

TAX RETURN FILING INSTRUCTIONS

PUBLIC INSPECTION COPY

Prepared by	Grant Thornton LLP 1000 Wilson Boulevard, Suite 1400 Arlington, VA 22209
Special Instructions	Returns should be signed and dated by the appropriate officer(s). Exempt organizations are required to provide copies of their most recent Forms 990, and their Application for Recognition of Exemption (Form 1023 or 1024) for public inspection upon request. Charities must also make available Forms 990-T filed after August 17, 2006. Schedules, attachments, and supporting documents filed with Form 990-T that do not relate to the imposition of unrelated business income tax are not required to be made available for public inspection and copying (e.g. Form 5471, <i>Information Return of U.S. Persons With Respect to Certain Foreign Corporations</i> and Form 8886, <i>Reportable Transaction Disclosure Statement</i>). Forms 990 and 990-T must be made available for the three-year period beginning on the last day prescribed for filing such return (determined with regard to any extension of time for filing). The names of any contributors should not be disclosed, so we have deleted them.
Application for Recognition of Exemption	The copy of the Application for Recognition of Exemption must include any papers submitted in support of such application and any letter or other document issued by the Internal Revenue Service with respect to such application. An organization that submitted its Form 1023 or 1024 on or before July 15, 1987 must make this form available for public inspection only if they had a copy of the Application on July 15, 1987.
Requests made in person	In the request is made in person, the organization must respond by the end of the business day.
Requests made in writing	If the request is made in writing, the organization must respond within 30 days.
Fees charged for copies	The organization can make a reasonable charge for copying and posting. The regulations limit the copying charge to that charged by the IRS for providing copies, currently \$0.20 for each page.
What if we post Form 990 on our website?	The requirement to provide copies can be eliminated if the organization posts the relevant documents on its website. The public must be able to download the documents and print them in the exact form they were filed with the IRS (except for disclosing contributors). The download must be free and use software that is available without charge. Even if the documents are posted on the web, the organization must still have a copy available for inspection at its offices.
What if we fail to comply with requests?	The IRS may impose significant monetary penalties on an organization that does not adhere to the disclosure requirements.

Cumulative e-File History 2017	
Federal	
Locator:	19883Z
Taxpayer Name:	Aircraft Owners & Pilots Association
Return Type:	990, 990 & 990T (Corp)
Submitted Date:	08/22/2018 08:19:28
Acknowledgement Date:	08/22/2018 08:26:16
Status:	Accepted
Submission ID:	5468142018234500000

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2017, or fiscal year beginning _____, 2017, and ending _____, 20_____

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2017

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

Name and title of officer ERICA SACCOIA, SVP - FINANCE

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here ▶ <input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	1b	<u>47179642.</u>
2a	Form 990-EZ check here ▶ <input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a	Form 1120-POL check here ▶ <input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	_____
4a	Form 990-PF check here ▶ <input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5).	4b	_____
5a	Form 8868 check here ▶ <input type="checkbox"/>	b	Balance Due (Form 8868, line 3c)	5b	_____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize GRANT THORNTON LLP to enter my PIN

1	4	2	3	6
---	---	---	---	---

 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Erica Saccoia Date ▶ 08/13/2018

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

5	4	6	8	1	4	3	6	6	0	5
---	---	---	---	---	---	---	---	---	---	---

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ Mary O'Leary Date ▶ 08/13/2018

ERO Must Retain This Form - See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2017

Open to Public Inspection

A For the **2017** calendar year, or tax year beginning , **2017**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AIRCRAFT OWNERS & PILOTS ASSOCIATION			D Employer identification number 52-0636210
	Doing Business As			E Telephone number (301) 695-2000
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	G Gross receipts \$ 70,425,672.
	421 AVIATION WAY			
	City or town, state or province, country, and ZIP or foreign postal code FREDERICK, MD 21701			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: MARK BAKER, CEO/PRESIDENT 421 AVIATION WAY FREDERICK, MD 21701			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	

If "No," attach a list. (see instructions)

