efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493296000192

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
MILITARY OFFICERS ASSOCIATION OF AMERICA

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
201 N WASHINGTON ST

City or town, state or country, and ZIP + 4
ALEXANDRIA, VA 22314

D Employer identification number
53-0172821

E Telephone number
(703) 549-2311

G Gross receipts $ 44,609,215

F Name and address of principal officer
VADM NORBERT RYAN
201 N WASHINGTON ST
ALEXANDRIA, VA 22314

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (19) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW MOAA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation 1944 | **M** State of legal domicile VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
TO BE THE PROFESSIONAL ASSOCIATION OF CHOICE FOR ALL MILITARY OFFICERS AND THEIR FAMILIES BY 1) BEING THE MOST EFFECTIVE ORGANIZATION SHAPING RELEVANT GOVERNMENT POLICY, 2) BEING THE MOST VALUABLE INFORMATION SOURCE FOR THE MILITARY COMMUNITY, 3) PROMOTING THE ENDURING VALUES OF MILITARY PROFESSIONALS, 4) PROVIDING HIGH-QUALITY PRODUCTS AND SERVICES TO HELP MEMBERS MEET THEIR PROFESSIONAL, FINANCIAL, AND FAMILY NEEDS MOAA'S HIGHEST PRIORITY IS PROVIDING FIRST-CLASS SERVICE TO OUR MEMBERS WE ARE THE LEADING VOICE ON COMPENSATION AND BENEFIT MATTERS FOR ALL MEMBERS OF THE MILITARY COMMUNITY WE PROVIDE ADVICE AND GUIDANCE TO OUR MEMBERS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	36
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	35
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	111
6	Total number of volunteers (estimate if necessary)	6	44
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,663,906
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-2,572

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	0	0
	9	Program service revenue (Part VIII, line 2g)	11,888,436	11,932,502
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,247,507	6,025,783
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,847,849	6,112,614
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,983,792	24,070,899
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,873,947	9,411,394
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	17,377,105	15,605,394
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	27,251,052	25,016,788
	19	Revenue less expenses Subtract line 18 from line 12	-6,267,260	-945,889

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	123,751,316	114,246,519
	21	Total liabilities (Part X, line 26)	62,760,393	64,087,817
	22	Net assets or fund balances Subtract line 21 from line 20	60,990,923	50,158,702

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** | 2012-10-19
Signature of officer | Date

COL JAMES O'BRIEN CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ KAREN A GRIES	Date	Check if self-employed ▶ ☐	Preparer's taxpayer identification number (see instructions) P00078514
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ CLIFTONLARSONALLEN LLP, 4250 N FAIRFAX DRIVE SUITE 1020, ARLINGTON, VA 22203			EIN ▶ 41-0746749
			Phone no ▶ (571) 227-9500

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

THE HIGHEST PRIORITY OF MILITARY OFFICERS ASSOCIATION OF AMERICA (MOAA) IS PROVIDING FIRST-CLASS SERVICE TO OUR MEMBERS WE ARE THE LEADING VOICE ON COMPENSATION AND BENEFIT MATTERS FOR ALL MEMBERS OF THE MILITARY COMMUNITY WE PROVIDE ADVICE AND GUIDANCE TO OUR MEMBERS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ including grants of $) (Revenue $)

MILITARY BENEFITSMOAA PROVIDES TECHNICAL ADVICE AND ASSISTANCE TO MEMBERS AND THEIR FAMILIES ON MATTERS RELATING TO MILITARY RETIREMENT RIGHTS, BENEFITS, AND PRIVILEGES THIS INCLUDES MILITARY RETIRED PAY, MEDICAL CARE, SURVIVOR BENEFITS, SOCIAL SECURITY, VA BENEFITS, EMPLOYMENT RESTRICTIONS, MILITARY BASE PRIVILEGES, AND INCOME TAX ISSUES APPROXIMATELY 250 BRIEFINGS ARE PROVIDED EACH YEAR AT THE DEPARTMENT OF DEFENSE (DOD) RETIREE OPEN HOUSE MEETINGS ACROSS THE COUNTRY

