, and flight instructors With the tag line "A good pilot is always learning," the magazine places a heavy emphasis on building and enhancing the fundamental skills and knowledge every pilot must master Flight Training presents practical information, tips, and tools in a format that is clear, understandable, and enjoyable to read With the help of detailed, accurate illustrations and beautiful photography, Flight Training makes the complex concepts behind successful piloting easy to understand and absorb In 2010, AOPA redesigned the magazine to increase its appeal and ease of use, and produced more than 1.4 million copies AOPA simultaneously launched a new Web site, <a href="http://flighttraining.aopa.org/">http://flighttraining.aopa.org/</a>, to act as a companion to the magazine The site enhances and supplements the magazine's editorial content and provides practical information about learning to fly for prospective and student pilots Many AOPA members want more news, more often than monthly magazines can supply For those members, AOPA produces several different electronic newsletters, which are available free of charge to all members AOPA ePilot is a weekly, customizable newsletter that provides the latest general aviation and association news Delivered via e-mail, ePilot allows readers to identify their specific areas of aviation interest and then delivers specialized information and news based on those preferences In addition, ePilot subscribers receive instant airspace alerts when special circumstances, such as temporary airspace restrictions, affect their region In 2010, more than 278,000 readers subscribed to ePilot Members with an interest in training may also choose to receive the Flight Training edition of AOPA ePilot This newsletter also provides the latest news, but adds specialized training-related tips and techniques each week Flight Training readers can also choose to customize the information they receive to coincide with their specific interests AOPA's newest electronic newsletter, Aviation eBrief, delivers aviation-related news to readers each weekday By bringing together aviation news from a variety of media outlets, Aviation eBrief provides readers with a big-picture overview of what is happening in the aviation world Aviation eBrief is available free of charge to both AOPA members and non-members who have an interest in the issues affecting general aviation In 2010 more than 196,000 individuals subscribed to Aviation eBrief, including more than 47,000 non-members AOPA also communicates with and educates its members by providing both unparalleled breadth and depth of online resources-resources which are increasingly being updated to improve their compatibility with smart phones and mobile devices across multiple platforms AOPA Online gives members round-the-clock access to news, information, flight planning resources, ownership tools, and more In fact, in 2010 alone, more than 3.3 million visitors accessed more than 63 million pages of information through <a href="http://www.aopa.org">www.aopa.org</a> Through AOPA Live, AOPA's online streaming media outlet, members and others can watch interviews with the most influential and dynamic figures in aviation With continuing coverage of important issues and aviation events, AOPA Live features a growing library of interviews with a variety of aviation leaders and inspirational figures, including the FAA administrator, congressmen, airshow performers, CEOs of major aviation companies, association leaders from across the aviation spectrum, and dozens of others In 2010, AOPA Live videos were viewed more than 1 million times for more than 73,000 hours of play time Among the valuable tools available exclusively to AOPA members through AOPA Online is the Internet-based flight planner Members can quickly and accurately prepare and file a flight plan anywhere they have Internet access Members can also find aviation weather reports, fuel prices, the latest security and airspace information, and other tools to help them plan flights that are efficient, safe, and enjoyable With AOPA Airports, also accessible through AOPA Online, members can find everything they need to know about potential destinations and fuel stops Updated daily, the directory is the most comprehensive of its kind, bringing together airport information, runway diagrams, instrument approach plates, maintenance information, radio frequencies, flight service station telephone numbers, and more The directory also provides practical tools to help members get the most out of a visit to any airport, including contact information for on-airport businesses such as fixed-base operators, flight schools, and repair facilities as well as information about local restaurants, hotels, car rentals, and attractions Other resources available online include assistance with valuing and purchasing an aircraft, aviation medical information and tools to help pilots prepare for their next medical exam, guidelines for international flying, regulatory and airworthiness information, aviation classifieds, and aircraft and avionics reviews Online visitors can also stay up to date with AOPA's advocacy efforts at the federal, state, and local levels Engaged pilots can use the site to find their local AOPA Airport Support Network volunteer-there are more than 2,200 such volunteers at community airports nationwide-or become volunteers themselves AOPA members can also learn more about the work of AOPA's Political Action Committee and its support for candidates who represent the interests and concerns of AOPA's members and the general aviation community as a whole For newcomers to flying, AOPA Online offers detailed information about the process and requirements for learning to fly, help finding a flight instructor and aviation medical examiner, an in-depth guide to choosing a training aircraft, and information about aviation careers Pilots with more experience may want to take advantage of information about earning advanced ratings and certificates as well as transitioning to high performance aircraft, turboprops, and jets For children, AOPA Online offers a collection of youth education resources that link aviation to math, science, physics, history, and technology In addition to the online products, printed materials are available to teachers and pilots at no charge All pilots can take advantage of AOPA Online to access the safety and training materials available at no charge through the AOPA Air Safety Institute With interactive courses, quizzes, safety research, and more the AOPA Air Safety Institute provides pilots with engaging ways to stay proficient and keep up-to-date with th</p>	