I Tax-exempt status:	<input type="checkbox"/> 501(c)(3)	<input checked="" type="checkbox"/> 501(c)(4)	(insert no.)	<input type="checkbox"/> 4947(a)(1) or	527
J Website:	WWW.AOPA.ORG				
K Form of organization:	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Association	<input type="checkbox"/> 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: <u>PROTECT YOUR FREEDOM TO FLY BY: ADVOCATING, EDUCATING, SUPPORTING ACTIVITIES THAT ENSURE GA FLIGHT AND SECURING SUFFICIENT RESOURCES TO ENSURE OUR SUCCESS.</u>
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 11.
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10.
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) 5 225.
	6 Total number of volunteers (estimate if necessary) 6 2,178.
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 7,511,565.
b Net unrelated business taxable income from Form 990-T, line 34 7b -7,525.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 8 2,921,672.
	9 Program service revenue (Part VIII, line 2g) 9 17,969,164.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 -173,357.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 18,175,332.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 38,892,811.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 331,912.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 20,951,606.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0.
	b Total fundraising expenses (Part IX, column (D), line 25) 16b 203,727.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 22,770,523.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 44,054,041.
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 19 -5,161,230.
	20 Total assets (Part X, line 16) 20 94,065,033.
	21 Total liabilities (Part X, line 26) 21 21,834,038.
	22 Net assets or fund balances. Subtract line 21 from line 20. 22 72,230,995.

COPY FOR PUBLIC INSPECTION

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	Date	08/13/2018
	ERICA SACCOIA Type or print name and title	SVP - FINANCE	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	MARY TORRETTA	<i>Mary Torretta</i>	08/22/2018
	Firm's name ▶ GRANT THORNTON LLP	Firm's EIN ▶ 36-605558	Check <input type="checkbox"/> if self-employed
	Firm's address ▶ 1000 WILSON BLVD, SUITE 1400 ARLINGTON, VA 22209	Phone no. 703-847-7500	PTIN P00847851

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2017)

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for *Charities and Non-Profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Enter filer's identifying number, see instructions	
	Name of exempt organization or other filer, see instructions. AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number (EIN) or 52-0636210
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 421 AVIATION WAY	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FREDERICK, MD 21701	

Enter the Return Code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ERICA SACCOIA, SVP-FINANCE

- The books are in the care of ► 421 AVIATION WAY FREDERICK MD 21701

Telephone No. ► 301 695-2000 Fax No. ► 301 695-2202

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2018, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2017 or
- tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

SEE SCHEDULE O.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 43,813,887. including grants of \$ 386,000.) (Revenue \$ 20,488,033.)

ATTACHMENT 1

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

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

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses ▶ 43,813,887.

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)? <i>If "Yes," complete Schedule A.</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
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? <i>If "Yes," complete Schedule C, Part II.</i>		
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? <i>If "Yes," complete Schedule C, Part III.</i>	X	
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? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
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? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
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? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII.</i>	X	
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? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
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? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
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)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions).	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
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>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
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>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	X	
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>		
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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [X]

Table with columns for line numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes entries for Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 4966, Form 720, and Form 702.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (11), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ATTACHMENT 3
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: ERICA SACCOIA, SVP-FINANCE 421 AVIATION WAY FREDERICK, MD 21701 301-695-2000

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

Check if Schedule O contains a response or note to any line in this Part VII. X

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) WILLIAM C. TRIMBLE III CHAIRMAN	1.00 0.	X		X				0.	0.	0.
(2) LUKE R. WIPPLER TRUSTEE	1.00 0.	X						0.	0.	0.
(3) HERMAN NEEL HIPPI, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(4) MATTHEW J. DESCH TRUSTEE	1.00 0.	X						0.	0.	0.
(5) BURGESS H. HAMLET III TRUSTEE	1.00 0.	X						0.	0.	0.
(6) DARRELL W. CRATE VICE CHAIRMAN	1.00 0.	X		X				0.	0.	0.
(7) LAWRENCE D. BUHL III TRUSTEE	1.00 0.	X						0.	0.	0.
(8) JAMES G. TUTHILL, JR. TRUSTEE	1.00 0.	X						0.	0.	0.
(9) MARK R. BAKER PRESIDENT/CEO	40.00 10.00	X		X				1,427,048.	0.	41,469.
(10) AMANDA C. FARNSWORTH TRUSTEE	1.00 0.	X						0.	0.	0.
(11) JAMES N. HAUSLEIN TREASURER	1.00 0.	X		X				0.	0.	0.
(12) KENNETH M. MEAD EVP/GENERAL COUNSEL	40.00 10.00			X				586,230.	0.	29,689.
(13) ERICA J. SACCOIA SVP-FINANCE	40.00 10.00			X				284,997.	0.	25,389.
(14) TIMOTHY J. FORTUNE CHIEF ADMINISTRATIVE OFFICER	40.00 10.00			X				419,188.	0.	34,472.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MELISSA K. RUDINGER VP GOVERNMENT AFFAIRS	40.00 0.					X	221,094.	0.	27,912.	
(16) THOMAS B. HAINES SVP - MEDIA & OUTREACH	40.00 0.					X	324,516.	0.	36,418.	
(17) KATIE A.M. PRIBYL SVP-AVIATION STRATEGY/PROGRAMS	40.00 0.					X	311,942.	0.	30,330.	
(18) JAMES W. COON SVP-GOVERNMENT AFFAIRS	40.00 0.					X	463,534.	0.	28,245.	
(19) JOHN D. HAMILTON VP-INFORMATION TECHNOLOGY	40.00 0.					X	240,102.	0.	13,509.	
1b Sub-total							2,717,463.	0.	131,019.	
c Total from continuation sheets to Part VII, Section A							1,561,188.	0.	136,414.	
d Total (add lines 1b and 1c)							4,278,651.	0.	267,433.	

