

Return of Organization Exempt From Income Tax

2000

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

A For the 2000 calendar year, or tax year period beginning June 1, 2000, and ending May 31, 2001

B Check if applicable: Change of address, Change of name, Initial return, Final return, Amended return. C Name of organization: Virginia Opera Association. D Employer identification number: 54 0985006. E Telephone number: (757) 627-9545. F Check if application pending.

G Organization type: Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. J Accounting method: Accrual. K Check here if the organization's gross receipts are normally not more than \$25,000. L Check this box if the organization is not required to attach Schedule B.

Note H and I are not applicable to section 527 orgs. H(a) Is this a group return for affiliates? H(b) If Yes enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Enter 4 digit group exemption no. (GEN). L Check this box if the organization is not required to attach Schedule B.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses; 9c Net income or (loss); 10a Gross sales of inventory; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>NONE</u> noncash \$ <u>NONE</u> )	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	3,089,832	2,276,274	478,306
27	Pension plan contributions	27	10,867	8,076	1,377
28	Other employee benefits	28	41,280	6,946	32,672
29	Payroll taxes	29	197,474	139,425	31,888
30	Professional fundraising fees	30			26,161
31	Accounting fees	31	17,200		17,200
32	Legal fees	32			
33	Supplies	33	24,075	5,041	18,562
34	Telephone	34	77,497	36,040	39,661
35	Postage and shipping	35	105,912	76,994	21,428
36	Occupancy	36	104,924	68,714	36,210
37	Equipment rental and maintenance	37	14,651	402	14,249
38	Printing and publications	38	158,549	121,595	10,225
39	Travel	39	147,130	135,876	11,254
40	Conferences, conventions, and meetings	40	5,989	792	5,197
41	Interest	41	29,706		29,706
42	Depreciation, depletion, etc (attach schedule)	42	374,742	151,736	223,006
43	Other expenses (itemize) a <u>STMT # 4</u>	43a	2,653,943	2,241,865	226,419
b		43b			
c		43c			
d		43d			
e		43e			
44	<b>Total functional expenses</b> (add lines 22 through 43) Organizations completing columns (B) (D), carry these totals to lines 13-15	44	7,053,771	5,369,776	1,197,360

**Reporting of Joint Costs** Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 23)

What is the organization's primary exempt purpose? <u>STMT # 5</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a Performance of operas for the public, cultural education programs to students and other groups. (Grants and allocations \$ <u>NONE</u> )	5,269,776
b (Grants and allocations \$ _____)	
c (Grants and allocations \$ _____)	
d (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	<b>5,269,776</b>

**Part IV Balance Sheets** (See Specific Instructions on page 23)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		69,472	45	129,615
	46	Savings and temporary cash investments			46	
	47a	Accounts receivable	47a 138,757	333,209	47c	130,757
	b	Less allowance for doubtful accounts	47b 8,000			
	48a	Pledges receivable	48a 672,248	555,125	48c	642,748
	b	Less allowance for doubtful accounts	48b 31,500			
	49	Grants receivable			49	0
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a		51c	
	b	Less allowance for doubtful accounts	51b			
	52	Inventories for sale or use		313,976	52	258,094
	53	Prepaid expenses and deferred charges		2,112,342	53	2,114,142
	54	Investments—securities (attach schedule)	▶ <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		54	
	55a	Investments—land, buildings, and equipment basis	55a		55c	
	b	Less accumulated depreciation (attach schedule)	55b			
56	Investments—other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a 4,591,974	3,562,942	57c	3,292,663	
b	Less accumulated depreciation (attach schedule)	57b 2,540,052				
58	Other assets (describe ▶ Misc. other )		27,232	58	18,594	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		6,974,298	59	6,586,613	
Liabilities	60	Accounts payable and accrued expenses		370,417	60	528,367
	61	Grants payable			61	
	62	Deferred revenue		1,330,714	62	1,397,248
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)		455,608	64b	0
	65	Other liabilities (describe ▶ )			65	
	66	<b>Total liabilities</b> (add lines 60 through 65)		2,156,739	66	1,925,615
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		3,153,669	67	2,705,795
	68	Temporarily restricted		112,915	68	404,228
	69	Permanently restricted		1,550,975	69	1,550,975
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		4,817,559	73	4,660,998
	74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		6,974,298	74	6,586,613

