



## TAX RETURN FILING INSTRUCTIONS

PUBLIC INSPECTION COPY

<b>Prepared by</b>	Grant Thornton LLP
<b>Special Instructions</b>	<p>The return should be signed and dated by the appropriate officer(s).</p> <p>Exempt organizations are required to provide copies of their returns for a period of three years from the filing date for public inspection upon request. On the Form 990 the names of any contributors should not be disclosed, so we have deleted them. Charities must also provide copies of: 1) Forms 990-T filed after August 17, 2006. 2) Forms 4720 filed by the organization. Form 990-PF contributors must be disclosed.</p>
<b>Application for Recognition of Exemption</b>	<p>Exempt Organizations are also required to provide a copy of the Application for Recognition of Exemption (Form 1023 or 1024) including all documents and statements submitted in support of such application and any letter or other document issued by the Internal Revenue Service with respect to such application.</p> <p>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.</p>
<b>Requests made in person</b>	If the request is made in person, the organization must respond by the end of the business day.
<b>Requests made in writing</b>	If the request is made in writing, response is generally required within 30 days.
<b>Fees charged for copies</b>	The organization can make a reasonable charge for copying and postage. The regulations limit the copying charge to that charged by the IRS for providing copies, currently \$1.00 for the first page and \$0.15 for each additional page.
<b>What if we post the Form 990 on our website?</b>	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.
<b>What if we fail to comply with requests?</b>	Please be aware that significant monetary penalties may be imposed by the IRS on an organization for failure to follow the above provisions.

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

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

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

# 2022

Open to Public Inspection

## A For the 2022 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization AIRCRAFT OWNERS & PILOTS ASSOCIATION		<b>D</b> Employer identification number 52-0636210	
	Doing business as			
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>E</b> Telephone number (301) 695-2000	
	421 AVIATION WAY			
City or town, state or province, country, and ZIP or foreign postal code FREDERICK, MD 21701		<b>G</b> Gross receipts \$ 100,650,548.		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No
<b>F</b> Name and address of principal officer: MARK BAKER, CEO/PRESIDENT SAME AS C ABOVE		<b>H(b)</b> Are all subordinates included? Yes No		If "No," attach a list. See instructions
<b>I</b> Tax-exempt status: 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) (insert no.) 4947(a)(1) or 527				
<b>J</b> Website: WWW.AOPA.ORG				
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other			<b>L</b> Year of formation: 1939	<b>M</b> State of legal domicile: NJ

### Part I Summary

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	<b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	12
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	11
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	191
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	2250
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	5,310,559.
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	32,676.	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	2,005,973.	1,956,794.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,817,640.	23,960,143.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,102,948.	6,679,909.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,282,601.	13,332,991.
		46,209,162.	45,929,837.
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	404,728.	2,500.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	21,099,131.	22,692,981.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	311,688.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	18,609,458.	21,075,070.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	40,113,317.	43,770,551.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	6,095,845.	2,159,286.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	150,744,440.	131,311,317.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	22,739,617.	24,908,514.
	128,004,823.	106,402,803.	

### 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.

<b>Sign Here</b>	Signature of officer		Date		
	ERICA SACCOIA, SVP - FINANCE & ACCOUNTING				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	MARY TORRETTA			<input type="checkbox"/>	P00847851
<b>Preparer Use Only</b>	Firm's name	Firm's EIN		Phone no.	
	GRANT THORNTON LLP	36-6055558		(703) 847-7500	
	Firm's address	1000 WILSON BOULEVARD, SUITE 1500 ARLINGTON, VA 22209			

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

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

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 39,780,879. including grants of \$ 2,500. ) (Revenue \$ 23,960,143. ) SEE SCHEDULE O

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

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

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

4e Total program service expenses 39,780,879.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38. Includes questions about grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a, 1b, 1c. Includes questions about Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

**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 on Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?	X	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on 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 - 301-695-2000  
421 AVIATION WAY, FREDERICK, MD 21701