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

CHAPTER SUPPORTTHE ORGANIZATION PROVIDES SUPPORT TO 412 INDEPENDENTLY ORGANIZED AND RUN CHAPTERS WORLDWIDE THIS SUPPORT INVOLVES CHARTERING, PROVIDING ORGANIZATIONAL AND ADMINISTRATIVE GUIDANCE AND VISITING APPROXIMATELY 150 OF THESE CHAPTERS ANNUALLY THESE VISITS ARE TO EDUCATE THE MEMBERS ON THE LEGISLATIVE EFFORTS OF THE NATIONAL ORGANIZATION AND PROVIDE ADVICE AND ASSISTANCE RELATING TO THEIR RETIREMENT BENEFITS AND PRIVILEGES

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

OFFICER PLACEMENT SERVICESMOAA PROVIDES ASSISTANCE TO MEMBERS AND THEIR SPOUSES IN CAREER TRANSITION OFFICER PLACEMENT SERVICES OFFERS RESUME ADVICE, JOB LISTINGS, BACKGROUND INFORMATION ON MORE THAN ONE MILLION COMPANIES AND A WORLDWIDE NETWORK OF FELLOW MOAA MEMBERS MOAA PARTICIPATES IN APPROXIMATELY 250 DEPARTMENT OF DEFENSE TRANSITION ASSISTANCE PROGRAM BRIEFINGS EACH YEAR ACROSS THE COUNTRY IN ADDITION, MOAA CONDUCTS AT LEAST TWO JOB FAIRS EACH YEAR FOR ITS MEMBERS

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶$

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Part I*	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, Part 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, Part 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*	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? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
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? *If "Yes," complete Schedule I, Parts I and II*	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? *If "Yes," complete Schedule I, Parts I and III*	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? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	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 owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V . . . . ☐

				Line	Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	56			
b	Enter the number of Forms W-2G included in line 1a *Enter -0- if not applicable*	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	111			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state			13a		
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the aggregate amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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** 36			
b	Enter the number of voting members included in line 1a, above, who are independent . . .	**1b** 35			
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	Did the organization have members or stockholders? . . .		**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .		**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .		**7b**	Yes	
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	Did the organization have local chapters, branches, or affiliates? . . .	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	**10b**		
11a	Has the organization provided a complete 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 the Form 990 . . .			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	**12a**	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . .	**12c**	Yes	
13	Did the organization have a written whistleblower policy? . . .	**13**	Yes	
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	**16b**		

Section C. Disclosure

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

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 made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public 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 ▶

MOAA CFO OFFICE
201 N WASHINGTON ST
ALEXANDRIA, VA 22314
(703) 838-8102

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

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 organizations compensated any current or former officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	1,732,337	0	363,107

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶27

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
QUAD GRAPHICS PO BOX 842858 BOSTON, MA 022842858	PRINTING	897,916
BRIGHTKEY INC 9050 JUNCTION DR ANNAPOLIS JUNCTION, MD 207011150	WAREHOUSE/FULFILLMENT	504,189
TMA RESOURCES 1919 GALLOWS RD VIENNA, VA 22182	SOFTWARE TRAINING AND SUPPORT	475,766
MEMBERSHIP CORP OF AMERICA 9905 45TH AVENUE NORTH PLYMOUTH, MN 55442	PRINTING	464,193
HUNTSINGER & JEFFER INC 809 BROOK HILL CIRCLE RICHMOND, VA 23227	FULFILLMENT/MAILING	439,659

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶12

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) 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				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . ▶					
Program Service Revenue			Business Code				
	2a	REGULAR & AUXILIARY ME	900099	8,994,802	8,994,802		
	b	ADVERTISING REVENUE	541800	2,675,778		2,666,478	9,300
	c	TOPS BULLETIN	511190	261,922	261,922		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . ▶		11,932,502			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶		4,001,687			4,001,687
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . ▶		6,006,814			6,006,814
			(i) Real / (ii) Personal				
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . ▶					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	(i) 22,542,585				
	b	Less cost or other basis and sales expenses	(i) 20,518,489				
	c	Gain or (loss)	(i) 2,024,096				
	d	Net gain or (loss) . . . . ▶		2,024,096			2,024,096
	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 . . ▶					
	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 . . . ▶					
	10a	Gross sales of inventory, less returns and allowances .	a 17,255				
	b	Less cost of goods sold . .	b 19,827				
	c	Net income or (loss) from sales of inventory . . ▶		-2,572		-2,572	
		Miscellaneous Revenue	Business Code				
	11a	SPONSORSHIPS	900099	91,992			91,992
	b	MISCELLANEOUS	900099	16,380			16,380
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . . ▶		108,372			
	12	**Total revenue.** See Instructions . . . ▶		24,070,899	9,256,724	2,663,906	12,150,269