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 ► 53

	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>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 33

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d	4,800,000.					
	e Government grants (contributions)	1e	17,800.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	536,011.					
	g Noncash contributions included in lines 1a-1f: \$ _____							
	h Total. Add lines 1a-1f ▶			5,353,811.				
	Program Service Revenue	2a MEMBERSHIP DUES	Business Code	900099	18,378,140.	18,378,140.		
b AIRPORT DIRECTORY & DATA			900099	289,667.	289,667.			
c AOPA FLY-INS			900099	514,750.	514,750.			
d EDUCATIONAL COURSES			900099	1,305,476.	1,305,476.			
e _____								
f All other program service revenue								
g Total. Add lines 2a-2f ▶				20,488,033.				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts). ▶			407,213.			407,213.
	4 Income from investment of tax-exempt bond proceeds . ▶			0.				
	5 Royalties ▶			5,176,154.			5,176,154.	
	6a Gross rents	(i) Real	269,804.					
		(ii) Personal						
		b Less: rental expenses	784,624.					
		c Rental income or (loss)	-514,820.					
	d Net rental income or (loss) ▶			-514,820.			-514,820.	
	7a Gross amount from sales of assets other than inventory	(i) Securities	25,478,274.					
		(ii) Other						
		b Less: cost or other basis and sales expenses	22,461,406.					
		c Gain or (loss)	3,016,868.					
	d Net gain or (loss) ▶			3,016,868.			3,016,868.	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a							
		b Less: direct expenses b						
c Net income or (loss) from fundraising events. ▶				0.				
9a Gross income from gaming activities. See Part IV, line 19 a								
	b Less: direct expenses b							
	c Net income or (loss) from gaming activities. ▶			0.				
10a Gross sales of inventory, less returns and allowances a								
	b Less: cost of goods sold b							
	c Net income or (loss) from sales of inventory. ▶			0.				
Miscellaneous Revenue			Business Code					
11a COST SHARING		900099	5,739,756.			5,739,756.		
	b ADVERTISING INCOME		511190	7,511,565.		7,511,565.		
	c OTHER		900099	1,062.		1,062.		
	d All other revenue							
e Total. Add lines 11a-11d ▶			13,252,383.					
12 Total revenue. See instructions. ▶			47,179,642.	20,488,033.	7,511,565.	13,826,233.		

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	200,000.	200,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	186,000.	186,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	2,848,483.	2,721,389.	127,094.	
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	16,172,686.	14,639,213.	1,533,473.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,773,421.	1,773,421.		
9 Other employee benefits	668,148.	585,403.	82,745.	
10 Payroll taxes	2,107,427.	1,699,445.	407,982.	
11 Fees for services (non-employees):				
a Management	0.			
b Legal	214,773.	200,511.	14,262.	
c Accounting	324,037.	304,092.	19,945.	
d Lobbying	299,463.	299,463.		
e Professional fundraising services. See Part IV, line 17.	0.			
f Investment management fees	372,190.		372,190.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,966,274.	4,878,314.	6,960.	81,000.
12 Advertising and promotion	940,162.	940,082.	80.	
13 Office expenses	953,609.	750,772.	202,837.	
14 Information technology	1,706,460.	733,108.	973,352.	
15 Royalties	0.			
16 Occupancy	511,048.	1,398.	509,650.	
17 Travel	1,985,976.	1,932,787.	53,189.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	1,644,070.	1,641,520.	2,550.	
20 Interest	174,107.		174,107.	
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	2,266,516.	1,657,039.	609,477.	
23 Insurance	359,008.	330,960.	28,048.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINT/MAIL/POSTAGE/PREMIUM	3,965,329.	3,827,176.	15,426.	122,727.
b MAGAZINE PRODUCTION	1,442,771.	1,442,771.		
c RENTALS	1,241,356.	1,093,559.	147,797.	
d DUES LICENSES & SUBSCRIPTION	613,841.	605,288.	8,553.	
e All other expenses	1,503,939.	1,370,176.	133,763.	
25 Total functional expenses. Add lines 1 through 24e	49,441,094.	43,813,887.	5,423,480.	203,727.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0.			

