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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)	OMB No 1545-0047 2012 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2012 calendar year, or tax year beginning 01-01-2012 , 2012, and ending 12-31-2012

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☒ Amended return ☐ Application pending	C Name of organization Aircraft Owners and Pilots Association		D Employer identification number 52-0636210
	Doing Business As		
	Number and street (or P O box if mail is not delivered to street address) 421 Aviation Way Suite	Room/suite	E Telephone number (301) 695-2000
	City or town, state or country, and ZIP + 4 Frederick, MD 21701		G Gross receipts \$ 104,618,901
	F Name and address of principal officer Craig L Fuller CEO/President 421 Aviation Way Frederick, MD 21701		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) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527			
J Website: ▶ www.AOPA.org			

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐ **L** Year of formation 1939 **M** State of legal domicile NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities Serves the interests and needs of its members and establishes, maintains & articulates position of leadership to promote the economy, safety, utility, & popularity of flight in General Aviation aircraft		
	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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	142
	6 Total number of volunteers (estimate if necessary)	6	2,392
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	47,045
7b Net unrelated business taxable income from Form 990-T, line 34	7b	-17,026	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 295,808	Current Year 401,438
	9 Program service revenue (Part VIII, line 2g)	17,286,075	18,000,919
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,836,488	6,037,477
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,052,445	12,617,400
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,470,816	37,057,234
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	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)		11,820,805	13,297,041
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)		20,010,437	20,625,863
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		31,831,242	33,922,904
19 Revenue less expenses Subtract line 18 from line 12		2,639,574	3,134,330
Net Assets or Fund Balances			Beginning of Current Year
	20 Total assets (Part X, line 16)	90,333,696	97,854,971
	21 Total liabilities (Part X, line 26)	16,784,550	18,658,023
	22 Net assets or fund balances Subtract line 21 from line 20	73,549,146	79,196,948

Part II Signature Block

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

Sign Here	***** Signature of officer			2013-07-29 Date	
	ERICA SACCOIA SVP Finance Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
	Firm's name ▶ MARY TORRETTA		Check ☐ if self-employed		PTIN
	Firm's address ▶ 2010 CORPORATE RIDGE SUITE 400 MCLEAN, VA 22102		Firm's EIN ▶		Phone no (703) 847-7500