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



**Part VI Other Information** (See Specific Instructions on page 26 )

		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes' attach a detailed description of each activity			X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes			X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?		X	
79	Was there a liquidation, dissolution, termination or substantial contraction during the year? If 'Yes,' attach a statement			X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers etc., to any other exempt or nonexempt organization?		X	
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures direct or indirect, as described in the instructions for line 81	81a		
b	Did the organization file Form 1120-POL for this year?	81b		X
82a	Did the organization receive donated services or the use of materials equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2 000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>NONE</u> section 4912 <u>NONE</u> , section 4955 <u>NONE</u>			
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955 and 4958			<u>NONE</u>
d	Enter Amount of tax on line 89c, above reimbursed by the organization			<u>NONE</u>
90a	List the states with which a copy of this return is filed <u>Virginia</u>	90a		
b	Number of employees employed in the pay period that includes March 12, 2000 (See inst)	90b		
91	The books are in care of <u>The Corporate Office</u> Telephone no <u>(757) 627-9545</u> Located at <u>160 E VA Beach Blvd, Norfolk VA</u> ZIP code <u>23510</u>			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax exempt interest received or accrued during the tax year <u>92</u>			

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 30)

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Subscriptions					1,798,590
b Single Ticket Sales					923,293
c Touring - Mainstage					361,704
d Education Touring					294,100
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	97,307	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	7,282	
101 Net income or (loss) from special events			01	235,489	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a Program Advertising	7310	71,414			
b Production Sales & Rentals	9200	134,340	03	71,696	
c Merchandise			03	16,906	
d					
e Misc Other			01	12,487	
104 Subtotal (add columns (B), (D), and (E))		205,754		441,167	3,377,687
105 Total (add line 104, columns (B), (D), and (E))					4,024,608

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 31)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a,b,c	Performance of operas for the public
93d	Cultural Education program for students.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 31)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
NONE	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 31)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

12/17/01  
Date Type or print name and title

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2000**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Virginia Opera Association

Employer identification number

5410985006

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Peter Mark 408 Dundaff St #803 Norfolk VA	General Director 40t	156,948	349	448
Donna Hildebrand 915 Gannon Tr Chesapeake VA	Director of Finance 40t	69,061	1,631	0
John-Paul Schaefer 540 Spotswood Ave Norfolk VA	Director of Development 40t	66,296	2,188	0
Kathleen Brunnon 833 Graydon Ave Norfolk VA	Telefunding / Telemarketing Mgr 40t	63,567	433	0
Keith Stava 3500 Colmar Quarter Norfolk VA	Executive Director 40t	58,846	2,123	6,977
Total number of other employees paid over \$50,000 ▶	2			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Virginia Symphony P O Box 26, Norfolk, VA 23501	Musical Services	480,532
Total number of others receiving over \$50,000 for professional services ▶	NONE	

**Part III Statements About Activities**

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
<b>a</b> Sale, exchange, or leasing of property?		X
<b>b</b> Lending of money or other extension of credit?		X
<b>c</b> Furnishing of goods, services, or facilities?	X	
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
<b>e</b> Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
<b>4a</b> Do you have a section 403(b) annuity plan for your employees? <i>STMT # 7</i>	X	
<b>b</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See pages 2 through 5 of the instructions)

