Form 990 (Rev. January 2020)
Department of the Treasury Internal Revenue Service

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047
0040
2019
Open to Public
Inspection

AI	or th	e 2019 calendar year, or tax year beginning and e	ending				
	Check if applicab	e: C Name of organization		D Employer identifi	cation number		
	Addre	MILITARY OFFICERS ASSOCIATION OF AMERIC	CA				
	Name	Doing business as	53-0172821				
	Initial return Final	201 N WASHINGTON STREET	E Telephone number 703-549-2311				
L	Lireturn termin ated			G Gross receipts \$	61,621,721.		
	Amen			H(a) Is this a group re			
	Applic		KINS	for subordinates			
	pendi	SAME AS C ABOVE		H(b) Are all subordinates in			
T	Tax-ex	empt status: 501(c)(3) X 501(c) (19) (insert no.) 4947(a)(1) or	r 🗌 527		list. (see instructions)		
J	Nebsi	te: 🕨 WWW . MOAA . ORG		H(c) Group exemption	n number 🕨		
ĸ	orm o	organization: X Corporation Trust Association Other ►	L Year	of formation: 1944	A State of legal domicile: VA		
Pa	art I	Summary					
0	1	Briefly describe the organization's mission or most significant activities: TO BE	THE	PROFESSIONA	L		
Activities & Governance		ASSOCIATION OF CHOICE FOR ALL MILITARY OFF	FICERS	AND THEIR	FAMILIES.		
rna	2	Check this box 🕨 🛄 if the organization discontinued its operations or dispose	ed of more	than 25% of its net as			
ove	3			3	36		
5 2	4	Number of independent voting members of the governing body (Part VI, line 1b)			36		
es	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)			102		
iviti	6	Total number of volunteers (estimate if necessary)			91		
Act	7a	Total unrelated business revenue from Part VIII, column (C), line 12		1	2,298,981.		
-	Ь	Net unrelated business taxable income from Form 990-T, line 39					
		Operative Manager and promote (Devis VIII) Vice (14)		Prior Year 912,569.	Current Year 304,490.		
e	8	Contributions and grants (Part VIII, line 1h)		11,014,817.	11,118,874.		
Revenue	9	Program service revenue (Part VIII, line 2g)		7,216,414.	4,533,312.		
Re	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		8,501,758.	12,621,226.		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	100000	27,645,558.	28,577,902.		
_		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		53,773.	32,806.		
		Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.		
	45	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		10,168,222.	10,668,218.		
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
per	ь	Total fundraising expenses (Part IX, column (D), line 25)	0.	The second second	10 X X		
ň	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		14,827,887.	15,016,162.		
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		25,049,882.	25,717,186.		
	19	Revenue less expenses. Subtract line 18 from line 12		2,595,676.	2,860,716.		
ts or				ginning of Current Year	End of Year		
sets	20	Total assets (Part X, line 16)	1	30,229,869.	146,355,710.		
AS	20 21 22	Total liabilities (Part X, line 26)		72,821,750.	70,357,393.		
		Net assets or fund balances. Subtract line 21 from line 20		57,408,119.	75,998,317.		
	art II	Signature Block					
		Ities of perjury. I declare that I have examined this return, including accompanying schedules	and stateme	nts, and to the best of my	/ knowledge and belief, it is		
true	corre	it, and second as all information of and area Ober the office is based on all information of whi	ich preparer	has any knowledge	15 10000		
				Date	o jun		
Sig		PECINA D CHANTE MICE PRECIDENTS CEO		Date	/		
Her	e	REGINA D. CHAVIS, VICE PRESIDENT & CFO					
_	_		I	Date Check	PTIN		
Paic		Print/Type preparer's name Preparer's signature MICHAELA J. CROMAR, CPA		8/24/20 self-employ			
	arer	Firm's name CLIFTONLARSONALLEN LLP	U		41-0746749		
	Only	Firm's address 801 CHERRY ST, SUITE 1400		r in it's city	0/10/19		
336	5.119	FORT WORTH, TX 76102		Phone no. (8	17) 877-5000		
May	the l	RS discuss this return with the preparer shown above? (see instructions)		Ti nong nor (O	X Yes No		

932001 01-20-20 LHA For Paperwork Reduction Act Notice, see the separate instructions.

	990 (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172821 Page 2
Pa	t III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	PROVIDE FIRST-CLASS SERVICE TO OUR MEMBERS. WE ARE THE LEADING VOICE
	ON COMPENSATION & BENEFIT MATTERS FOR ALL MEMBERS OF THE UNIFORMED
	SERVICES (REFERRED TO AS THE MILITARY COMMUNITY). WE PROVIDE ADVICE &
	GUIDANCE TO OUR MEMBERS.
2	Did the organization undertake any significant program services during the year which were not listed on the
	prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?
	If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ including grants of \$) (Revenue \$
	PROTECTION OF BENEFITS AND DELIVERY OF INFORMATION TO THE MILITARY
	COMMUNITY:
	MILITARY OFFICERS ASSOCIATION OF AMERICA (MOAA) PROVIDES TECHNICAL
	ADVICE AND ASSISTANCE TO MEMBERS, THEIR FAMILIES, AND THE BROADER
	MILITARY COMMUNITY ON MATTERS RELATING TO MILITARY RETIREMENT, MEDICAL
	BENEFITS AND PRIVILEGES, CAREER TRANSITION AND PROFESSIONAL DEVELOPMENT
	SUPPORT, ACCESSING VETERANS BENEFITS, AND REPRESENTING THE INTERESTS OF
	THE MILITARY COMMUNITY BEFORE CONGRESS AND THE EXECUTIVE BRANCH.
	ENGAGEMENT PROGRAMS INCLUDED 125 VISITS TO MILITARY INSTALLATIONS,
	ASSISTING MORE THAN 12,300 MILITARY MEMBERS, VETERANS, AND THEIR
	FAMILIES, AND PROVIDING UPDATES ON EARNED BENEFITS TO MORE THAN 6,000
	MILITARY RETIREES NATIONWIDE.
46	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$) CHAPTER SUPPORT
	THE ORGANIZATION PROVIDES SUPPORT TO NEARLY 400 INDEPENDENTLY ORGANIZED
	AND LOCALLY CONTROLLED CHAPTERS WORLDWIDE. THIS SUPPORT INVOLVES
	CHARTERING, PROVIDING ORGANIZATIONAL AND ADMINISTRATIVE GUIDANCE AND
	VISITING APPROXIMATELY 140 OF THESE CHAPTERS ANNUALLY. THESE VISITS ARE
	TO EDUCATE AND INFORM MEMBERS ON THE LEGISLATIVE ADVOCACY EFFORTS OF
	THE NATIONAL ORGANIZATION, PROVIDE ADVICE AND ASSISTANCE RELATED TO
	EARNED MILITARY SERVICE BENEFITS AND PRIVILEGES, AND ASSIST WITH
	STATE-LEVEL LEGISLATIVE ADVOCACY EFFORTS TO RECOGNIZE THE UNIQUE
	SACRIFICES MADE BY MILITARY AND VETERAN FAMILIES.
	SACRIFICES MADE BI MILITARI AND VETERAN FAMILIES.
4C	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
	TRANSITION SERVICES
	MOAA PROVIDES ASSISTANCE AND INFORMATION TO MEMBERS, THEIR SPOUSES AND
	THE MILITARY COMMUNITY IN MATTERS RELATING TO CAREER TRANSITION. THIS
	INCLUDES RESUME ADVICE, JOB LISTINGS AND SELF-MARKETING ASSISTANCE ON
	EMPLOYMENT OPPORTUNITIES WITH VETERAN-FRIENDLY COMPANIES. MOAA
	PARTICIPATES IN APPROXIMATELY 200 DEPARTMENT OF DEFENSE TRANSITION
	ASSISTANCE PROGRAM BRIEFINGS EACH YEAR ACROSS THE COUNTRY. IN ADDITION,
	MOAA CONDUCTS AT LEAST FOUR LIVE AND VIRTUAL CAREER FAIRS FOR ITS
	MEMBERS, THEIR SPOUSES AND THE BROADER MILITARY COMMUNITY EACH YEAR.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses
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	2
908	24 131839 064-056795-00 2019.04020 MILITARY OFFICERS ASSOCIA 064-0

Form 990 (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA 53-01728
Part IV Checklist of Required Schedules

53-0172821 Page

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?		103	
•	If "Yes," complete Schedule A	1		х
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
Ŭ	public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
•	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	<u> </u>		
•	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
•	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
•	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		х
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		Х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		Х
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		L
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X	
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 MILITARY OFFICERS ASSOCIATION OF AMERICA
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 Part IV
 Checklist of Required Schedules (continued)
 Continued
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 Continued

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	051		
00	Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	20		
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			v
~~	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			x
34	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	24	Х	
35 2	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a	X	
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	000		
2	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		x
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
-	If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
D	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 90 Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b 0			
b				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
032004			990	(2019)
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	-			

Form	990 (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172	821	Р	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)		-	
			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 102			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Х	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	Х	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		<u> </u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against			
120	amounts due or received from them.) [11b] Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	IZa		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
u	Note: See the instructions for additional information the organization must report on Schedule O.	100		
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
2	organization is licensed to issue qualified health plans			
с	Enter the amount of reserves on hand	1		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	l	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		X
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			

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Form **990** (2019)

932005 01-20-20

Form 990	(2019)
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MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172821

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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.

					Yes	N		
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	3	6				
	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 0.							
b	Enter the number of voting members included on line 1a, above, who are independent	1b	3	6				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with any	other					
	officer, director, trustee, or key employee?			2		X		
3	Did the organization delegate control over management duties customarily performed by or under the	direct su	pervision					
	of officers, directors, trustees, or key employees to a management company or other person?			3		X		
4	Did the organization make any significant changes to its governing documents since the prior Form 9					X		
5	Did the organization become aware during the year of a significant diversion of the organization's ass					X		
6	Did the organization have members or stockholders?				Х			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap							
	more members of the governing body?			7a	х			
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st							
	persons other than the governing body?			7b	х			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea							
	The governing body?	-	-	8a	Х			
	Each committee with authority to act on behalf of the governing body?				X	1		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read							
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			9		X		
ec	tion B. Policies (This Section B requests information about policies not required by the Internal Re							
					Yes	N		
0a	Did the organization have local chapters, branches, or affiliates?			10a		Z		
	If "Yes," did the organization have written policies and procedures governing the activities of such ch							
~	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b				
1a	a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?							
	 Describe in Schedule O the process, if any, used by the organization to review this Form 990. 							
	a Did the organization have a written conflict of interest policy? If "No," go to line 13							
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise				X X			
	Did the organization regularly and consistently monitor and enforce compliance with the policy? $f = \gamma$			120				
C		,		12c	x			
3	in Schedule O how this was done			10	X			
3 4	Did the organization have a written document retention and doctruction policy?				X			
	Did the organization have a written document retention and destruction policy?			14				
5	Did the process for determining compensation of the following persons include a review and approva	i by indep	endent					
_	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			45 -	X			
	The organization's CEO, Executive Director, or top management official				X	-		
a	Other officers or key employees of the organization			15b				
_	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).							
ъа	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen			10		X		
	taxable entity during the year?			16a				
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat		cipation					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ							
0.0	exempt status with respect to such arrangements?			16b				
	tion C. Disclosure							
7	List the states with which a copy of this Form 990 is required to be filed $\blacktriangleright VA$							
8	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	id 990-T (S	Section 501(c)(3)s only)	availa	ble		
	for public inspection. Indicate how you made these available. Check all that apply.							
	Own website Another's website X Upon request Other (explain		,					
9	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	nflict of in	terest policy, a	nd finan	cial			
	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 boo	ks and re	cords 🕨 🔄					
	REGINA D. CHAVIS - 703-838-8102							
	201 N WASHINGTON STREET, ALEXANDRIA, VA 22314							
	§ 01-20-20			Гани	ן 990	(20		