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X. X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	401,257.	1	2,101,310.
	2 Savings and temporary cash investments	0.	2	0.
	3 Pledges and grants receivable, net	0.	3	0.
	4 Accounts receivable, net	756,461.	4	545,732.
	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	1,177,106.	9	1,524,216.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	34,688,118.		
	b Less: accumulated depreciation	20,087,358.		
	11 Investments - publicly traded securities	22,339,731.	11	27,103,455.
	12 Investments - other securities. See Part IV, line 11	51,556,052.	12	55,161,408.
	13 Investments - program-related. See Part IV, line 11	0.	13	0.
	14 Intangible assets	836,378.	14	836,378.
	15 Other assets. See Part IV, line 11	3,855,952.	15	3,859,891.
16 Total assets. Add lines 1 through 15 (must equal line 34)	94,065,033.	16	105,733,150.	
Liabilities	17 Accounts payable and accrued expenses	4,028,311.	17	4,957,815.
	18 Grants payable	0.	18	0.
	19 Deferred revenue	11,643,655.	19	12,023,224.
	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	4,187,309.	23	6,202,044.
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,974,763.	25	1,933,038.
	26 Total liabilities. Add lines 17 through 25	21,834,038.	26	25,116,121.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	72,230,995.	27	80,617,029.
	28 Temporarily restricted net assets	0.	28	0.
	29 Permanently restricted net assets	0.	29	0.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	72,230,995.	33	80,617,029.	
34 Total liabilities and net assets/fund balances	94,065,033.	34	105,733,150.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,179,642.
2	Total expenses (must equal Part IX, column (A), line 25)	2	49,441,094.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,261,452.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	72,230,995.
5	Net unrealized gains (losses) on investments	5	8,147,486.
6	Donated services and use of facilities	6	0.
7	Investment expenses	7	0.
8	Prior period adjustments	8	0.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	2,500,000.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	80,617,029.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

- 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
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Schedule of Contributors

2017

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
 ▶ Go to www.irs.gov/Form990 for the latest information.

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

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(4) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number
52-0636210

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 4,800,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number
52-0636210

Part III *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2017

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

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

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

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

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

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

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

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

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2017

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

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

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

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

4-Year Averaging Period Under section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(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)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation...; 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).

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

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."

Table with 2 columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 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); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 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?; 5 Taxable amount of lobbying and political expenditures (see instructions)

Part IV Supplemental Information

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

Blank lines for providing supplemental information as required by the instructions.

Part IV Supplemental Information *(continued)*

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

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

Name of the organization

Employer identification number

AIRCRAFT OWNERS & PILOTS ASSOCIATION

52-0636210

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, aggregate value at end of year, and two questions about donor advisement.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose(s) of conservation easements, total number of easements, total acreage, number of easements on historic structures, and other details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include questions about reporting art, historical treasures, or other similar assets held for public exhibition, education, or research.

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

Schedule D (Form 990) 2017

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?

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) unrelated organizations
(ii) related organizations
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) ALTERNATIVE INVESTMENTS	55,161,408.	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	55,161,408.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AIRCRAFT RESERVES	68,943.
(3) DEFERRED RENT LIABILITY & OTHER	145,205.
(4) LIFETIME MEMBERSHIP LIABILITY	1,718,890.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,933,038.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-headers (2a-2d, 4a-4b), and totals (2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Horizontal lines for providing supplemental information.

Part XIII Supplemental Information (continued)

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

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

THE ASSOCIATION HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. THE TAX YEARS ENDING DECEMBER 31, 2017, 2016, 2015 AND 2014 ARE STILL OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES. THE ASSOCIATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990.**

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

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

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

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA/CARIBBEAN			INVESTMENTS		32,085,764.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					32,085,764.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					32,085,764.

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

Schedule F (Form 990) 2017

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

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

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

3 Enter total number of other organizations or entities ▶ _____

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

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

Part IV Foreign Forms

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

Part V Supplemental Information

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

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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

2017

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

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

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

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

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

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

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

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

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

PART I, LINE 2(B)(1) ALLEGIANCE CREATIVE GROUP

ALLEGIANCE CREATIVE GROUP WAS NOT A FUNDRAISER FOR AOPA. ALLEGIANCE CREATIVE GROUP WAS HIRED TO PROVIDE CONSULTING ADVICE PERTAINING TO AOPA MEMBERSHIP NOTICES.