- The organization is not a private foundation because it is (Please check only **ONE** applicable box.)
- 5**  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
  - 6**  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
  - 7**  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
  - 8**  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
  - 9**  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
  - 10**  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
  - 11a**  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
  - 11b**  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
  - 12**  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
  - 13**  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14**  An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Part IV A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,728,521	2,554,700	2,172,755	2,771,206	10,227,182
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	3,288,170	2,288,103	2,348,399	2,270,327	10,194,999
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0	137,721	135,288	956,444	1,229,453
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	70,769	855,344	1,020,868	0	1,946,981
23 Total of lines 15 through 22.	6,087,460	5,835,868	5,677,310	5,997,977	23,598,615
24 Line 23 minus line 17	2,799,290	3,547,765	3,328,911	3,727,650	13,403,616
25 Enter 1% of line 23	60,874	58,359	56,773	59,980	
26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24	▶ 26a 268,072				
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a Enter the sum of all these excess amounts STMT #10	▶ 26b 1,155,712				
c Total support for section 509(a)(1) test Enter line 24, column (e)	▶ 26c 13,403,616				
d Add Amounts from column (e) for lines 18 1,229,453 19 0 22 1,946,981 26b 1,636,712	▶ 26d 4,813,146				
e Public support (line 26c minus line 26d total)	▶ 26e 8,590,470				
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶ 26f 64%				
27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person" Enter the sum of such amounts for each year N/A	(1999) _____ (1998) _____ (1997) _____ (1996) _____				
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(1999) _____ (1998) _____ (1997) _____ (1996) _____				
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶ 27c _____				
d Add Line 27a total _____ and line 27b total _____	▶ 27d _____				
e Public support (line 27c total minus line 27d total).	▶ 27e _____				
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)	▶ 27f _____				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶ 27g _____ %				
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶ 27h _____ %				
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not include these grants in line 15 (See page 5 of the instructions)					

**Part V Private School Questionnaire** (See page 5 of the instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
<b>29</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
<b>30</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
<b>31</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?		
If you answered "Yes" to any of the above please explain (If you need more space, attach a separate statement )		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75 50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		





**Schedule B  
(Form 990 or 990-EZ)**

**Schedule of Contributors**

OMB No 1545-0047

**2000**

Department of the Treasury  
Internal Revenue Service

Supplementary Information for line 1d of Form 990 or  
line 1 of Form 990-EZ (see instructions)

Name of organization

Virginia Opera Association

Employer identification number

5410985006

Organization type (check one)—Section  501(c)(3) (enter number)  527 or  4947(a)(1) nonexempt charitable trust

**A Section 501(c)(7), (8), or (10) organizations—**

Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see General rule below)

Enter here the total gifts received during the year for a religious, charitable, etc., purpose  \$

**Note:** This form is generally not open to public inspection except for section 527 organizations.

**General Instructions**

**Purpose of Form**

Schedule B (Form 990 or 990-EZ) is used by organizations required to file Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ)

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ), Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

**Who Must File Schedule B (Form 990 or 990-EZ)**

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 990-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

**Caution:** Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).

**Public Inspection**

Schedule B (Form 990 or 990-EZ) is

- Open to public inspection for a section 527 political organization
- Generally not open to public inspection for the other organizations that must file this form

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

**Contributors Required To Be Listed on Part I**

"Contributor" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

**General rule.** Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling \$5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the \$5,000 amount, total all of the contributor's gifts of \$1,000 or more for the year.

**Section 501(c)(3) organizations.** For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of \$5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

**Example.** A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of \$5,000 or \$14,000 (2% of \$700,000). Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization exceeded \$5,000, it did not exceed \$14,000.

**Section 501(c)(7), (8), or (10) organizations.** For noncharitable contributions to one of these organizations, list in Part I contributors who gave \$5,000 or more as described in the General rule discussed above.