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)

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,241,030			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	6,374,745			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	642,851			
9	Other employee benefits	598,766			
10	Payroll taxes	554,002			
11	Fees for services (non-employees)				
a	Management	25,000			
b	Legal	29,617			
c	Accounting	97,004			
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	176,644			
g	Other	4,289,268			
12	Advertising and promotion				
13	Office expenses	4,248,667			
14	Information technology				
15	Royalties . .				
16	Occupancy	255,122			
17	Travel	1,354,531			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	347,992			
23	Insurance				
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	FUNDING LIFE MEMBER DEF	4,320,000			
b	COMMUNICATIONS	245,855			
c	EQUIPMENT AND MAINTENAN	127,248			
d	TAXES	88,446			
e					
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	25,016,788			
26	**Joint costs.** Check here ▶ ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			2,120	1	200
	2	Savings and temporary cash investments			1,616,586	2	788,980
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			1,643,345	4	1,825,501
	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)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			51,011	8	52,737
	9	Prepaid expenses and deferred charges			569,271	9	622,076
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a	7,093,243			
	b	Less accumulated depreciation	10b	5,110,422	2,260,653	10c	1,982,821
	11	Investments—publicly traded securities				11	
	12	Investments—other securities See Part IV, line 11			117,149,646	12	108,073,661
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			458,684	15	900,543
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			123,751,316	16	114,246,519
Liabilities	17	Accounts payable and accrued expenses			1,195,746	17	1,438,135
	18	Grants payable				18	
	19	Deferred revenue			56,099,117	19	57,491,622
	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	1,002,448
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			5,465,530	25	4,155,612
	26	**Total liabilities.** Add lines 17 through 25			62,760,393	26	64,087,817
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			60,990,923	27	50,158,702
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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			60,990,923	33	50,158,702
	34	Total liabilities and net assets/fund balances			123,751,316	34	114,246,519

Part XI Reconcilliation 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	24,070,899
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,016,788
3	Revenue less expenses Subtract line 2 from line 1	3	-945,889
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	60,990,923
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-9,886,332
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	50,158,702

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 ☐ Cash ☑ Accrual ☐ 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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	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	2c	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 ☐ Separate basis ☑ Consolidated basis ☐ 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?	3a		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 . .	3b		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number
53-0172821

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? ☐ Yes ☐ No

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 ☐ Yes ☐ No

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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically importantly land area
- ☐ Preservation of a certified historic structure

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

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 ▶ $ ____________

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

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ 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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	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 Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		396,034		396,034
b Buildings		3,229,098	2,025,207	1,203,891
c Leasehold improvements				
d Equipment		296,856	226,002	70,854
e Other		3,171,255	2,859,213	312,042
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				1,982,821

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives	9,731,046	F
(2) Closely-held equity interests		
(3) Other		
(A) MUTUAL FUNDS	67,084,887	F
(B) CORPORATE BONDS	24,629,200	F
(C) US GOVT OBLIGATIONS	5,698,649	F
(D) MUNICIPAL OBLIGATIONS	929,879	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	108,073,661	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
ESTIMATED LIABILITY OF WIDOWS' TRUST	2,820,795
ACCRUED PENSION AND DEFERRED COMPENSATION	1,334,817
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	4,155,612

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

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	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
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	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	MILITARY OFFICERS ASSOCIATION OF AMERICA IS A TAX-EXEMPT ORGANIZATION, BUT IS SUBJECT TO INCOME TAXES ON UNRELATED BUSINESS INCOME MOAA HAS ADOPTED THE GUIDANCE ON THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS SHOULD THE TAX-EXEMPT STATUS BE CHALLENGED IN THE FUTURE, THE ORGANIZATIONS 2008, 2009, AND 2010 TAX YEARS ARE OPEN FOR EXAMINATION BY THE IRS