**SCHEDULE I
(Form 990)**

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

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

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

Part I General Information on Grants and Assistance

- 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
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) AMERICAN CONSERVATIVE UNION 201 N. UNION STREET, ALEXANDRIA, VA 22314	52-0810813	501(C)(4)	100,000.				IMAGE GRANT
(2) NATIONAL BUSINESS AVIATION ASSOCIATION 1200 G STREET NW WASHINGTON, DC 20005	52-1633654	501(C)(6)	90,000.				IMAGE GRANT
(3) AEROBRIDGE 1200 G STREET NW WASHINGTON, DC 20005	01-0961359	501(C)(3)	10,000.				IMAGE GRANT
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

3 Enter total number of other organizations listed in the line 1 table ▶ 2.

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

Schedule I (Form 990) (2017)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 FLIGHT TRAINING SCHOLARSHIPS	43.	186,000.			
2					
3					
4					
5					
6					
7					

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

PART I, LINE 2

GRANTS AND OTHER ASSISTANCE TO DOMESTIC ORGANIZATIONS AND DOMESTIC

GOVERNMENTS:

AOPA REQUESTS DOMESTIC ORGANIZATIONS AND/OR GOVERNMENTS RECEIVING CASH

AND/OR NONCASH ASSISTANCE TO PROVIDE FEEDBACK ON THE UTILIZATION OF THE

FUNDS.

GRANTS AND OTHER ASSISTANCE TO DOMESTIC INDIVIDUALS:

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

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

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

FLIGHT TRAINING SCHOLARSHIPS: THE SCHOLARSHIP RULES REQUIRE THE

RECIPIENT(S) TO BE:

- (A) U.S. CITIZEN OR U.S. PERMANENT RESIDENT
- (B) AT LEAST 16 YEARS OF AGE ON OR BEFORE THE APPLICATION CLOSE DATE
- (C) CURRENT AOPA MEMBER AT BOTH THE TIME OF APPLICATION AND WHEN THE SCHOLARSHIP IS AWARDED
- (D) HOLD A CURRENT FAA STUDENT PILOT CERTIFICATE
- (E) NOT HAVE COMPLETED THE FAA PRACTICAL TEST/CHECKRIDE AT THE TIME OF APPLICATION.

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

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

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

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

NOT USED FOR THAT PURPOSE TO BE RETURNED TO AOPA.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| <input checked="" type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - 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.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

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

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8	X	
9	X	

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

Schedule J (Form 990) 2017

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 KENNETH M. MEAD EVP/GENERAL COUNSEL	(i)	405,854.	163,842.	16,534.	25,785.	3,904.	615,919.	
	(ii)	0.	0.	0.				
2 ERICA J. SACCOIA SVP-FINANCE	(i)	215,621.	66,771.	2,605.	23,566.	1,823.	310,386.	
	(ii)	0.	0.	0.				
3 MELISSA K. RUDINGER VP GOVERNMENT AFFAIRS	(i)	189,409.	30,068.	1,617.	20,180.	7,732.	249,006.	
	(ii)	0.	0.	0.				
4 TIMOTHY J. FORTUNE CHIEF ADMINISTRATIVE OFFICER	(i)	292,894.	120,620.	5,674.	25,785.	8,687.	453,660.	
	(ii)	0.	0.	0.				
5 THOMAS B. HAINES SVP - MEDIA & OUTREACH	(i)	248,493.	73,626.	2,397.	25,114.	11,304.	360,934.	
	(ii)	0.	0.	0.				
6 MARK R. BAKER PRESIDENT/CEO	(i)	868,050.	500,000.	58,998.	25,785.	15,684.	1,468,517.	
	(ii)	0.	0.	0.				
7 KATIE A.M. PRIBYL SVP-AVIATION STRATEGY/PROGRAMS	(i)	238,835.	72,036.	1,071.	24,450.	5,880.	342,272.	
	(ii)	0.	0.	0.				
8 JAMES W. COON SVP-GOVERNMENT AFFAIRS	(i)	353,848.	105,989.	3,697.	25,785.	2,460.	491,779.	
	(ii)	0.	0.	0.				
9 JOHN D. HAMILTON VP-INFORMATION TECHNOLOGY	(i)	198,325.	39,172.	2,605.	11,875.	1,634.	253,611.	
	(ii)	0.	0.	0.				
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A

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

PART I, LINE 3

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

Part III Supplemental Information

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

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

PART I, LINE 7

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

PART I, LINE 8

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

Part III Supplemental Information

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

CONTRACT THAT WAS BASED ON COMPETITIVE MARKET DATA FROM OUTSIDE
COMPENSATION EXPERTS.

PART II

THE FOLLOWING INDIVIDUAL LISTED ON SCHEDULE J, PART II, WHOSE
COMPENSATION AND/OR BENEFITS CHANGED DUE TO THE FOLLOWING: MARK BAKER
RECEIVED AN INCREASE IN BONUS IN 2017.