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

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

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

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

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

If "Yes," describe these changes on Schedule O

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

4a	(Code)	(Expenses \$	29,474,016	including grants of \$	(Revenue \$	18,009,919
	General aviation pilots throughout the United States rely on the Aircraft Owners and Pilots Association (AOPA) to protect their freedom to fly. Serving nearly 400,000 members in 2012, 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 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 general aviation. AOPA's work benefits not only our members, but also the entire general aviation community by 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: advocacy, communications and education, and services. Advocacy. In order to effectively manage the many issues that affect general aviation, AOPA's advocacy arm is divided into groups responsible for legislative affairs, regulatory affairs, operations and international affairs, and airports and state advocacy. Each of these groups works within its own area of expertise while coordinating across the entire advocacy team to support AOPA member interests. AOPA's legislative affairs staff is located in offices in Washington, D.C. This experienced team works to develop relationships with members of Congress in order to advance legislation that supports general aviation while fighting to prevent the imposition of mandates that make flying more costly, complicated, or restrictive. The group also works to draw attention to issues of importance to the general aviation community as a whole. AOPA's regulatory experts deliver the general aviation perspective and message to the Federal Aviation Administration (FAA), Transportation Security Administration (TSA), National Transportation Security Board (NTSB) and other federal agencies whose decisions and policies affect aviation. Among the broad issues continuously addressed by this group are pilot and medical certification, aircraft certification, maintenance, operations, fuel, and international regulatory harmonization. AOPA's operations and international affairs team focuses on issues related to air traffic services and advocates for policies and procedures that ensure general aviation users enjoy access to airspace and airports, operational flexibility, and safety. This group also helps keep members informed about the ever-changing airspace environment and they also address security matters and advocate for reasonable and appropriate security measures that recognize the unique nature of general aviation. To help organize and distribute information about AOPA's advocacy efforts to members, decision makers, and others, AOPA routinely produces briefing documents on current issues affecting the general aviation community. AOPA currently offers some 60 such briefs on subjects as diverse as charitable flying, the impact of user fees on general aviation, and the Large Aircraft Security Program. In addition to AOPA's efforts on the federal level, the Association also has a network of 7 regional managers and nearly 2,500 Airport Support Network volunteers who help keep AOPA informed about the issues affecting general aviation in their communities. Working through our volunteers, regional managers, and headquarters-based staff, AOPA promotes, protects, and defends community airports, advocates to maintain sufficient state and local funding for GA airports and infrastructure, works to prevent excess state taxation on flying, and protects general aviation pilots from unnecessary or inappropriate state and local regulation. During 2012, AOPA addressed more than 374 separate issues affecting all 50 states. Two of the largest "wins" for AOPA's state advocacy team in 2012 included securing a sales tax exemption on GA maintenance in Florida which will save Pilots between \$16-\$20 million per year. And after several years of Michigan lawmakers trying to raise the taxes on GA for extra airport money, AOPA initiated and got a bill passed that dedicates a portion of the existing sales tax on fuel to be reinvested into aviation. Work on the bill also stopped the movement to increase taxes. In addition to our work directly with lawmakers and policy makers, AOPA's advocacy team provides resources that can help pilots be their own advocates within their communities. These tools are designed to help pilots and aviation groups address common concerns and promote aviation in their areas. Available online, as DVDs, pamphlets, brochures, booklets, and fact sheets, these resources fall into six general categories: saving airports, talking to the media, facts, statistics, and glossaries, writing letters to defend GA, providing first-hand flight experiences, and introducing young people to flying. With more than two dozen such publications, many of which are updated annually, AOPA provides pilots with the background materials and practical guidance they need to be powerful advocates for GA. Pilots can also play an active role in securing their airports through AOPA's Airport Watch Program. Working in partnership with the Transportation Security Administration (TSA), AOPA has developed a nationwide program that helps pilots to observe and report suspicious activity-reducing the need for expensive and impractical regulation. AOPA's Airport Watch Program is supported by a centralized, government-provided, toll-free hotline (1-866-GA-SECURE). The Airport Watch Program provides warning signs for airports, informational literature, and training videos to educate pilots and airport employees. Detailed information is available at www.aopa.org/ADVOCACY/GET-INVOLVED/AIRPORT-SUPPORT-NETWORK. Pilots who want to do even more to help support GA and their local airports can join the AOPA Airport Support Network. In 2012, the network reached nearly 2,500 volunteers in place at airports nationwide. Volunteers take a leadership role at their airports, helping to promote their airports, keep AOPA informed about potential threats, work with community leaders and neighbors, and encourage pilots to respond appropriately to concerns about the airport. AOPA is also working to ensure the future viability of general aviation by developing and supporting efforts to grow the pilot population. In 2012, AOPA, through a related organization, launched the Center to Advance the Pilot Community (The Center). The first major initiative of the Center has been to support the development of a network of flying clubs. Extensive research has shown that flying clubs are a valuable part of the aviation landscape. Pilots involved with the most effective clubs find aviation more affordable and more accessible, and flying clubs create the type of supportive community that keeps pilots active and engaged. AOPA will work with flying clubs nationwide to provide the tools and resources clubs need to build on their own success and that of their members. We also continued the work that began a couple of years ago with the Flight Training Student Retention Initiative. This initial work is now beginning to translate into practical projects such as the Flight Training Excellence Awards, which recognizes flight schools and CFIs that provide top-notch training experiences. In 2012, the first year of this project, we received more than 2,400 nominations from satisfied students and customers. By recognizing the best in the business, we hope to promote best practices. To help flight schools, instructors, and students create the kind of collaborative training environment that produces success, we launched a collection of three Flight Training Field Guides. We will also be building on the success of the "My Flight Training" website, which gives students tools and information tailored to their training experience and recognizes their success at important milestones along the way. 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, a weekly video news program, streaming video, multiple web sites, meetings, and events-all with the goal of educating and informing our members, the larger aviation community, and the public. AOPA 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 ownersh					

[illegible][illegible]

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

4e	Total program service expenses	29,474,016
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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		No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	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		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		
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	Yes	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		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		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		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		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	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	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		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		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	Yes	
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 United States? If "Yes," complete Schedule F, Parts II and IV		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 United States? If "Yes," complete Schedule F, Parts III and IV		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)		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		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		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	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 through 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	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? <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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		
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 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	157	
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
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	142
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes
b	If "Yes," enter the name of the foreign country BF, CJ 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 as charitable contributions?	6a	Yes
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	Yes
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds 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. See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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	Yes
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes
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
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	a The governing body?	8a	Yes
8b	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
10b	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
12a	b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12b	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12c	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
13	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
14	Did the organization have a written whistleblower policy?	13	Yes
15	Did the organization have a written document retention and destruction policy?	14	Yes
15a	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?		
15b	a The organization's CEO, Executive Director, or top management official	15a	Yes
16a	b Other officers or key employees of the organization	15b	Yes
16b	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	Yes
16b	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	Yes

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	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 made these available. Check all that apply. ☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	ERICA SACCOIA SVP-FINANCE 421 AVIATION WAY Frederick, MD (301) 695-2000