Form 990 (2019)			ASSOCIATION	-	-	53-0172821	Page 1
Part VII Compensa	tion of Officers, I	Directors, Trus	stees, Key Employ	ees,	Highest Com	pensated	
Employees	, and Independer	nt Contractors	;		-		
Check if Sche	lule O contains a resp	onse or note to an	y line in this Part VII				
Section A Officere Dir	otoro Tructoco Kov	Employees and	Highast Componented	Empl	01/000		

and Hignest Compensated

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

 List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See 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)	(B)		(C)		(D)	(E)	(F)			
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box,	, unles	ss per	rson is	s both	n an	compensation	compensation	amount of
	week		cer an	aaa	recio	r/trus	lee)	from	from related	other
	(list any	irecto						the	organizations	compensation
	hours for related	e or d	tee			sated		organization (W-2/1099-MISC)	(W-2/1099-MISC)	from the organization
	organizations	ruste(l trus		/ee	npen		(00-2/1099-00130)		and related
	below	ndividual trustee or director	Institutional trustee	-	Key employee	ist col	er			organizations
	line)	Indivi	Institu	Officer	Key e	Highest compensated employee	Former			5
(1) DANA T. ATKINS	32.00									
PRESIDENT & CEO	3.00			Х				409,748.	0.	121,299.
(2) JAMES O'BRIEN	31.00									
CHIEF OPERATING OFFICER	4.00			Х				217,579.	0.	41,267.
(3) REGINA D. CHAVIS	31.00									
VICE PRESIDENT & CFO	4.00			Х				216,986.	Ο.	37,642.
(4) ALAN R. ENGLISH	35.00									
VP COMMUNICATIONS						X		207,207.	0.	64,489.
(5) JOSEPH G. LYNCH	31.00									
SECRETARY	4.00			Х				198,133.	0.	41,308.
(6) DANIEL F. MERRY	35.00									
VP GOVERNMENT RELATIONS						X		196,489.	0.	38,586.
(7) JAMES A. CARMAN	35.00									
VP TRANSITION AND MEMBER						X		169,708.	0.	33,341.
(8) KATHERINE E. PARTAIN	35.00									
VP, MEMBERSHIP AND MARKETING						X		154,386.	0.	54,136.
(9) STEFANIE J. KEUSER	35.00									
VP, CHIEF INFORMATION OFFICER						X		151,279.	0.	47,836.
(10) WALTER F. DORAN	4.00									-
CHAIR		Х		Х				52,000.	0.	0.
(11) JONATHAN W. BAILEY	1.00									•
MEMBER	4 00	Х						681.	0.	0.
(12) JOHN J SHEEHAN	4.00	37		37					0	0
CHAIR	1 00	Х		Х				0.	0.	0.
(13) RICHARD A. BUCHANAN MEMBER	1.00	x						0.	0.	0.
(14) CHARLES W. ANDERSON	1.00	Δ						U •	0.	0.
MEMBER	2.00	x						0.	0.	0.
(15) THEODORE J JANOSKO	1.00	Δ						0.	0.	0.
MEMBER	1.00	х						0.	0.	0.
(16) THOMAS J. JURKOWSKY	1.00	Δ						0.	0.	0.
MEMBER	<u> </u>	x						0.	0.	0.
(17) MARCANTONIO J. OLIVERI	1.00	~1						0.	0.	<u> </u>
MEMBER	<u> </u>	х						0.	0.	0.
932007 01-20-20	1	27							0.	Form 990 (2019)
302007 01-20-20				_	-					(2019)

Form 990 (2019) MILITARY	OFFICER	s	AS	so	CI	AT	Ί	ON OF	AMERICA	<u> </u>	<u>172</u>	821	P	age 8
Part VII Section A. Officers, Directors, Trust	tees, Key Emp	ploy	ees,	and	d Hig	ghes	st C	Compensa	ted Employee	s (continued)				
(A)	(B)			(0					(D)	(E)			(F)	
Name and title	Average	(do		Pos heck r			one	Re	oortable	Reportable	,	Es	timate	ed
	hours per	box	, unle	ss per	rson i	s both	n an	com	pensation	compensatio	on 🛛	an	nount	of
	week		cer ar	nd a di	recio	n/trus	lee)	-	from	from related			other	
	(list any hours for	irecto							the	organization	I		pensa	
	related	e or di	fee			sated		J v	anization 099-MISC)	(W-2/1099-MIS	SC)		om th	
	organizations	rustee	l trus		66	npen		(00-2/1	099-10130)			•	anizat d relat	
	below	dual t	itiona		nploy	st cor	-						anizati	
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former					0.90		
(18) C ANDREW MCCAWLEY	1.00													
MEMBER	2.00	x							Ο.		0.			0.
(19) GARY L. NORTH	1.00													
MEMBER	2.00	Х							0.		0.			0.
(20) JOHN F. REGNI	1.00													
MEMBER	1.00	Х							0.		0.			0.
(21) CHARLES N STARNES	1.00													
MEMBER	1.00	Х							0.		0.			0.
(22) CHARLES W. ANDERSON	1.00													
MEMBER		Х							0.		0.			0.
(23) CHRISTOPHER L. BURNHAM	1.00													
MEMBER		Х							0.		0.			0.
(24) ROBERT G. CERTAIN	1.00													-
MEMBER	1	Х						_	0.		0.			0.
(25) MICHAEL L. COWAN	1.00								0					•
MEMBER	1 0 0	Х							0.		0.			0.
(26) JONATHAN W. BAILEY MEMBER	1.00	x							٥		0.			0
								1 0	<u>0.</u> 74,196.		0.	17	0 0	0.04.
1b Subtotal								1,9	<u>14,190.</u> 0.		0.	4/	, 9	04.
c Total from continuation sheets to Part VII								1 9	74,196.		0.	17	<u>a</u> a	04.
 d Total (add lines 1b and 1c) 2 Total number of individuals (including but not address the second secon										000 of reportable		= /	,,,	0 - •
compensation from the organization		ose	liste	u au	Jove) vvii	010	eceived mo			3			33
													Yes	No
3 Did the organization list any former officer,	director trust	ا مم		mnl	0.100	0 or	hio	nhest com	nensated emn	lovee on	ſ			
line 1a? If "Yes," complete Schedule J for su												3		X
4 For any individual listed on line 1a, is the su												•		
and related organizations greater than \$150	-		-					-		-	ľ	4	Х	
5 Did any person listed on line 1a receive or a	,											-		
rendered to the organization? If "Yes." com							Jiac	ou organiz				5		X
Section B. Independent Contractors					2010	0								
1 Complete this table for your five highest cor	mpensated ind	lepe	nde	nt co	ontra	acto	rs t	hat receive	ed more than §	100,000 of comp	pensat	tion fro	m	
the organization. Report compensation for t	he calendar ye	ear e	endir	ng w	ith c	or wi	thir	n the orgar	nization's tax y	ear.				
(A)									(B)			(0	;)	
Name and business	address							D	escription of s	ervices	С	ompe	nsatio	'n
CLUNE CONSTRUCTION COMPAN	Y LP, 1	0	SO	UT	H									
RIVERSIDE PLAZA, SUITE 22		CA	GO	,	IL			BUILD	ING REN	NOVATION	6	,02	1,6	19.
QUAD (FORMERLY QUAD GRAPH														
N61 W23044 HARRY'S WAY, S								PRINT			1	,50	9,8	78.
THE GATE WORLDWIDE, LLC,		AV	EN	UE	,				TISING	AND				
8TH FLOOR, NEW YORK, NY 1		~~~~						MARKE				70	3,7	10.
NEXUS DIRECT, LLC, 101 WE	ST MAIN	S	.T.K	EE'	т,				TISING	AND		EE	7 0	04
STE, NORFOLK, VA 23510	י איז מים		יס									22	Ι, Ϋ	94.
PERSONIFY, INC., 6500 RIV BLDG 3, STE 125, AUSTIN,			ىرە	vD	'			SOFTW.	ARE RT/TRAI			50	5 2	07.
2 Total number of independent contractors (ir			nita	4 + ~ +	thee							50	5,4	57.
2 Total number of independent contractors (in \$100,000 of compensation from the organiz	-				16		iec	above) Wi	io received m					

SEE PART VII, SECTION A CONTINUATION SHEETS Form **990** (2019) 932008 01-20-20

								N OF AMERICA		2821
Part VII Section A. Officers, Directors, Tru		nplo	yee			lighe	est (, ,	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average				ition			Reportable	Reportable	Estimated
	hours	(cl	heck	all	that	app	ly)	compensation	compensation	amount of
	per week							from the	from related organizations	other compensation
	(list any	tor				ploye		organization	(W-2/1099-MISC)	from the
	hours for	direc				ed em		(W-2/1099-MISC)		organization
	related	tee or	ustee			ensate				and related
	organizations	l trus	nal tr		loyee	duo				organizations
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
	line)	pul	lns	UH0	Key	Hig	For			
(27) RICHARD A. BUCHANAN	1.00	v						0	0	0
MEMBER (28) CHRISTOPHER L. BURNHAM	1.00	Х						0.	0.	0.
MEMBER	1.00	x						0.	0.	0.
(29) ROBERT G. CERTAIN	1.00								0.	
MEMBER	1.00	x						0.	0.	0.
(30) MICHAEL L. COWAN	1.00								0.	
MEMBER	1.00	x						0.	0.	0.
(31) JUAN M. CROCKETT	1.00									
MEMBER	2.00	x						0.	0.	0.
(32) ROBERT E. DAY	1.00									
MEMBER		x						0.	0.	0.
(33) JERI I. GRAHAM	1.00									
MEMBER		x						0.	Ο.	0.
(34) EDWARD HANLON, JR.	1.00									
MEMBER		Х						0.	0.	0.
(35) CLARE HELMINIAK	1.00									
MEMBER		Х						0.	0.	0.
(36) ALLISON A. HICKEY	1.00									-
MEMBER	1	Х						0.	0.	0.
(37) BRADLEY S. JEWITT	1.00								0	0
MEMBER	1	Х						0.	0.	0.
(38) VIRGINIA G. JOYCE	1.00								0	0
MEMBER	1 0 0	X						0.	0.	0.
(39) MATTHEW W. KUSKIE	1.00							0	0	0
MEMBER	1 00	Х						0.	0.	0.
(40) MARY J. MAYER MEMBER	1.00	x						0.	0.	0
(41) LUCRETIA M. MCCLENNEY	1.00	^						0.	0.	0.
MEMBER	1.00	x						0.	0.	0.
(42) JAMES C. MURPHY	1.00							0.	0.	0.
MEMBER	1.00	x						0.	0.	0.
(43) DAVID E. PRICE	1.00	<u> </u>			-				•	•
MEMBER		x						0.	0.	0.
(44) VELMA L. RICHARDSON	1.00								J ·	
MEMBER		x						0.	0.	0.
(45) ERNEST E. ROBINSON	1.00									
MEMBER		x						0.	0.	0.
(46) ROJAN ROBOTHAM	1.00									
MEMBER	1.00	x						0.	0.	0.