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK R. BAKER CEO/PRESIDENT	40.00 10.00	X		X				1,687,681.	0.	194,540.
(2) JAMES W. COON SVP - GOVERNMENT AFFAIRS & ADVOCACY	40.00 0.00					X		536,995.	0.	78,742.
(3) JUSTINE A. HARRISON SVP - GENERAL COUNSEL	40.00 10.00			X				465,985.	0.	41,182.
(4) GREGORY L. COHEN CHIEF ADMINISTRATIVE OFFICER	40.00 10.00			X				370,237.	0.	45,066.
(5) JIRI MAROUSEK SVP - INNOVATION	40.00 0.00					X		338,323.	0.	58,362.
(6) ERICA J. SACCOIA SVP - FINANCE & ACCOUNTING	40.00 10.00			X				322,835.	0.	33,479.
(7) RICHARD G. MCSPADEN EXECUTIVE DIRECTOR - ASI	40.00 0.00					X		322,685.	0.	26,478.
(8) KOLLIN STAGNITO SVP - MEDIA & MARKETING	40.00 0.00					X		308,007.	0.	37,845.
(9) JOHN D. HAMILTON VP - INFORMATION TECHNOLOGY	40.00 0.00					X		265,948.	0.	22,724.
(10) WILLIAM C. TRIMBLE III CHAIRMAN	1.00 1.00	X		X				0.	0.	0.
(11) DARRELL W. CRATE VICE CHAIRMAN	1.00 1.00	X		X				0.	0.	0.
(12) JAMES N. HAUSLEIN TREASURER	1.00 1.00	X		X				0.	0.	0.
(13) LAWRENCE D. BUHL III TRUSTEE	1.00 1.00	X						0.	0.	0.
(14) MATTHEW J. DESCH TRUSTEE	1.00 1.00	X						0.	0.	0.
(15) AMANDA C. FARNSWORTH TRUSTEE	1.00 1.00	X						0.	0.	0.
(16) WILLIAM B. L. HUDSON TRUSTEE	1.00 1.00	X						0.	0.	0.
(17) MICHAEL POZNANSKY TRUSTEE	1.00 1.00	X						0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JAMES G. TUTHILL, JR TRUSTEE	1.00 1.00	X						0.	0.	0.
(19) LUKE R. WIPPLER TRUSTEE	1.00 1.00	X						0.	0.	0.
(20) STEPHEN ELOP TRUSTEE	1.00 1.00	X						0.	0.	0.
<b>1b Subtotal</b>								4,618,696.	0.	538,418.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								4,618,696.	0.	538,418.

**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 39

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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	
<b>5</b> 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
QUAD GRAPHICS INC. P.O. BOX 842858, BOSTON, MA 02284-2858	MAGAZINE PRINTING	1,421,416.
TRACTION ENTERPRISE CO., 500 - 2700 PRODUCTION WAY, BURNABY, CANADA BC V5A 0C2	SOFTWARE IMPLEMENTATION PARTNER	922,999.
NAVISTAR DIRECT MARKETING, LLC 4612 NAVISTAR DRIVE, FREDERICK, MD 21703	PRINT/MAIL SERVICES	616,339.
RES EXHIBIT SERVICES, LLC 435 SMITH STREET, ROCHESTER, NY 14608	SHOW/CONVENTION PRODUCTION	502,550.
VALTIM MARKETING SERVICES P.O. BOX 809, FOREST, VA 24551	FULFILLMENT	384,441.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 11

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>	1,500,000.				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	456,794.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			1,956,794.			
Program Service Revenue	<b>2 a</b> MEMBERSHIP DUES	Business Code					
		900099	22,704,485.	22,704,485.			
	<b>b</b> EDUCATIONAL COURSES	900099	795,212.	795,212.			
	<b>c</b> AIRPORT DATA	900099	268,998.	268,998.			
	<b>d</b> EVENT REGISTRATION	900099	191,448.	191,448.			
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			23,960,143.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,163,180.		2,027.	1,161,153.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....		2,558,927.			2,558,927.	
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
				249,360.			
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>	353,901.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	-104,541.				
	<b>d</b> Net rental income or (loss) .....			-104,541.		-104,541.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
				59,883,539.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	54,363,131.	3,679.			
	<b>c</b> Gain or (loss) .....	<b>7c</b>	5,520,408.	-3,679.			
	<b>d</b> Net gain or (loss) .....			5,516,729.		5,516,729.	
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b> COST SHARING	Business Code					
		900099	5,555,313.			5,555,313.	
	<b>b</b> ADVERTISING INCOME	513190	5,308,532.		5,308,532.		
	<b>c</b> OTHER	900099	14,760.			14,760.	
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....			10,878,605.				
<b>12 Total revenue.</b> See instructions .....			45,929,837.	23,960,143.	5,310,559.	14,702,341.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	2,500.	2,500.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	3,161,008.	3,057,389.	103,619.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	15,293,524.	14,101,856.	1,191,668.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,364,805.	1,266,627.	98,178.	
<b>9</b> Other employee benefits .....	411,439.	406,108.	5,331.	
<b>10</b> Payroll taxes .....	2,462,205.	2,216,384.	245,821.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	191,076.	157,372.	33,704.	
<b>c</b> Accounting .....	134,037.	123,176.	10,861.	
<b>d</b> Lobbying .....	30,000.	30,000.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	568,202.		568,202.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,033,934.	2,966,114.	30,720.	37,100.
<b>12</b> Advertising and promotion .....	1,620,168.	1,502,198.		117,970.
<b>13</b> Office expenses .....	954,869.	892,796.	55,238.	6,835.
<b>14</b> Information technology .....	2,486,994.	2,332,284.	154,710.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	688,250.	148,431.	539,819.	
<b>17</b> Travel .....	1,248,928.	1,242,642.	6,257.	29.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	1,952,513.	1,948,578.	3,935.	
<b>20</b> Interest .....	139,232.	127,950.	11,282.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	1,565,109.	1,303,012.	262,097.	
<b>23</b> Insurance .....	403,206.	375,465.	27,741.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> PRINT/MAIL/POSTAGE	2,724,141.	2,520,269.	71,790.	132,082.
<b>b</b> MAGAZINE PRODUCTION	1,505,554.	1,505,554.		
<b>c</b> RENTALS	533,919.	311,568.	222,351.	
<b>d</b> DUES LICENSES & SUBS.	419,674.	412,927.	6,747.	
<b>e</b> All other expenses	875,264.	829,679.	27,913.	17,672.
<b>25</b> Total functional expenses. Add lines 1 through 24e	43,770,551.	39,780,879.	3,677,984.	311,688.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	4,725,133.	<b>1</b>	2,864,787.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	1,508,523.	<b>4</b>	2,174,478.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	1,848,512.	<b>9</b>	1,633,682.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 34,552,940.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 24,512,088.	10,220,997.	<b>10c</b> 10,040,852.
	<b>11</b> Investments - publicly traded securities .....	35,345,747.	<b>11</b>	34,780,408.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	92,984,037.	<b>12</b>	73,019,499.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	4,111,491.	<b>15</b>	6,797,611.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	150,744,440.	<b>16</b>	131,311,317.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	4,614,665.	<b>17</b>	4,776,768.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	12,476,607.	<b>19</b>	12,055,731.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	3,248,203.	<b>23</b>	2,813,930.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	2,400,142.	<b>25</b>	5,262,085.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	22,739,617.	<b>26</b>	24,908,514.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	128,004,823.	<b>27</b>	106,402,803.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	128,004,823.	<b>32</b>	106,402,803.
<b>33</b> Total liabilities and net assets/fund balances .....	150,744,440.	<b>33</b>	131,311,317.	

