

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2013, or tax year beginning 08/01, 2013, and ending 07/31, 2014

2013

Department of the Treasury Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

Employer identification number

METROPOLITAN OPERA ASSOCIATION, INC.

13-1624087

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

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here [X] b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . 1b 288,128,812.00
2a Form 990-EZ check here [] b Total revenue, if any (Form 990-EZ, line 9) 2b
3a Form 1120-POL check here [] b Total tax (Form 1120-POL, line 22) 3b
4a Form 990-PF check here [] b Tax based on investment income (Form 990-PF, Part VI, line 5) 4b
5a Form 8868 check here [] b Balance due (Form 8868, Part I, line 3c or Part II, line 8c) 5b

Part II Declaration of Officer

6 [] I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

[] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here [Signature] | 6/11/2015 | CFO/ASST. TREASURER
Signature of officer Date Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature [Signature] Date 6/11/15 Check if also paid preparer [] Check if self-employed [] ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code METROPOLITAN OPERA ASSOCIATION, INC. EIN 13-1624087
30 LINCOLN CENTER, FINANCE DEPARTMENT
NEW YORK, NY 10023 Phone no. (212) 799-3100

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only Print/Type preparer's name D. DUNCAN Preparer's signature [Signature] Date 6/10/15 Check [] if self-employed PTIN P01249521
Firm's name KPMG LLP Firm's EIN 13-5565207
Firm's address 345 PARK AVE Phone no. (212) 758-9700
NEW YORK, NY 10154

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Return of Organization Exempt From Income Tax

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

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

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 8/01, 2013, and ending 7/31, 2014

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Metropolitan Opera Association, Inc. 30 Lincoln Center #423 New York, NY 10023-6980. D Employer Identification Number 13-1624087. E Telephone number (212) 799-3100. G Gross receipts \$ 371,523,277.

F Name and address of principal officer: Peter Gelb Same As C Above. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527.

J Website: www.metopera.org. H(c) Group exemption number.

K Form of organization: Corporation, Trust, Association, Other. L Year of formation: 1883. M State of legal domicile: NY.

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Performance of opera to the public. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 42. 4 Number of independent voting members of the governing body (Part VI, line 1b) 41. 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 4,444. 6 Total number of volunteers (estimate if necessary) 750. 7a Total unrelated business revenue from Part VIII, column (C), line 12 366,625. 7b Net unrelated business taxable income from Form 990-T, line 34 0.

Table with 3 columns: Revenue, Prior Year, Current Year. Rows 8-12: Contributions and grants, Program service revenue, Investment income, Other revenue, Total revenue.

Table with 3 columns: Expenses, Prior Year, Current Year. Rows 13-19: Grants and similar amounts paid, Benefits paid, Salaries, Professional fundraising fees, Other expenses, Total expenses, Revenue less expenses.

Table with 3 columns: Net Assets of Fund Balances, Beginning of Current Year, End of Year. Rows 20-22: Total assets, Total liabilities, Net assets or fund balances.

Part II Signature Block

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

Sign Here: Signature of officer Diana Fortuna, CFO. Date.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature Self-Prepared, Date, Check self-employed, Firm's name, Firm's address, Firm's EIN, Phone no.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Performance of opera to the public.

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 233,948,431. including grants of \$) (Revenue \$ 95,299,230.)

Preparation and presentation of opera performance at the Metropolitan Opera House as well as symphonic repertory at Carnegie Hall. Also includes outdoor presentation of concerts throughout parks in New York City. Parks concerts are presented to the public at no charge. The attendance of these performances is approximately nine-hundred thousand people per season.

4b (Code:) (Expenses \$ 29,905,198. including grants of \$) (Revenue \$ 31,422,707.)

Media presentation of opera performances. Live performances broadcast in high definition to movie theaters throughout the world. Live audio transmissions of performances on radio and the Met's website. Past performances broadcast on television, radio stations and the internet globally. Media presentations reached an audience of more than twelve million.

4c (Code:) (Expenses \$ 7,247,944. including grants of \$) (Revenue \$ 7,413,281.)

Presentation of events other than opera where the Association either presents or co-presents the event or licenses the opera house to third-parties. The attendance at these events, principally ballet, was approximately 175,000 people per year.