	OFFICER	s	AS	so	CI	AT	IO	N OF AMERICA	53-017	2821
Part VII Section A. Officers, Directors, Tru	stees, Key Er	nplo	yee	s, ai	nd H	lighe	est (Compensated Employe	es (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average			Pos	ition			Reportable	Reportable	Estimated
	hours	(cl	heck	all	that	app	ly)	compensation	compensation	amount of
	per							from	from related	other
	week (list any	or				loyee		the organization	organizations (W-2/1099-MISC)	compensation from the
	hours for	direct				d emp		(W-2/1099-MISC)	(00-2/1099-00130)	organization
	related	ee or	stee			nsate		(W 2/1000 WIGO)		and related
	organizations	Individual trustee or director	Institutional trustee		oyee	Highest compensated employee				organizations
	below	vidual	tutior	er	Key employee	est ci	ler			-
	line)	Indiv	Insti	Officer	Key	High	Former			
(47) WALTER L. SHARP	1.00								0	•
MEMBER	2.00	Х						0.	0.	0.
(48) WALTER J. SMILEY	1.00								•	
MEMBER		х						0.	0.	0.
(49) FRANK J. SNYDER	1.00									_
MEMBER	1.00	Х						0.	0.	0.
(50) DONALD F. THOMPSON	1.00									
MEMBER		Х						0.	0.	0.
(51) PETER TROEDSSON	1.00									
MEMBER		Х						0.	0.	0.
(52) GORDON E. VAN HOOK	1.00									
MEMBER		Х						0.	0.	0.
(53) GARRY R. WHITE	1.00									
MEMBER		Х						0.	0.	0.
(54) JOHN J. CHERNOSKI	1.00									
MEMBER		Х						0.	0.	0.
(55) MATTHEW G CLARK	1.00									
MEMBER		Х						0.	Ο.	0.
(56) SAMUEL P. DE BOW	1.00									
MEMBER		X						0.	Ο.	0.
(57) KATHLEEN M. DUSSAULT	1.00									
MEMBER		x						0.	Ο.	0.
(58) JOYCE N HARTE	1.00									
MEMBER		x						0.	0.	0.
(59) KAY C MCCLAIN	1.00									
MEMBER		x						0.	0.	0.
(60) ANTONIO T PIMENTAL	1.00									
MEMBER		x						0.	0.	0.
(61) BARBARA J RAMSEY	1.00									
MEMBER		x						0.	0.	0.
(62) MICHAEL J. ROGERS	1.00								•••	
MEMBER		x						0.	0.	0.
		1								
		1								
		1								
		-								
		1								
	I	I		I	L		I			
Total to Dart VII Section A line to										
Total to Part VII, Section A, line 1c								1		

932201 04-01-19

				OFFI	CERS ASSO	DCIATION OF	F AMERICA	53-0172	821 Page 9
Pa	rt V	/111							
			Check if Schedule O contains a	<u>response</u>	or note to any lin	<u>e in this Part VIII …</u> (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ស ស	1	а	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues	1b					
∆n G			Fundraising events	1c					
Sifts ar /		d	Related organizations	1d	304,413.				
imi)			Government grants (contributions)	1e					
er S		f	All other contributions, gifts, grants, and	1 1					
Otho			similar amounts not included above	1f	77.				
ont		-	Noncash contributions included in lines 1a-1f Total. Add lines 1a-1f	1g \$		304,490.			
0 a		n	Total. Add lines 1a-11		Business Code	501,190.			
a	2	а	REGULAR & LIFE MEMBER DUES		900099	8,784,588.	8,784,588.		
vic	-	b	ADVERTISING REVENUE		541800	2,298,981.		2,298,981.	
Ser		с	TRANSITION SERVICES		511190	35,305.	35,305.		
Program Service Revenue		d							
^{og}		е							
م			All other program service revenue $\ .$						
		g	Total. Add lines 2a-2f		▶	11,118,874.			
	3		Investment income (including divide			3 116 526			3 416 526
	4		other similar amounts) Income from investment of tax-exer			3,416,526.			3,416,526.
	4 5		Royalties	-		12,547,793.			12,547,793.
	5			(i) Real	(ii) Personal	,,			
	6	а	Gross rents 6a	()					
			Less: rental expenses 6b						
			Rental income or (loss) 6c						
		d	Net rental income or (loss)		►				
	7	а		Securities	(ii) Other				
				160,605.					
		b	Less: cost or other basis	0.4.2 0.1.0					
venue		_		043,819. 116,786.					
(1)			· / ······			1,116,786.			1,116,786.
r B			Net gain or (loss) Gross income from fundraising events (1,110,700.			1,110,700.
Other R	0	u	including \$						
Ŭ			contributions reported on line 1c). S	- 1					
			Part IV, line 18						
		b	Less: direct expenses						
			Net income or (loss) from fundraisin		····· ►				
	9	а	Gross income from gaming activitie						
			Part IV, line 19						
			Less: direct expenses						
			Net income or (loss) from gaming as Gross sales of inventory, less return						
	.0	u	and allowances						
		b	Less: cost of goods sold						
			Net income or (loss) from sales of in	·····	>				
s					Business Code				
∋ou;	11	а							
lan. enu		b							
Miscellaneous Revenue		C			000000	F 2 400			
Mis			All other revenue		900099	73,433. 73,433.			73,433.
	12	e	Total. Add lines 11a-11d Total revenue. See instructions		>	28,577,902.		2,298,981.	17,154,538.
932009		20-				,,	, , , , , , , , , , , , , , , , , , , ,	,,	Form 990 (2019

Form 990 (2019)			ASSOCIATION	OF	AMERICA	53-0172821	Page 10			
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 pate to any line in this Part IV										

	Check if Schedule O contains a respon	se or note to any line in	this Part IX	X			
Do r	not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising		
7b,	8b, 9b, and 10b of Part VIII.	rotal expenses	expenses	general expenses	expenses		
1	Grants and other assistance to domestic organizations						
	and domestic governments. See Part IV, line 21	32,806.					
2	Grants and other assistance to domestic						
	individuals. See Part IV, line 22						
3	Grants and other assistance to foreign						
	organizations, foreign governments, and foreign						
	individuals. See Part IV, lines 15 and 16						
4	Benefits paid to or for members						
5	Compensation of current officers, directors,						
	trustees, and key employees	1,336,643.					
6	Compensation not included above to disqualified						
	persons (as defined under section $4958(f)(1)$) and	F 240 000					
	persons described in section 4958(c)(3)(B)	7,348,220.					
7	Other salaries and wages						
8	Pension plan accruals and contributions (include	777 602					
-	section 401(k) and 403(b) employer contributions)	737,603.					
9	Other employee benefits	635,207.					
10	Payroll taxes	610,545.					
11	Fees for services (nonemployees):	0 000					
	Management	9,900. 7,066.					
b		71,880.					
	Accounting	71,000.					
d	Lobbying Professional fundraising services. See Part IV, line 17						
f	Investment management fees	287,664.					
g	Other. (If line 11g amount exceeds 10% of line 25,	20770011					
9	column (A) amount, list line 11g expenses on Sch 0.)	3,453,177.					
12	Advertising and promotion	790,063.					
13	Office expenses	3,429,618.					
14	Information technology						
15	Royalties						
16	Occupancy	502,427.					
17	Travel	587,422.					
18	Payments of travel or entertainment expenses						
	for any federal, state, or local public officials						
19	Conferences, conventions, and meetings						
20	Interest	21,761.					
21	Payments to affiliates						
22	Depreciation, depletion, and amortization	381,315.					
23	Insurance						
24	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 0.)	4 004 100					
a	FUNDING LIFE MEMBER DEF	4,994,169.					
b	COMMUNICATIONS	305,278.					
C	TAXES	82,242.					
d	LOSS ON SALE OF FIXED A	<u>16,376.</u> 75,804.					
е 25	All other expenses	25,717,186.					
<u>25</u> 26	Total functional expenses. Add lines 1 through 24e	2J, III, 100.					
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined						
	educational campaign and fundraising solicitation.						
	Check here \blacktriangleright if following SOP 98-2 (ASC 958-720)						
				1	- 000 (22.23)		

932010 01-20-20

Form **990** (2019)

15590824 131839 064-056795-00

MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172821 P	-age 11
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		I Chaolic if Schodulo O containe a reanance ar not	to only	line in this Dart V			
		Check if Schedule O contains a response or note	e to any				(P)
					(A) Beginning of year		(B) End of year
					1,664,109.	4	1,132,888.
	1				1,844,745.	1	1,575,436.
	2	Savings and temporary cash investments			1,044,/45.	2	1,575,450.
	3	Pledges and grants receivable, net			1,060,898.	3	1,166,240.
	4				1,000,090.	4	1,100,240.
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, substa				_	
	_	controlled entity or family member of any of thes				5	
	6	Loans and other receivables from other disqualif					
		under section 4958(f)(1)), and persons described				6	
sts	7	Notes and loans receivable, net				7	00.000
Assets	8	Inventories for sale or use		77,983.	8	93,202.	
◄	9				163,309.	9	424,774.
	10a	Land, buildings, and equipment: cost or other		1.5 0.50 115			
		basis. Complete Part VI of Schedule D		16,068,115.			
	b	Less: accumulated depreciation	10b	5,576,009.	3,772,284.	10c	10,492,106.
	11	Investments - publicly traded securities			120,219,690.	11	130,416,171.
	12	Investments - other securities. See Part IV, line 1				12	
	13	Investments - program-related. See Part IV, line 1	1			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			1,426,851.	15	1,054,893.
	16	Total assets. Add lines 1 through 15 (must equa	al line 33	3)	130,229,869.	16	146,355,710.
	17	Accounts payable and accrued expenses			3,229,549.	17	2,862,142.
	18	Grants payable		18			
	19	Deferred revenue	65,001,619.	19	64,953,434.		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete F	Part IV o	f Schedule D		21	
s	22	Loans and other payables to any current or form	er office	er, director,			
Liabilities		trustee, key employee, creator or founder, substa	antial co	ontributor, or 35%			
lide		controlled entity or family member of any of thes	e perso	ns		22	
Ë	23	Secured mortgages and notes payable to unrelation	ted thirc	l parties	32,302.	23	345,913.
	24	Unsecured notes and loans payable to unrelated	third pa	arties	2,542,263.	24	-864.
	25	Other liabilities (including federal income tax, pay	/ables to	o related third			
		parties, and other liabilities not included on lines	17-24).	Complete Part X			
		of Schedule D			2,016,017.		2,196,768.
	26	Total liabilities. Add lines 17 through 25			72,821,750.	26	70,357,393.
		Organizations that follow FASB ASC 958, chee	ck here	► X			
sec		and complete lines 27, 28, 32, and 33.					
anc	27				57,408,119.	27	75,998,317.
Bal	28	Net assets with donor restrictions				28	
pu		Organizations that do not follow FASB ASC 95					
Fu		and complete lines 29 through 33.	-				
P.	29	Capital stock or trust principal, or current funds			29		
iets	30	Paid-in or capital surplus, or land, building, or eq				30	
Ase	31	Retained earnings, endowment, accumulated inc				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			57,408,119.	32	75,998,317.
2	33				130,229,869.	33	146,355,710.
							Farm 990 (0010)

Form **990** (2019)

Form	1 990 (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA	53-	01728	321	Pag	_{ge} 12
Pa	rt XI Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		,577		
2	Total expenses (must equal Part IX, column (A), line 25)	2		,717		
3	Revenue less expenses. Subtract line 2 from line 1	3		,860		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		,408		
5	Net unrealized gains (losses) on investments	5	15,	,729	9,4	82.
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10	75,	,998	3,3	<u>17.</u>
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII			<u></u>		
				_	Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	0.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		X
	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		- F		77	
b	Were the organization's financial statements audited by an independent accountant?		·····	2b	Х	<u> </u>
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,				
	consolidated basis, or both:					
	Separate basis X Consolidated basis Both consolidated and separate basis		- F		_	
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				37	
	review, or compilation of its financial statements and selection of an independent accountant?			2c	Х	<u> </u>
-	If the organization changed either its oversight process or selection process during the tax year, explain on Sch					
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	gle Aud	t			v
-	Act and OMB Circular A-133?		ŀ	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			3b	000	<u> </u>

Form **990** (2019)

932012 01-20-20

Schedule B

(Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

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

OMB No. 1545-0047

2019

Employer identification number

MILITARY	OFFICERS	ASSOCIATION	OF	AMERICA

53-0172821

Filers of:	Section:
Form 990 or 990-EZ	\boxed{X} 501(c)(19) (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

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

Special Rules

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

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

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

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

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

Schedule B	(Form	990,	990-EZ,	or 990-PF)	(2019)
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Name of organization

Employer identification number

53-0172821

MILITARY OFFICERS ASSOCIATION OF AMERICA

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	Name, address, and ZiF + 4	\$304,413.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll On Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll On Complete Part II for noncash contributions.)