Part VII

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

Check if Schedule O contains a response 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 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM C TRIMBLE III CHAIRMAN	1 0	X		X				0	0	0
(2) PAUL C HEINTZ TRUSTEE	1 0	X						0	0	0
(3) HERMAN NEEL HIPP JR TREASURER & ASSIST SECRETARY	1 0	X		X				0	0	0
(4) R ANDERSON PEW TRUSTEE	1 0	X						0	0	0
(5) MATTHEW J DESCH TRUSTEE	1 0	X						0	0	0
(6) BURGESS H HAMLET III TRUSTEE	1 0	X						0	0	0
(7) DARRELL W CRATE TRUSTEE	1 0	X						0	0	0
(8) LAWRENCE D BUHL III TRUSTEE	1 0	X						0	0	0
(9) CRAIG L FULLER PRESIDENT AND CEO	40 0 10 0	X		X				687,978	0	49,326
(10) JAMES G TUTHILL JR TRUSTEE	1 0	X						0	0	0
(11) AMANDA C FARNSWORTH TRUSTEE	1 0	X						0	0	0
(12) JAMES N HAUSLEIN Trustee	1 0	X						0	0	0
(13) JOHN S YODICE SECRETARY	1 0			X				0	0	0
(14) ERICA J SACCOIA SVP-FINANCE	40 0 10 0			X				134,072	0	13,256
(15) ROBERT H MORAN EXECUTIVE VP/COO	40 0 10 0			X				454,748	0	173,104
(16) DOUGLAS KITANI EXECUTIVE VP/CFO	40 0 10 0			X				501,125	0	57,075
(17) MELISSA K RUDINGER SENIOR VP GOVERNMENT AFFAIRS	40 0					X		356,717	0	65,134

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TIMOTHY J FORTUNE SENIOR VP OF HUMAN RESOURCES	40 0					X		268,921	0	32,116
(19) LORRAINE C HOWERTON VP LEGISLATIVE AFFAIRS	40 0					X		238,455	0	33,451
(20) CRAIG J SPENCE VP-OPERATIONS & INTERNATIONAL	40 0					X		195,579	0	31,046
(21) MICHELLE T PETERSON VP - MEMBERSHIP	40 0					X		180,962	0	22,530
(22) PHILIP B BOYER Former President	1 0 1 0						X	132,950	239,891	0
(23) ROGER C MYERS JR FORMER CFO	1 0						X	265,976	0	0
(24) DIANA ROBERTS DIRECTOR	20 0 1 0						X	105,300	41,490	10,656
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								3,522,783	281,381	487,694

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▶25

		Yes	No
3	Did the organization list any former 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 Yes	

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
	Cooper Consulting Inc , 11321 Bedfordshire Ave POTOMAC MD 20854	software consultant	574,150
	Marketing General , 625 N Washington Street ALEXANDRIA VA 22314	Marketing Agency	1,203,637
	Baker Botts LLP , 1299 Pennsylvania Ave NW WASHINGTON DC 20004	Legal	970,256
	AOPA Membership Publications Inc , 421 Aviation Way FREDERICK MD 21701	Mag Prod/Comm Svcs	8,084,013
	VALTIM INCORPORATED , PO Box 114 FOREST VA 24551	MARKETING	1,408,732
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 ▶30		

Part VIII

Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512, 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	401,038			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	400			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f			401,438		
Program Service Revenue	2a	AOPA SUMMIT REVENUE	Business Code 900099	1,615,164	1,615,164		
	b	MEMBERSHIP DUES	900099	16,214,173	16,214,173		
	c	AOPA ROUNDTABLE REVENUE	900099	171,582	171,582		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			18,000,919		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,100,893		
4		Income from investment of tax-exempt bond proceeds		0			
5		Royalties		10,613,290			10,613,290
6a		(i) Real					
		(ii) Personal					
		Gross rents					
		Less rental expenses					
b		Rental income or (loss)		0			
c		Net rental income or (loss)		97,115			97,115
7a		(i) Securities					
		(ii) Other					
		Gross amount from sales of assets other than inventory					
		Less cost or other basis and sales expenses					
b		Gain or (loss)					
c		Net gain or (loss)		4,936,584			4,936,584
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18					
a							
b		Less direct expenses					
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						
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						
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue			Business Code				
11a	AD&D STABILIZATION RESERVE DISTRIBUTION		900099	336,270			336,270
b	COST SHARING		900099	1,503,081			1,503,081
c	ADVERTISING FEES		511190	47,045		47,045	
d	All other revenue			20,599			20,599
e	Total. Add lines 11a-11d			1,906,995			
12	Total revenue. See Instructions			37,057,234	18,000,919	47,045	18,607,832

