

Return of Organization Exempt from Income Tax

2003

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2003 calendar year, or tax year beginning 6/01, 2003, and ending 5/31, 2004

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

VIRGINIA OPERA ASSOCIATION PO BOX 2580 NORFOLK, VA 23501

D Employer Identification Number 54-0985006 E Telephone number 757-627-9545 F Accounting method: Cash, Accrual, Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations 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?

G Web site: WWW.VAOPERA.ORG

J Organization type (check only one) 501(c) 3

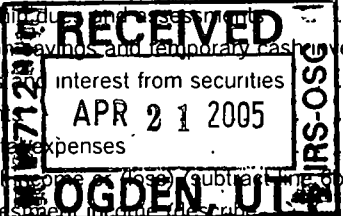
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

I Group Exemption Number M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 6,468,694.

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

Table with columns for line number, description, and amount. Includes sections for Revenue (lines 1-12), Expenses (lines 13-17), and Net Assets (lines 18-21). Total revenue is 5,812,519 and total expenses is 6,031,655.



SCANNED MAY 23 2005

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.

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 (att sch) (cash \$ _____ non-cash \$ _____)	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc.	25	457,908.	234,231.	136,633.	87,044.
26 Other salaries and wages	26	1,894,510.	1,386,036.	313,355.	195,119.
27 Pension plan contributions	27	11,050.	9,028.	1,784.	238.
28 Other employee benefits	28	53,450.	32,424.	13,837.	7,189.
29 Payroll taxes	29	192,080.	131,403.	39,839.	20,838.
30 Professional fundraising fees	30				
31 Accounting fees	31	13,700.		13,700.	
32 Legal fees	32				
33 Supplies	33	15,000.	5,005.	8,334.	1,661.
34 Telephone	34	60,168.	53,926.	4,942.	1,300.
35 Postage and shipping	35	57,938.	35,237.	11,553.	11,148.
36 Occupancy	36	103,244.	31,333.	71,911.	
37 Equipment rental and maintenance	37	34,558.	20,190.	14,368.	
38 Printing and publications	38	106,931.	81,570.	1,883.	23,478.
39 Travel	39	118,976.	118,976.		
40 Conferences, conventions, and meetings	40	1,670.	1,670.		
41 Interest	41	76,304.		76,304.	
42 Depreciation, depletion, etc (attach schedule)	42	378,383.	154,275.	224,108.	
43 Other expenses not covered above (itemize):					
a SEE STATEMENT 4	43a	2,455,785.	2,203,850.	191,404.	60,531.
b -----	43b				
c -----	43c				
d -----	43d				
e -----	43e				
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	6,031,655.	4,499,154.	1,123,955.	408,546.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? 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

What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> SEE STATEMENT 5	Program Service Expenses (Required for 501(c)(3) and (4) organizations 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 \$ _____)	4,499,154.
b ----- (Grants and allocations \$ _____)	
c ----- (Grants and allocations \$ _____)	
d ----- (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	4,499,154.

Part IV Balance Sheets (See Instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)
		Beginning of year		End of year
ASSETS	45 Cash – non-interest-bearing	118,063.	45	5,745.
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	95,397.		
	b Less. allowance for doubtful accounts	8,000.	47c	87,397.
	48a Pledges receivable	593,697.		
	b Less allowance for doubtful accounts		48c	593,697.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	247,399.	53	167,750.
	54 Investments – securities (attach schedule) SEE ST 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,531,658.	54	1,609,449.
	55a Investments – land, buildings, & equipment basis			
	b Less accumulated depreciation (attach schedule)		55c	
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment basis	6,184,591.			
b Less accumulated depreciation (attach schedule) STATEMENT 7	3,673,569.	57c	2,511,022.	
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 8)	149,159.	58	58,125.	
59 Total assets (add lines 45 through 58) (must equal line 74)	5,967,557.	59	5,033,185.	
LIABILITIES	60 Accounts payable and accrued expenses	464,277.	60	203,991.
	61 Grants payable		61	
	62 Deferred revenue	1,185,907.	62	1,023,744.
	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) SEE STATEMENT 9	825,000.	64b	500,000.
	65 Other liabilities (describe <input type="checkbox"/>)		65	
66 Total liabilities (add lines 60 through 65)	2,475,184.	66	1,727,735.	
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	629,032.	67	1,300,092.
	68 Temporarily restricted	507,946.	68	454,382.
	69 Permanently restricted	2,355,395.	69	1,550,976.
	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 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	3,492,373.	73	3,305,450.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	5,967,557.	74	5,033,185.