Schedule B (Form 990, 990-EZ, or 990-PF) (2019)

16

15590824 131839 064-056795-00

Name of organization

a - - + 11

MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number

53-0172821

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
		- - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - - \$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		- - - _ \$	
923453 11-06-	-19	Schedule B (Form	990, 990-EZ, or 990-PF) (2019)

15590824 131839 064-056795-00

Schedule B (I	Form 990, 990-EZ, or 990-PF) (2019)			Page		
Name of orga	nization			Employer identification number		
MILITAF	Y OFFICERS ASSOCIATION	N OF AMERICA		53-0172821		
	Exclusively religious, charitable, etc., contributi 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	s info. once.) > \$		
	Use duplicate copies of Part III if additional	space is needed.				
from	(b) Purpose of gift	(c) Use of gift	(d)) Description of how gift is held		
-						
-						
-						
		(e) Transfer of	gift			
			•			
(a) No. from (b) Purpose of gift Transferee's name, address, a (a) No. from (b) Purpose of gift (a) No. from (b) Purpose of gift (a) No. from (b) Purpose of gift Transferee's name, address, a (a) No. from (b) Purpose of gift (a) No. from (b) Purpose of gift (a) No. from (b) Purpose of gift (b) Purpose of gift (c) Purpose of gift	nd ZIP + 4	Relationship	of transferor to transferee			
-		[
-						
			1			
from	(b) Purpose of gift	(c) Use of gift	(d)) Description of how gift is held		
Part I						
-						
		(a) Transfer of	~:#			
		(e) Transfer of	gin			
	Transferee's name, address, a	nd ZIP + 4	Relationship	of transferor to transferee		
Transferee's name, address, a						
-						
	(b) Purpose of gift	(c) Use of gift	(d)) Description of how gift is held		
			(4)			
		(e) Transfer of	gift			
Transferee's name, address, and ZIP + 4			Relationship	of transferor to transferee		
Transferee's name, address, and			-			
-						
-						
(a) No. from			(1)			
Part I	(b) Purpose of gift	(c) Use of gift	(0)) Description of how gift is held		
-						
-						
		(e) Transfer of	gift			
	Transferee's name address of	nd $\mathbf{7IP} \pm 4$	Palationshin	of transferor to transferoo		
	Transferee's name, address, a			of transferor to transferee		
-						
-						
923454 11-06-19				nedule B (Form 990, 990-EZ, or 990-PF) (2019		

15590824 131839 064-056795-00

SCHED	ULE D
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Department of the Treasury

Internal Revenue Service

(Form	990)
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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.



Name of the organization

MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number 53-0172821

Par	t I Organizations Maintaining Donor Advised	l Funds or Other Similar Funds o	r Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line		
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in v	vriting that the assets held in donor advised	l funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes 📃 No
6	Did the organization inform all grantees, donors, and donor ad	dvisors in writing that grant funds can be us	sed only
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any other purpose co	nferring
		· · · · · · · · · · · · · · · · · · ·	Yes No
Par	t II Conservation Easements. Complete if the org	anization answered "Yes" on Form 990, Pa	rt IV, line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).	
	Preservation of land for public use (for example, recreat	ion or education) Preservation of a	historically important land area
	Protection of natural habitat	Preservation of a	certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualifi	ed conservation contribution in the form of	a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
с	Number of conservation easements on a certified historic stru	cture included in (a)	2c
d	Number of conservation easements included in (c) acquired a	fter 7/25/06, and not on a historic structure)
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele		rganization during the tax
	year ▶		
4	Number of states where property subject to conservation eas	ement is located ►	
5	Does the organization have a written policy regarding the peri	odic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, I	nandling of violations, and enforcing conser	vation easements during the year
	▶		
7	Amount of expenses incurred in monitoring, inspecting, hand	ing of violations, and enforcing conservatio	n easements during the year
	►\$		
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170(h)	(4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes 🗌 No
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statemen	ts that describes the
	organization's accounting for conservation easements.		
Par	t III Organizations Maintaining Collections of	Art, Historical Treasures, or Othe	er Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its revenue statement and	balance sheet works
	of art, historical treasures, or other similar assets held for pub	lic exhibition, education, or research in furt	herance of public
	service, provide in Part XIII the text of the footnote to its finan	cial statements that describes these items.	
b	If the organization elected, as permitted under FASB ASC 958	3, to report in its revenue statement and ba	lance sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in further	rance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		• • •
	(ii) Assets included in Form 990, Part X		• • •
2	If the organization received or held works of art, historical treat	sures, or other similar assets for financial g	ain, provide
	the following amounts required to be reported under FASB AS	SC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		• \$
	As a static short short in Fauna 2000, Dout M		> \$
LHA	For Paperwork Reduction Act Notice, see the Instructions	for Form 990.	Schedule D (Form 990) 2019
932051	10-02-19		
		19	

		Y OFFICERS						53-01			_{age} 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Hist	torical Tre	easures, o	r Other	^r Simila	r Asset	s _{(contil}	nued)	
3	Using the organization's acquisition, accessi collection items (check all that apply):	on, and other record	s, chec	k any of the t	following that	t make si	gnificant (use of its			
а	Public exhibition	c	1 🗆	Loan or exc	hange progra	am					
b	Scholarly research	e	,								
c	Preservation for future generations	-									
4	Provide a description of the organization's co	ollections and explain	n how ti	hev further th	ne organizatio	n's exen	nnt nurno	se in Parl	· XIII		
5	During the year, did the organization solicit of	•		2	•						
Ŭ	to be sold to raise funds rather than to be ma					Ji Jirinai	200010	Г	Yes		No
Par	t IV Escrow and Custodial Arran	gements. Compl				"Yes" on	Form 990), Part IV,			
	reported an amount on Form 990, Pa	rt X, line 21.									
1a	Is the organization an agent, trustee, custodi on Form 990, Part X?		•						Yes		No
b	If "Yes," explain the arrangement in Part XIII										
c	Reginning balance						1c		Amoun	t	
	Beginning balance										
	Additions during the year										
-	Distributions during the year										
t 20	Ending balance Did the organization include an amount on F								Yes		No
	•						ity ?	∟	_ 165		
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete										
		(a) Current year			(c) Two yea		(d) Three	voare back	(a) Fou	rvoaro	back
4.0	Designing of year belongs	(a) Current year	(0)	Prior year		IS DOLK		years Dack	(e) Fou	years	Dauk
	Beginning of year balance										
	Contributions										
	Net investment earnings, gains, and losses										
	Grants or scholarships										
е	Other expenditures for facilities										
_	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr		e (line 1	g, column (a)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment										
С	Term endowment	<u>%</u>									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organiza	ation tha	at are held ar	nd administer	red for th	e organiza	ation			
	by:									Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	ations listed as requir	red on S	Schedule R?					. 3b		
4	Describe in Part XIII the intended uses of the		wment	funds.							
Par	t VI Land, Buildings, and Equipm	ient.									
	Complete if the organization answere	d "Yes" on Form 990), Part l'	V, line 11a. S	See Form 990	, Part X,	line 10.				
	Description of property	(a) Cost or c basis (investr			t or other (other)		ccumulate preciation		(d) Boo	k valu	e
1a	Land		-	39	6,034.				39	6,0	34.
	Buildings				8,732.	5	317,9	64.	8,98		
	Leasehold improvements				.,	`	, 2		-,		
	Equipment			5.87	3,349.	4.5	758,0	45.	1,11	5.3	04.
	Other				-,-1/	<u> </u>			-,	.,.	•
			Val						0,49	2 1	06.
TULA	. Add lines 1a through 1e. (Column (d) must e	igual Form 990, Part	A, COIUI	<u>10 (B), line 1</u>	<u>UC.)</u>			Schedul			
								ocneuul	וויט דין ש		2013

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		FICERS ASSOCI	ATION OF AMERICA	53-0172821 Page 3
(a) Description of security or catagory indexed years of security. (b) Book value (c) Method of valuation: Cost or end-of-year market value (a) Other (b) Book value (c) Method of valuation: Cost or end-of-year market value (b) Other (c) Method of valuation: Cost or end-of-year market value (c) Method of valuation: Cost or end-of-year market value (c) Method squity interests (c) Method of valuation: Cost or end-of-year market value (c) Method of valuation: Cost or end-of-year market value (c) Method squity interests (c) Method of valuation: Cost or end-of-year market value (c) Method of valuation: Cost or end-of-year market value (c) Method for Method of valuation: Cost or end-of-year market value (c) Method of valuation: Cost or end-of-year market value (d) Method of valuation: Cost or end-of-year market value (c) Method of valuation: Cost or end-of-year market value (e) Description of investment (b) Eook value (c) Method of valuation: Cost or end-of-year market value (f) (g) Method for Maluation: Cost or end-of-year market value (f) Method for Maluation: Cost or end-of-year market value (f) (g) Method for Maluation: Cost or end-of-year market value (g) Method for Maluation: Cost or end-of-year market value (f) (g) Method for Maluation: Cost or end-of-year market value (g) Method for Maluation: Cost or end-of-year market value	Part VII Investments - Other Securities.		11b Cas Farma 000 Bart V line 10	
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(9) Total. (Column (b) must equal Form 990. Part X. col. (B) line 15.) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. 1. (a) Description of liability (1) Federal income taxes (2) ESTIMATED LIABILITY OF WIDOWS' (3) TRUST 1, 323, 310. (4) ACCRUED PENSION AND DEFERRED (5) COMPENSATION 873, 458. (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2, 196, 768.				
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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 (1) Federal income taxes (2) ESTIMATED LIABILITY OF WIDOWS ' (3) TRUST (4) ACCRUED PENSION AND DEFERRED (5) COMPENSATION (6) 873,458. (7) (8) (9) 2,196,768.				
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 (b) (2) ESTIMATED LIABILITY OF WIDOWS ' (c) (3) TRUST 1,323,310. (4) ACCRUED PENSION AND DEFERRED (c) (5) COMPENSATION 873,458. (6) (c) (c) (7) (c) (c) (8) (c) (c) (9) (c) (c) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) (c) 2,196,768.		15.)		
1. (a) Description of liability (b) Book value (1) Federal income taxes (a) Description of WIDOWS ' (2) ESTIMATED LIABILITY OF WIDOWS ' 1,323,310. (3) TRUST 1,323,310. (4) ACCRUED PENSION AND DEFERRED 0 (5) COMPENSATION 873,458. (6) 0 (7) 0 (8) 0 (9) 2,196,768.		on Form 000 Part IV line	110 or 11f Soc Form 000 Part V I	ino 25
(1) Federal income taxes (2) ESTIMATED LIABILITY OF WIDOWS' (3) TRUST 1,323,310. (4) ACCRUED PENSION AND DEFERRED (3) (3) (3) (3) (3) (3) (3) (3) (3) (3)	(a) Decemination of lightlity	on Form 990, Fait IV, line	The of Th. See Form 390, Part A, I	
(2) ESTIMATED LIABILITY OF WIDOWS' (3) TRUST 1,323,310. (4) ACCRUED PENSION AND DEFERRED (5) COMPENSATION 873,458. (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)				
(3) TRUST 1,323,310. (4) ACCRUED PENSION AND DEFERRED 873,458. (5) COMPENSATION 873,458. (6) 873,458. (7) 8 (8) 9 Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2,196,768.				
(4) ACCRUED PENSION AND DEFERRED (5) COMPENSATION 873,458. (6) (7) (7) (8) (9) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2,196,768.		20110		1 323 310.
(5) COMPENSATION 873,458. (6) (7) (7) (8) (9) (7) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2,196,768.		 חשר		1,525,510
(6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)				873 458.
(7) (8) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2,196,768.				075,450
(8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)				
(9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) 2,196,768.				
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)				
				▶ 2.196.768.
		· ·		

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 ... 🚺

932053 10-02-19

Schedule D (Form 990) 2019

	edule D (Form 990) 2019 MILITARY OFFICERS ASSOCIA			Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Stater	nents With Revenu	e per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	l2a.		
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d			
3	Subtract line 2e from line 1			
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)			
С	Add lines 4a and 4b			
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12.)			
Pa	rt XII Reconciliation of Expenses per Audited Financial State		ses per Return.	
Pa	Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1	l2a.		
Ра 1	rt XII Reconciliation of Expenses per Audited Financial State	l2a.		
	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	12a.		
1	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements	12a.		
1 2	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities	12a. 2 a		
1 2 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments	12a. 2 a 2 b		
1 2 a b	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses	2a. 2a 2b 2c		
1 2 a b c	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a. 2a 2b 2c 2c 2d	1	
1 2 b c d	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.)	2a. 2a 2b 2c 2d	1 	
1 2 b c d e	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a. 2a 2b 2c 2d	1 	
1 2 b c d 3	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1	2a. 2b 2c 2d	1 	
1 2 6 6 8 3 4	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	12a. 2a 2b 2c 2d 4a	1 	
1 2 a b c d e 3 4 a	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 2d 4a 4b	1	
1 2 a b c d e 3 4 a b c 5	rt XII Reconciliation of Expenses per Audited Financial State Complete if the organization answered "Yes" on Form 990, Part IV, line 1 Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Other losses Other (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a 2b 2c 2d 2d 4a 4b		

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:

MOAA, SCHOLARSHIP FUND, VOICES FOR AMERICA'S TROOPS (VFAT), AND THE MOAA
FOUNDATION (TMF) ARE TAX-EXEMPT BUT ARE ALL SUBJECT TO INCOME TAXES ON
UNRELATED BUSINESS INCOME. EACH OF THESE ORGANIZATIONS HAS ADOPTED THE
GUIDANCE ON THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND
MEASUREMENT OF UNCERTAIN TAX POSITIONS. THE ADOPTION OF THIS STANDARD HAS
NO IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS. EACH ORGANIZATION
FILES AS A TAX-EXEMPT ORGANIZATION.