Form 990 (2022)

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	45,929,837.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	43,770,551.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,159,286.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	128,004,823.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-23,761,306.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	106,402,803.

**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 on 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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- 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 on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2022)

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

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	<hr/> <hr/> <hr/>	\$ 1,500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 46,888.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	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
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____
	<div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"> </div>	\$ _____	_____



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 info. once.) \$ \_\_\_\_\_  
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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://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 <p style="text-align: center;">AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION</p>	Employer identification number <p style="text-align: center;">52-0636210</p>
---	---

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**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-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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 columns: (a) Yes, (a) No, (b) Amount. Rows include questions about lobbying activities like volunteers, paid staff, media, mailings, etc.

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 questions about dues, lobbying expenditures, and carryover.

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 questions about dues, section 162(e) expenditures, and taxable amount.

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.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting.

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

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**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 make 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 program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term 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:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,225,480.		1,225,480.
b Buildings		11,940,734.	9,408,364.	2,532,370.
c Leasehold improvements				0.
d Equipment		2,655,102.	2,357,828.	297,274.
e Other		18,731,624.	12,745,896.	5,985,728.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,040,852.

**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	73,019,499.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	73,019,499.	

**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)		
<b>Total.</b> (Col. (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) OPERATING LEASE OBLIGATION	2,856,234.
(2) INVESTMENT IN SUBSIDIARIES	3,848,162.
(3) LOAN SWAP	91,602.
(4) OTHER	1,613.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	6,797,611.

**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) DEFERRED RENT LIABILITY	2,913,628.
(3) LIFETIME MEMBERSHIP LIABILITY	1,926,189.
(4) SERP PLAN LIABILITY	422,268.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	5,262,085.

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 FASB 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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....		<b>4c</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....		<b>5</b>

**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.

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

**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.

PART X, LINE 2:

FIN 48 FOOTNOTE

THE ASSOCIATION FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR

UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX

RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND

MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN

TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE

POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO

BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS

BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO

THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED.



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

THE ASSOCIATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX

POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL

STATEMENTS.







**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.

Multiple horizontal lines for supplemental information.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

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 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
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>	X	
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>	X	
<b>8</b>	X	
<b>9</b>	X	

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

Schedule J (Form 990) 2022

**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 and/or 1099-NEC 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) MARK R. BAKER CEO/PRESIDENT	(i)	961,249.	675,000.	51,432.	176,078.	18,462.	1,882,221.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JAMES W. COON SVP - GOVERNMENT AFFAIRS & ADVOCACY	(i)	413,076.	119,730.	4,189.	76,078.	2,664.	615,737.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JUSTINE A. HARRISON SVP - GENERAL COUNSEL	(i)	355,515.	109,518.	952.	26,078.	15,104.	507,167.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) GREGORY L. COHEN CHIEF ADMINISTRATIVE OFFICER	(i)	287,464.	82,138.	635.	25,850.	19,216.	415,303.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JIRI MAROUSEK SVP - INNOVATION	(i)	189,032.	69,488.	79,803.	56,659.	1,703.	396,685.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ERICA J. SACCOIA SVP - FINANCE & ACCOUNTING	(i)	245,582.	76,059.	1,194.	23,571.	9,908.	356,314.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) RICHARD G. MCSPADEN EXECUTIVE DIRECTOR - ASI	(i)	245,494.	73,680.	3,511.	23,414.	3,064.	349,163.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KOLLIN STAGNITO SVP - MEDIA & MARKETING	(i)	255,675.	50,000.	2,332.	24,030.	13,815.	345,852.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JOHN D. HAMILTON VP - INFORMATION TECHNOLOGY	(i)	223,025.	41,872.	1,051.	20,744.	1,980.	288,672.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(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:

FIRST-CLASS TRAVEL AND TRAVEL FOR COMPANIONS

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-NEC FOR THE APPLICABLE TAX YEAR.