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)			Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return		
a Total revenue, gains, and other support per audited financial statements	▶	a 6,094,601.	a Total expenses and losses per audited financial statements	▶	a 6,036,579.
b Amounts included on line a but not on line 12, Form 990			b Amounts included on line a but not on line 17, Form 990:		
(1) Net unrealized gains on investments \$ 32,213.			(1) Donated services and use of facilities \$ 1,718.		
(2) Donated services and use of facilities \$ 1,718.			(2) Prior year adjustments reported on line 20, Form 990 \$		
(3) Recoveries of prior year grants \$			(3) Losses reported on line 20, Form 990 \$		
(4) Other (specify):			(4) Other (specify):		
SEE STM 10 \$ 248,151.			SEE STMT 11 \$ 3,206.		
Add amounts on lines (1) through (4)	▶	b 282,082.	Add amounts on lines (1) through (4)	▶	b 4,924.
c Line a minus line b	▶	c 5,812,519.	c Line a minus line b	▶	c 6,031,655.
d Amounts included on line 12, Form 990 but not on line a:			d Amounts included on line 17, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 \$			(1) Investment expenses not included on line 6b, Form 990 \$		
(2) Other (specify):			(2) Other (specify):		
----- \$			----- \$		
Add amounts on lines (1) and (2)	▶	d	Add amounts on lines (1) and (2)	▶	d
e Total revenue per line 12, Form 990 (line c plus line d)	▶	e 5,812,519.	e Total expenses per line 17, Form 990 (line c plus line d)	▶	e 6,031,655.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
PAUL STUHLREYER, III 7427 HAMPTON BLVD. NORFOLK, VA 23505	EXECUTIVE DIREC 40+	102,177.	0.	0.
BOARD OF DIRECTORS SEE ATTACHED	NONE	0.	0.	0.
HEIDI BURNETT 1000 BRANDON QUAY CHESAPEAKE, VA 23320	DIR OF DEVELOPM 40+	61,500.	0.	0.
ROBERT VELAND 1401 MUNSON CT. VIRGINIA BEACH, VA 23456	DIR OF FINANCE 40+	60,000.	690.	0.
PETER MARK 408 DUNDAFF ST. #803 NORFOLK, VA 23507	ARTISTIC DIRECT 40+	165,572.	0.	0.
JOHN KENNELLY 7710 NORTH SHIRLAND AVE. NORFOLK, VA 23505	DIR. OF PRODUCT 40+	68,659.	1,440.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

▶ Yes No

If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

		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	
78b	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 VIRGINIA OPERA FOUNDATION - 54-1647973			
and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt			
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	0.
81b	Did the organization file Form 1120-POL for this year?		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?	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 in Part III.)		82b	1,718.
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		84b	N/A
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?		85b	N/A
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			
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 on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 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) organizations. 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) organizations 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>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b 501(c)(3) and 501(c)(4) organizations 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			0.
d Enter: Amount of tax on line 89c, above, reimbursed by the organization			0.
90a	List the states with which a copy of this return is filed <u>NONE</u>		
b Number of employees employed in the pay period that includes March 12, 2003 (See instructions)		90b	94
91	The books are in care of <u>THE CORPORATE OFFICE</u> Telephone number <u>757-627-9545</u> Located at <u>160 E. VA. BEACH BLVD., NORFOLK, VA</u> ZIP + 4 <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>		N/A

Part VII Analysis of Income-Producing Activities (See instructions)

	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 EDUCATION PROGRAMS					240,763.
b SINGLE TICKETS					477,148.
c SUBSCRIPTIONS					1,351,940.
d TOURING					377,819.
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	58,374.	
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 pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	40,819.	
101 Net income or (loss) from special events			1	111,143.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b MERCHANDISE & CONCESS			3	7,942.	
c MISC. INCOME			1	64,821.	
d PRODUCTION SET RENTAL	900002	154,007.			
e PROGRAM ADVERTISING	711300	89,557.			
104 Subtotal (add columns (B), (D), and (E))		243,564.		283,099.	2,447,670.
105 Total (add line 104, columns (B), (D), and (E))					2,974,333.