22

932054 10-02-19

SCHEDULE I (Form 990)		G GO G	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.	 A Other Assistance to Organizations, (s) and Individuals in the United States mization answered "Yes" on Form 990, Part IV, line 21 or 2 	te to Organi s in the Unit on Form 990, Parl	zations, ed States t IV, line 21 or 22.		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service			Go to www.irs	 Attach to Form 990. Go to www.irs.gov/Form990 for the latest information. 	n 990. · the latest inform	ation.		Open to Public Inspection
t t	MILITARY		ASSOCIATION	OF AMERICA	A			Employer identification number 53-0172821
ar	General Information on Grants and Assistance	I Assistance						
Does the organized to an arrest to arrest t	Does the organization maintain records to substantiate the amount of the criteria used to award the grants or assistance?	substantiate the		or assistance, the g	Jrantees' eligibility 1	for the grants or assis	grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	
2 Describe in Part I	Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.	edures for monito	oring the use of grant fu	unds in the United	States.			1
art II	Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any	omestic Organiz	ations and Domestic	Governments. Co	omplete if the orga	nization answered "Y	es" on Form 990, Part	IV, line 21, for any
recipient th	recipient that received more than \$5,000. Part II can be duplicated	,000. Part II can t	pe duplicated if additio	if additional space is needed	.р	2 - 11 - 12 - 12 - 12 - 12 - 12 - 12 -		
1 (a) Name and ad or gov	1 (a) Name and address of organization or government	(p) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FIND - 201	3 ASSOCIATION OF TTP FIND - 201							
NORTH WASHINGTON STREET	STREET -							SUPPORT OF CHARITABLE
ALEXANDRIA, VA 22314	314	54-1659039	501(C)(3)	32,806.	0.			NOISSIM
2 Enter total numb	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table	government org	anizations listed in the	line 1 table				
-	Enter total number of other organizations listed in the line 1 table	isted in the line 1	table					
LHA For Paperwork	For Paperwork Reduction Act Notice, see the Instructions for Form 990.	ee the Instructio	ins for Form 990.					Schedule I (Form 990) (2019)

932101 10-26-19

Form 990) (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172821 Page 2 Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Page 2 Part III can be duplicated if additional space is needed. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Page 2	if grant or assistance (b) Number of (c) Amount of (d) Amount of non-(e) Method of valuation (f) Description of noncash assistance recipients cash grant cash assistance (book, FMV, appraisal, other) (f) Description of noncash assistance			Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.					
Schedule I (Form 990) (2019) MILLITARY OFFIC Part III Grants and Other Assistance to Domestic Individual Part III can be duplicated if additional space is needed.	(a) Type of grant or assistance			Part IV Supplemental Information. Provide the info					

(Form 990) For certain Officers, Directors, Trustees, Key Employees, and Highest Complete if the organization answered "Yes" on Form 990, Part IV, line 23. 2019 Department of the Treasury Internal Revenue Service > Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Department of the Treasury Tetrnal Revenue Service > Complete if the organization service of "Yes" on Form 990, Part IV, line 23. Department of the Treasury Tetrnal Revenue Service > Complete if the organization provided on the latest information. Employer identification nu 53 - 0172821 Name of the organization MILITARY OFFICERS ASSOCIATION OF AMERICA 53 - 0172821 Part I Questions Regarding Compensation 53 - 0172821 Ia 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.	
Department of the Treasury Internal Revenue Service Complete if the organization answered "Yes" on Form 990, Part IV, line 23.	mber
Department of the leasury Internal Revenue Service Inspection Name of the organization Employer identification nu 53-0172821 Part I Questions Regarding Compensation So to www.irs.gov/Form990 for instructions and the latest information. Ia Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VI, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Yes Ia Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VI, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Yes Import Trave I Housing allowance or residence for personal use Payments for business use of personal residence Image: Trave I for companions Payments for business use of personal residence Personal services (such as maid, chauffeur, chef) Ib 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 1b 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? 2 3 Indicate which, if any, of the following the organization used to establi	mber
Name of the organization Employer identification number of the organization number of the organization of the organization of the organization of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part II to provide any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part II to provide any relevant information regarding these items. Yes	
MILITARY OFFICERS ASSOCIATION OF AMERICA 53-0172821 Part 1 Questions Regarding Compensation Yes 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. Yes First-class or charter travel Housing allowance or residence for personal use Yes X Tavel for companions Payments for business use of personal residence Yes Discretionary spending account Personal services (such as maid, chauffeur, chef) Ib 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 Ib 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? 2 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization to 2	
Part I Questions Regarding Compensation Yes 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. Yes Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Discretionary spending account 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 1b X 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? 2 X 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization to 2 X	No
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.	No
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.	
 Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) 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 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? Indicate which, if any, of the following the organization used to establish the compensation of the organization to 	
 First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) 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 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? Indicate which, if any, of the following the organization used to establish the compensation of the organization to 	
 Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Discretionary spending account Personal services (such as maid, chauffeur, chef) 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 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? Indicate which, if any, of the following the organization used to establish the compensation of the organization to 	
 Tax indemnification and gross-up payments Discretionary spending account Personal services (such as maid, chauffeur, chef) 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 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? Indicate which, if any, of the following the organization used to establish the compensation of the organization to 	
 Discretionary spending account Personal services (such as maid, chauffeur, chef) 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	
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b X 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? 2 X 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 1 1	
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b X 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? 2 X 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 1 1	
 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 	
trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 X 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 2 X	
 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 	
CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to	
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.	
X Compensation committee Written employment contract	
X Independent compensation consultant X Compensation survey or study	
X Form 990 of other organizations	
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?	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan? 4b X	37
c Participate in, or receive payment from, an equity-based compensation arrangement?	x
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: 5a	
	<u> </u>
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 8	
 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in 	
Regulations section 53.4958-6(c)?	
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule J (Form 990	2019

932111 10-21-19

<u></u>	<u>rary</u>	OFFICERS	ASSOCIATION OF	IN OF AMERICA	ICA 53-0172821	821		Page 2
Fart II Orflicers, 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).	oe repo	ees, and Hignest C orted on Schedule J	ompensated Empl , report compensati	oyees. Use duplication from the organization	te copies if additional s ation on row (i) and fror	space is needed. n related organizations	s, described in the instr	uctions, 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.	orm yr ed indi	vu, Part vii. vidual must equal th	ie total amount of Fo	orm 990, Part VII, Se	ection A, line 1a, applic	able column (D) and (E) amounts for that indiv	idual.
		(B) Breakdown of \	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	 other deferred compensation 	benefits	(r)-(i)(A)	in column (B) reported as deferred on prior Form 990
(1) DANA T. ATKINS	<u>(</u>)	324,801.	70,875.	14,072.	120,125.	1,174.	531,047.	.0
PRESIDENT & CEO	(ii)			• 0		• 0		•0
(2) JAMES O'BRIEN	Ξ.	205,333.	7,153.	5,093.	36,027.	5,240.	258,846.	0
(3) REGINA D. CHAVIS		199 578	12_315_	5 093	35 47	2.165.	254 628	
E PRESIDENT			.0			• 0		.0
(4) ALAN R. ENGLISH	Ξ	188,349.	17,062.	1,796.	35	28,97	271,696.	• 0 •
8	(ii)				•			.0
(5) JOSEPH G. LYNCH Secretary	€ (184,447. 0.	7,062.	6,624. 0.	36,398.	4,910. 0.	239,441. 0.	00
(6) DANIEL F. MERRY	Ξ	174,556.	17,062.	4,871.	32	5,	235,075.	0.
VP GOVERNMENT RELATIONS	(ii)	0.	0.	0.		0.		0.
(7) JAMES A. CARMAN	(i)	145,188.	17,468.	7,052.	28,523.	4,818.	203,049.	0.
VP TRANSITION AND MEMBER	(ii)	0.		.0		0.		.0
(8) KATHERINE E. PARTAIN	(i)	135,852.	17,874.	660.	27,44	26,691.	208,522.	.0
VP, MEMBERSHIP AND MARKETING	(ii)			.0				0.
(9) STEFANIE J. KEUSER	Ξ	133,803.	17,062.	414.	26,70	21,127.	199,115.	.0
VP, CHIEF INFORMATION OFFICER	(ii)	.0	0.	.0	.0	.0	•0	.0
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	(ii)							
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26

932112 10-21-19

Schedule J (Form 990) 2019 MILITARY OFFICERS ASSOCIATION OF AMERICA	53-0172821 Page 3	е 3
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.	bart for any additional information.	
	Schedule J (Form 990) 2019	019

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Name of the organization 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 990-EZ.

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

OMB No. 1545-0047

MILITARY OFFICERS ASSOCIATION OF AMERICA

Employer identification number 53 - 0172821

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE CAN ACT ON BEHALF OF THE BOARD BETWEEN BOARD

MEETINGS.

FORM 990, PART VI, SECTION A, LINE 6:

MEMBERSHIP IS COMPRISED OF THE FOLLOWING:

*MEN AND WOMEN WHO ARE OR HAVE BEEN OFFICERS - THAT IS, COMMISSIONED

OFFICERS, COMMISSIONED WARRANT OFFICERS, AND WARRANT OFFICERS - OF THE

REGULAR, RESERVE, NATIONAL GUARD OF THE UNITED STATES, AND OTHER COMPONENTS

OF THE ARMY, NAVY, AIR FORCE, MARINE CORPS, COAST GUARD, NATIONAL OCEANIC

AND ATMOSPHERIC ADMINISTRATION, AND PUBLIC HEALTH SERVICE. THERE ARE

REGULAR MEMBERS AND LIFE MEMBERS.

*WIDOWS AND WIDOWERS OF DECEASED MEMBERS OR OF ANY DECEASED INDIVIDUAL WHO

WOULD, IF LIVING, BE ELIGIBLE FOR MEMBERSHIP.

*INDIVIDUALS ELECTED AS HONORARY MEMBERS AS SET FORTH BY THE ORGANIZATION.

MEMBERSHIP CONSISTS OF SIX CLASSES:

1. MEMBERS: THOSE ELIGIBLE FOR MEMBERSHIP WHO APPLY FOR MEMBERSHIP AND PAY THE PRESCRIBED ANNUAL DUES.

2. LIFE MEMBERS: THOSE ELIGIBLE FOR MEMBERSHIP WHO APPLY FOR LIFE

MEMBERSHIP AND PAY THE PRESCRIBED LIFE MEMBERSHIP FEE.