Part IX

Statement of Functional Expenses

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

Check if Schedule O contains a response 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.	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. 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.	3,501,957	2,951,634	550,323	
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.	7,350,764	6,203,698	1,147,066	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,556,770		1,556,770	
9	Other employee benefits.	650,636	126,597	524,039	
10	Payroll taxes.	236,914	1,976,317	-1,739,403	
11	Fees for services (non-employees):				
a	Management.	0			
b	Legal.	977,475	888,682	88,793	
c	Accounting.	271,352	3,034	268,318	
d	Lobbying.	352,064	352,064		
e	Professional fundraising services. See Part IV, line 17.	0			
f	Investment management fees.	231,504		231,504	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	6,098,746	6,009,247	89,499	
12	Advertising and promotion.	449,100	449,100		
13	Office expenses.	110,554	65,454	45,100	
14	Information technology.	0			
15	Royalties.	0			
16	Occupancy.	882,991	472,341	410,650	
17	Travel.	1,352,689	1,323,755	28,934	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19	Conferences, conventions, and meetings.	1,786,010	1,772,221	13,789	
20	Interest.	43,852		43,852	
21	Payments to affiliates.	0			
22	Depreciation, depletion, and amortization.	959,076	548,910	410,166	
23	Insurance.	207,701	191,475	16,226	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	POSTAGE, PREMIUM, EMAIL, PRINT	3,441,365	3,422,280	19,085	
b	RENTALS	934,283	846,661	87,622	
c	BANK & CREDIT CARD FEES	402,500	365,525	36,975	
d	DUES, LICENSES & SUBSCRIPTIONS	752,934	660,175	92,759	
e	All other expenses	1,371,667	844,846	526,821	
25	Total functional expenses. Add lines 1 through 24e.	33,922,904	29,474,016	4,448,888	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

☒

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		-146,304	1	184,617
	2	Savings and temporary cash investments		0	2	0
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		2,255,637	4	4,554,318
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		0	8	0
	9	Prepaid expenses and deferred charges		1,070,444	9	1,066,215
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a23,845,187			
	b	Less accumulated depreciation	10b11,634,750	9,698,264	10c	12,210,437
	11	Investments—publicly traded securities		61,050,734	11	60,860,893
	12	Investments—other securities See Part IV, line 11		9,037,307	12	10,494,601
	13	Investments—program-related See Part IV, line 11		0	13	0
	14	Intangible assets		5,289,385	14	5,280,835
	15	Other assets See Part IV, line 11		2,078,229	15	3,203,055
	16	Total assets. Add lines 1 through 15 (must equal line 34)		90,333,696	16	97,854,971
Liabilities	17	Accounts payable and accrued expenses		5,138,691	17	5,490,550
	18	Grants payable		0	18	0
	19	Deferred revenue		10,664,331	19	10,036,601
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	2,623,993
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		981,528	25	506,879
	26	Total liabilities. Add lines 17 through 25		16,784,550	26	18,658,023
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		73,549,146	27	79,196,948
	28	Temporarily restricted net assets		0	28	0
	29	Permanently restricted net assets		0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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		73,549,146	33	79,196,948
	34	Total liabilities and net assets/fund balances		90,333,696	34	97,854,971

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	37,057,234
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,922,904
3	Revenue less expenses Subtract line 2 from line 1	3	3,134,330
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	73,549,146
5	Net unrealized gains (losses) on investments	5	-256,987
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,770,459
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	79,196,948

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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	No
3b	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 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

2012

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 35c (Proxy Tax), then

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

Name of the organization Aircraft Owners and 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?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If “Yes,” describe in Part IV	

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

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

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

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

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount Enter the amount from the following table in both columns			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a If zero or less, enter -0-			
i Subtract line 1f from line 1c If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes	☐ 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

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

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

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Part III-B

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

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

Part IV

Supplemental Information

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

Identifier	Return Reference	Explanation
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

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

Name of the organization Aircraft Owners and 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? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

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

4

Number of states where property subject to conservation easement is located ▶ _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, 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 section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

(i) 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 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2012

Part III

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

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table

	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 XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

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

3b

Yes

No
- 4

Describe in Part XIII 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 | 640,871 | 584,609 | | 1,225,480 |
| b Buildings | 4,479,440 | 6,392,061 | 6,143,749 | 4,727,752 |
| c Leasehold improvements | | | | |
| d Equipment | | 1,403,521 | 1,168,026 | 235,495 |
| e Other | 21,460 | 10,323,225 | 4,322,975 | 6,021,710 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 12,210,437 |
- Schedule D (Form 990) 2012