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\$ 29,663,407

Form 990 (2010)

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 instruction)?  . . . . .	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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	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 where 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, 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 term, permanent, 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	Yes
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, XII, and XIII  . . . . .	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, XII, and XIII 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, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV . . . . .	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? 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 assistance to individuals located outside the U S ? 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	No
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 hospitals? If "Yes," complete Schedule H . . . . .	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) . . . . .	20b	No

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>	23	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? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25 . . . . .</i>	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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	25a		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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . . . .</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . . . .</i>	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, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>	32		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? <i>If "Yes," complete Schedule R, Part I . . . . .</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

<b>Part V</b> <b>Statements Regarding Other IRS Filings and Tax Compliance</b>			
Check if Schedule O contains a response to any question in this Part V <input checked="" type="checkbox"/>			
		<b>Yes</b>	<b>No</b>
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	<b>1a</b>	167
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	Yes
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	<b>2a</b>	130
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	<b>2b</b>	Yes
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	Yes
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	<b>3b</b>	Yes
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	Yes
<b>b</b>	If "Yes," enter the name of the foreign country: CJ, EI, BF See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	<b>6a</b>	Yes
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	Yes
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12.	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders.	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand.	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	<b>14b</b>	

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 to any question 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 . . . . .		
1a	10		
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	9
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? . . . . .	2	No
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? . . . . .	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization’s assets? . . . . .	5	No
6	Does the organization have members or stockholders? . . . . .	6	Yes
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .	7a	Yes
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body? . . . . .	8a	Yes
b	Each committee with authority to act on behalf of the governing body? . . . . .	8b	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 . . . . .	9	No

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates? . . . . .	10a	No
b	If “Yes,” does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	10b	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
12a	Does the organization have a written conflict of interest policy? If “No,” go to line 13 . . . . .	12a	Yes
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If “Yes,” describe in Schedule O how this is done . . . . .	12c	Yes
13	Does the organization have a written whistleblower policy? . . . . .	13	Yes
14	Does the organization have a written document retention and destruction policy? . . . . .	14	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 . . . . .	15a	Yes
b	Other officers or key employees of the organization . . . . .	15b	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? . . . . .	16a	No
b	If “Yes,” has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization’s exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed <b>▶</b> AL , AK , AZ , AR , CA , CO , CT , DC , FL , GA , HI , IL , KS , KY , LA , ME , MD , MA , MI , MN , MS , MO , NH , NJ , NM , NY , NC , ND , OH , OK , OR , PA , RI , SC , TN , UT , VA , WA , WV , WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another’s website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization <b>▶</b> ROGER C MYERS JRCFOEVP 421 AVIATION WAY Frederick, MD 21701 (301) 695-2263