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 instructions)

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	PERFORMANCE OF OPERA'S FOR THE PUBLIC
93B	CULTURAL EDUCATION PROGRAM FOR STUDENTS.
93C	PERFORMANCE OF OPERA'S FOR THE PUBLIC
93D	PERFORMANCE OF OPERA'S FOR THE PUBLIC


Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- 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)

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

Date 4/12/05

Date _____ Check if _____ Preparer's SSN or PTIN (see General instructions) _____

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No 1545 0047

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

2003

Supplementary Information — (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Department of the Treasury
Internal Revenue Service

Name of the organization

VIRGINIA OPERA ASSOCIATION

Employer identification number

54-0985006

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See 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 and deferred compensation	(e) Expense account and other allowances
LORI JACOBS ----- 912 MATOAKA STREET #2, NORFOLK, VA	DIRECTOR OF COM 40+	78,000.	313.	0.
CAROLYN O. DAVIDSON ----- 2304 RAYMOND AVE., RICHMOND, VA	RICHMOND DEV 40+	70,000.	0.	0.
JOE W. WALSH ----- 239 DUKE STREET #111, NORFOLK, V	ASST ARTISTIC D 40+	72,000.	2,250.	0.
----- ----- -----				
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See 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 ----- PO BOX 26 NORFOLK VA 23501	MUSICAL SERVICES	354,149.
LUDLOW GROUP, INC. ----- 228 N LYNNHAVEN ROAD #110, VIRGINIA BEACH, VA	MARKETING CONSULTING	299,516.
RICHMOND SYMPHONY ----- RICHMOND, VA	MUSICAL SERVICES	121,441.
THE BLANKENSHIP COMPANY ----- 611 WESTHAN WOODS DRIVE, RICHMOND, VA 23229	SET MAKERS	50,875.
----- -----		
Total number of others receiving over \$50,000 for professional services ▶	0	

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

Schedule A (Form 990 or 990-EZ) 2003

Part III Statements About Activities (See instructions)

	Yes	No
<p>1 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 ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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</p>		X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p> <p style="text-align: center;">SEE STATEMENT 12</p> <p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p> <p style="text-align: right;">SEE FORM 990, PART V</p>	X	
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments)</p>		X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>	X	
<p>4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X