Name of organization

Virginia Opera Association

Employer identification number

5410985006

**Part I** Contributors

(a) No.	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
1		\$ <u>200,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
2		\$ <u>190,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
3		\$ <u>60,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
4		\$ <u>60,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)
—	_____ _____ _____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution)

Name of organization

Virginia Opera Association

Employer identification number

54 0985006

**Part II Noncash Property**

N/A

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



Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990, Part 1 - line 1c - Government Contributions**

<b>Name</b>	<b>Address</b>	<b>Amount</b>
	Richmond VA	113,400 00
	Richmond VA	100,000 00
	Norfolk VA	92,000 00
	Fairfax VA	50,000 00
	Newport News VA	20,000 00
	Virginia Beach VA	16,000 00
	Chesterfield VA	9,000.00
	Hampton VA	6,500 00
	Williamsburg VA	8,050.00
	Chesapeake VA	7,500 00
	Yorktown VA	6,200 00
		<hr/>
Sub-Total		428,650
Other Government Contributions		14,015
Total		<hr/> <hr/> 442,665

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990, Schedule A, Part III - Statements about Activities**

**Line 2c Explanation**

Board members provide legal services pro bono to Virginia Opera Association  
Those board members are

Mr Alan Albert, Esquire  
Mr Stanley G Barr, Jr , Esquire

Virginia Opera Association 54-0985006  
 For the year ended May 31, 2001

Form 990 Part IV-A Support Schedule line 28b

Total	FY 1987	FY 1988	FY 1999	FY 2000	Minus 2% of Line 24	Excess Contribution Amount
380,000	75,000	75,000	140,000	70,000	268,072	91,928
730,500	177,000	182,000	184,500	187,000	268,072	462,428
587,500	515,000	35,000	12,500	25,000	268,072	319,428
550,000	200,000	150,000	-	200,000	268,072	281,928
<u>2,228,000</u>						<u>1,155,712</u>

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990, Part 1 - Special Fundraising Events and Activities**

<u>Description</u>	<u>Gross Revenue</u>	<u>Direct Expenses</u>	<u>Net Income</u>
Opera Ball	60,115	20,451	39,664
Opera in the Vineyards	38,732	18,007	18,725
Around the World	23,845	5,959	17,886
NOVA Spring Event	163,950	60,132	103,818
Labor Day Event	50,000	37,537	12,463
Other Fundraisers	104,595	61,662	42,933
<b>Totals</b>	<b>439,237</b>	<b>203,748</b>	<b>235,489</b>

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990, Part I - line 20 Other changes in net assets or fund balances**

Unrealized gains on investments carried at market value	31,219
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**Form 990, Part II - line 43 Other Expenses**

Description	Total	Program Services	Mgmt & General	Fundraising
Print & Broadcast advertising	408,627	408,627		
Other Development Expenses	185,117			185,117
Other Marketing Expenses	29,714	29,714		
Hotel/Per Diem/ Artists Housing	385,552	385,552		
Other Education Program Expenses	291,708	291,708		
Other Box Office Expenses	95,636	95,636		
Hall Rental	67,044	67,044		
Misc Front of House Expenses	36,932	36,932	0	
Dues & Fees	19,242	1,065	17,634	542
Costumes, Wigs, and Make-up	129,108	129,108		
Scenery & Props	108,961	108,961		
Production Support	687,516	687,516		
Insurance	57,106		57,106	
Equipment	24,254		24,254	
Consultants	12,083		12,083	
IT licenses, fees, services	57,445		57,445	
Misc Business Expenses	57,898		57,898	
<b>Total</b>	<b>2,653,943</b>	<b>2,241,865</b>	<b>226,419</b>	<b>185,659</b>

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990 Part III - Statement of Program Service Accomplishments**

**Description**

The Mission of the Virginia Opera Association is to produce operatic performances of the highest professional standards, educate and develop audiences of all ages, identify and develop extraordinary young artists, maintain a strong financial condition, develop and support professional staff and dedicated volunteers