3. SURVIVING SPOUSE MEMBERS: WIDOWS AND WIDOWERS OF DECEASED MEMBERS OR OF

ANY DECEASED INDIVIDUAL WHO WOULD HAVE BEEN ELIGIBLE FOR MEMBERSHIP.

4. LIFE SURVIVING SPOUSE MEMBERS: WIDOWS AND WIDOWERS OF DECEASED LIFE

MEMBERS OR ANY WIDOW OR WIDOWER OF ANY DECEASED INDIVIDUAL WHO WOULD HAVE

BEEN ELIGIBLE FOR MEMBERSHIP WHO PAYS THE PRESCRIBED LIFE MEMBERSHIP FEE.

5. HONORARY MEMBERS: HONORARY MEMBERSHIPS ARE CONFERRED FOR LIFE BY THE

 LHA
 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990 or 990-EZ) (2019)

 932211
 09-06-19

15590824 131839 064-056795-00

Schedule O (Form 990 or 990-EZ) (2019)	Page 2
Name of the organization MILITARY OFFICERS ASSOCIATION OF AMERICA	Employer identification number $53 - 0172821$
BOARD OF DIRECTORS. CURRENTLY THERE ARE NO HONORARY MEMBER	S IN THE
ASSOCIATION. HONORARY MEMBERS SHALL NOT BE ENTITLED TO VOT	E OR REQUIRED TO
PAY DUES.	
6. CADETS AND MIDSHIPMEN: THIRD OR FOURTH YEAR STUDENTS AT	TENDING THE U.S.
MILITARY ACADEMY, U.S. NAVAL ACADEMY, THE U.S. AIR FORCE A	CADEMY, OR THE
U.S. COAST GUARD ACADEMY; OR THIRD OR FOURTH YEAR STUDENTS	PARTICIPATING IN
A SERVICE RESERVE OFFICER TRAINING CORPS (ROTC) PROGRAM AT	AN ACCREDITED
FOUR YEAR COLLEGE OR UNIVERSITY, WHO UPON GRADUATION AND S	UCCESSFUL
COMPLETION OF THE ROTC PROGRAM WILL BE COMMISSIONED AS AN	OFFICER IN ONE OF
THE MILITARY SERVICES OF THE UNITED STATES.	
FORM 990, PART VI, SECTION A, LINE 7A:	
REGULAR AND LIFE MEMBERS ARE ENTITLED TO VOTE UPON ANY MAT	TER PROPERLY
SUBMITTED TO THE MEMBERSHIP FOR VOTE.	

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

REGULAR AND LIFE MEMBERS MAY PARTICIPATE IN THE ELECTION OF BOARD MEMBERS.

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

THE FINANCE AND AUDIT COMMITTEE REVIEWS AND APPROVES THE 990 BEFORE IT IS

FILED. COPIES OF THE 990 ARE MADE AVAILABLE TO ALL BOARD MEMBERS.

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

MOAA CONDUCTS A FOUR HOUR ORIENTATION PROGRAM FOR ALL NEWLY APPOINTED BOARD

MEMBERS. AS PART OF THIS ORIENTATION, ALL NEWLY APPOINTED BOARD MEMBERS ARE

BRIEFED ON THEIR RESPONSIBILITIES AS BOARD MEMBERS. THIS INCLUDES A

BRIEFING ON THEIR RESPONSIBILITIES TO AVOID TRANSACTIONS THAT MIGHT INVOLVE

CONFLICTS OF INTEREST. IN ADDITION, EACH BOARD MEMBER IS REQUIRED TO Schedule O (Form 990 or 990-EZ) (2019) 932212 09-06-19 29

15590824 131839 064-056795-00

Schedule O (Form 990 or 990-EZ) (2019)	Page 2
Name of the organization MILITARY OFFICERS ASSOCIATION OF AMERICA	Employer identification number 53-0172821
COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE ONCE EACH YE	AR TO DISCLOSE
ANY BUSINESS OR PERSONAL RELATIONSHIPS THAT MIGHT RESULT I	N A CONFLICT OF
INTERESTS. THE MOAA GENERAL COUNSEL PERSONALLY REVIEWS EAC	H BOARD MEMBER'S
RESPONSES. THE GENERAL COUNSEL MONITORS MATTERS COMING BEF	ORE THE BOARD FOR
ACTION AND ENSURES THAT BOARD MEMBERS WITH POTENTIAL CONFL	ICTS ARE RECUSED
AND TAKE NO ACTION ON MATTERS IN WHICH THEY HAVE AN INTERE	ST. THE GENERAL
COUNSEL ALSO REVIEWS ALL SIGNIFICANT TRANSACTIONS AND ENSU	RES BOARD MEMBERS
ARE NOT INVOLVED IN SUCH MATTERS. THE GENERAL COUNSEL REPO	RTS ANY POTENTIAL
CONFLICTS AND THE REMEDIAL ACTION TAKEN TO THE CHAIRMAN OF	THE BOARD.

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

THE CHAIRMAN OF THE BOARD APPOINTS A PRESIDENTIAL ASSESSMENT COMMITTEE TO REVIEW FINANCIAL AND MEMBERSHIP RECORDS OF THE PREVIOUS YEAR. SURVEY OF MEMBERSHIP SATISFACTION IS ALSO REVIEWED. ASSESSMENT COMMITTEE RELAYS ITS FINDINGS TO THE COMPENSATION COMMITTEE WHICH USES FORMS 990 FROM OTHER MILITARY VETERAN NON-PROFITS; AND SALARY SURVEY DATA FROM THE AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES' (ASAE) ASSOCIATION AND COMPENSATION STUDY, ASSOCIATIONS TRENDS, THE COMPENSATION REPORT, AMONG OTHERS, TO DETERMINE FAIR AND REASONABLE COMPENSATION FOR THE PRESIDENT. ASAE, FOR EXAMPLE, PUBLISHES AN ANNUAL NATIONAL COMPENSATION SURVEY OF PROFESSIONAL ASSOCIATIONS THAT TAKES INTO ACCOUNT THE SCOPE AND SIZE OF THE ASSOCIATION; TYPE OF INDUSTRY; ANNUAL GROSS REVENUES AND LOCATION OF ASSOCIATION HEADQUARTERS. COMPENSATION COMMITTEE THEN MEETS AND REVIEWS ALL COMPARABILITY DATA; AND RECOMMENDS ANNUAL COMPENSATION TO THE ENTIRE BOARD WHO DELIBERATE, DOCUMENT, AND APPROVE THE PRESIDENT'S ANNUAL COMPENSATION. MINUTES OF BOTH THE COMPENSATION COMMITTEE AND CLOSED BOARD DELIBERATIONS ARE DOCUMENTED. THE PROCESS WAS LAST UNDERTAKEN IN 2019.

30

932212 09-06-19

Schedule O (Form 990 or 990-EZ) (2019)	Page 2
Name of the organization MILITARY OFFICERS ASSOCIATION OF AMERICA	Employer identification number 53-0172821
FOR OTHER OFFICERS AND KEY EMPLOYEES, HUMAN RESOURCES REVI	EWS COMPETITIVE
MARKET ANALYSIS BY AN INDEPENDENT CONSULTANT (PRM CONSULTI	NG) WHICH
DETERMINES THE APPROPRIATE PAY RANGES FOR EACH OFFICER OR	KEY EMPLOYEE
POSITION. PRM MATCHES MOAA POSITION DESCRIPTIONS TO THE SA	ME OR SIMILAR
POSITIONS COVERED IN THE MOST RELEVANT PUBLISHED PAY SURVE	YS. ONCE MATCHED,
MOAA IS GIVEN A COMPETITIVE RANGE FOR EACH POSITION. PERFO	RMANCE
EVALUATIONS ARE ALSO USED IN DETERMINING COMPENSATION. COM	PENSATION
COMMITTEE THEN MEETS AND REVIEWS COMPARABILITY DATA; AND R	ECOMMENDS ANNUAL
SALARY PERCENTAGE RANGE TO THE ENTIRE BOARD FOR DELIBERATI	ON AND APPROVAL.
MINUTES OF BOTH THE COMPENSATION COMMITTEE AND CLOSED BOAR	D DELIBERATIONS
ARE DOCUMENTED. ONCE APPROVED, THE PRESIDENT THEN DETERMIN	ES COMPENSATION
FOR DIRECTORS WITHIN BOARD GUIDELINES. THE PROCESS WAS LAS	T UNDERTAKEN IN
2019.	

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

ALL DOCUMENTS ARE MADE AVAILABLE UPON REQUEST. FINANCIAL STATEMENTS ARE SUMMARIZED IN MILITARY OFFICER MAGAZINE.

FORM 990, PART IX, LINE 11G, OTHER FEES:

MAILING AND SOLICITATION	226,057.
CONSULTING SERVICES	289,334.
SOFTWARE SUPPORT	481,597.
MAIL HOUSE SERVICES	70,126.
BANKING AND CREDIT CARD	87,835.
WEBSITE	48,332.
CAREER FAIR	83,298.
RECRUITING INITIATIVE	26,390.
OTHER	2,140,208.
932212 09-06-19	Schedule O (Form 990 or 990-EZ) (2019) 31

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lame of th	ne organizati	<u>or 990-EZ</u> on									I I	Emplover i	dentification nu
			LIT/	ARY O	FFICE	<u>RS AS</u>	SOCI	ATION	OF A	MERICA	A	53-0	172821
OTAL	OTHER	FEES	ON	FORM	990,	PART	IX,	LINE	11G,	COL A	1		3,453,17
													990 or 990-EZ)

15590824 131839 064-056795-00

SCHEDULE R (Form 990) Competition of the Treasury 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 for instructions and the latest information.	anizations and Unrelated Partnerships on answered "Yes" on Form 990, Part IV, line 33, 34, 35b, ▲ Attach to Form 990. gov/Form990 for instructions and the latest information.	tnerships ine 33, 34, 35b, 36, it information.	, or 37.	Ŏ	OMB No. 1545-0047 2019 Open to Public Inspection
Name of the organization MILITARY OFFICERS	ASSOCI	AMERICA			Employer identification number 53-0172821	ation number 21
Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.	ete 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
Part II Identification of Related Tax-Exempt Organizations. organizations during the tax year.	Complete if th	e organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt	, Part IV, line 34, be	cause it had one	or more related tax-exer	npt
(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	Section 512(b)(13) controlled entity? Yes No
MILITARY OFFICERS ASSOCIATION OF AMERICA SCHOLARSHIP FUND - 54-1659039, 201 N. WASHINGTON STREET, ALEXANDRIA, VA 22314	EDUCATIONAL ASSISTANCE	VIRGINIA	501(C)3 7		MILITARY OFFICERS ASSOCIATION OF AMERICA	
VOICES FOR AMERICA'S TROOPS - 27-3519768 201 N. WASHINGTON STREET ALEXANDRIA, VA 22314	EDUCATION	VIRGINIA	501(C)4		MILITARY OFFICERS ASSOCIATION OF AMERICA	×
THE MOAA FOUNDATION - 46-4219250 201 N. WASHINGTON STREET ALEXANDRIA, VA 22314	EDUCATION	VIRGINIA	501(C)3		MILITARY OFFICERS ASSOCIATION OF AMERICA	X
For Paperwork Reduction Act Notice, see the Instructions for Form 990.	ins for Form 990.				Schedule R (Schedule R (Form 990) 2019

932161 09-10-19 LHA

Schedule R (Form 990) 2019 MILI	MILITARY OFFICERS	RS ASS		OF AMEI	AMERICA				53-03	-0172821	Page 2
Part III Identification of Related Organizations Taxable as a Partnership. organizations treated as a partnership during the tax year.	ganizations Taxable a	as a Partne ax year.		the organiza	Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related	es" on Form 99(), Part IV, line	34, becau	se it had one or r	nore relate	þ
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)		(f) Share of total income e	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or l managing le partner?	(k) or Percentage ownership
Part IV Identification of Related Organizations Taxable as a Corporation organizations treated as a corporation or trust during the tax year.	ganizations Taxable	as a Corpo ng the tax y	or Trust.	omplete if the	Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related	wered "Yes" on	Form 990, Pa	art IV, line 3	4, because it ha	d one or n	ore related
(a) Name, address, and EIN of related organization	N	Prim	(b) Primary activity	(C) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	γ Share of total p, income) of total me	(g) Share of end-of-year assets	(h) Percentage ownership	e Section Section 512(b)(13) controlled entity? Yes No
932162 09-10-19				75					Sched	lule R (Fo	Schedule R (Form 990) 2019