PART I, LINE 3:

ESTABLISHED COMPENSATION

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"

**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.

PHILOSOPHY ALLOWING MANAGERS TO AWARD MERIT INCREASES BASED ON AN  
INDIVIDUAL'S PERFORMANCE AGAINST PRE-ESTABLISHED GOALS. THE ORGANIZATION'S  
ANNUAL MERIT INCREASE BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON  
MARKET SURVEYS. OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE  
ORGANIZATION'S INCENTIVE PAY PROGRAM.

PART I, LINES 4A-B:

SEVERANCE PAYMENTS

ONE LISTED INDIVIDUAL RECEIVED SEVERANCE PAYMENTS IN CALENDAR YEAR 2022.

THESE AMOUNTS ARE REPORTED IN SCHEDULE J, PART II, COLUMN B (III).

NONQUALIFIED RETIREMENT PLAN

MARK BAKER AND JAMES COON BOTH PARTICIPATED IN A SUPPLEMENTAL NONQUALIFIED

457(F) PLAN, WHICH IS INCLUDED IN PART II, COLUMN C. THE 2022 CONTRIBUTION

TO THIS PLAN WAS \$150,000 FOR MARK BAKER AND \$50,000 FOR JAMES COON.

PART I, LINE 7:

NONFIXED PAYMENTS

TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE SALARY, ARE 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.

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:

CONTRACTS

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

THAT WAS BASED ON COMPETITIVE MARKET DATA FROM OUTSIDE COMPENSATION

EXPERTS.





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization <b>AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION</b>	Employer identification number <b>52-0636210</b>
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROTECT YOUR FREEDOM TO FLY BY: ADVOCATING, EDUCATING, SUPPORTING  
ACTIVITIES THAT ENSURE GA FLIGHT AND SECURING SUFFICIENT RESOURCES TO  
ENSURE OUR SUCCESS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

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

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

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

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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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 ENSURE 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, EDUCATION, EVENTS, PRODUCTS

AND SERVICES, AND THE AIR SAFETY INSTITUTE.

#### 1. ADVOCACY

AOPA'S ADVOCACY EFFORTS ENCOMPASS A BROAD RANGE OF GENERAL AVIATION

ACTIVITIES IN THE FEDERAL, STATE, AND LOCAL ARENAS.

THESE ACTIVITIES INCLUDE, BUT ARE NOT LIMITED TO, SUPPORTING THE

DEVELOPMENT AND DEPLOYMENT OF HIGH SCHOOL STEM AVIATION CURRICULUM,

PROMOTING AND PROTECTING OUR NATION'S GENERAL AVIATION AIRPORT

ECOSYSTEM, IMPROVING THE CROSS BORDER TRAVEL EXPERIENCE, CREATING A

MORE COMPETITIVE ENVIRONMENT AT OUR NATION'S PUBLIC USE AIRPORTS BY

WORKING TOWARD IMPLEMENTATION OF FBO PRICING AND FEE TRANSPARENCY AND

TRANSIENT PARKING AND WORKING TOWARD AN UNLEADED AVGAS SOLUTION FOR THE

ENTIRE GENERAL AVIATION FLEET OF NEARLY 200,000 AIRCRAFT.

AOPA'S ADVOCACY TEAM ALSO INCLUDES SEVEN REGIONAL MANAGERS ACROSS THE

COUNTRY AND MORE THAN 2,000 ACTIVE AIRPORT SUPPORT NETWORK VOLUNTEERS

WHO HELP KEEP AOPA INFORMED ABOUT GENERAL AVIATION ISSUES IMPORTANT TO

PILOTS AND AIRCRAFT OWNERS. AOPA PROMOTES, PROTECTS, AND PARTNERS WITH

COMMUNITY AIRPORTS ADVOCATING TO MAINTAIN APPROPRIATE FEDERAL, STATE,

AND LOCAL FUNDING. AOPA ALSO WORKS ON BEHALF OF GENERAL AVIATION PILOTS

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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TO ENSURE A SAFE AVIATION SYSTEM, THWART UNNECESSARY AND COSTLY REGULATIONS, PREVENT EXCESS TAXATION ON FLYING, AND PROTECT OUR NATION'S FREEDOM TO FLY.

AOPA'S ADVOCACY WORK HAS BEEN RECOGNIZED BY LEADING ORGANIZATIONS INCLUDING THE WASHINGTON, DC BASED NEWSPAPER, THE HILL, AS A TOP ADVOCACY ORGANIZATION.