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

(Expenses \$ 6,238,812. including grants of \$ 615,719.) (Revenue \$ 3,427,420.)

4e Total program service expenses 277,340,385.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

BAA

Form 990 (2013)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 738		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 4,444		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?		
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. 		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. 		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 		
13 c	Enter the amount of reserves on hand. 		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. 1 a 42 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1 b	Enter the number of voting members included in line 1a, above, who are independent 1 b 41		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? <i>See Schedule O.</i>	X	
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If 'Yes,' provide the names and addresses in Schedule O.</i>		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ See Schedule O
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ Diana Fortuna 30 Lincoln Center New York NY 10023-6980 (212) 799-3100

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
See Schedule O										
(1) Mercedes T. Bass Vice Chairman	1 0	X		X			0.	0.	0.	
(2) Frank A. Bennack, Jr. Managing Dir	1 0	X					0.	0.	0.	
(3) Susan S. Braddock Managing Dir	1 0	X					0.	0.	0.	
(4) Betsy Cohen Treasurer	1 0	X		X			0.	0.	0.	
(5) Leonard S. Coleman, Jr. Managing Dir	1 0	X					0.	0.	0.	
(6) Judith-Ann Corrente Secretary	1 0	X		X			0.	0.	0.	
(7) Edgar Foster Daniels Mg Dir to 5/14	1 0	X					0.	0.	0.	
(8) Rena De Sisto Managing Dir	1 0	X					0.	0.	0.	
(9) Jerry del Missier Managing Dir	1 0	X					0.	0.	0.	
(10) Jacqueline Desmarais Managing Dir	1 0	X					0.	0.	0.	
(11) Misook Doolittle Managing Dir	1 0	X					0.	0.	0.	
(12) Stephanie T. Foster Mg Dir fr 6/14	1 0	X					0.	0.	0.	
(13) Marina Kellen French Managing Dir	1 0	X					0.	0.	0.	
(14) Beth W. Glynn Mg Dir to 3/14	1 0	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) Joan Granlund Mg Dir fr 11/13	1 0	X					0.	0.	0.
(16) Eugene P. Grisanti Managing Dir	1 0	X					0.	0.	0.
(17) Ekkehart Hassels-Weiler Mg Dir fr 6/14	1 0	X					0.	0.	0.
(18) Rolf Heitmeyer Managing Dir	1 0	X					0.	0.	0.
(19) Marlene Hess Managing Dir	1 0	X					0.	0.	0.
(20) Agnes Hsu-Tang, Ph.D. Mg Dir fr 6/14	1 0	X					0.	0.	0.
(21) Christine F. Hunter Mg Dir Hon Chrm	1 1	X					0.	0.	0.
(22) Frederick Iseman Managing Dir	1 0	X					0.	0.	0.
(23) John J. Noffo Kahn Managing Dir	1 0	X					0.	0.	0.
(24) Kevin W. Kennedy President & CEO	1 1	X		X			0.	0.	0.
(25) James W. Kinnear Mg Dir Hon Chrm	1 1	X					0.	0.	0.
1 b Sub-total							0.	0.	0.
c Total from continuation sheets to Part VII, Section A							4,924,081.	0.	1,024,434.
d Total (add lines 1b and 1c)							4,924,081.	0.	1,024,434.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 572									

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3 X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes' complete Schedule J for such individual.</i>	4 X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Serino Coyne, Inc 1515 Broadway New York, NY 10036	Advertising	3,825,857.
All Mobile Video, Inc. 221 W 26th Street New York, NY 10001	Video/Audio	2,435,307.
Universal Services Group, LTD 59-36 56th Street Maspeth, NY 11378	Construction/Bldg	1,331,487.
Daybreak Fast Freight, Inc. 500 Avenue P Newark, NJ 07105	Shipping	1,434,668.
Stage Technologies 6651 Schuster Street Las Vegas, NV 89118	Stage Construction	1,558,749.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 100		