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return				
1	Total revenue, gains, and other support per audited financial statements		1	60,109,031
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains on investments	2a	-256,987	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	22,680,290	
e	Add lines 2a through 2d		2e	22,423,303
3	Subtract line 2e from line 1		3	37,685,728
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	-628,494	
c	Add lines 4a and 4b		4c	-628,494
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	37,057,234

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return				
1	Total expenses and losses per audited financial statements		1	56,802,468
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d	22,251,070	
e	Add lines 2a through 2d		2e	22,251,070
3	Subtract line 2e from line 1		3	34,551,398
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	-628,494	
c	Add lines 4a and 4b		4c	-628,494
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	33,922,904

Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, 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 XI AND XII	THE AUDITED FINANCIALS ARE PRESENTED ON A CONSOLIDATED BASIS. THE FOLLOWING CHANGES WERE MADE IN ORDER TO RECONCILE TO AOPA'S FORM 990: PART XI, LINE 2D -EXCLUDE REVENUE FROM RELATED ORGANIZATIONS = (\$22,959,219) -INVESTMENT RELATED FEES OFFSET INVESTMENT EARNINGS PER AUDITED FINANCIALS = \$278,929 -TOTAL OTHER, LINE 2D = (\$22,680,290) PART XI, LINE 4B -REAL ESTATE EXPENSES WHICH OFFSET GROSS RENTS = (\$628,494) PART XII, LINE 2D -EXCLUDE EXPENSES FROM RELATED ORGANIZATIONS = (\$22,529,999) -INVESTMENT RELATED FEES OFFSET INVESTMENT EARNINGS PER AUDITED FINANCIALS = \$278,929 -TOTAL OTHER, LINE 2D = (\$22,251,070) PART XII, LINE 4B -REAL ESTATE EXPENSES WHICH OFFSET GROSS RENTS = (\$628,494)
FIN 48 FOOTNOTE - SCHEDULE D, PART X, LINE 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 F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization
Aircraft Owners and Pilots Association

Employer identification number
52-0636210

Part I

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

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
Central America and the Caribbean	0	0	Investments		9,176,842
3a Sub-total	0	0			9,176,842
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			9,176,842

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

[illegible]

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

3 Enter total number of other organizations or entities ►

Part III

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐

Yes

☒

No

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

[illegible]

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

2012

Open to Public Inspection

Name of the organization
Aircraft Owners and 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 ☒ First-class or charter travel ☒ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ 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 or provision of all of the expenses described above? If "No," complete Part III to explain	1bYes	
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?	2Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☒ Compensation committee ☒ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ 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?	4aYes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4bYes	
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	No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III	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		
a The organization?	6a	No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III	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 Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

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

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 II, Compensation Information		THE COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND CERTAIN EMPLOYEES OF THE ORGANIZATION ARE ESTABLISHED BASED ON COMPETITIVE MARKET DATA OBTAINED THROUGH PERIODIC SALARY SURVEYS PERFORMED BY OUTSIDE COMPENSATION EXPERTS ENGAGED BY THE ORGANIZATION. THESE SURVEYS PROVIDE GUIDANCE FOR ESTABLISHING REASONABLE COMPENSATION RATES AS COMPARED TO COMPENSATION PAID BY SIMILARLY SITUATED ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY. ALL POSITIONS ARE EVALUATED AND PLACED IN THE APPROPRIATE GRADES/SALARY RANGES. AN INDIVIDUAL EMPLOYEE'S SALARY, WITHIN THEIR ASSIGNED RANGE, VARIES DEPENDING PRIMARILY UPON EXPERIENCE AND PERFORMANCE. THE ORGANIZATION HAS ADOPTED A "PAY FOR PERFORMANCE" PHILOSOPHY ALLOWING MANAGERS TO AWARD MERIT INCREASES BASED ON AN INDIVIDUAL'S PERFORMANCE AGAINST PRE-ESTABLISHED GOALS. THE ORGANIZATION'S ANNUAL MERIT INCREASE BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON MARKET SURVEYS. OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S INCENTIVE PAY PROGRAM. TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE SALARY, ARE ESTABLISHED BASED ON THE PARTICIPANT'S POSITION. THE ACTUAL BONUS PAID IS PROPOSED BY THE EXECUTIVE MANAGEMENT TEAM AND THE PRESIDENT BASED ON THEIR ASSESSMENT OF THE PARTICIPANT'S INDIVIDUAL PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST PRE-ESTABLISHED GOALS. THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE REVIEW AND MAKE A FINAL DETERMINATION AS TO THE ACTUAL BONUS AMOUNT PAID TO PARTICIPANTS. NONE OF THE PERSONS MENTIONED ABOVE PARTICIPATE IN THE DELIBERATION OF THEIR COMPENSATION ARRANGEMENT. THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT. The following individuals received distributions from a 457F deferred compensation Plan and included on Schedule J, Part II, Column B(iii): Melissa Rudinger = \$94,424, Robert Moran = \$83,900, Philip Boyer = \$372,841 and Diana Roberts = \$41,490. There were several listed individuals on Schedule J whose compensation and/or benefits changed due to the following: -Philip Boyer, former president, received payment from a retirement plan for his years of service in the amount of \$372,841. -Roger Myers, Former CFO, employment ended with aopa in 2011. 2012 earnings include severance and a consulting agreement. the compensation as a consultant and severance was included in 2011 total compensation in column c, as deferred compensation. See column F for amount shown in both years (2012 and 2011). -Robert Moran, Chief Operating Officer, increased due to payment of deferred compensation and accrued severance to be paid in 2013. -Melissa Rudinger, SVP of Government Affairs, compensation and/or benefits increased due to payment of 457f plan in 2012. Douglas Kitani, Chief Financial Officer, Received severance payment during 2012 which is reported in column B(iii).