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2017

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**

▶ **Attach to Form 990 or Form 990-EZ.**

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

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Total ▶ \$ _____

Part III Grants or Assistance Benefiting Interested Persons.

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

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MARK BAKER (BAKER PLANES LLC)	PRESIDENT/AIRCRAFT RENTAL	98,498.	AIRCRAFT RENTAL		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

PART IV - EMPLOYEE OWNED AIRCRAFT

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

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

▶ Attach to Form 990 or 990-EZ.

2017

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

PART III, LINE 1

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

PART VI, SECTION A, LINE 2

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

PART VI, SECTION A, LINES 6 AND 7A

AT THE 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 PROXY.

PART VI, SECTION B, LINES 11A AND 11B

IN CONJUNCTION WITH GRANT THORNTON LLP TAX SPECIALISTS, AOPA MANAGEMENT

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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REVIEWS THE FORM 990 WITH THE AUDIT COMMITTEE PRIOR TO PRESENTING THE RETURN TO OUR BOARD OF TRUSTEES FOR REVIEW.

PART VI, SECTION B, LINE 12C

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

PART VI, SECTION B, LINES 15A AND 15B

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

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

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT.

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

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

PART VI, SECTION C, LINES 18 AND 19

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

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

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

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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PART XI, LINE 9

THIS INCREASE IN NET ASSETS IS THE RESULT OF A \$2,500,000 DIVIDEND RECEIVED FROM A WHOLLY-OWNED SUBSIDIARY.

SCHEDULE G

ALLEGIANCE CREATIVE GROUP WAS PAID A TOTAL OF \$166,375 DURING THE YEAR FOR VARIOUS SERVICES. SERVICES FOR OUR MEMBERSHIP MARKETING TOTALED \$85,375 AND ADVISOR SERVICES FOR OUR FUNDRAISING TOTALED \$81,000.

ATTACHMENT 1

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

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

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

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

ADVOCACY

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

IN 2017, THANKS TO AOPA'S GOVERNMENT AFFAIRS TEAM AND THEIR ONGOING WORK ON ISSUES THAT MATTER TO PILOTS, AOPA WAS NAMED A TOP ADVOCACY ORGANIZATION BY THE HILL NEWSPAPER FOR THE FOURTH YEAR IN A ROW.

FAA REAUTHORIZATION AND THE THREAT OF AIR TRAFFIC CONTROL PRIVATIZATION BECAME A MONUMENTAL CHALLENGE FACED BY AOPA'S ADVOCACY TEAM THIS YEAR. WITH SUPPORT FROM MEMBERS, MORE THAN 200,000 LETTERS, EMAILS, AND PHONE CALLS WENT OUT TO CONGRESS OPPOSING H.R. 2997.

ASIDE FROM ATC PRIVATIZATION, THIRD CLASS MEDICAL REFORM, KNOWN AS BASICMED, LAUNCHED ON MAY 1, 2017. BASICMED BECAME THE BIGGEST ADVOCACY ACCOMPLISHMENT IN DECADES FOR AOPA AND GA PILOTS- A HUGE VICTORY CONSIDERING ONLY 4 PERCENT OF BILLS EVER BECOME LAW. BY THE END OF 2017, NEARLY 26,000 PILOTS HAD BEEN CLEARED TO FLY

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

UNDER THE NEW MEDICAL CERTIFICATION, FAR SURPASSING EXPECTATIONS.

AOPA'S MULTI-YEAR EFFORT TO SIMPLIFY THE CERTIFICATION REQUIREMENTS AROUND NON-TECHNICAL STANDARD ORDER PRODUCTS CAME TO FRUITION WITH A MULTITUDE OF NEW LOWER COST AVIONICS SYSTEMS INTRODUCED FOR LEGACY AIRPLANES IN 2017, INCLUDING DIGITAL AUTOPILOTS FROM THREE DIFFERENT MANUFACTURERS-AN EFFORT THAT MAY PAY SAFETY DIVIDENDS FOR YEARS TO COME.

IN ADDITION TO AOPA'S EFFORTS ON THE FEDERAL LEVEL, THE ASSOCIATION HAS A NETWORK OF SEVEN REGIONAL MANAGERS AND MORE THAN 2,100 AIRPORT SUPPORT NETWORK VOLUNTEERS WHO HELP KEEP AOPA INFORMED ABOUT THE ISSUES AFFECTING GENERAL AVIATION IN THEIR COMMUNITIES. WORKING THROUGH OUR VOLUNTEERS, REGIONAL MANAGERS, AND HEADQUARTERS-BASED STAFF, AOPA PROMOTES, PROTECTS, AND DEFENDS COMMUNITY AIRPORTS; ADVOCATES TO MAINTAIN SUFFICIENT STATE AND LOCAL FUNDING FOR GA AIRPORTS AND INFRASTRUCTURE; WORKS TO PREVENT EXCESS STATE TAXATION ON FLYING; AND PROTECTS GENERAL AVIATION PILOTS FROM UNNECESSARY OR INAPPROPRIATE STATE AND LOCAL REGULATION.