**VIRGINIA OPERA ASSOCIATION  
STATEWIDE BOARD OF DIRECTORS  
2000 - 2001**

<b>NAME</b>	<b>ADDRESS</b>
Alan D Albert, Esq	Mays and Valentine, L L P 2525 Dominion Tower 999 Waterside Drive P O Box 3670 Norfolk, VA 23514-3670
Hon Pamela Hutchens Albert	Judge Virginia Beach General District Court 2305 Judicial Boulevard, Building 10 Virginia Beach, VA 23456-9057
V M Annas	544 Edwin Drive Virginia Beach, VA 23462
Mrs Jeannie P Baliles	4012 Kensington Avenue Richmond, VA 23221
Stanley G Barr, Jr, Esq	Kaufman & Canoles P O Box 3037 Norfolk, VA 23514
Irene K Bass	Bass & Khury, Inc 2100 Mediterranean Avenue PMB - 85 Virginia Beach, VA 23451
Jerome Blackman, M D	265 Kings Grant Road Suite 104 Virginia Beach, VA 23452
Nancy Branch	334 West Olney Road Norfolk, VA 23507
Jane Patton Browning	1531 Blanford Circle Norfolk, VA 23505
Dr Charles O Burgess	Department of English Old Dominion University Norfolk, VA 23529-0078
Marilyn Buxbaum	1104 Botetourt Gardens Norfolk, VA 23507
Mrs Robin Harrison Campbell	305 Charmian Road Richmond, VA 23226
Martin J Carney, M D	1868 Wildwood Drive Virginia Beach, VA 23454
Barry J Case	Legal Resources of Virginia President, Richmond Region 8401 Mayland Drive Suite M Richmond, VA 23294
Lucy Church	5114 Forsgate Place

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

NAME	ADDRESS
	Fairfax, VA 22030

NAME	ADDRESS
Furman O Clark, Jr	Furman Clark Const Co , Inc P O Box 2469 Kitty Hawk, NC 27949
Donald Dale	1223 South Fairwater Drive Norfolk, VA 23508
Bess Decker	Design Consultants 201 E Plume Street Norfolk, VA 23510
Arthur Diamonstein	King Koil Mid-Atlantic 1112 Kingwood Avenue Norfolk, VA 23502
Dorothy M Doumar	7337 Barberry Lane Norfolk, VA 23505
Wendy Drucker	Executive Vice President Drucker & Falk, LLC 9286 Warwick Blvd Newport News, VA 23607
Marshall H Earl, Jr	McGuire, Woods, Battle & Boothe One James Center Richmond, VA 23219
David Edmondson	BB & T Senior Vice President, Business Services Officer 5101 Cleveland Street Virginia Beach, VA 23462
Christine Everly	Senior Vice President Bank of America One Commercial Place, 4 <sup>th</sup> Floor Norfolk, VA 23510-2103
Edward John Field	Jercho Farm 19637 Governor Darden Road Courtland, VA 23837
William J Fields	President St Martin s Island Preserve P O Box 2469 Kitty Hawk, NC 27929
Ingeborg K Fisher	Westover Plantation 7000 Westover Road Charles City, VA 23030
Mary T Flynn, Esq	Hunton & Williams 1751 Pinnacle Dr , Suite 1700 McLean, VA 22101
Hon Jerome Friedman	U S District Court 600 Granby Street Norfolk, VA 23510
Robert N Fuleihan	204 Cyril Lane Richmond, VA 23229
Kenny Garbee	3100 Monument Avenue Richmond, VA 23221
Pearson D Gibson	9 River Road