F AMERICA	
ASSOCIATION OF	
OFFICERS	
MILITARY	
Schedule R (Form 990) 2019	

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

				F		
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			l	×	Yes I	۶
1 During the tax year, did the organization engage in any of the following transactions	s with one or more re	transactions with one or more related organizations listed in Parts II- $N?$	Parts II-IV?		-	
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	,			1a	-	×
b Gift, grant, or capital contribution to related organization(s)				1b	X	
c Gift, grant, or capital contribution from related organization(s)					X	
	- - - - - - - - - - - - - - - - - - -			1d		×
				40		×
				2		:
f Dividends from related organization(s)				¥	F	×
				5		×
				2 -		: >
				= ;		د >
i Exchange of assets with related organization(s)				Ŧ		4
j Lease of facilities, equipment, or other assets to related organization(s)				÷		×
I osco of facilities on inment or other second from related organization			_	÷	t	×
				+	+	1
Performance of services or membership or fundraising solicitations for related organization(s)	nization(s)			-	4	
m Performance of services or membership or fundraising solicitations by related organization(s)	nization(s)			1m		×
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	on(s)			1n 2	Х	
 Sharing of paid employees with related organization(s) 				10 2	Х	
p Reimbursement paid to related organization(s) for expenses				1p		Х
q Reimbursement paid by related organization(s) for expenses				1q 2	Х	
				-		
 Other transfer of cash or property to related organization(s) 				÷	t]×
				= +		
				2		4
2 If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered re	mation 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	ved		
MILITARY OFFICERS ASSOCIATION OF AMERICA (1) SCHOLARSHIP FUND	ð	502,712.	502,712. FAIR MARKET VALUE			
(2) MILITARY OFFICERS ASSOCIATION OF AMERICA	В	32,806.FAIR	'AIR MARKET VALUE			
(3) SCHOLARSHIP FUND	N	233,868.FAIR	'AIR MARKET VALUE			
(4) THE MOAA FOUNDATION	ບ	304,413.	FAIR MARKET VALUE			
(5) THE MOAA FOUNDATION	Ν	105,825.FAIR	'AIR MARKET VALUE			

Schedule R (Form 990) 2019

24,989.FAIR MARKET VALUE

35

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(6) VOICES FOR AMERICA'S TROOPS 932163 09-10-19

Schedule R (Form 990) MILITARY OFFICERS ASSOCIATION OF	N OF AMERICA	A	53-0172821
Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)	rm 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) VOICES FOR AMERICA'S TROOPS	0	61,606.	61,606. FAIR MARKET VALUE
(8)			
(6)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
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(21)			
(22)			
(23)			
(24)			

06-28-19

Minimum and a mature of many standard strandard stranda	 • compared not organization conducted more than the percent of its activities (measured by total assets or gross nov activities) in the first activities (measured by total assets or gross nov activities) in the first activities (measured by total assets or gross nov activities) in the first activities (measured by total assets) activities (measured by total activities (m	Schedule R (Form 990) 2019 MILIT	MILITARY OFFICERS /	ASSOCIATION	ON OF AMERICA		, onii VI tred 000	2		53-017	-0172821	Page 4
(e) (f) (f) (g) (h) (j) (j) Aread Areadic anticipion anticipion anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic anticipion Areadic Areadi Areadi	(e) (f) (g) (h) (f) (g) Image: Anothing the set of state of stat	ions Iaxa for each ∈ on. See ins	ole as a Partnersnip. Cor entity taxed as a partnershi tructions regarding exclus	npiete it the organ ip through which t ion for certain inve	ilzation answered "Yes" the organization conduct estment partnerships.	on Form 5	bau, Part IV, line, han five percent	of its activities (me	easured by	total assets or (jross rev	(enue)
Image: series of the series	Image: series of the series	z	(b) Primary activity	(c) Legal domicile (state or foreign country)	(related, unrelated, excluded from tax under sections 512-514)	(e) Are all 501(c)(3) orgs.?	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations? Yes No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General o managing partner? Yes NO	(k) Percentage ownership
											_	

Part VII Supplemental Information

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

Schedule R (Form 990) 2019

932165 09-10-19

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

Military Officers Association of America 201 N Washington Street Alexandria, VA 22314

Prepared By:

CliftonLarsonAllen LLP 801 Cherry St, Suite 1400 Fort Worth, TX 76102

Amount Due or Refund:

No amount is due.

Make Check Payable To:

No amount is due.

Mail Tax Return and Check (if applicable) To:

Department of the Treasury Internal Revenue Service Center Ogden, UT 84201-0027

Return Must be Mailed On or Before:

November 16, 2020

Special Instructions:

The return should be signed and dated.

Form 990-T		NDED TO NOVE			ax Return		OMB No. 1545-0047
		nd proxy tax und					0040
	For calendar year 2019 or other tax ye	ar beginning		, and ending			2019
Department of the Treasury	Go to www	.irs.gov/Form990T for in	struction	is and the latest inform			Open to Public Inspection for
Internal Revenue Service	Do not enter SSN number					Ę	501(c)(3) Organizations Only
A Check box if address changed	Name of organization (Check box if name c	hanged a	and see instructions.)		(Emplo	yer identification number oyees' trust, see otions.)
B Exempt under section	Print MILITARY OF	FICERS ASSO	CIAT	ION OF AMER	ICA		3-0172821
X 501(c)(19)	or Number, street, and room			tructions.			ted business activity code structions.)
408(e) 220(e)	ZUI N WASHI	NGTON STREE					
408A 530(a) 529(a)	ALEXANDRIA,	vince, country, and ZIP or VA 22314	-	postal code		541	300
C Book value of all assets at end of year	F Group exemption num	ber (See instructions.)					
146,355,7	F Group exemption num G Check organization typ	e 🕨 🔀 501(c) corp	oration	501(c) trust	401(a)	trust	Other trust
H Enter the number of the o	organization's unrelated trades or l	ousinesses. 🕨	2		the only (or first) un		
•	ADVERTISING			If only one,	-		
	ank space at the end of the previo	us sentence, complete Pa	rts I and	II, complete a Schedule	M for each additiona	al trade	or
business, then complete					.		TT
	the corporation a subsidiary in an		it-subsid	ary controlled group?	► L	Ye	s 🚺 No
	nd identifying number of the parer REGINA D. CH	· · · ·		Talanh	one number 🕨 7	03-9	222-2102
	Trade or Business Inc			(A) Income	(B) Expenses		(C) Net
1a Gross receipts or sale				(//)	(2) 2, poince of		(0) 1101
 b Less returns and allow 		c Balance ►	1c				
	chedule A, line 7)		2				
	line 2 from line 1c		3				
	e (attach Schedule D)		4a				
	4797, Part II, line 17) (attach Forn		4b				
	for trusts		4c				
	partnership or an S corporation (a		5				
6 Rent income (Schedu			6				
7 Unrelated debt-financ	ed income (Schedule E)		7				
8 Interest, annuities, roy	alties, and rents from a controlled	organization (Schedule F)	8				
9 Investment income of	a section 501(c)(7), (9), or (17) o	rganization (Schedule G)	9				
	vity income (Schedule I)		10	73,624.	22,4	78.	51,146.
	chedule J)		11				
	structions; attach schedule)			F0 (0)(= 0	FA 446
13 Total. Combine lines	3 through 12 ns Not Taken Elsewher		13	73,624.	22,4	78.	51,146.
	ns Not Taken Elsewher must be directly connected w						
	cers, directors, and trustees (Sche					14	
						15	
	ance					16 17	
	dula) (cao instructions)						
	dule) (see instructions)					18 19	
	Form 4562)					19	
	imed on Schedule A and elsewher					21b	
						22	
	rred compensation plans					23	
	ograms					24	
	nses (Schedule I)					25	
	osts (Schedule J)					26	
27 Other deductions (at	tach schedule)			SEE STAT	EMENT 1	27	2,300.
	dd lines 14 through 27					28	2,300.
	axable income before net operating					29	48,846.
30 Deduction for net op	erating loss arising in tax years be	ginning on or after Janua	ry 1, 201	8			
(see instructions)				SEE STAT	EMENT 2	30	0.
	axable income. Subtract line 30 fro					31	48,846.
923701 01-27-20 IHA Fr	r Paperwork Reduction Act Notic	see instructions					Form 990-T (2019)

	90-T (2019		<u> </u>	-01728	321	Page 2
Par		Total Unrelated Business Taxable Income	-			
32	Total o	f unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	181	.,0	88.
33		nts paid for disallowed fringes	33			
34	Charita	able contributions (see instructions for limitation rules)	34			0.
35		nrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35			88.
36		tion for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	181	.,0	88.
37	Total o	f unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37			
38	Specifi	c deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38] 1	.,0	00.
39	Unrela	ted business taxable income. Subtract line 38 from line 37. If line 38 is greater than line 37,				
		he smaller of zero or line 37	39			0.
Par	t IV	Tax Computation				
40	Organi	zations Taxable as Corporations. Multiply line 39 by 21% (0.21)	40			0.
41	Trusts	Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 39 from:				
	T	ax rate schedule or 🗌 Schedule D (Form 1041)	41			
42	Proxy 1	tax. See instructions	42			
43	Alterna	tive minimum tax (trusts only)	43			
44	Tax on	Noncompliant Facility Income. See instructions	44			
45	Total.	Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45			0.
Par	t۷	Tax and Payments				
46 a	Foreigr	1 tax credit (corporations attach Form 1118; trusts attach Form 1116) 46a				
		credits (see instructions)	1.11			
C	Genera	l business credit. Attach Form 3800				
d	Credit f	for prior year minimum tax (attach Form 8801 or 8827) 46d 46d	1.0			
e		redits. Add lines 46a through 46d	46e			
47		ct line 46e from line 45	47			0.
48	Other ta	axes. Check if from: 🔄 Form 4255 🦳 Form 8611 🦳 Form 8697 💭 Form 8866 💭 Other (attach schedule)	48			
49	Total ta	ax. Add lines 47 and 48 (see instructions)	49			0.
50		et 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50			0.
51 a		nts: A 2018 overpayment credited to 2019 51a	1.16			
		stimated tax payments 51b	10.15			
		posited with Form 8868				
d	Foreign	n organizations: Tax paid or withheld at source (see instructions) 51d	125			
		withholding (see instructions) 51e	20.0			
f	Credit f	for small employer health insurance premiums (attach Form 8941) 511				
g	Other c	redits, adjustments, and payments: 🔲 Form 2439	1.20			
		orm 4136 Other Total 🕨 51g				
52	Total p	ayments. Add lines 51a through 51g	52			
53	Estimat	ted tax penalty (see instructions). Check if Form 2220 is attached 🕨 🔲	53			
54	Tax du	e. If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	1		
55		yment. If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55			
56	Enter th	ne amount of line 55 you want; Credited to 2020 estimated tax 🕨 Refunded 🕨	56			
Part	t VI	Statements Regarding Certain Activities and Other Information (see instructions)				
57	At any 1	time during the 2019 calendar year, did the organization have an interest in or a signature or other authority			Yes	No
	over a f	financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file				
	FinCEN	Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country				
	here	▶ <u></u>				X
58	During	the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?				Х
		' see instructions for other forms the organization may have to file.			1	
59	Enter th	ne amount of tax-exempt interest received or accrued during the tax year 🕨 💲				
•	U	per ponalities of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowle	dge and l	belief, it is true,		
Sign	r	VICE PRESIDENT &	av the IP	IS discuss this r	aturo vi	/ith
Here	N	00/25 002 CFO	-	er shown below		an -
	P	Signature of officer Date Title	struction	s)? X Yes		No
		Print/Type preparer's name Preparer's signature Date Check	if PTI	N		
Paid		MICHAELA J. CROMAR, self-employed				
	barer	CPA 08/24/20	<u> </u>	008957	28	
-	Only	Firm's name ► CLIFTONLARSONALLEN LLP Firm's EIN ►	4	1 - 0746	749	9
	,	801 CHERRY ST, SUITE 1400				
		Firm's address ► FORT WORTH, TX 76102 Phone no. (817) 877-	500	00
923711	01-27-20			Form 99	0-T (2019)
		3				