Part VII

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

Check if Schedule O contains a response to any question 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, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM C TRIMBLE III CHAIRMAN		X		X						
(2) PAUL C HEINTZ TRUSTEE		X								
(3) JOHN S YODICE SECRETARY & GENERAL COUNSEL		X		X						
(4) HERMAN NEEL HIPP JR TREASURER & ASSIST SECRETARY		X		X						
(5) R ANDERSON PEW TRUSTEE		X								
(6) ANNE BLAKE GARRYMORE TRUSTEE		X								
(7) BURGESS H HAMLET III TRUSTEE		X								
(8) DARRELL W CRATE TRUSTEE		X								
(9) LAWRENCE D BUHL III TRUSTEE		X								
(10) JAMES G TUTHILL JR TRUSTEE		X								
(11) ROGER C MYERS JR EXECUTIVE VP/CFO	40 0			X				307,731	50,949	107,387
(12) CRAIG L FULLER PRESIDENT AND CEO	40 0			X				804,652		48,664
(13) ROBERT H MORAN EXECUTIVE VP/COO	40 0			X				277,327		33,905
(14) KAREN GEBHART FORMER KEY EMPLOYEE	1 0				X			331,372		12,789
(15) HARVEY COHEN EXECUTIVE VP/CDO	1 0					X		214,943	49,599	55,482
(16) DIANA ROBERTS DIRECTOR, PLANNED GIVING	40 0					X		376,967		13,504



Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17) MELISSA RUDINGER SENIOR VP GOVERNMENT AFFAIRS	40 0					X		227,154		63,253
(18) TIMOTHY FORTUNE SENIOR VP OF HUMAN RESOURCES	40 0					X		234,753		29,191
(19) STEVE SHAFFER VP,CIO-INFORMATION&TECHNOLOGY	40 0					X		218,406		31,633
(20) LORRAINE HOWERTON VP LEGISLATIVE AFFAIRS	40 0					X		237,431		32,575
(21) PHILIP B BOYER Former President	0 0						X	658,455		225,000
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								3,889,191	100,548	653,383

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶22

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

Section B. Independent Contractors

<b>1</b>	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization		
(A) Name and business address	(B) Description of services	(C) Compensation	
Crawford Advisors LLC PO Box 21228 TULSA, OK 74121	Health Insurance	1,754,831	
MRM Worldwide PO Box 7247-7835 PHILADELPHIA, PA 19170	Marketing Agency	3,121,411	
DPM UNLIMITED INC 5430 KETCH ROAD PRINCE FREDERICK, MD 20678	MARKETING	725,859	
AOPA Membership Publications Inc 421 Aviation Way FREDERICK, MD 21701	Mag Prod/Comm Svcs	5,929,605	
VALTIM INCORPORATED PO Box 114 FOREST, VA 24551	MARKETING	1,017,589	
<b>2</b>	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶35		

Part VIII

Statement of Revenue

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . . . 1a					
	b Membership dues . . . . 1b					
	c Fundraising events . . . . 1c					
	d Related organizations . . . . 1d		110,490			
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f		143,257			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f . . . . .		253,747			
Program Service Revenue			Business Code			
	2a AOPA SUMMIT REVENUE		900099	1,655,264	1,655,264	
	b MEMBERSHIP DUES		900099	15,390,752	15,390,752	
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f . . . . .		17,046,016			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . .			1,403,902		1,403,902
	4 Income from investment of tax-exempt bond proceeds . . . . .			0		
	5 Royalties . . . . .			10,866,488		10,866,488
			(i) Real	(ii) Personal		
	6a Gross Rents		635,310			
	b Less rental expenses		789,382			
	c Rental income or (loss)		-154,072			
	d Net rental income or (loss) . . . . .			-154,072		-154,072
			(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory		15,046,321			
	b Less cost or other basis and sales expenses		14,101,587			
	c Gain or (loss)		944,734			
	d Net gain or (loss) . . . . .			944,734		944,734
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .					
	a					
	b Less direct expenses . . . . . b					
	c Net income or (loss) from fundraising events . . . . .			0		
	9a Gross income from gaming activities See Part IV, line 19 . . . . . a					
	b Less direct expenses . . . . . b					
	c Net income or (loss) from gaming activities . . . . .			0		
10a Gross sales of inventory, less returns and allowances . . . . . a						
b Less cost of goods sold . . . . . b						
c Net income or (loss) from sales of inventory . . . . .			0			
Miscellaneous Revenue		Business Code				
11a AD&D STABILIZATION RESERVE DISTRIBUTION		900099	300,000			300,000
b COST SHARING		900099	1,898,302			1,898,302
c ADVERTISING FEES		511190	72,110		72,110	
d All other revenue . . . . .						
e Total. Add lines 11a-11d . . . . .			2,270,412			
12 Total revenue. See Instructions . . . . .			32,631,227	17,046,016	72,110	15,259,354