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493296000192

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number
53-0172821

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☑ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision 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 ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
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			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	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			
a	The organization?	**5a**		
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		
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			
a	The organization?	**6a**		
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		
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**		
8	Were any amounts reported in Form 990, Part VII, paid or accured 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**		
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 Schedule J-1 if additional space 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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) NORBERT R RYAN	(i)	285,550	232,663	15,702	106,500	1,948	642,363	65,510
	(ii)	0	0	0	0	0	0	0
(2) JAMES O'BRIEN	(i)	142,091	4,425	2,725	14,231	2,731	166,203	0
	(ii)	0	0	0	0	0	0	0
(3) JOSEPH G LYNCH	(i)	140,928	3,687	4,941	23,609	3,894	177,059	0
	(ii)	0	0	0	0	0	0	0
(4) STEVE STROBRIDGE	(i)	157,928	3,687	4,471	40,419	3,811	210,316	0
	(ii)	0	0	0	0	0	0	0
(5) WARREN LACY	(i)	133,305	2,950	3,338	30,648	8,141	178,382	0
	(ii)	0	0	0	0	0	0	0
(6) MICHAEL JORDAN	(i)	122,511	4,473	3,384	22,031	3,376	155,775	0
	(ii)	0	0	0	0	0	0	0
(7) RICHARD CRAMPTON	(i)	122,490	3,785	1,568	30,511	8,639	166,993	0
	(ii)	0	0	0	0	0	0	0
(8) ROBERT NORTON	(i)	118,761	762	2,957	27,645	10,229	160,354	0
	(ii)	0	0	0	0	0	0	0
(9) LEE LANGE	(i)	115,654	3,736	6,276	22,379	2,365	150,410	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental 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	STEVE ABBOT 604 TRAVEL FOR COMPANIONS 268 GROSS UP PAYMENTS PETER J BOYNTON 838 TRAVEL FOR COMPANIONS 372 GROSS UP PAYMENTS MATTHEW P CAULFIELD 1,670 TRAVEL FOR COMPANIONS 742 GROSS UP PAYMENTS RICHARD J ERICKSON 476 TRAVEL FOR COMPANIONS 211 GROSS UP PAYMENTS BRUCE C FRANDSEN 1,648 TRAVEL FOR COMPANIONS 731 GROSS UP PAYMENTS GARY W FREDRICKS 2,065 TRAVEL FOR COMPANIONS 917 GROSS UP PAYMENTS LARRY L HERETH 740 TRAVEL FOR COMPANIONS 328 GROSS UP PAYMENTS KELLY F HILLAND 1,021 TRAVEL FOR COMPANIONS 453 GROSS UP PAYMENTS JOYCE M JOHNSON 459 TRAVEL FOR COMPANIONS 204 GROSS UP PAYMENTS KENNETH D JORDAN 870 TRAVEL FOR COMPANIONS 386 GROSS UP PAYMENTS WILLIAM E KNEHANS 3,285 TRAVEL FOR COMPANIONS 1,458 GROSS UP PAYMENTS DANIEL B LESTAGE 940 TRAVEL FOR COMPANIONS 418 GROSS UP PAYMENTS RICHARD C MARR 1,906 TRAVEL FOR COMPANIONS 846 GROSS UP PAYMENTS EDWARD L MARVIN 1,672 TRAVEL FOR COMPANIONS 743 GROSS UP PAYMENTS GLENN I MILLER 989 TRAVEL FOR COMPANIONS 439 GROSS UP PAYMENTS SHARON I RICHIE-MELVAN 1,192 TRAVEL FOR COMPANIONS 529 GROSS UP PAYMENTS RANDALL L RIGBY 706 TRAVEL FOR COMPANIONS 313 GROSS UP PAYMENTS CHARLES T ROBERTSON 893 TRAVEL FOR COMPANIONS 396 GROSS UP PAYMENTS PAUL ROBINSON 1,184 TRAVEL FOR COMPANIONS 526 GROSS UP PAYMENTS MARK K SEGLEM 1,215 TRAVEL FOR COMPANIONS 539 GROSS UP PAYMENTS JOSEPH A SIMONELLI 1,044 TRAVEL FOR COMPANIONS 463 GROSS UP PAYMENTS JAMES O'BRIEN 337 TRAVEL FOR COMPANIONS 160 GROSS UP PAYMENTS JOSEPH G LYNCH 1,075 TRAVEL FOR COMPANIONS 181 GROSS UP PAYMENTS STEVE STROBRIDGE 351 TRAVEL FOR COMPANIONS 166 GROSS UP PAYMENTS LEE LANGE 1,914 TRAVEL FOR COMPANIONS 1,105 GROSS UP PAYMENTS NORBERT R RYAN 3,604 TRAVEL FOR COMPANIONS 1,932 GROSS UP PAYMENTS 3,031 HEALTH CLUB DUES ALL OF THE ABOVE AMOUNTS ARE INCLUDIBLE IN THE INDIVIDUAL'S INCOME
	PART I, LINE 4B	NORBERT RYAN DISTRIBUTION FROM THE 457(F) PLAN IN THE AMOUNT OF $162,153 THIS AMOUNT WAS INCLUDED IN THE 2011 W-2