2. EDUCATION

EDUCATING AOPA MEMBERS, AND THE GENERAL AVIATION COMMUNITY, ABOUT AOPA'S WORK TO PROTECT THEIR FREEDOM TO FLY IS CENTRAL TO AOPA'S MISSION. PILOTS, AIRCRAFT OWNERS, AND AVIATION ENTHUSIASTS HAVE COME TO COUNT ON AOPA AS THE CALLED UPON SOURCE OF INFORMATION THAT IS VITAL TO THEIR FLYING INTERESTS. AOPA CONTINUES TO PROVIDE A VARIETY OF RESOURCES AND CONTENT THAT KEEP MEMBERS EDUCATED AND ENGAGED ABOUT ISSUES AND DEVELOPMENTS IN GENERAL AVIATION.

AMONG THESE ARE:

TWO REGULARLY PUBLISHED MAGAZINES, DAILY ONLINE CONTENT, MORE THAN A DOZEN DIGITAL NEWSLETTERS, TWO WEEKLY VIDEO NEWS PROGRAMS (ONE ON YOUTUBE AND ONE ON INSTAGRAM), EIGHT PODCASTS, PILOT INFORMATION CENTER ONLINE CHAT, MULTIPLE WEB SITES AIMED AT SPECIFIC INTERESTS, AND EVENTS ALL WITH THE GOAL OF EDUCATING AND INFORMING AOPA MEMBERS, THE LARGER AVIATION COMMUNITY, AND THE PUBLIC.

AOPA ALSO ENSURES THAT ITS WIDE BREADTH OF CONTENT AND RESOURCES IS AVAILABLE TO THE AVIATION COMMUNITY IN THE MYRIAD WAYS THEY CONSUME



Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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TODAY'S NEWS AND ENTERTAINMENT. THIS INCLUDES ROUND-THE-CLOCK ACCESS TO NEWS, INFORMATION, WEATHER AND AIRPORT INFORMATION, AIRCRAFT GUIDES, AIRCRAFT OWNERSHIP RESOURCES, AND MUCH MORE.

AOPA'S WIDE RANGE OF CONTENT CATERS TO BOTH VETERAN AVIATORS AND THOSE NEW TO THE FLIGHT DECK. AOPA MEDIA OFFERS DETAILED INFORMATION ABOUT THE PROCESS AND REQUIREMENTS FOR LEARNING TO FLY, AID IN FINDING A FLIGHT INSTRUCTOR AND AVIATION MEDICAL EXAMINER, AN IN DEPTH GUIDE TO CHOOSING A TRAINING AIRCRAFT, AND INFORMATION ABOUT AVIATION CAREERS. AOPA'S ANNUAL YOU CAN FLY PUBLICATION IS ALSO SHARED WITH FLIGHT SCHOOLS AS AN EDUCATIONAL TOOL FOR STUDENT PILOTS.

PILOTS WITH MORE EXPERIENCE CAN TAKE ADVANTAGE OF INFORMATION ABOUT EARNING ADVANCED RATINGS AND CERTIFICATES, AS WELL AS TRANSITIONING TO HIGH PERFORMANCE AIRCRAFT, TURBOPROPS, AND JETS.

OVER THE PAST YEAR, AOPA PROVIDED VALUABLE INFORMATION TO PILOTS AND AIRCRAFT OWNERS ABOUT THE COMING SWITCH FROM LEADED AVIATION FUEL TO UNLEADED AVIATION FUEL-DETAILING A SAFE AND SMART TRANSITION PLAN THAT WILL BE COMPLETE BY 2030. AOPA ALSO REPORTED ON THE PROGRESS OF ELECTRIC AND HYBRID AIRCRAFT PROPULSION, AND OTHER TECHNOLOGIES, THAT WILL LIKELY REVOLUTIONIZE GENERAL AVIATION IN THE FUTURE.

3. EVENTS

AOPA WANTED TO START HOSTING EVENTS AGAIN AFTER A ROUGH TWO YEARS OF THE PANDEMIC. AOPA DECIDED TO GET OUR FEET WET WITH TWO SMALLER FLY IN LIKE EVENTS CALLED "HANGOUTS". THESE SMALL GATHERINGS HOSTED BETWEEN 800-1,500 ATTENDEES IN SPOKANE, WASHINGTON AND TAMPA, FLORIDA. THESE

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SUCCESSFUL TWO-DAY EVENTS HOSTED EDUCATIONAL SEMINARS, A FULL EXHIBIT

HALL AND STATIC DISPLAY AS WELL AS CASUAL EVENING ENTERTAINMENT. AOPA

ALSO FINISHED THE YEAR WITH A SUCCESSFUL FOUNDATION EVENT, HIGH SCHOOL

SYMPOSIUM EVENT, HOOVER TROPHY AWARDS EVENT AND AVIATOR SHOWCASE EVENT.

AOPA ALSO CAME BACK IN FORCE AT OTHER EVENTS SUCH AS SUN 'N FUN AND EAA

AIRVENTURE WITH A STRONG PRESENCE AND GOOD TRAFFIC THROUGH OUR CAMPUS.