Part IV Reason for Non-Private Foundation Status (See 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)
- 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 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 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total										
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	3,524,608.	2,238,385.	2,832,031.	2,728,521.	11,323,545.										
16 Membership fees received															
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc, purpose	2,683,465.	3,340,047.	3,816,924.	3,288,170.	13,128,606.										
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	65,870.	81,128.	97,307.		244,305.										
19 Net income from unrelated business activities not included in line 18	-47,729.	-10,170.	-45,594.		-103,493.										
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. SEE STMT 13	66,337.	114,723.	74,987.	70,769.	326,816.										
23 Total of lines 15 through 22	6,292,551.	5,764,113.	6,775,655.	6,087,460.	24,919,779.										
24 Line 23 minus line 17	3,609,086.	2,424,066.	2,958,731.	2,799,290.	11,791,173.										
25 Enter 1% of line 23	62,926.	57,641.	67,757.	60,875.											
26 Organizations described on lines 10 or 11:	<p>a Enter 2% of amount in column (e), line 24</p> <p>b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts</p> <p>c Total support for section 509(a)(1) test Enter line 24, column (e)</p> <p>d Add Amounts from column (e) for lines</p> <table style="width:100%; border:none;"> <tr> <td style="width:25%;"></td> <td style="width:25%; text-align:right;">18</td> <td style="width:25%; text-align:right;">244,305.</td> <td style="width:25%; text-align:right;">19</td> <td style="width:25%; text-align:right;">-103,493.</td> </tr> <tr> <td></td> <td style="text-align:right;">22</td> <td style="text-align:right;">326,816.</td> <td style="text-align:right;">26b</td> <td style="text-align:right;">885,531.</td> </tr> </table> <p>e Public support (line 26c minus line 26d total)</p> <p>f Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>					18	244,305.	19	-103,493.		22	326,816.	26b	885,531.	<p>26a 235,823.</p> <p>26b 885,531.</p> <p>26c 11,791,173.</p> <p>26d 1,353,159.</p> <p>26e 10,438,014.</p> <p>26f 88.52 %</p>
	18	244,305.	19	-103,493.											
	22	326,816.	26b	885,531.											
27 Organizations described on line 12: N/A	<p>a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year.</p> <p>(2002) _____ (2001) _____ (2000) _____ (1999) _____</p> <p>b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records 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.) Do not file this list with your return. 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.</p> <p>(2002) _____ (2001) _____ (2000) _____ (1999) _____</p> <p>c Add Amounts from column (e) for lines</p> <table style="width:100%; border:none;"> <tr> <td style="width:25%;"></td> <td style="width:25%; text-align:right;">15</td> <td style="width:25%; text-align:right;">16</td> <td style="width:25%;"></td> </tr> <tr> <td></td> <td style="text-align:right;">17</td> <td style="text-align:right;">20</td> <td style="text-align:right;">21</td> </tr> </table> <p>d Add Line 27a total _____ and line 27b total _____</p> <p>e Public support (line 27c total minus line 27d total)</p> <p>f Total support for section 509(a)(2) test Enter amount from line 23, column (e)</p> <p>g Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p>h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>					15	16			17	20	21	<p>27c _____</p> <p>27d _____</p> <p>27e _____</p> <p>27f _____</p> <p>27g _____ %</p> <p>27h _____ %</p>		
	15	16													
	17	20	21												
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15															

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

		N/A	
		Yes	No
29	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?		
30	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?		
31	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.) ----- ----- -----		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	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) ----- -----		
33	Does the organization discriminate by race in any way with respect to.		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
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.		
35	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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked 'a' and 'limited control' provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term 'expenditures' means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table –		
	If the amount on line 40 is –		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is –		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000	41	
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

Yes	No	Amount

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines **c** through **h**.)

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

VIRGINIA OPERA ASSOCIATION

54-0985006

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 566,641.
 COST OR OTHER BASIS: 525,822.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 40,819.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 40,819.

STATEMENT 2
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
SPECIAL EVENTS	241,496.	0.	241,496.	130,353.	111,143.
TOTAL	\$ <u>241,496.</u>	\$ <u>0.</u>	\$ <u>241,496.</u>	\$ <u>130,353.</u>	\$ <u>111,143.</u>

STATEMENT 3
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

UNREALIZED GAINS ON INVESTMENTS

TOTAL \$ 32,213.

STATEMENT 4
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) <u>TOTAL</u>	(B) <u>PROGRAM SERVICES</u>	(C) <u>MANAGEMENT & GENERAL</u>	(D) <u>FUNDRAISING</u>
BOX OFFICE EXPENSE	55,958.	55,958.		
CONTRACT SERVICES	312,846.	312,846.		
COSTUMES, WIGS AND MAKEUP	109,337.	109,337.		
DEVELOPMENT EXPENSE	24,871.			24,871.
DUES AND FEES	21,748.	185.	21,160.	403.
EDUCATION PROGRAM EXPENSE	1,606.	1,606.		
EQUIPMENT	12,258.	12,258.		
HALL RENTAL	57,602.	57,602.		
HOTEL/PER DEIM/ARTIST HOUSING	259,518.	259,518.		
INSURANCE	83,064.		83,064.	
IT LICENSES, FEES AND SERVICE	58,644.	57,498.	1,146.	
MARKETING EXPENSE	160,676.	160,676.		
MISC. BUSINESS EXPENSE	67,133.		52,374.	14,759.
MISC. FRONT OFFICE EXPENSE	23,039.	819.	2,847.	19,373.
OTHER EXPENSES	11.	11.		