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

2011

Open to Public Inspection

Name of the organization
MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number
53-0172821

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	MEMBERSHIP IS COMPRISED OF THE FOLLOWING * MEN AND WOMEN WHO ARE OR HAVE BEEN OFFICERS - THAT IS, COMMISSIONED OFFICERS, COMMISSIONED WARRANT OFFICERS, AND WARRANT OFFICERS - OF THE REGULAR, RESERVE, NATIONAL GUARD OF THE UNITED STATES, AND OTHER COMPONENTS OF THE ARMY, NAVY, AIR FORCE, MARINE CORPS, COAST GUARD, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, AND PUBLIC HEALTH SERVICE. * WIDOWS AND WIDOWERS OF DECEASED MEMBERS OR OF ANY DECEASED INDIVIDUAL WHO WOULD, IF LIVING, BE ELIGIBLE FOR MEMBERSHIP * INDIVIDUALS ELECTED AS HONORARY MEMBERS AS SET FORTH BY THE ORGANIZATION MEMBERSHIP CONSISTS OF SIX CLASSES 1 MEMBERS - THOSE ELIGIBLE FOR MEMBERSHIP WHO APPLY FOR MEMBERSHIP AND PAY THE PRESCRIBED ANNUAL DUES 2 LIFE MEMBERS - THOSE ELIGIBLE FOR MEMBERSHIP WHO APPLY FOR LIFE MEMBERSHIP AND PAY THE PRESCRIBED LIFE MEMBERSHIP FEE. 3 AUXILIARY MEMBERS - WIDOWS AND WIDOWERS OF DECEASED MEMBERS OR OF ANY DECEASED INDIVIDUAL WHO WOULD HAVE BEEN ELIGIBLE FOR MEMBERSHIP 4 LIFE AUXILIARY MEMBERS - WIDOWS AND WIDOWERS OF DECEASED LIFE MEMBERS OR ANY WIDOW OR WIDOWER OF ANY DECEASED INDIVIDUAL WHO WOULD HAVE BEEN ELIGIBLE FOR MEMBERSHIP WHO PAYS THE PRESCRIBED LIFE AUXILIARY MEMBERSHIP FEE. 5 HONORARY MEMBERS - INDIVIDUALS WHILE SERVING IN THE FEDERAL GOVERNMENT AND WHO HAVE BEEN APPOINTED BY THE PRESIDENT BY AND WITH THE ADVICE AND CONSENT OF THE SENATE, OR HAVING BEEN ELECTED TO OFFICE IN THE FEDERAL GOVERNMENT, OR WHO OTHERWISE HAVE RENDERED EXEMPLARY SERVICE TO THE UNITED STATES AT THE NATIONAL LEVEL, MAY, ON THE INITIATIVE OF THE BOARD OF DIRECTORS, BE ELECTED HONORARY MEMBERS OF THE ASSOCIATION THE BOARD OF DIRECTORS SHALL HAVE AUTHORITY TO TERMINATE AN HONORARY MEMBERSHIP HONORARY MEMBERS SHALL NOT BE ENTITLED TO VOTE OR REQUIRED TO PAY DUES 6 CADETS AND MIDSHIPMEN - THIRD OR FOURTH YEAR STUDENTS ATTENDING THE U S MILITARY ACADEMY, U S NAVAL ACADEMY, THE U S AIR FORCE ACADEMY, OR THE U S COAST GUARD ACADEMY, OR THIRD OR FOURTH YEAR STUDENTS PARTICIPATING IN A SERVICE RESERVE OFFICER TRAINING CORPS (ROTC) PROGRAM AT AN ACCREDITED FOUR YEAR COLLEGE OR UNIVERSITY, WHO UPON GRADUATION AND SUCCESSFUL COMPLETION OF THE ROTC PROGRAM WILL BE COMMISSIONED AS AN OFFICER IN ONE OF THE MILITARY SERVICES OF THE UNITED STATES
	FORM 990, PART VI, SECTION A, LINE 7A	REGULAR AND LIFE MEMBERS ARE ENTITLED TO VOTE UPON ANY MATTER PROPERLY SUBMITTED TO THE MEMBERSHIP TO VOTE.
	FORM 990, PART VI, SECTION A, LINE 7B	REGULAR AND LIFE MEMBERS MAY PARTICIPATE IN THE ELECTION OF BOARD MEMBERS
	FORM 990, PART VI, SECTION B, LINE 11	THE FINANCE AND AUDIT COMMITTEE REVIEWS AND APPROVES THE 990 BEFORE IT IS FILED COPIES OF THE 990 ARE PROVIDED TO ALL BOARD MEMBERS
	FORM 990, PART VI, SECTION B, LINE 12C	EACH YEAR THE GENERAL COUNSEL REQUESTS THAT EACH KEY EMPLOYEE AND BOARD MEMBER REVALIDATES THEIR STATEMENT ABOUT POTENTIAL CONFLICTS THE GENERAL COUNSEL VERIFIES THERE ARE NO CONFLICTS IF ANY POTENTIAL CONFLICT ARISES, THE CHAIRMAN OF THE BOARD DICTATES THE RESOLUTION TO THE POTENTIAL CONFLICT
	FORM 990, PART VI, SECTION B, LINE 15	THE CHAIRMAN OF THE BOARD APPOINTS A PRESIDENTIAL ASSESSMENT COMMITTEE TO REVIEW FINANCIAL AND MEMBERSHIP RECORDS OF THE PREVIOUS YEAR SURVEY OF MEMBERSHIP SATISFACTION IS ALSO REVIEWED ASSESSMENT COMMITTEE RELAYS ITS FINDINGS TO THE COMPENSATION COMMITTEE, WHICH USES FORMS 990 FROM OTHER NON-PROFITS TO DETERMINE FAIR AND REASONABLE COMPENSATION FOR THE PRESIDENT FORM 990, PART VI, SECTION B, LINE 15B THE COMPENSATION COMMITTEE REVIEWS INFORMATION PREPARED BY AN INDEPENDENT CONSULTANT WHICH DETERMINES THE APPROPRIATE PAY RANGES FOR EACH DIRECTOR'S POSITION PERFORMANCE EVALUATIONS ARE ALSO USED IN DETERMINING COMPENSATION THE COMPENSATION WAS LAST REVIEWED IN 2011
	FORM 990, PART VI, SECTION C, LINE 19	ALL DOCUMENTS WOULD BE MADE AVAILABLE UPON REQUEST FINANCIAL STATEMENTS ARE SUMMARIZED IN MILITARY OFFICER MAGAZINE.
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -9,886,332
	FORM 990, PART XII, LINE 2C	THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS FROM PRIOR YEAR