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

<b>NAME</b>	<b>ADDRESS</b>
	Richmond, VA 23226

NAME	ADDRESS
Cyrus W Grandy, V	Bank of America Senior Vice President P O Box 3000 Norfolk, VA 23514
George K Hanson, MD	Anesthesia Associates 21 A East Queen's Way Hampton, VA 23669
Edythe C Harrison	215 Brooke Avenue #1003 Norfolk, VA 23510
Betty Wrenn Hoggard	215 Brooke Avenue #901 Norfolk, VA 23510
Dudley Howard	9310 Cragmont Drive Richmond, VA 23229
Nancy Huber	22 Holly Lane Norfolk, VA 23505
Peter M Huber, Esq	Willcox & Savage 1800 Bank Of America Center Norfolk, VA 23510-2197
Norma Jaffee	313 Raleigh Avenue Norfolk, VA 23507
Walter M Jones	Senior Vice President Wheat First Union Reflections III, Suite 275 200 Golden Oak Court Virginia Beach, VA 23452
Edward Kaufman	Assistant Vice President Scott & Stringfellow 2400 Dominion Tower, Suite 2400 999 Waterside Drive Norfolk, VA 23510
Peter M Kellogg	President and Chief Executive Officer The Kellogg Organization, Inc 825 Speer Blvd, Suite 100D Denver, CO 90218
Anne Kelly	CEO Federal Consulting Group 1700 6 St, NW Washington, DC
Marcellus C Kirchner	Director of Strategic Planning Norfolk Southern Corporation Three Commercial Place Norfolk, VA 23510
Ina D Levy	President Levys of Charlottesville 3198 Pacific Avenue Virginia Beach, VA 23451
Linda Holt Lilly Spouse Edward, MD	5326 Edgewater Drive Norfolk, VA 23508
Jay S Lipman, DDS	419 48 <sup>th</sup> Street

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

NAME	ADDRESS
	Virginia Beach, VA 23451

NAME	ADDRESS
Elaine Lustig	Bay Travel 2000 Colomal Avenue, Suite 6 Norfolk, VA 23517
Thomas J Lyons, Jr	President Tidewater Inn Management P O Box 718 Virginia Beach, VA 23451
Ginni Mackenzie	Westerness 1077 Shallow Well Road Manakin-Sabot, VA 23103
Nancy Mangione	8506 Sparger Street McLean, VA 22102
Joseph Maurelli	Executive Vice President Anteon Corporation 3211 Jermantown Road S Suite 700 Fairfax, VA 22033
Mary T McArthur	4804 Charman Road Richmond, VA 23226
Elsbeth S McClelland	Senior Vice President Commercial Lending BB & T 823 E Main St Richmond, VA 23219
Gary T McCollum	Vice President and General Manager Cox Communications P O Box 10800 Chantilly, VA 20153
Sally Merten	11020 Popes Head Rd Fairfax, VA 22030
Susan Meslang	605 Botetourt Gardens Norfolk, VA 23507
Hope Mihalap	President Where There's Hope! Inc 1316 Graydon Avenue Norfolk, VA 23507
Joan Barbara Miller	1100 Botetourt Gardens C-4 Norfolk, VA 23507
David L Peebles	P O Box 368 Ordinary, VA 23131
Ross G Perry	Senior Vice President Crestar Bank 1445 New York Avenue NW Washington, DC 20005-2106
Helen R Pmckney	2 Roslyn Road Richmond, VA 23226
Ann Reeves Reed	8603 River Road Richmond, VA 23229

NAME	ADDRESS
Allan S Reynolds, Jr	Reynolds Smith & Winters 500 East Plume Street Suite 800 Norfolk, VA 23510
Pamela Reynolds	309 Stockton Lane Richmond, VA 23221
George H Roller	Paine Webber One Commercial Place Norfolk, VA 23510
John L Roper, III	207 Granby Street Suite 303 Norfolk, VA 23510
Robert M Rubin, D M D	1208 Botetourt Gardens Norfolk, VA 23517
Manfred A K Schumacher	Senior VP, Sales & Service Hann Richmond, Inc 2800 Charles City Road Richmond, VA 23231
Martha Lee Shaw	1506 Boling Avenue Norfolk, VA 23508
Regina Smith	22117 Sam Fred Road Middleburg, VA 22117
C Edgar Sprivey, Esq	Kaufman and Canoles One Commercial Place, Suite 2000 Norfolk, VA 23510
John J Sponski	James Madison Highway Rt 5, Box 4595 Locustdale, VA 22948
Charlotte Steingold	7320 Glenroe Avenue Apt 12J Norfolk, VA 23505
Gregory N Stullman, Esq	Hunton & Williams Crestar Bank Building Suite 1000 500 East Main Street Norfolk, VA 23510
David Stockmeier	The Summit Group of Virginia 5041 Corporate Woods Dr , Suite 245 Virginia Beach, VA 23462
Joyce Strelitz	106 76 <sup>th</sup> Street Virginia Beach, VA 23451
Hon Lydia Calvert Taylor	Judge, Norfolk Circuit Court 100 St Paul's Blvd Norfolk, VA 23510
Eileen Thomason	3621 Shoreline Drive Portsmouth, VA 23703