Software ID:

Software Version:

EIN: 52-0636210

Name: Aircraft Owners and Pilots Association

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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 compensation				
PHILIP B BOYER	(i)	0		132,950	0	0	132,950	0
	(ii)	0	0	239,891	0	0	239,891	0
ROGER C MYERS JR	(i)	149,348	0	116,628	0	0	265,976	259,614
	(ii)	0					0	
CRAIG L FULLER	(i)	522,421	113,171	52,386	36,637	12,689	737,304	0
	(ii)	0					0	
DIANA ROBERTS	(i)	99,075	0	6,225	6,500	4,156	115,956	0
	(ii)	0		41,490			41,490	
MELISSA K RUDINGER	(i)	210,779	49,379	96,559	52,550	12,584	421,851	61,500
	(ii)	0					0	
TIMOTHY J FORTUNE	(i)	219,160	45,794	3,967	21,983	10,133	301,037	0
	(ii)	0					0	
ROBERT H MORAN	(i)	301,091	56,272	97,385	159,635	13,469	627,852	40,500
	(ii)	0					0	
LORRAINE C HOWERTON	(i)	199,078	32,966	6,411	20,712	12,739	271,906	0
	(ii)	0					0	
CRAIG J SPENCE	(i)	172,645	20,647	2,287	17,581	13,465	226,625	0
	(ii)	0					0	
DOUGLAS KITANI	(i)	267,377	0	233,748	47,108	9,967	558,200	0
	(ii)	0					0	
MICHELLE T PETERSON	(i)	159,022	20,052	1,888	16,037	6,493	203,492	0
	(ii)	0					0	

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

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Name of the organization Aircraft Owners and Pilots Association	Employer identification number 52-0636210
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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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

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

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

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
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 assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JOHN YODICE	SECRETARY	306,336	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
Part IV, Line 1, John Yodice		John Yodice serves on AOPA's Board as Secretary (non-paid position) as well as is owner of Yodice Associates who provided corporate legal counsel to AOPA