Department of the Treasury
Internal Revenue Service

Name of the Organization Metropolitan Opera Association, Inc.	Employer Identification number 13-1624087
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Part VII Continuation: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Bruce Kovner ----- Managing Dir	1 0		X					0.	0.	0.
Camille D. LaBarre ----- Managing Dir	1 0		X					0.	0.	0.
Marjorie G. Laughery ----- Managing Dir	1 0		X					0.	0.	0.
Harry T. Lee ----- Managing Dir	1 0		X					0.	0.	0.
Jeanette Lerman-Neubauer ----- Managing Dir	1 0		X					0.	0.	0.
Frayda B. Lindemann ----- Vice President	1 1		X		X			0.	0.	0.
Dafna Meitar-Nechmad ----- Managing Dir	1 0		X					0.	0.	0.
Kathryn A. Miller ----- Managing Dir	1 0		X					0.	0.	0.
William R. Miller ----- Managing Dir	1 0		X					0.	0.	0.
Vivian Milstein ----- Mg Dir to 6/14	1 0		X					0.	0.	0.
William C. Morris ----- Chr Exe Comm	1 1		X		X			0.	0.	0.
Elena A. Prokupets ----- Managing Dir	1 0		X					0.	0.	0.
Laura J. Sloate ----- Managing Dir	1 0		X					0.	0.	0.
Howard Solomon ----- Managing Dir	1 0		X					0.	0.	0.
Hon. David A. Straz, Jr. ----- Managing Dir	1 0		X					0.	0.	0.
Amb. Nicholas F. Taubman ----- Managing Dir	1 0		X					0.	0.	0.
Douglas Thomas ----- Managing Dir	1 0		X					0.	0.	0.
Robert I. Toll ----- Managing Dir	1 0		X					0.	0.	0.
Robert L. Turner ----- Managing Dir	1 0		X					0.	0.	0.
Ann Ziff ----- Chairman	1 1		X		X			0.	0.	0.
Peter Gelb ----- General Manager	60 0				X			REDACTED		