YOU CAN FLY

AOPA HAS DEVELOPED PROGRAMS TO SUPPORT FLYING CLUBS, ENCOURAGE BEST PRACTICES IN FLIGHT TRAINING, GET LAPSED PILOTS BACK IN THE

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

AIR, BRING AOPA'S RESOURCES AND EXPERTISE TO PILOT GROUPS ACROSS THE COUNTRY, AND INVITE HIGH SCHOOL STUDENTS TO LEARN MORE ABOUT CAREERS IN AVIATION AND AEROSPACE.

FLYING CLUBS ARE A VALUABLE PART OF THE AVIATION LANDSCAPE. AOPA CREATED THE FLYING CLUB NETWORK WHICH IS FREE TO JOIN AND OFFERS BENEFITS INCLUDING A PREMIUM LISTING IN THE AOPA FLYING CLUB FINDER, EXCLUSIVE INSURANCE RATES, AND ACCESS TO NETWORKING EVENTS. THE NETWORK NOW HAS MORE THAN 800 LISTED FLYING CLUBS.

AOPA CREATED THE RUSTY PILOTS PROGRAM TO LOWER THE BARRIER TO RE-ENTRY AND PROVIDE LAPSED PILOTS A WAY TO RETURN TO FLYING IN A MATTER OF HOURS THROUGH A FREE SESSION OF GROUND SCHOOL THAT FULFILLS THE FAA'S FLIGHT REVIEW REQUIREMENT FOR GROUND INSTRUCTION.

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

EDUCATION

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

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

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

PILOTS WITH MORE EXPERIENCE MAY WANT TO TAKE ADVANTAGE OF INFORMATION ABOUT EARNING ADVANCED RATINGS AND CERTIFICATES AS WELL AS TRANSITIONING TO HIGH PERFORMANCE AIRCRAFT, TURBOPROPS, AND JETS. FOR CHILDREN, AOPA ONLINE OFFERS A COLLECTION OF YOUTH

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

EDUCATION RESOURCES THAT LINK AVIATION TO MATH, SCIENCE, PHYSICS, HISTORY, AND TECHNOLOGY. IN ADDITION TO THE ONLINE PRODUCTS, PRINTED MATERIALS ARE AVAILABLE TO TEACHERS AND PILOTS AT NO CHARGE.

EVENTS

AOPA'S REGIONAL FLY-INS CONTINUE TO MATURE, ENGAGING SOME 25,000 MEMBERS AND ENTHUSIASTS THIS YEAR. IN 2017, THE OUTREACH TEAM LAUNCHED FOUR ALL-DAY INTENSIVE WORKSHOPS ON FRIDAYS BEFORE EACH FLY-IN. IN ADDITION TO OUR REGIONAL FLY-INS AOPA CONTINUES TO EXPAND ITS PRESENCE AT THE TWO MAJOR GA AIR SHOWS HELD EACH YEAR; SUN N FUN IN LAKELAND, FLORIDA AND AIRVENTURE IN OSHKOSH, AS WELL AS WOMEN IN AVIATION AND NBAA.

PRODUCTS AND SERVICES

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

WHEN A MEMBER HAS AN AVIATION-RELATED QUESTION, THEY CAN CALL THE AOPA PILOT INFORMATION CENTER TO GET FAST AND ACCURATE ANSWERS. WITH A TEAM OF FLIGHT INSTRUCTORS, AIRLINE TRANSPORT RATED PILOTS,

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

AVIATION MECHANICS, DIGITAL PRODUCT SPECIALISTS, AVIATION MEDICAL SPECIALISTS, AND OTHER AVIATION EXPERTS ON CALL, THE PILOT INFORMATION CENTER TAKES PRIDE IN ASSISTING AOPA MEMBERS WITH ANY AVIATION QUERY.

AIR SAFETY INSTITUTE

THE AOPA AIR SAFETY INSTITUTE (ASI) PROMOTES SAFETY AND PILOT PROFICIENCY IN GENERAL AVIATION THROUGH QUALITY TRAINING, EDUCATION, RESEARCH, ANALYSIS, AND THE DISSEMINATION OF INFORMATION. SINCE 1950, THE GA ACCIDENT RATE HAS DECREASED BY 90 PERCENT, IN NO SMALL PART BECAUSE OF FREE SAFETY EDUCATION PROVIDED BY ASI. ASI CREATES AND DELIVERS A WIDE VARIETY OF ONLINE EDUCATIONAL PROGRAMS - AWARD-WINNING INTERACTIVE COURSES, WEBINARS, ACCIDENT CASE STUDIES, FLIGHT INSTRUCTOR REFRESHER COURSES, AND SAFETY VIDEOS, AMONG OTHERS - WHICH TOGETHER REACHED PILOTS MORE THAN 200,000 TIMES EACH MONTH.