NAME	ADDRESS
John Turbyfill	1304 Taylor Point Road Virginia Beach, VA 23454
Lillian Vernon	Chief Executive Officer Lillian Vernon Corp One Theall Road Rye, NY 10580-1450
Dr William Waldrop	6330 Newtown Rd , Suite 625 Norfolk, VA 23502
Joretta A Watts	Ocean Reef Club Pumpkin Cay 1A Key Largo, FL 3303
Jennette Franks Whitehurst	401 College Place, # 26 Norfolk, VA 23510-1132
Dr Herbert Wiesinger	Richmond Eye Associates 10800 Midlothian Turnpike, #127 Richmond, VA 23235
Harry L. Wilbur	Creative Director Design & Product Incorporated 7110 Rainwater Place Lorton, VA 22079
Kay P Williams	402 Beechwood Drive Richmond, VA 23229
George T Williamson	A G Edwards & Sons, Inc Box 426 Richmond, VA 23203
Jane Seay Wimbush	District Department of Transportation 1700 N Main Street Suffolk, VA 23434
Dixie Wolf	334 South Botetourt court Norfolk, VA 23507
Lila Camp Young	Four Mile Tree Plantation Surry, VA 23883
Mary Zayde Zeugner (	Associate Vice President Davenport & Company P O Box 85678 Richmond, VA 23285-5678

Virginia Opera Association  
For the year ended May 31, 2001

54-0985006

**Form 990, Schedule A, Part III - Statements about Activities**

**Line 4a explanation**

The Virginia Opera Association has a voluntary 403(b) retirement plan for its employees  
Grants and loans are not made through the plan. An employee may borrow from their own funds  
in a hardship situation.

Virginia Opera Association      54-0985006  
For the year ended May 31, 2001

**Form 990 line 42 - Depreciation Support Schedule line 26b**

The VOA calculates depreciation on the straight-line method over the estimated useful lives of the assets as follows.

Leashold improvements	20 years
Equipment & Software	3 - 7 years

Form 8868 (12-2000)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box  **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

**Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.**

Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization <u>VIRGINIA OPERA ASSOC INC</u>	Employer identification number <u>54-0985006</u>
	Number, street, and room or suite no. If a P.O. box, see instructions <u>160 E. VA BEACH BLVD</u>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <u>NORFOLK VA 23510</u>	

Check type of return to be filed (File a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust)	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 5227	<input type="checkbox"/> Form 8870
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 4720	<input type="checkbox"/> Form 6069	

**STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

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

4 I request an additional 3-month extension of time until 01/15/02

5 For calendar year \_\_\_\_\_, or other tax year beginning 6/01/00 and ending 5/31/01

6 If this tax year is for less than 12 months, check reason.  Initial return  Final return  Change in accounting period

7 State in detail why you need the extension INFORMATION NEEDED TO FILE A COMPLETE + ACCURATE RETURN IS NOT YET AVAILABLE

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ 0

b If this application is for Form 990-PF, 990-T, 4720, or 6069 enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ \_\_\_\_\_

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 0

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete and that I am authorized to prepare this form

Signature [Signature] Title CFO Date 9/28/01

**Notice to Applicant - To Be Completed by the IRS**

- We have approved this application. Please attach this form to the organization's return
- We have not approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return
- We have not approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other \_\_\_\_\_

Director \_\_\_\_\_ By \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above**

Type or print	Name
	Number and street (include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)