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b 22,250.				
	c Fundraising events	1 c 11,336,692.				
	d Related organizations	1 d 4,724,000.				
	e Government grants (contributions)	1 e 532,485.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f 112729447.				
	g Noncash contributions included in lines 1a-1f: \$	11,654,709.				
	h Total. Add lines 1a-1f	▶ 129344874.				
PROGRAM SERVICE REVENUE	Business Code					
	2 a Performances	711110	95,299,230.	95,299,230.		
	b Media Broadcasts	711110	31,422,707.	31,422,707.		
	c Other Presentations	711110	7,413,281.	7,413,281.		
	d YADP/NatlCnclCncrt/Other	711110	542,961.	441,266.	101,695.	
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶ 134678179.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)	▶ 3,823,075.		-1,458.	3,824,533.	
	4 Income from investment of tax-exempt bond proceeds..	▶				
	5 Royalties	▶ 931,823.			931,823.	
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory..	(i) Securities	95539316.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	79539164.			
		c Gain or (loss)	16000152.			
	d Net gain or (loss)	▶ 16,000,152.			16,000,152.	
	8 a Gross income from fundraising events (not including.. \$ 11,336,692. of contributions reported on line 1c). See Part IV, line 18	a 524,400.				
		b Less: direct expenses	b 1,689,835.			
c Net income or (loss) from fundraising events		▶ -1,165,435.			-1,165,435.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	a 4,552,425.					
	b Less: cost of goods sold	b 2,165,466.				
	c Net income or (loss) from sales of inventory	▶ 2,386,959.	2,120,617.	266,342.		
Miscellaneous Revenue		Business Code				
11 a Concessions	900099	1,219,255.			1,219,255.	
b Other	900099	865,583.	865,537.	46.		
c List Rental	900004	44,347.			44,347.	
d All other revenue						
e Total. Add lines 11a-11d	▶ 2,129,185.					
12 Total revenue. See instructions	▶ 288128812.	137562638.	366,625.	20,854,675.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	615,719.	615,719.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,547,208.	388,404.	2,772,632.	386,172.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	369,108.	369,108.	0.	0.
7 Other salaries and wages	168,222,936.	157,181,098.	5,483,986.	5,557,852.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	24,068,533.	22,416,131.	767,380.	885,022.
9 Other employee benefits	37,773,687.	35,587,115.	756,128.	1,430,444.
10 Payroll taxes	12,321,617.	11,445,976.	411,760.	463,881.
11 Fees for services (non-employees):				
a Management				
b Legal	2,339,368.	524,964.	1,730,314.	84,090.
c Accounting	222,700.		222,700.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	143,442.			143,442.
f Investment management fees	670,139.		670,139.	
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,873,480.	4,066,181.	655,861.	151,438.
12 Advertising and promotion	6,793,903.	6,407,084.		386,819.
13 Office expenses	9,685,454.	5,972,493.	943,020.	2,769,941.
14 Information technology	2,050,772.	453,214.	1,558,988.	38,570.
15 Royalties	912,677.	912,677.		
16 Occupancy	4,236,701.	4,211,131.	25,570.	
17 Travel	4,382,135.	4,207,389.	162,207.	12,539.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	4,169,124.	574.	4,168,550.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,517,369.	4,274,565.	242,804.	
23 Insurance	1,484,833.	1,268,771.	216,062.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>Production Equip, Matls, Supplie</u>	7,247,481.	7,240,508.		6,973.
b <u>TV&Radio Prod & Transmission</u>	5,501,739.	5,494,235.		7,504.
c <u>Trucking & Storage</u>	3,386,580.	3,370,234.		16,346.
d <u>Miscellaneous</u>	3,333,289.	932,814.	905,620.	1,494,855.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	312,869,994.	277,340,385.	21,693,721.	13,835,888.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
ASSETS	1 Cash – non-interest-bearing	1,612,187.	1	2,138,266.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	79,703,841.	3	78,090,569.	
	4 Accounts receivable, net	3,812,437.	4	4,138,476.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	1,578,267.	8	1,425,497.	
	9 Prepaid expenses and deferred charges	15,436,747.	9	16,582,234.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 113,740,583.			
	b Less: accumulated depreciation	10b 65,370,687.	45,831,011.	10c 48,369,896.	
	11 Investments – publicly traded securities	171,101,991.	11	184,114,384.	
	12 Investments – other securities. See Part IV, line 11	90,432,482.	12	72,474,512.	
	13 Investments – program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	20,324,450.	15	22,171,951.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	429,833,413.	16	429,505,785.		
LIABILITIES	17 Accounts payable and accrued expenses	22,553,916.	17	24,264,211.	
	18 Grants payable		18		
	19 Deferred revenue	40,180,371.	19	40,258,279.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties	100,000,000.	24	117,000,000.	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	85,409,364.	25	91,830,386.	
	26 Total liabilities. Add lines 17 through 25	248,143,651.	26	273,352,876.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	-135,014,474.	27	-161,268,307.	
	28 Temporarily restricted net assets	108,154,014.	28	108,712,930.	
	29 Permanently restricted net assets	208,550,222.	29	208,708,286.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
	33 Total net assets or fund balances	181,689,762.	33	156,152,909.	
34 Total liabilities and net assets/fund balances	429,833,413.	34	429,505,785.		

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Form 990 (2013)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	288,128,812.
2	Total expenses (must equal Part IX, column (A), line 25)	2	312,869,994.
3	Revenue less expenses. Subtract line 2 from line 1	3	-24,741,182.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	181,689,762.
5	Net unrealized gains (losses) on investments	5	3,671,344.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O) <i>See Schedule O</i>	9	-4,467,015.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	156,152,909.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization Metropolitan Opera Association, Inc.	Employer identification number 13-1624087
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 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 exempt 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)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated

- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	127418917.	194153871.	136997727.	153667307.	129344874.	741582696.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	127418917.	194153871.	136997727.	153667307.	129344874.	741582696.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						22,765,379.
6 Public support. Subtract line 5 from line 4.						718817317.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.	127418917.	194153871.	136997727.	153667307.	129344874.	741582696.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	2,031,127.	3,742,107.	2,870,831.	3,923,901.	4,754,898.	17,322,864.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	42,165.	63,448.	59,316.	6,111.	22,936.	193,976.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) See Part IV.		1,852,982.	1,869,218.	2,265,459.	2,129,185.	8,116,844.
11 Total support. Add lines 7 through 10.						767216380.
12 Gross receipts from related activities, etc (see instructions).					12	709636475.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)).	14	93.69 %
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	91.48 %
16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test – 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test – 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support. (Add lns 9,10c, 11 and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)).	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests – 2013. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests – 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