#### 4. PRODUCTS AND SERVICES

AOPA MEMBERS HAVE ACCESS TO A WIDE RANGE OF PRODUCTS AND SERVICES FROM

THE ASSOCIATION'S AFFILIATES AND PARTNERS. WITH A TEAM OF DEDICATED

SERVICE SPECIALISTS, AOPA HAS THE RESOURCES TO ANSWER VIRTUALLY ANY

AVIATION-RELATED QUESTION MEMBERS MAY HAVE.

WHEN A MEMBER HAS AN AVIATION-RELATED QUESTION, THEY CAN CALL THE AOPA

PILOT INFORMATION CENTER TO GET FAST AND ACCURATE ANSWERS. WITH A TEAM

OF FLIGHT INSTRUCTORS, AIRLINE TRANSPORT-RATED PILOTS, AVIATION

MECHANICS, DIGITAL PRODUCT SPECIALISTS, AVIATION MEDICAL SPECIALISTS,

AND OTHER AVIATION EXPERTS ON CALL, THE PILOT INFORMATION CENTER TAKES

PRIDE IN ASSISTING AOPA MEMBERS WITH ANY AVIATION QUERY.

#### 5. AIR SAFETY INSTITUTE

FOR MORE THAN 70 YEARS, THE AOPA AIR SAFETY INSTITUTE (ASI) HAS BEEN

LEADING THE GENERAL AVIATION INDUSTRY IN CREATING AND SHAPING NEW

SAFETY INITIATIVES THROUGH ENGAGING EDUCATION, INDUSTRY COLLABORATION,

RESEARCH AND ANALYSIS, AND COMMUNITY OUTREACH.

OVERALL, GENERAL AVIATION IS GROWING ACROSS MOST SEGMENTS AND HAS

BOUNCED BACK STRONGER THAN PRE-PANDEMIC LEVELS. ACTIVITY GREW TO AN

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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ESTIMATED 26.2 MILLION FLIGHT HOURS ACROSS GENERAL AVIATION IN 2022.

ASI PROVIDES SAFETY EDUCATION, RESEARCH AND ANALYSIS, OUTREACH TO THE

GA COMMUNITY, AND COLLABORATIVE EFFORTS WITH GOVERNMENT, INDUSTRY, AND

ACADEMIA. APART FROM ITS FLIGHT INSTRUCTOR RENEWAL PROGRAMS, ASI'S

SERVICES AND PRODUCTS, SAFETY VIDEOS, PODCASTS, QUIZZES, SEMINARS,

WEBINARS, PUBLICATIONS, AND RESEARCH ARE FREE TO ANYONE.

WITH NEARLY 10 MILLION IN TOTAL REACH AND PARTICIPATION IN 2022, ASI

CONTINUES TO EXPAND ITS SAFETY MESSAGE AND INFLUENCE ON GENERAL

AVIATION SAFETY WITH FIVE GUIDING PRINCIPLES: KNOWLEDGE, TRAINING,

PROFICIENCY, EQUIPMENT, AND CULTURE.

IN 2022, ASI RELEASED THE 32ND JOSEPH T. NALL REPORT, THE MOST

COMPREHENSIVE AND WIDELY USED ANALYSIS OF GA ACCIDENTS IN THE INDUSTRY.

THE REPORT FEATURES NEAR REAL-TIME DATA TO HELP INFORM AND DRIVE NEW

AND MODIFIED SAFETY INITIATIVES.

IN 2022, ASI RENEWED MORE THAN 6,300 FLIGHT INSTRUCTOR CERTIFICATES

THROUGH THE EFIRC PROGRAM.

IN RESPONSE TO THE GA COMMUNITY'S INSATIABLE APPETITE FOR MORE PODCAST

AND VIDEO CONTENT, ASI CONTINUED TO RELEASE MONTHLY "THERE I WAS..."

PODCAST EPISODES AND CREATED A NEW FIVE-PART COMPANION COPILOT VIDEO

SERIES THAT FOCUSES ON THE ENJOYABLE, POSITIVE ASPECTS OF BEING AN

ACTIVE, INFORMED, AND EDUCATED FRONT-SEAT, NON-PILOT PASSENGER.

ASI LAUNCHED A NEW SAFETY CAMPAIGN IN 2022 CALLED VFR INTO IMC:

AVOIDANCE AND ESCAPE TO HELP RAISE AWARENESS OF AND REDUCE GA'S WORST

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WEATHER-RELATED ACCIDENT CAUSE. THE CAMPAIGN, WHICH RAN FROM MARCH TO NOVEMBER, INCLUDED A VARIETY OF VIDEOS, ARTICLES, PUBLICATIONS, WEBINARS, SEMINARS, AND PODCASTS.

IN RESPONSE TO THE RAPIDLY GROWING INTEREST IN BACKCOUNTRY FLYING, ASI CREATED A NEW BACKCOUNTRY RESOURCE CENTER WEB PAGE SPONSORED BY AVIAT HUSKY. THE RESOURCE CENTER OFFERS BACKCOUNTRY ENTHUSIASTS AN ARRAY OF SAFETY MATERIAL, VIDEOS, AND GUIDANCE ON SAFE BACKCOUNTRY FLYING AND STEWARDSHIP.