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

2011

Open to Public Inspection

Name of the organization
MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number
53-0172821

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) MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FUND 201 N WASHINGTON STREET ALEXANDRIA, VA 22314 54-1659039	EDUCATIONAL ASSISTANCE	VA	501(C)3	7	MILITARY OFFICERS ASSOCIATION OF AMERICA	Yes	
(2) VOICES FOR AMERICA'S TROOPS 201 N WASHINGTON STREET ALEXANDRIA, VA 22314 27-3519768	ADVOCACY	VA	501(C)(4)		MILITARY OFFICERS ASSOCIATION OF AMERICA	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) Disproprtionate 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

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

			Yes	No
1	During the tax year, did the orgranization 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	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		No
c	Gift, grant, or capital contribution from related organization(s)	1c		No
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e		No
f	Sale of assets to related organization(s)	1f		No
g	Purchase of assets from related organization(s)	1g		No
h	Exchange of assets with related organization(s)	1h		No
i	Lease of facilities, equipment, or other assets to related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets from related organization(s)	1j		No
k	Performance of services or membership or fundraising solicitations for related organization(s)	1k	Yes	
l	Performance of services or membership or fundraising solicitations by related organization(s)	1l		No
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	Yes	
n	Sharing of paid employees with related organization(s)	1n	Yes	
o	Reimbursement paid to related organization(s) for expenses	1o		No
p	Reimbursement paid by related organization(s) for expenses	1p	Yes	
q	Other transfer of cash or property to related organization(s)	1q		No
r	Other transfer of cash or property from related organization(s)	1r		No