VIRGINIA OPERA ASSOCIATION

54-0985006

STATEMENT 4 (CONTINUED)
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
PRINT AND BROADCASTING EXPENSE	372,979.	372,979.		
PRODUCTION SUPPORT	642,502.	610,564.	30,813.	1,125.
SCENERY & PROPS	191,993.	191,993.		
TOTAL	<u>\$ 2455785.</u>	<u>\$ 2203850.</u>	<u>\$ 191,404.</u>	<u>\$ 60,531.</u>

STATEMENT 5
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

THE MISSION OF THE VIRGINIA OPERA 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.

STATEMENT 6
FORM 990, PART IV, LINE 54
INVESTMENTS - SECURITIES

<u>CORPORATE STOCKS</u>	VALUATION METHOD	AMOUNT
CORPORATE STOCKS	MARKET VALUE	\$ 812,137.
	TOTAL	\$ 812,137.

<u>CORPORATE BONDS</u>	VALUATION METHOD	AMOUNT
CORPORATE BONDS	MARKET VALUE	307,761.
	TOTAL	\$ 307,761.

<u>OTHER PUBLICLY TRADED SECURITIES</u>	VALUATION METHOD	AMOUNT
CASH AND CASH EQUIVALENTS	MARKET VALUE	48,831.
MUTUAL FUND INVESTMENTS	MARKET VALUE	78,250.
	TOTAL	\$ 127,081.

<u>U.S. GOVERNMENT OBLIGATIONS</u>	VALUATION METHOD	AMOUNT
US GOVT OBLIGATIONS	MARKET VALUE	362,470.
	TOTAL	\$ 362,470.

VIRGINIA OPERA ASSOCIATION

54-0985006

STATEMENT 6 (CONTINUED)
FORM 990, PART IV, LINE 54
INVESTMENTS - SECURITIES

U.S. GOVERNMENT OBLIGATIONS	VALUATION METHOD	AMOUNT
TOTAL INVESTMENTS - SECURITIES		<u>\$ 1,609,449.</u>

STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 6,184,591.	\$ 3,673,569.	\$ 2,511,022.
TOTAL	<u>\$ 6,184,591.</u>	<u>\$ 3,673,569.</u>	<u>\$ 2,511,022.</u>

STATEMENT 8
FORM 990, PART IV, LINE 58
OTHER ASSETS

OTHER NONCURRENT ASSETS	TOTAL	\$ 58,125.
		<u>\$ 58,125.</u>

STATEMENT 9
FORM 990, PART IV, LINE 64B
MORTGAGES AND OTHER NOTES PAYABLE

OTHER NOTES PAYABLE

LENDER'S NAME:	VIRGINIA OPERA FOUNDATION	
RELATIONSHIP OF LENDER:	RELATED ENTITY	
DATE OF NOTE:	10/18/2002	
MATURITY DATE:	2/28/2010	
INTEREST RATE:	6.75%	
SECURITY PROVIDED:	SECURITIES	
PURPOSE OF LOAN:	WORKING CAPITAL	
ORIGINAL AMOUNT:	800,000.	
BALANCE DUE:		\$ 500,000.
	TOTAL	<u>\$ 500,000.</u>

VIRGINIA OPERA ASSOCIATION

54-0985006

STATEMENT 10
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

FOUNDATION INCOME

TOTAL \$ 248,151.
\$ 248,151.

STATEMENT 11
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

FOUNDATION EXPENSES

TOTAL \$ 3,206.
\$ 3,206.

STATEMENT 12
SCHEDULE A, PART III, LINE 2
TRANSACTIONS WITH TRUSTEES, DIRECTORS, ETC.

LINE 2C:

LEGAL SERVICES ARE PROVIDED BY A MEMBER OF THE BOARD OF THE VIRGINIA OPERA ASSOCIATION. THAT BOARD MEMBER IS:

MR. STANLEY G. BARR, JR. ESQUIRE

STATEMENT 13
SCHEDULE A, PART IV-A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 2002	(B) 2001	(C) 2000	(D) 1999	(E) TOTAL
OTHER INCOME	\$ 66,337.	\$ 114,723.	\$ 74,987.	\$ 70,769.	\$ 326,816.
TOTAL	<u>\$ 66,337.</u>	<u>\$ 114,723.</u>	<u>\$ 74,987.</u>	<u>\$ 70,769.</u>	<u>\$ 326,816.</u>