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S 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 . . . . .	3,548,546	2,543,971	1,004,575	0
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	6,394,435	5,242,709	1,130,754	20,972
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	4,007,578	2,498,683	1,508,895	
9	Other employee benefits . . . . .	468,695	280,589	182,029	6,077
10	Payroll taxes . . . . .	225,539	1,735,185	-1,509,646	
a	Fees for services (non-employees)				
	Management . . . . .	0			
b	Legal . . . . .	254,099	225,809	27,961	329
c	Accounting . . . . .	222,296	-741	223,037	
d	Lobbying . . . . .	891,080	891,080		
e	Professional fundraising services See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	182,099		182,099	
g	Other . . . . .	4,398,886	4,184,961	184,640	29,285
12	Advertising and promotion . . . . .	73,629	73,629		
13	Office expenses . . . . .	70,445	36,783	33,640	22
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	406,853	369,367	37,486	
17	Travel . . . . .	597,552	583,792	12,205	1,555
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	1,602,766	1,602,475	291	
20	Interest . . . . .	0			
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	1,017,587	554,176	463,411	
23	Insurance . . . . .	209,485	188,453	17,706	3,326
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )				
a	PRINT, MAIL, POSTAGE, PREMIUMS	5,769,818	5,655,677	25,497	88,644
b	RENTALS	842,598	743,020	98,898	680
c	BANK & INVESTMENT FEES	409,780	356,757	51,385	1,638
d	DUES, LICENSES & SUBSCRIPTIONS	579,156	543,522	32,561	3,073
e	AIRCRAFT FUEL	299,477	299,018	459	
f	All other expenses	1,523,599	1,054,492	461,905	7,202
25	Total functional expenses. Add lines 1 through 24f	33,995,998	29,663,407	4,169,788	162,803
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .			-200,278	1	1,731,326
	2	Savings and temporary cash investments . . . . .				2	
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .			1,652,835	4	1,578,835
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .				8	
	9	Prepaid expenses and deferred charges . . . . .			1,643,313	9	1,209,136
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	10a	22,760,274	11,223,045	10c	10,599,079
	b	Less: accumulated depreciation . . . . .	10b	12,161,195			
	11	Investments—publicly traded securities . . . . .			61,454,085	11	67,581,144
	12	Investments—other securities. See Part IV, line 11 . . . . .			9,459,404	12	5,622,746
	13	Investments—program-related. See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets. See Part IV, line 11 . . . . .			5,841,886	15	4,942,272
	16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			91,074,290	16	93,264,538
Liabilities	17	Accounts payable and accrued expenses . . . . .			6,367,815	17	4,523,087
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			10,065,729	19	10,149,757
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .				23	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities. Complete Part X of Schedule D . . . . .			2,501,630	25	2,012,234
	26	Total liabilities. Add lines 17 through 25 . . . . .			18,935,174	26	16,685,078
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			72,139,116	27	76,579,460
	28	Temporarily restricted net assets . . . . .				28	
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	Total net assets or fund balances . . . . .			72,139,116	33	76,579,460
	34	Total liabilities and net assets/fund balances . . . . .			91,074,290	34	93,264,538