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

(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1) MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FUND	K	360,870	
(2) MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FUND	M	159,610	
(3) MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FUND	N	446,380	
(4) VOICES FOR AMERICAS TROOPS	N	677,701	
(5)			
(6)			

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

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

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

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 53-0172821
Name: MILITARY OFFICERS ASSOCIATION OF AMERICA

Form 990, Special Condition Description:

Special Condition Description

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
STEVE ABBOT CHAIRMAN OF THE BOARD	4 00	X		X				43,372	0	0
NANCY P ANDERSON MEMBER	1 00	X						0	0	0
PETER J BOYNTON MEMBER	1 00	X						0	0	0
CHARLOTTE B BROGA MEMBER	1 00	X						0	0	0
MATTHEW P CAULFIELD MEMBER	1 00	X						2,412	0	0
ERIC T CHASE MEMBER	1 00	X						0	0	0
GARY E CLARK MEMBER	1 00	X						0	0	0
PAUL G COHEN MEMBER	1 00	X						0	0	0
ALBERT J EDMONDS MEMBER	1 00	X						0	0	0
RICHARD J ERICKSON MEMBER	1 00	X						687	0	0
BRUCE C FRANDSEN MEMBER	1 00	X						2,379	0	0
GARY W FREDRICKS MEMBER	1 00	X						2,982	0	0
CAROL L HATTRUP MEMBER	1 00	X						0	0	0
LARRY L HERETH MEMBER	1 00	X						1,068	0	0
KELLY F HILLAND MEMBER	1 00	X						1,474	0	0
JOYCE M JOHNSON MEMBER	1 00	X						10,263	0	0
KENNETH D JORDAN MEMBER	1 00	X						1,256	0	0
MICHAEL A KIEFER MEMBER	1 00	X						0	0	0
WILLIAM E KNEHANS MEMBER	1 00	X						4,743	0	0
PATRICK J KUSIAK MEMBER	1 00	X						0	0	0
MICHAEL J LANDERS MEMBER	1 00	X						0	0	0
DANIEL B LESTAGE MEMBER	1 00	X						1,358	0	0
RICHARD C BUCK MARR MEMBER	1 00	X						2,752	0	0
EDWARD L MARVIN MEMBER	1 00	X						2,415	0	0
GLENN I MILLER MEMBER	1 00	X						1,428	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
NANETTE B MUELLER MEMBER	1 00	X						0	0	0
DAVID H PETERSON MEMBER	1 00	X						0	0	0
SHARON I RICHIE-MELVAN MEMBER	1 00	X						1,721	0	0
RANDALL L RIGBY MEMBER	1 00	X						1,019	0	0
CHARLES T TONY ROBERTSON JR MEMBER	1 00	X						1,289	0	0
PAUL ROBINSON MEMBER	1 00	X						1,710	0	0
MICHAEL D ROCHELLE MEMBER	1 00	X						0	0	0
MARK K SEGLEM MEMBER	1 00	X						1,754	0	0
JOSEPH A SIMONELLI JR MEMBER	1 00	X						1,507	0	0
JOHN H TILELLI JR MEMBER	1 00	X						0	0	0
PETER B WELCH MEMBER	1 00	X						0	0	0
NORBERT R RYAN PRESIDENT & CEO	35 00			X				533,915	0	108,448
JAMES O'BRIEN CFO	35 00			X				149,241	0	16,962
JOSEPH G LYNCH SECRETARY	35 00			X				149,556	0	27,503
STEVE STROBRIDGE DIRECTOR OF GOV'T RELATION	35 00				X			166,086	0	44,230
WARREN LACY DIRECTOR PRINT/ELECTRONIC PUBS	35 00					X		139,593	0	38,789
MICHAEL JORDAN DIRECTOR OF MARKETING	35 00					X		130,368	0	25,407
RICHARD CRAMPTON DIRECTOR TOPS	35 00					X		127,843	0	39,150
ROBERT NORTON DEP DIRECTOR OF GOV'T REL	35 00					X		122,480	0	37,874
LEE LANGE DIRECTOR OF COUNCIL & CHAPTER AFFAIRS	35 00					X		125,666	0	24,744