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

2012

Open to Public Inspection

Name of the organization Aircraft Owners and 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 written proxy
PART VI, SECTION B, LINE 11A&B		IN CONJUNCTION WITH GRANT THORNTON LLP TAX SPECIALISTS, AOPA MANAGEMENT REVIEWS THE FORM 990 WITH THE AUDIT COMMITTEE PRIOR TO PRESENTING THE RETURN TO OUR BOARD OF TRUSTEES FOR REVIEW
PART VI, SECTION B, LINE 12C		THE AIRCRAFT OWNERS & PILOTS ASSOCIATION'S BOARD IS PROVIDED A WRITTEN "Code of Ethics, CONFLICT OF INTEREST QUESTIONNAIRE AND DISCLOSURE FORM" ("FORM") THE FORM REQUIRES PERSONS COVERED (OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES) TO ANNUALLY DISCLOSE AND UPDATE THE FORM AND PROVIDE TO LEGAL COUNSEL INTERESTS THAT COULD GIVE RISE TO CONFLICT(S) LEGAL COUNSEL REVIEWS THE ANNUAL DISCLOSURES BY ALL COVERED PERSONS DISCLOSURES ARE REGULARY MONITORED BY COUNSEL, ANY POTENTIALLY CONFLICTING OR OTHERWISE QUESTIONABLE RESPONSES ARE FLAGGED AND THE ETHICS POLICY IS ENFORCED
PART VI, SECTION B, LINE 15		THE COMPENSATION FOR THE PRESIDENT IS SET BY THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE AND CONTRACTUALLY CONFIRMED THROUGH AN EMPLOYMENT AGREEMENT BETWEEN THE BOARD AND THE INCUMBENT THE BASE SALARY FOR THIS POSITION MAY BE ADJUSTED BY THE BOARD FROM TIME TO TIME AT ITS SOLE DISCRETION THE PRESIDENT IS ALSO CONSIDERED ANNUALLY BY THE BOARD FOR AN INCENTIVE BONUS WHICH IS A PERCENT OF BASE SALARY THE ACTUAL BONUS PAID IS DETERMINED BY THE BOARD BASED ON ITS ASSESSMENT OF THE PRESIDENT'S PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST APPROPRIATE GOALS SET BY THE COMPENSATION COMMITTEE AND THE PRESIDENT PERIODIC INDEPENDENT REVIEWS OF THE PRESIDENT'S COMPENSATION ARE CONDUCTED BY OUTSIDE COMPENSATION EXPERTS TO ENSURE THAT THE COMPENSATION PAID IS REASONABLE BASED ON APPROPRIATE DATA AS TO COMPARABILITY OF COMPENSATION PAID BY SIMILAR ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY THE COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND CERTAIN EMPLOYEES OF THE ORGANIZATION ARE ESTABLISHED BASED ON COMPETITIVE MARKET DATA OBTAINED THROUGH PERIODIC SALARY SURVEYS PERFORMED BY OUTSIDE COMPENSATION EXPERTS ENGAGED BY THE ORGANIZATION THESE SURVEYS PROVIDE GUIDANCE FOR ESTABLISHING REASONABLE COMPENSATION RATES AS COMPARED TO COMPENSATION PAID BY SIMILARLY SITUATED ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY ALL POSITIONS ARE EVALUATED AND PLACED IN THE APPROPRIATE GRADES/SALARY RANGES AN INDIVIDUAL EMPLOYEE'S SALARY, WITHIN THEIR ASSIGNED RANGE, VARIES DEPENDING PRIMARILY UPON EXPERIENCE AND PERFORMANCE THE ORGANIZATION HAS ADOPTED A "PAY FOR PERFORMANCE" PHILOSOPHY ALLOWING MANAGERS TO AWARD MERIT INCREASES BASED ON AN INDIVIDUAL'S PERFORMANCE AGAINST PRE-ESTABLISHED GOALS THE ORGANIZATION'S ANNUAL MERIT INCREASE BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON MARKET SURVEYS OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S INCENTIVE PAY PROGRAM TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE SALARY, ARE ESTABLISHED BASED ON THE PARTICIPANT'S POSITION THE ACTUAL BONUS PAID IS PROPOSED BY THE EXECUTIVE MANAGEMENT TEAM AND THE PRESIDENT BASED ON THEIR ASSESSMENT OF THE PARTICIPANT'S INDIVIDUAL PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST PRE-ESTABLISHED GOALS THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE REVIEW AND MAKE A FINAL DETERMINATION AS TO THE ACTUAL BONUS AMOUNT PAID TO PARTICIPANTS NONE OF THE PERSONS MENTIONED ABOVE PARTICIPATE IN THE DELIBERATION OF THEIR COMPENSATION ARRANGEMENT THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT
PART VI, SECTION B, LINE 16b		The organization does have a written management policy to evaluate all contracts & agreements, to ensure that all contract and joint venture arrangements are in accordance with federal, state and local laws and related regulations In addition, all contracts and joint venture agreements are required to be reviewed by the organization's general counsel
PART VI, SECTION C, LINE 18 & 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.AOPA.ORG/ABOUT-AOPA/GOVERNANCE AND WWW.GUIDESTAR.ORG
Part VII, Hours worked for the AOPA Foundation Inc		Craig Fuller, Robert Moran, Douglas Kitani, Erica Saccoia and Timothy Fortune are/were full-time employees of Aircraft Owners & Pilots Association (AOPA), although they devote approximately ten hours per week to the related 501(c)(3) public charity organization The AOPA Foundation, Inc
Part XI, Reconciliation of Net Assets, Line 9		Other changes in net assets of \$2,770,459 represent Dividends from Subsidiaries and a merger of AOPA Membership Publication's Inc at 12/31/12
Part VI, Section A, Line 4		The Bylaws were changed & adopted on September 7, 2012 to change the definition of "Membership Qualification" to "The members of this corporation shall consist of individuals who hold, or have held, a pilot certificate issued by the certificating agency of the United States of America, as well as individuals who have soloed or owned, or now own, an aircraft, and individuals who have an interest in advancing the cause of general aviation "
Part VI, Section A, Line 2		THERE ARE TWO TRUSTEES (Mr Trimble and Mr Crate) WHO HAVE A BUSINESS RELATIONSHIP OUTSIDE OF AOPA THESE TWO TRUSTEES ARE PARTNERS IN THE SAME COMPANY
Part VI, Section A, Trustee Hours		AOPA's Trustees are non-paid and depending on the various committees that these Trustee's devote time to its not feasible to quantify their hours per week
Part X, Balance Sheet, Column A		Several assets were reclassified at the beginning of the year to better present AOPA's balance sheet
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION SUBSIDIARY FEES (NET) TOTAL FEES 2099347
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION PROFESSIONAL CONSULTING TOTAL FEES 774124
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION COMMISSIONS TOTAL FEES 89654
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION AGENCY TEMPS TOTAL FEES 104107
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION MARKETING AGENCY TOTAL FEES 926494
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION MAILING SERVICE TOTAL FEES 971995
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION ART & CREATIVE TOTAL FEES 222417
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION PURCHASED SERVICES-OTHER TOTAL FEES 763105