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Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Concessions	\$1,219,255.	\$1,308,565.	\$1,190,409.	\$1,172,178.	
List Rental	44,347.	60,757.	47,865.	76,970.	
Other	865,583.	896,137.	630,944.	603,834.	
Total	<u>\$2,129,185.</u>	<u>\$2,265,459.</u>	<u>\$1,869,218.</u>	<u>\$1,852,982.</u>	<u>\$ 0.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Employer identification number

Metropolitan Opera Association, Inc.

13-1624087

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	212,000,006.	184,884,339.	190,383,894.	174,480,515.	176,801,353.
b Contributions	350,000.	818,633.	409,660.	621,579.	2,191,304.
c Net investment earnings, gains, and losses	22,740,449.	34,438,995.	2,488,922.	21,905,012.	10,258,551.
d Grants or scholarships	52,110.	51,945.			
e Other expenditures for facilities and programs	11,023,890.	7,063,921.	7,882,579.	6,005,779.	14,121,773.
f Administrative expenses	641,246.	1,026,095.	515,558.	617,433.	648,920.
g End of year balance	223,373,209.	212,000,006.	184,884,339.	190,383,894.	174,480,515.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 100.00 %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-------------------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? Yes No

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		91,667.		91,667.
b Buildings		1,773,169.	1,773,169.	0.
c Leasehold improvements		27,180,273.	12,671,598.	14,508,675.
d Equipment		60,079,441.	31,612,509.	28,466,932.
e Other		24,616,033.	19,313,411.	5,302,622.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				48,369,896.

Part VII Investments – Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other <u>Multi-Strategy Hedge Fund</u>	11,452,839.	End of Year Market Value
(A) <u>Distressed Hedge Fund</u>	16,596,939.	End of Year Market Value
(B) <u>Long Short Equity Fund</u>	982,971.	End of Year Market Value
(C) <u>Global ex-US Equity Business Trust</u>	9,676,702.	End of Year Market Value
(D) <u>Private Equity</u>	3,439,035.	End of Year Market Value
(E) <u>Global Equity Limited Partnership</u>	23,344,974.	End of Year Market Value
(F) <u>Inflation Sensitive Common Trust F</u>	4,947,593.	End of Year Market Value
(G) <u>Global Equity Limited Liability Co</u>	2,033,459.	End of Year Market Value
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	72,474,512.	

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) <u>Interest in Split-Interest Agreements</u>	22,171,951.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	22,171,951.

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <u>See Part XIII</u>	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	91,830,386.

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information.

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

Part V, Line 4 - Intended Uses Of Endowment Fund

The Met's Board of Managing Directors determines an amount from the available endowment funds to spend each year on operations supporting all program activities.

Part X - FIN 48 Footnote

The Met is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Impresario, LLC is considered a disregarded entity for tax purposes. Management believes that the Met will continue to be exempt from taxes and that the Met has taken no significant uncertain tax positions.

Client 001

Metropolitan Opera Association, Inc.

13-1624087

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**Schedule D, Part X
Other Liabilities**

Description	Book Value
Accrued Bond Interest Payable	1,310,278.
CGA's CA Liability	126,975.
Deferred Revenue - Pooled Income Fund	413,970.
Due to PIF Participants	165.
FIN 47 Accrued Expenses	400,000.
Medical Claims Accrual	1,501,273.
Other Liabilities	794,630.
Payables to Char. Gift Annuitants - CGAs	2,180,224.
Supplemental Liability	3,374,920.
Unfunded Accum. Benefit Obligation	74,998,265.
Workers Compensation Liability	6,729,686.
Total	<u>\$ 91,830,386.</u>

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 14b, 15, or 16.
 - ▶ Attach to Form 990. ▶ See separate instructions.
 - ▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