2017 PROVED TO BE A RECORD-BREAKING YEAR WITH MORE THAN 3.6 MILLION USES OF ONLINE AND IN-PERSON SAFETY PROGRAMS, A 40-PERCENT INCREASE FROM THE YEAR BEFORE. THE GA ACCIDENT RATE EXPERIENCED AN ALL-TIME LOW OF 0.84 ACCIDENTS PER 100,000 FLIGHT HOURS IN FISCAL YEAR 2017 FOR FIXED-WING AIRCRAFT IN NONCOMMERCIAL ACTIVITY.

PART OF EXPANDING ASI'S INFLUENCE AND REACH INTO THE FLIGHT

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 1 (CONT'D)

TRAINING COMMUNITY INCLUDES A NEW WEB-BASED FLIGHT REVIEW PROGRAM CALLED FOCUSED FLIGHT REVIEW THAT FOCUSES ON SIX COMMON PILOT PROFILES: INSTRUMENT FLYING; TAKEOFFS, LANDINGS, AND GO-AROUNDS; POSITIVE AIRCRAFT CONTROL; WEATHER AND CONTROLLED FLIGHT INTO TERRAIN (CFIT); FUEL, ENGINE, AND SYSTEMS; AND MOUNTAIN AND BACKCOUNTRY FLYING.

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

CAYMAN ISLANDS

BERMUDA

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

AL, AR, CA, CT,

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

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

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

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

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
QUAD GRAPHICS, INC. 75 REMITTANCE DRIVE CHICAGO, IL 60675	MAGAZINE PRINTING	988,463.
VTAC GENERAL CONTRACTORS 4404 BALTIMORE AVE.	CONSTRUCTION	731,694.

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ATTACHMENT 4 (CONT'D)

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

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
BLADENSBURG, MD 20710		
PRO LIST INC. 4510 BUCKEYSTOWN PIKE, SUITE M FREDERICK, MD 21704	PRINT/MAIL SERVICES	610,613.
VALTIM MARKETING SERVICES PO BOX 114 FOREST, VA 24551	FULFILLMENT	542,143.
MACH2 MANAGEMENT INC. 160 SCHOOL STREET, SUITE 3 VICTOR, NY 14564	EVENT PRODUCTION	540,534.

ATTACHMENT 5

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
MONEY MARKETS AND MUTUAL FUNDS	27,103,455.	FMV
TOTALS	<u>27,103,455.</u>	

ATTACHMENT 6

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
MEMBERSHIP DUES/SUBSCRIPTIONS	11,139,079.
OTHER DEFERRED REVENUE	884,145.
TOTALS	<u>12,023,224.</u>

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2017

**Open to Public
Inspection**

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

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

AIRCRAFT OWNERS & PILOTS ASSOCIATION

Employer identification number

52-0636210

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

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

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

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

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

Schedule R (Form 990) 2017

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) AOPA INSURANCE AGENCY 1995 MIDFIELD ROAD WICHITA, KS 67209 52-1813554	INSURANCE	MD	AHC	C CORP	7,841,663.	6,067,497.	100.0000	X	
(2) AOPA HOLDINGS CORPORATION 421 AVIATION WAY FREDERICK, MD 21701 46-1036265	HOLDINGS COMP	DE	AOPA	C CORP	8,109,853.	10,337,426.	100.0000	X	
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE AOPA FOUNDATION, INC	C	4,800,000.	FMV
(2) AOPA HOLDINGS CORPORATION	R	4,716,870.	FMV
(3) THE AOPA FOUNDATION, INC	L,N,O,Q	1,190,580.	FMV
(4) AOPA INSURANCE AGENCY	Q	3,990,313.	FMV
(5) THE AOPA FOUNDATION, INC	R	96,424.	FMV
(6) AOPA HOLDINGS CORPORATION	N,O,Q	5,339,793.	FMV

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

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) AOPA HOLDINGS CORPORATION	M	1,844,075.	FMV
(2) AOPA HOLDINGS CORPORATION	F	2,500,000.	FMV
(3) AOPA INSURANCE AGENCY	J	57,833.	FMV
(4)			
(5)			
(6)			

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

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

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

Part VII **Supplemental Information**

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