Identifier	Return Reference	Explanation
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION VIDEO PRODUCTION TOTAL FEES 34665
OTHER FEES FOR SERVICES FOR NON-EMPLOYEES	FORM 990 PART IX LINE 11G	DESCRIPTION PERSONNEL PLACEMENT & AGENCY TOTAL FEES 112838

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

2012

Open to Public Inspection

Name of the organization
Aircraft Owners and Pilots Association

Employer identification number
52-0636210

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) THE AOPA FOUNDATION INC 421 AVIATION WAY FREDERICK, MD 21701 20-8817225	CHARITABLE	MD	501C3	7	AOPA	Yes	
(2) AOPA POLITICAL ACTION COMMITTEE 421 AVIATION WAY FREDERICK, MD 21701 56-3014117	PAC		527	N/A	AOPA	Yes	

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) AOPA SERVICE CORPORATION 421 AVIATION WAY FREDERICK, MD 21701 53-0211507	MARKETING	DC	NA	C CORP	6,854,665	6,413,536	100 000 %	Yes	
(2) AOPA MEMBERSHIP PUBLICATIONS INC 421 AVIATION WAY FREDERICK, MD 21701 52-2055960	MAGAZINES	MD	NA	C CORP	17,160,437	3,048,077	100 000 %	Yes	
(3) AOPA INSURANCE AGENCY 1995 MIDFIELD ROAD WICHITA, KS 67209 52-1813554	INSURANCE	MD	NA	C CORP	6,532,045	5,386,753	100 000 %	Yes	
(4) AOPA FLIGHT TECHNOLOGIES INC 421 AVIATION WAY FREDERICK, MD 21701 45-4565150	AVIATION PRODUCTS	DE	NA	C CORP	22,838	-204,425	100 000 %	Yes	
(5) AOPA HOLDINGS CORPORATION 421 AVIATION WAY FREDERICK, MD 21701 46-1036265	Holdings Company	DE	NA	C CORP	0	273,207	100 000 %	Yes	

Part V

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

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

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

a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	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	Yes	
d	Loans or loan guarantees to or for related organization(s)	1d		No
e	Loans or loan guarantees by related organization(s)	1e	Yes	
f	Dividends from related organization(s)	1f	Yes	
g	Sale of assets to related organization(s)	1g		No
h	Purchase of assets from related organization(s)	1h		No
i	Exchange of assets with related organization(s)	1i		No
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o	Sharing of paid employees with related organization(s)	1o	Yes	
p	Reimbursement paid to related organization(s) for expenses	1p		No
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r	Yes	
s	Other transfer of cash or property from related organization(s)	1s		No

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

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 and Pilots Association

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
THE AOPA FOUNDATION INC	C	234,900	FMV
AOPA SERVICE CORPORATION	M	240,000	FMV
AOPA MEMBERSHIP PUBLICATIONS INC	M	8,084,013	FMV
THE AOPA FOUNDATION INC	N,O,Q	3,865,381	FMV
AOPA POLITICAL ACTION COMMITTEE	Q	74,962	FMV
AOPA SERVICE CORPORATION	N,Q	1,995,546	FMV
AOPA INSURANCE AGENCY	Q	3,249,414	FMV
AOPA MEMBERSHIP PUBLICATIONS INC	J,N,Q	7,756,168	FMV
AOPA SERVICE CORPORATION	R	6,334,994	FMV
AOPA MEMBERSHIP PUBLICATIONS INC	R	77,059	FMV
THE AOPA FOUNDATION INC	R	778,663	FMV
AOPA INSURANCE AGENCY	E	1,250,000	FMV
AOPA SERVICE CORPORATION	E	850,000	FMV
AOPA HOLDINGS CORPORATION	N,Q	1,159,924	FMV
AOPA FLIGHT TECHNOLOGIES INC	N,Q	406,012	FMV
AOPA INSURANCE AGENCY	F	500,000	FMV
AOPA SERVICE CORPORATION	F	1,495,655	FMV