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	32,631,227
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,995,998
3	Revenue less expenses Subtract line 2 from line 1	3	-1,364,771
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	72,139,116
5	Other changes in net assets or fund balances (explain in Schedule O)	5	5,805,115
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	76,579,460

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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 separated basis		
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		

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. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

**If the organization answered “Yes,” to 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,” to 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,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), 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	
2	Political expenditures	▶ \$ _____
3	Volunteer hours	_____

**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 <b>Form 1120-POL</b> 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-

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

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															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		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		
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 instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable 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)).

		(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? If "Yes," describe in Part IV			
j	Total 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 carryover 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) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a	Current year		
b	Carryover from last year		
c	Total		
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

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE D  
(Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate 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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to 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 pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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
2a	Total number of conservation easements
2b	Total acreage restricted by conservation easements
2c	Number of conservation easements on a certified historic structure included in (a)
2d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 and enforcing conservation easements during the year ▶ \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIV, 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" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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) Revenues included in 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 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

b

Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

Part III

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

3

Using the organization's 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 XIV

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" to 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 XIV 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?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to 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	Investment earnings or 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 year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

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 . . . . .

3a(i)

Yes

No

3a(ii)

b

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

3b

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .	640,871	584,609		1,225,480
b Buildings . . . . .	4,479,440	5,825,451	5,368,313	4,936,578
c Leasehold improvements . . . . .				
d Equipment . . . . .		1,987,481	1,620,032	367,449
e Other . . . . .	21,460	9,220,962	5,172,850	4,069,572
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				10,599,079

Schedule D (Form 990) 2010



Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	32,631,227
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	33,995,998
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-1,364,771
4	Net unrealized gains (losses) on investments	4	5,805,115
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	5,805,115
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	4,440,344

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements . . . . .	1	61,633,307
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	5,805,115
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	22,407,583
e	Add lines 2a through 2d . . . . .	2e	28,212,698
3	Subtract line 2e from line 1 . . . . .	3	33,420,609
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 XIV) . . . . .	4b	-789,382
c	Add lines 4a and 4b . . . . .	4c	-789,382
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	32,631,227

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements . . . . .	1	57,116,488
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 XIV) . . . . .	2d	22,331,108
e	Add lines 2a through 2d . . . . .	2e	22,331,108
3	Subtract line 2e from line 1 . . . . .	3	34,785,380
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 XIV) . . . . .	4b	-789,382
c	Add lines 4a and 4b . . . . .	4c	-789,382
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	33,995,998

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
RECONCILIATION OF REVENUE AND EXPENSE PER AUDITED FINANCIALS	PART XII AND XIII	REVENUE PURSUANT TO THE GAAP REPORTING REQUIREMENTS, THE AUDITED FINANCIALS ARE PRESENTED ON A CONSOLIDATED BASIS AND INCLUDE INCOME FROM FOUR RELATED ORGANIZATIONS. THE AMOUNT REPORTED ON PART XII, LINE 2D REPRESENTS A REDUCTION IN REVENUE FROM THE RELATED ENTITIES (\$22,747,887) AND ALSO AOPA'S INVESTMENT INCOME WAS OFFSET BY INVESTMENT FEES \$340,304. THE AMOUNT REPORTED ON LINE 4B REPRESENTS REAL ESTATE INVESTMENT EXPENSES WHICH OFFSET GROSS RENTS ON FORM 990, PART VII, LINE 6B (\$789,382). EXPENSE PURSUANT TO THE GAAP REPORTING REQUIREMENTS, THE AUDITED FINANCIALS ARE PRESENTED ON CONSOLIDATED BASIS AND INCLUDE EXPENSES FROM FOUR RELATED ORGANIZATIONS. THE AMOUNT REPORTED ON PART XIII, LINE 2D REPRESENTS A REDUCTION IN EXPENSES FROM RELATED ENTITIES (\$22,671,412) AND ALSO AOPA'S INVESTMENT INCOME WAS OFFSET BY INVESTMENT FEES \$340,304. THE AMOUNT REPORTED ON LINE 4B REPRESENTS REAL ESTATE INVESTMENT EXPENSES WHICH OFFSET GROSS RENTS ON FORM 990, PART VII, LINE 6B (\$789,382).
FIN 48 FOOTNOTE - SCHEDULE D, PART X-2		The Association recognizes or derecognizes tax positions on a "more likely than not" threshold. This applies to a position taken or expected to be taken in a tax return. The Association does not believe it has any material uncertain tax positions.

Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

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 in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization: <div><div>a Receive a severance payment or change-of-control payment from the organization or a related organization?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4a	Yes
		4b	Yes
		4c	No
5	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9. For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 5a or 5b, describe in Part III	5a	No
		5b	No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 6a or 6b, describe in Part III	6a	No
		6b	No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) PHILIP B BOYER	(i) (ii)			658,455	225,000		883,455	525,000
(2) ROGER C MYERS JR	(i) (ii)	218,334 50,949	81,000	8,397	94,170	13,217	415,118 50,949	
(3) CRAIG L FULLER	(i) (ii)	508,982	250,000	45,670	38,868	9,796	853,316	
(4) HARVEY COHEN	(i) (ii)	155,039 46,725	50,274	9,630 2,874	10,522 31,040	11,054 2,866	236,519 83,505	
(5) DIANA ROBERTS	(i) (ii)	99,346		277,621	9,572	3,932	390,471	
(6) KAREN GEBHART	(i) (ii)	153,645	76,180	101,547	12,789		344,161	
(7) MELISSA RUDINGER	(i) (ii)	201,250	25,000	904	51,492	11,761	290,407	
(8) TIMOTHY FORTUNE	(i) (ii)	196,526	36,550	1,677	20,097	9,094	263,944	
(9) ROBERT H MORAN	(i) (ii)	261,926		15,401	24,025	9,880	311,232	
(10) STEVE SHAFFER	(i) (ii)	184,756	33,300	350	19,084	12,549	250,039	
(11) LORRAINE HOWERTON	(i) (ii)	196,534	40,000	897	20,536	12,039	270,006	
( 12 )								
( 13 )								
( 14 )								
( 15 )								
( 16 )								

Part IIISupplemental Information

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

Identifier	Return Reference	Explanation
Part I, Line 1a		Certain directors and officers were provided benefits to health and social clubs. In addition, certain directors and officers received first class air travel, travel for companions as well as tax indemnification payments. 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 4a		During 2010, one listed person on this return, Karen Gebhart, received severance payment(s) in the amount of \$90,385.
Part II, Compensation Information		<p>THE COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND KEY 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 KEY EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S BONUS PROGRAM. TARGET BONUS 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. ALL PERSONS MENTIONED ABOVE DO NOT 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.</p> <p>During 2010, the following participated in a 457F deferred compensation Plan with the following amounts which are included on Schedule J, Part II, Column C: Phil Boyer = \$225,000, Harvey Cohen = \$20,520, Melissa Rudinger = \$30,750 and Roger Myers = \$67,500. Phil Boyer received distributions of \$658,455 and Diana Roberts received distributions of \$119,654 from 457F plans and included on Schedule J, Part II, Column B(III). The 457F Plan is a deferred compensation plan where the employer makes annual contributions over several years, determined by participant's years of service. AOPA is the owner of the 457F funds until the participant(s) become vested on a specific date. There were several listed individuals on Schedule J whose compensation and/or benefits changed due to the following: -Phil Boyer, former president, received payment from a retirement plan for his years of service in the amount of \$658,455. As shown in column F, \$525,000 of that distribution amount was recognized in column c in previous years. -Craig Fuller, president, compensation and/or benefits increased by 46% due to earning a bonus payment for 2009 performance paid in 2010 compared to none paid in 2009. -Roger Myers, CFO, compensation and/or benefits increased by 25% due to the employer contribution in the above mentioned 457F deferred compensation plan for his years of service. -Diana Roberts, former EVP, compensation and/or benefits increased by 18% due to payment from a retirement plan for her years of service in the amount of \$119,654. -Steve Shaffer, CIO, compensation and/or benefits increased by 40% due to earning a bonus payment for 2009 performance paid in 2010 compared to none paid in 2009.</p>