ASI RECEIVED SIX EXCEL AWARDS FOR ITS EFIRC, SAFETY SPOTLIGHTS, EARLY ANALYSIS VIDEOS, ACCIDENT CASE STUDY: INTO THIN AIR VIDEO, "AVOIDING..." AIRCRAFT DAMAGE VIDEO SERIES SPONSORED BY USAIG AND APA, AND ITS CFI TO CFI NEWSLETTER. THE EXCEL AWARDS ARE THE LARGEST AND MOST PRESTIGIOUS PROGRAM RECOGNIZING EXCELLENCE AND LEADERSHIP IN ASSOCIATION MEDIA, PUBLISHING, MARKETING, AND COMMUNICATION. ASI ALSO RECEIVED THE SILVER CREATOR AWARD FROM YOUTUBE FOR REACHING 100,000 SUBSCRIBERS.

FORM 990, PART VI, SECTION A, LINE 2:  
BUSINESS RELATIONSHIPS  
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.

FORM 990, PART VI, SECTION A, LINE 6:  
MEMBERS OR STOCKHOLDERS

AOPA IS THE WORLD'S LARGEST CIVIL AVIATION ORGANIZATION AND HAS MORE THAN

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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300,000 MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS OR STOCKHOLDERS WHO MAY ELECT

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.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 REVIEW PROCESS

IN CONJUNCTION WITH GRANT THORNTON LLP TAX SPECIALISTS, AOPA MANAGEMENT

REVIEWS THE FORM 990 WITH THE AUDIT COMMITTEE PRIOR TO PRESENTING THE

RETURN TO OUR BOARD OF TRUSTEES FOR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST POLICY

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.

FORM 990, PART VI, SECTION B, LINE 15:

PROCESS FOR DETERMINING COMPENSATION

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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THE COMPENSATION FOR THE PRESIDENT IS SET BY THE BOARD OF TRUSTEES AND  
 COMPENSATION COMMITTEE AND CONTRACTUALLY CONFIRMED THROUGH AN EMPLOYMENT  
 AGREEMENT BETWEEN THE BOARD AND THE INCUMBENT. THE BASE SALARY FOR THIS  
 POSITION MAY BE ADJUSTED BY THE BOARD FROM TIME TO TIME AT ITS SOLE  
 DISCRETION. THE PRESIDENT IS ALSO CONSIDERED ANNUALLY BY THE BOARD FOR AN  
 INCENTIVE BONUS WHICH IS A PERCENT OF BASE SALARY. THE ACTUAL BONUS PAID IS  
 DETERMINED BY THE BOARD BASED ON ITS ASSESSMENT OF THE PRESIDENT'S  
 PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST APPROPRIATE GOALS SET BY  
 THE COMPENSATION COMMITTEE AND THE PRESIDENT. PERIODIC INDEPENDENT REVIEWS  
 OF THE PRESIDENT'S COMPENSATION ARE CONDUCTED BY OUTSIDE COMPENSATION  
 EXPERTS TO ENSURE THAT THE COMPENSATION PAID IS REASONABLE BASED ON  
 APPROPRIATE DATA AS TO COMPARABILITY OF COMPENSATION PAID BY SIMILAR  
 ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF RESPONSIBILITY. THE  
 COMPENSATION LEVELS AND SALARY RANGES FOR OFFICERS AND CERTAIN EMPLOYEES OF  
 THE ORGANIZATION ARE ESTABLISHED BASED ON COMPETITIVE MARKET DATA OBTAINED  
 THROUGH PERIODIC SALARY SURVEYS PERFORMED BY OUTSIDE COMPENSATION EXPERTS  
 ENGAGED BY THE ORGANIZATION. THESE SURVEYS PROVIDE GUIDANCE FOR  
 ESTABLISHING REASONABLE COMPENSATION RATES AS COMPARED TO COMPENSATION PAID  
 BY SIMILARLY SITUATED ORGANIZATIONS FOR POSITIONS OF SIMILAR SCOPE OF  
 RESPONSIBILITY. ALL POSITIONS ARE EVALUATED AND PLACED IN THE APPROPRIATE  
 GRADES/SALARY RANGES. AN INDIVIDUAL EMPLOYEE'S SALARY, WITHIN THEIR  
 ASSIGNED RANGE, VARIES DEPENDING PRIMARILY UPON EXPERIENCE AND PERFORMANCE.  
 THE ORGANIZATION HAS ADOPTED A "PAY FOR PERFORMANCE" PHILOSOPHY ALLOWING  
 MANAGERS TO AWARD MERIT INCREASES BASED ON AN INDIVIDUAL'S PERFORMANCE  
 AGAINST PRE-ESTABLISHED GOALS. THE ORGANIZATION'S ANNUAL MERIT INCREASE  
 BUDGET IS APPROVED BY THE BOARD OF TRUSTEES BASED ON MARKET SURVEYS.  
 OFFICERS AND CERTAIN EMPLOYEES ALSO PARTICIPATE IN THE ORGANIZATION'S  
 INCENTIVE PAY PROGRAM. TARGET INCENTIVE AMOUNTS, AS A PERCENTAGE OF BASE