Virginia Opera Board of Directors 2004-2005
(Italics indicate Board Officers)

Alan D. Albert, Esquire
LeClair Ryan
999 Waterside Drive, Suite 515
Norfolk, VA 23510

Ms. Jeannie P. Baliles
4012 Kensington Avenue
Richmond, VA 23221

Mr. Daryl Bank
Dominion Investment Group
2901 South Lynnhaven Rd., Suite 120
Virginia Beach, VA 23452

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Kaufman & Canoles
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Norfolk, VA 23514-3037

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Judith Browne
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211 86th Street
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Mrs. Marilyn B. Buxbaum
1104 Botetourt Gardens
Norfolk, VA 23507

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5101 Cleveland Street
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Jericho Farm
19637 Governor Darden Road
Courtland, VA 23837

Mr. William J. Fields
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Richmond, VA 23229

Mrs. Ingeborg K. Fisher
Westover Plantation
7000 Westover Road
Charles City, VA 23030

Suzanne Franklin
Suntrust Bank
624 W. Mowbray Court
Norfolk, VA 23507

The Honorable Jerome Friedman
U.S. District Court
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Norfolk, VA 23510

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Richmond, VA 23221

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Richmond, VA 23226

Ms. Judy Gonzalez
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Senior Vice President
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Virginia Beach General District Court
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Vice President
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Mrs. Joan Barbara Miller
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UBS Financial Center
One Columbus Center
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Continental Properties
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Reynolds, Smith & Winters
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Norfolk, VA 23510*

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Robert M. Rubin DMD
1208 Botetourt Gardens
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Senior Vice President, Sales & Services
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Richmond, VA 23231

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Office of the Commonwealth's Attorney
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Lancaster Courthouse
Lancaster, VA 22503

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Norfolk, VA 23508

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934 Small Drive
Elizabeth City, NC 27909

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Locust Dale, VA 22948

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Steeber & Father Co., Inc.
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The Summit Group of Virginia
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Circuit Court of Norfolk
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Portsmouth, VA 23703

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Virginia Beach, VA 23454

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"The Wicket"
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Norfolk, VA 23507

Mr. Stephen F. Young
Mundet, International
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Ms. Mary Zayde Zeugner
Associate Vice President
Davenport & Co. of VA
P.O. Box 85678
Richmond, VA 23285

Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)
Note: Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization VIRGINIA OPERA ASSOCIATION	Employer identification number 54-0985006
	Number, street, and room or suite number. If a P O box, see instructions PO BOX 2580	
	City, town or post office For a foreign address, see instructions NORFOLK, VA 23501	state ZIP code

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

- 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 will cover

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 1/15, 20 05, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 6/01, 20 03, and ending 5/31, 20 04

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

3a 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 or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____ 0.

c **Balance Due.** Subtract line 3b from line 3a. 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 return, 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 ▶ Nubala P. Paul J Title ▶ CPA Date ▶ 10-12-04
 BAA For Paperwork Reduction Act Notice, see instructions. 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.

Name of Exempt Organization: VIRGINIA OPERA ASSOCIATION
Employer identification number: 54-0985006
Address: PO BOX 2580, NORFOLK, VA 23501

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

Form 990 (checked), Form 990-EZ, Form 990-T, Form 1041-A, Form 5227, Form 8870, Form 990-BL, Form 990-PF, Form 990-T (trust other than above), Form 4720, 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 organizations four digit Group Exemption Number (GEN)...

I request an additional 3-month extension of time until 4/15, 20 05. For calendar year, or other tax year beginning 6/01, 20 03 and ending 5/31, 20 04. State in detail why you need the extension: TAXPAYER RESPECTFULLY REQUESTS ADDITIONAL TIME TO GATHER INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. 8b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. 8c Balance due. Subtract line 8b from line 8a.

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: Curtis A. Best, Title: CPA, Date: 1/10/05

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... 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 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.

Name: BURRUS, PAUL & TURNBULL, PLC
Address: 101 W MAIN STREET, SUITE 820, NORFOLK, VA 23510
Date: JAN 18 2005
FIELD DIRECTOR, SUBMISSION PROCESSING, OGDEN.