Schedule L  
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2010

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) and section 501 (c)(4) 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) Description of transaction	(c) Corrected?	
			Yes	No

2

Enter the amount of tax imposed on 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, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . .					\$					

Part III

Grants or Assistance Benefitting 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 grant or type 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) JOHN YODICE	SECRETARY/GENERAL COUNSEL	240,180	CORPORATE LEGAL COUNSEL		No

Part V

**Supplemental Information**  
Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization Aircraft Owners & Pilots Association	Employer identification number 52-0636210
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Identifier	Return Reference	Explanation
PART VI, SECTION A, LINE 6 AND 7A		At annual meeting of members, AOPA members in good standing are entitled to vote for the AOPA Board of Trustees AOPA members are entitled to one vote Each member entitled to vote may do so either in person or by w ritten proxy

Identifier	Return Reference	Explanation
PART VI, SECTION B, LINE 11A&B		THE FORM 990 RETURN IS REVIEWED BY OUR OUTSIDE TAX ACCOUNTING FIRM, GRANT THORNTON LLP, AND BY APPROPRIATE INTERNAL AOPA STAFF BEFORE IT IS SENT TO OUR BOARD OF TRUSTEES FOR REVIEW THE BOARD HAS AN OPPORTUNITY TO MAKE ANY COMMENTS/RECOMMENDATIONS BEFORE RETURN IS FILED

Identifier	Return Reference	Explanation
PART VI, SECTION B, LINE 12C		THE AIRCRAFT OWNERS & PILOTS ASSOCIATION'S BOARD HAS A WRITTEN CONFLICT OF INTEREST POLICY THE CONFLICT OF INTEREST POLICY REQUIRES PERSONS COVERED (OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES) TO ANNUALLY DISCLOSE AND UPDATE, ON A STANDARD FORM, TO THE SECRETARY/LEGAL COUNSEL AND/OR SENIOR VP OF HUMAN RESOURCES INTERESTS THAT COULD GIVE RISE TO CONFLICT(S) SECRETARY/LEGAL COUNSEL REVIEWS THE ANNUAL DISCLOSURES BY THE BOARD MEMBERS AND THE PRESIDENT THE SENIOR VP OF HUMAN RESOURCES REVIEWS THE ANNUAL DISCLOSURES BY THE OFFICERS, AND KEY EMPLOYEES ANY PROPOSED AND/OR ONGOING TRANSACTIONS FLAGGED AS POTENTIALLY CONFLICTING WILL BE MONITORED BY THE PRESIDENT AND CFO AND DISCLOSED TO THE BOARD ALL PERSONS MENTIONED ABOVE DO NOT PARTICIPATE IN DELIBERATIONS OR DECISIONS WITH REGARDS TO THESE TRANSACTIONS THIS POLICY IS DOCUMENTED AND MADE AVAILABLE TO EMPLOYEES VIA COMPANY INTRANET NEW EMPLOYEES, WHO ARE COVERED BY THIS POLICY, RECEIVE A HARD COPY OF THE POLICY AND A DISCLOSURE FORM AT THE OUTSET OF THEIR EMPLOYMENT

Identifier	Return Reference	Explanation
PART VI, SECTION B, LINE 15		<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 TARGET 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 KEY 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 KEY EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S BONUS PROGRAM TARGET BONUS 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 ALL PERSONS MENTIONED ABOVE DO NOT 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</p>