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SALARY, ARE ESTABLISHED BASED ON THE PARTICIPANT'S POSITION. THE ACTUAL BONUS PAID IS PROPOSED BY THE EXECUTIVE MANAGEMENT TEAM AND THE PRESIDENT BASED ON THEIR ASSESSMENT OF THE PARTICIPANT'S INDIVIDUAL PERFORMANCE AND THAT OF THE ORGANIZATION AGAINST PRE-ESTABLISHED GOALS. THE BOARD OF TRUSTEES AND COMPENSATION COMMITTEE REVIEW AND MAKE A FINAL DETERMINATION AS TO THE ACTUAL BONUS AMOUNT PAID TO PARTICIPANTS. NONE OF THE PERSONS MENTIONED ABOVE PARTICIPATE IN THE DELIBERATION OF THEIR COMPENSATION ARRANGEMENT AND RECUSE THEMSELVES FROM ALL OTHER DELIBERATIONS AND DISCUSSIONS RELATED TO A MATTER IN WHICH THEY MAY HAVE AN INTEREST. THE DELIBERATIONS AND DECISIONS OF THESE COMPENSATION ARRANGEMENTS ARE MAINTAINED IN CONTEMPORANEOUS DOCUMENTATION WITH OUR HUMAN RESOURCES DEPARTMENT.

FORM 990, PART VI, SECTION B, LINES 16A AND 16B:

JOINT VENTURES

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.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

FORM 990, PART VI, SECTION C, LINE 19:

HOW DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC

Name of the organization AIRCRAFT OWNERS & PILOTS ASSOCIATION	Employer identification number 52-0636210
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THE ORGANIZATION DOES MAKE AVAILABLE ITS CONFLICT OF INTEREST POLICY,  
 FINANCIAL STATEMENTS, FORM 990 RETURNS, AND FORM 1024 TO THE GENERAL  
 PUBLIC. THE ORGANIZATION MAKES AVAILABLE ITS GOVERNING DOCUMENTS TO THE  
 EXTENT REQUIRED BY LAW. THE PUBLIC CAN RECEIVE COPIES BY CONTACTING THE  
 ORGANIZATION'S HEADQUARTERS. COPIES OF THE RETURNS CAN BE OBTAINED AT  
 WWW.AOPA.ORG/ABOUT-AOPA/GOVERNANCE AND OTHER PUBLIC SITES.

FORM 990, PART VII, SECTION A, LINE 1:  
 HOURS WORKED FOR THE AOPA FOUNDATION, INC.  
 MARK BAKER, GREG COHEN, JUSTINE HARRISON, AND ERICA SACCOIA ARE  
 FULL-TIME EMPLOYEES OF AIRCRAFT OWNERS & PILOTS ASSOCIATION (AOPA),  
 ALTHOUGH THEY DEVOTE APPROXIMATELY TEN HOURS PER WEEK TO THE RELATED  
 501(C)(3) PUBLIC CHARITY ORGANIZATION: THE AOPA FOUNDATION, INC.



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization <p align="center">AIRCRAFT OWNERS &amp; PILOTS ASSOCIATION</p>	Employer identification number <p align="center">52-0636210</p>
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**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
GENERAL AVIATION STAKEHOLDERS UNLIMITED - 88-3921187, 421 AVIATION WAY, FREDERICK, MD 21701	GENERAL AVIATION	DELAWARE	0.	0.	AOPA

**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
THE AOPA FOUNDATION, INC. - 20-8817225 421 AVIATION WAY FREDERICK, MD 21701	CHARITABLE	MARYLAND	501(C)(3)	LINE 7	AOPA	X	
AOPA POLITICAL ACTION COMMITTEE - 56-3014117 421 AVIATION WAY FREDERICK, MD 21701	PAC	DISTRICT OF COLUMBIA	527	N/A	AOPA	X	

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

Schedule R (Form 990) 2022



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

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

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

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> 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	1,500,000.	FMV
(2) AOPA HOLDINGS CORPORATION	R	5,296,942.	FMV
(3) THE AOPA FOUNDATION, INC	L	632,185.	FMV
(4) THE AOPA FOUNDATION, INC	N	1,351,483.	FMV
(5) THE AOPA FOUNDATION, INC	Q	3,599,262.	FMV
(6) AOPA HOLDINGS CORPORATION	N	1,281,579.	FMV

**Part V** Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) THE AOPA FOUNDATION, INC	R	72,905.	FMV
(8) AOPA HOLDINGS CORPORATION	L	1,904,047.	FMV
(9) AOPA HOLDINGS CORPORATION	M	800,000.	FMV
(10) AOPA HOLDINGS CORPORATION	Q	2,905,387.	FMV
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			