Form 990-T (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA

Schedule A - Cost of Good	s Sold. Enter	method of inven	tory valuation 🕨 N/A	7				
1 Inventory at beginning of year			6 Inventory at end of ye	ar		6		
2 Purchases	2		7 Cost of goods sold. S					
3 Cost of labor			from line 5. Enter here	e and in F	Part I,			
4 a Additional section 263A costs			line 2			7		
(attach schedule)	4a		8 Do the rules of section	n 263A (\	with respect to		Yes	No
b Other costs (attach schedule)			property produced or	acquired	for resale) apply to			
5 Total. Add lines 1 through 4b			the organization?		, ,,,,,			
Schedule C - Rent Income (see instructions)	(From Real	Property and	Personal Property	Lease	d With Real Prop	perty)		
1. Description of property								
(1)								
(2) (3)								
(4)								
	2. Rent receiv	ed or accrued						
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%)	centage of than	(b) From real a of rent for p	nd personal property (if the percent ersonal property exceeds 50% or if t is based on profit or income)	age	3(a) Deductions directl columns 2(a) a	y connecte and 2(b) (at	ed with the income in tach schedule)	n
(1)								
(2)								
(3)								
(4)								
Total	0.	Total		0.				
(c) Total income. Add totals of columns	2(a) and 2(b). En	ter			(b) Total deductions. Enter here and on page 1,			0
here and on page 1, Part I, line 6, colum Schedule E - Unrelated Det			instructions)	0.	Part I, line 6, column (B)			0.
		(355			3. Deductions directly cor			
			 Gross income from or allocable to debt- 		to debt-finan		<i>,</i>	
1. Description of debt-fi	nanced property		financed property	(a)	Straight line depreciation (attach schedule)		(b) Other deduction (attach schedule)	
(1)								
(2)								
(3)								
(4)								
 Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) 	of or a debt-fina	adjusted basis allocable to nced property n schedule)	6. Column 4 divided by column 5		 Gross income reportable (column 2 x column 6) 		8. Allocable deduct olumn 6 x total of cc 3(a) and 3(b))	olumns
(1)			%					
(2)			%					
(3)			%					
(4)	1		%					
_ 、 <i>č</i>	•				nter here and on page 1,	F	nter here and on pag	ge 1,
					Part I, line 7, column (A).		Part I, line 7, column	(B).

Form 990-T (2019)

0.

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Total dividends-received deductions included in column 8

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Form 990-T (2019) MILITA	RY OF	FICERS	ASS	OCIAT	ION	OF	AMER		onizo	tions	53-01		
Schedule F - Interest, P	innunue:	s, noyait		Exempt					aniza	lions	(see ins	struction	IS)
1. Name of controlled organizati	on	2. Emp identific numb	cation	3. Net unr (loss) (see	related in	income	4 . Tot	tal of speci ments mad		includ	t of column 4 ed in the contr ation's gross i	olling	6. Deductions directly connected with income in column 5
(1)													
_(2)							[
(3)							[
_(4)													
Nonexempt Controlled Organiz	zations												
7. Taxable Income		nrelated income see instructions		9. Total	l of spec ma	cified payn ade	nents	10. Part in the	controllir	nn 9 that ng organ income	t is included ization's		eductions directly connected n income in column 10
(1)													
(1)													
_(3)													
(4)				<u> </u>									
									dd colum here and line 8, c	on page	1, Part I, \).		dd columns 6 and 11. here and on page 1, Part I, line 8, column (B).
Totals				<u></u>		<u></u>	🕨				0.		0.
Schedule G - Investme		ne of a S	ection	501(c)(7	7), (9)), or (1	17) Org	ganiza	tion				
(see instr	uctions)												-
1 . Desc	ription of incor	me			2 . A	Amount of	income	direct	Deduction by connect th schedu	ted	4. Set- (attach s	asides chedule)	 Total deductions and set-asides (col. 3 plus col. 4)
(1)													
(2)													
(3)					\Box								
(4)													
						here and c line 9, col							Enter here and on page 1, Part I, line 9, column (B).
Totals				►			Ο.						0.
Schedule I - Exploited I (see instru	-	Activity	Income	, Other	Tha	n Adv	-	ig Inco	ome				•••
1. Description of exploited activity	2. G unrelated income trade or b	business e from	directly c with pro	penses connected oduction related s income	from bus min	Net incom unrelated siness (co nus columr n, compute through	l trade or lumn 2 n 3). If a e cols. 5	from is no	ross inco activity th ot unrelate less incor	nat ed	6. Exp attribut colur	able to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1) WEB BANNER					1								
(2) ADVERTISING	73	,624.	22	,478.		51,	146.						
		<u>.</u>											
(3) (4)													
	Enter here page 1, line 10, o	, Part I,	page 1	re and on I, Part I, col. (B).									Enter here and on page 1, Part II, line 25.
Totals 🚬 🕨		,624.		,478.									0.
Schedule J - Advertisir													
Part I Income From F	^v eriodic	als Repo	orted or	ו a Con	solid	lated	Basis						
1. Name of periodical		2. Gross advertising income		3. Direct ertising costs	oi col.		ol. 2 minus ain, comput		Circulati income	on	6. Read cost		7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)													
(1) (2) (3)													
(3)													

0.

0.

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Totals (carry to Part II, line (5))

(4)

►

Form 990-T (2019) MILITARY OFFICERS ASSOCIATION OF AMERICA

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Part II Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

4. Advertising gain or (loss) (col. 2 minus 7. Excess readership costs (column 6 minus 2. Gross advertising 3. Direct 5. Circulation 6. Readership 1. Name of periodical col. 3). If a gain, compute cols. 5 through 7. advertising costs income costs column 5, but not more income than column 4). (1) (2) (3) (4) 0 0. 0. Totals from Part I ► Enter here and on page 1, Part I, line 11, col. (A). Enter here and on page 1, Part I, line 11, col. (B). Enter here and on page 1, Part II, line 26. Totals, Part II (lines 1-5) 0 0 0. ► Schedule K - Compensation of Officers, Directors, and Trustees (see instructions) 3. Percent of time devoted to Compensation attributable to unrelated business 2. Title 1. Name business (1) % (2) % (3) % (4) % 0. Total. Enter here and on page 1, Part II, line 14 ►

Form 990-T (2019)

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FORM 990-T	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
TAX PREP FEES	-	2,300.
TOTAL TO FORM	990-T, PAGE 1, LINE 27	2,300.

FORM 990-T	NET	OPERATING LOSS	DEDUCTION	STATEMENT 2
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	2,250.	0.	2,250.	2,250.
NOL CARRYOV	ER AVAILABLE THIS	YEAR	2,250.	2,250.

FORM 990-T	NET	OPERATING LOSS	DEDUCTION	STATEMENT 3
TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/99	0.	0.	0.	0.
12/31/00	0.	0.	0.	0.
12/31/01	9,320.	0.	9,320.	9,320.
12/31/02	191,080.	0.	191,080.	191,080.
12/31/03	26,279.	0.	26,279.	26,279.
12/31/04	243.	0.	243.	243.
12/31/05	1,728.	0.	1,728.	1,728.
12/31/06	2,886.	0.	2,886.	2,886.
12/31/07	130,085.	0.	130,085.	130,085.
12/31/08	5,852.	0.	5,852.	5,852.
12/31/09	0.	0.	0.	0.
12/31/10	0.	0.	0.	0.
12/31/11	2,572.	0.	2,572.	2,572.
12/31/12	0.	0.	0.	0.
12/31/13	0.	0.	0.	0.
12/31/14	0.	0.	0.	0.
NOL CARRYOV	ER AVAILABLE THIS	YEAR	370,045.	370,045.

	LE I - EXPENSES DIR DUCTION OF UNRELATE			STATEMENT 4
DESCRIPTION		ACTIVITY NUMBER	AMOUNT	TOTAL
DIRECT WEB EXPENSES	- SUBTOTAL -		22,478.	22,478.
TOTAL OF FORM 990-T,	SCHEDULE I, COLUMN	3		22,478.

			ENT	דידיד 1
SCHEDULE M Unrelated Business	Tax	able Income f		OMB No. 1545-0047
(Form 990-T) Unrelated T	rade	or Business		
				2019
For calendar year 2019 or other tax year beginning		, and ending		2013
Department of the Treasury Go to www.irs.gov/Form990T f	or instru	uctions and the latest in	formation.	Open to Public Inspection for
Internal Revenue Service Do not enter SSN numbers on this form as	t may be	made public if your organ	ization is a 501(c)(3).	501(c)(3) Organizations Only
Name of the organization			Employer identificati	
MILITARY OFFICERS ASSOC		ON OF AMERIC	A 53-01728	21
Unrelated Business Activity Code (see instructions)				
Describe the unrelated trade or business ADVERTIS	LNG	LNCOME		
Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
 b Less returns and allowances c Balance 				
2 Cost of goods sold (Schedule A, line 7)				
3 Gross profit. Subtract line 2 from line 1c	3			
4 a Capital gain net income (attach Schedule D)	4a			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach				
statement)	5			
6 Rent income (Schedule C)				
7 Unrelated debt-financed income (Schedule E)	7			
8 Interest, annuities, royalties, and rents from a controlled				
organization (Schedule F)	8			
9 Investment income of a section 501(c)(7), (9), or (17)				
organization (Schedule G)	9			
10 Exploited exempt activity income (Schedule I)	10	2 225 257	1 117 641	1 107 710
11 Advertising income (Schedule J)		4,445,357.	1,11/,041.	1,107,716.
12 Other income (See instructions; attach schedule)		2 225 257	1 117 6/1	1,107,716.
13 Total. Combine lines 3 through 12			1,117,641.	
Part II Deductions Not Taken Elsewhere (See instruction directly connected with the unrelated business in			ductions.) (Deductio	ons must be
		•/		
15 Salaries and wages				
16 Repairs and maintenance				
17 Bad debts				
18 Interest (attach schedule) (see instructions)				
19 Taxes and licenses				
20 Depreciation (attach Form 4562)				
21 Less depreciation claimed on Schedule A and elsewhere on return		21a	21b	
22 Depletion				
23 Contributions to deferred compensation plans				
24 Employee benefit programs				
25 Excess exempt expenses (Schedule I)				975,474.
26 Excess readership costs (Schedule J)				J/J,4/4•
27 Other deductions (attach schedule)				975,474.
28 Total deductions. Add lines 14 through 27				132,242.
29 Unrelated business taxable income before net operating loss ded30 Deduction for net operating loss arising in tax years beginning on			13 29	194,444.
			30	0.
instructions)Unrelated business taxable income. Subtract line 30 from line 29				132,242.
LHA For Paperwork Reduction Act Notice, see instructions.				e M (Form 990-T) 2019

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ENTITY 1 53-0172821

Schedule J - Advertising Income (see instructions) Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) MILITARY OFFICER						
(2) MAGAZINE	2117609.	1062419.	1	917,717.	1893191.	
(3) NEWS EXCHANGE	107,748.	55,222.	1			
(4)						
Totals (carry to Part II, line (5)) 🕨		1117641.		917,717.		975,474.
Part II Income From Perio	dicals Report	ed on a Separ	ate Basis (For ea	ch periodical listed	d in Part II, fill in	
columns 2 through 7 on a	a line-by-line basis.)					
1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	2225357.	1117641.				975,474.
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
Totals, Part II (lines 1-5)	2225357.	1117641.				975,474.

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