Identifier	Return Reference	Explanation
PART VI, SECTION C, LINE 19		THE ORGANIZATION DOES MAKE AVAILABLE ITS CONFLICT OF INTEREST POLICY , FINANCIAL STATEMENTS, FORM 990 RETURNS, AND FORM 1024 TO THE GENERAL PUBLIC ALTHOUGH IT DOES NOT MAKE AVAILABLE ITS GOVERNING DOCUMENTS EXCEPT 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 GUIDESTAR ORG

Identifier	Return Reference	Explanation
Part VII, Hours Worked For 501(c)(3) Organizations		Roger C Myers, Jr and Craig L Fuller are both full-time employees of Aircraft Owners & Pilots Association (AOPA), although they devote approximately an hour per week to the related 501(c)(3) public charity organizations AOPA Air Safety Foundation and The AOPA Foundation, Inc

Identifier	Return Reference	Explanation
Part XI, Line 5 - Reconciliation of Net Assets		The other changes in net assets is related to unrealized investment gains that are excluded per instructions



SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2010

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 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

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 organization	
						Yes	No
(1) AOPA AIR SAFETY FOUNDATION  421 AVIATION WAY  FREDERICK, MD 21701 52-6042953	CHARITABLE	DE	3	7		Yes	
(2) THE AOPA FOUNDATION INC  421 AVIATION WAY  FREDERICK, MD 21701 20-8817225	CHARITABLE	MD	3	7		Yes	
(3) AOPA POLITICAL ACTION COMMITTEE  421 AVIATION WAY  FREDERICK, MD 21701 56-3014117	PAC		527	N/A		Yes	

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) Disproporionate 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	

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
(1) AOPA SERVICE CORPORATION 421 AVIATION WAY FREDERICK, MD21701 53-0211507	MARKETING	DC	NA	C CORP	6,991,249	6,622,894	100 000 %
(2) AOPA MEMBERSHIP PUBLICATIONS INC 421 AVIATION WAY FREDERICK, MD21701 52-2055960	Magazines	MD	NA	C CORP	15,619,677	4,743,009	100 000 %
(3) AOPA INSURANCE AGENCY 421 AVIATION WAY FREDERICK, MD21701 52-1813554	INSURANCE	MD	NA	C CORP	6,940,206	5,514,846	100 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

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 (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to other organization(s)

c

Gift, grant, or capital contribution from other organization(s)

d

Loans or loan guarantees to or for other organization(s)

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

Lease of facilities, equipment, or other assets to other organization(s)

j

Lease of facilities, equipment, or other assets from other organization(s)

k

Performance of services or membership or fundraising solicitations for other organization(s)

l

Performance of services or membership or fundraising solicitations by other organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

Other transfer of cash or property to other organization(s)

r

Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

No

No

Yes

Yes

Yes

Yes

Yes

Yes

Yes

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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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 other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) AOPA FOUNDATION	C	110,490	
(2) AOPA SERVICE CORPORATION	L	240,000	
(3) AOPA MEMBERSHIP PUBLICATIONS INC	L	5,929,605	
(4) AOPA AIR SAFETY FOUNDATION	M,N,P	1,408,500	
(5) AOPA POLITICAL ACTION COMMITTEE	P	292,767	
(6) AOPA SERVICE CORPORATION	M,P	4,107,665	
(7) AOPA INSURANCE AGENCY	P	3,648,567	
(8) AOPA MEMBERSHIP PUBLICATIONS INC	M,P	7,709,569	
(9) THE AOPA FOUNDATION INC	M,N,P	4,249,424	
(10) AOPA SERVICE CORPORATION	Q	6,301,177	
(11) AOPA MEMBERSHIP PUBLICATIONS INC	Q	662,787	
(12) AOPA POLITICAL ACTION COMMITTEE	Q	272,242	
(13) THE AOPA FOUNDATION INC	Q	651,028	
(14) AOPA AIR SAFETY FOUNDATION	Q	2,303	
(15) AOPA INSURANCE AGENCY	R	1,906,000	