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

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . Yes No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) East Asia & the Pacific		1	Program Services	Consulting	46,584.
(2) Europe		2	Program Services	Artistic Consulting	169,543.
(3) Europe		3	Fundraising	Fundraising	50,792.
(4) Cntrl Amrca/Caribbean			Investments	Investments	26,027,209.
(5) East Asia & the Pacific			Program Services	HD Movies	0.
(6) Europe			Program Services	HD Movies	0.
(7) Central America/Caribbean			Program Services	HD Movies	0.
(8) East/North Africa			Program Services	HD Movies	0.
(9) North America			Program Services	HD Movies	0.
(10) Russia/Newly Indnt State			Program Services	HD Movies	0.
(11) South America			Program Services	HD Movies	0.
(12) Sub-Saharan Africa			Program Services	HD Movies	0.
(13) Australia			Program Services	HD Movies	0.
(14)					
(15)					
(16)					
(17)					
3 a Sub-total		6			26,294,128.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b) . . .	0	6			26,294,128.

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

Schedule F (Form 990) 2013

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

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

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. ▲ 0

3 Enter total number of other organizations or entities. ▲ 0

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

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

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926).*..... Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A).*..... Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471).*..... Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621).*..... Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865).*..... Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*..... Yes No

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

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Opening Night (event type)	On-Stage Gala (event type)	4 (total number)	(add column (a) through column (c))	
1	Gross receipts	6,054,429.	2,395,784.	3,410,879.	11,861,092.	
2	Less: Charitable contributions	5,805,129.	2,316,284.	3,215,279.	11,336,692.	
3	Gross income (line 1 minus line 2)	249,300.	79,500.	195,600.	524,400.	
DIRECT EXPENSES	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	407,151.	76,379.	117,951.	601,481.
	7	Food and beverages	267,155.	86,310.	228,435.	581,900.
	8	Entertainment	14,219.	10,000.	20,800.	45,019.
	9	Other direct expenses	64,686.	218,336.	178,413.	461,435.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				1,689,835.
11	Net income summary. Subtract line 10 from line 3, column (d)				-1,165,435.	

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

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

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

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

b If 'No,' explain: _____

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

b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

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

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

Name ▶ _____

Address ▶ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

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

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

Part I, Line 2b - Fundraiser Additional Information

The organization engages two individuals in Europe to cultivate and recruit donors to the organization, one was paid less than \$5,000 as is therefore not listed on this schedule.

E Salis-Samaden

Address: Gutsverwaltung Schloss Anif, Salzachtal Bundersstrasse 9, A-5081 Anif, Austria

In addition to fees for fundraising services listed in Part I column (v), expenses incurred by the Met in relation to Ms. Salis-Samaden's activities includes payments for secretarial support, travel and other expenses.

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

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

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

Name ▶ _____

Address ▶ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

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

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

Part I, Line 2b - Fundraiser Additional Information (continued)

CCS

Address: Community Counseling Service Co, LLC, 461 Fifth Ave, 3rd Floor, New York, NY 10017

CCS provided the Met with fundraising counsel services related to a new campaign for which gross receipts are expected to be received beginning in Fiscal Year 2015.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization: Metropolitan Opera Association, Inc. Employer identification number: 13-1624087

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. See Part IV

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 0
- 3** Enter total number of other organizations listed in the line 1 table. 0

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

TEEA3901L 07/12/13

Schedule I (Form 990) (2013)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 Nat'l Council Winner Awards	5	75,000.			
Nat'l Council Finalist Awards	4	20,000.			
2 Nat'l Council Semi-Final Award	11	16,500.			
3 Mrs. Edgar Tobin Awards	20	16,000.			
4 Nat'l Council Regional Awards	336	350,359.			
5 Education Fund Awards	21	61,000.			
6 Nat'l Council Endowment Awards	2	2,110.			

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

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S.

National Council Winner Awards: Cash prizes in the amount of \$15,000 each, awarded to the national winners of the Met's National Council Auditions competition.

National Council Finalist Awards: Cash prizes in the amount of \$5,000 each, awarded to contestants in the Met's National Council Auditions competition who advance to the final round but are not named winners.

National Council Semi-Finalist Awards: Cash prizes in the amount of \$1,500 each, awarded to contestants in the Met's National Council Auditions competition who advance to the semi-final round but not further.

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S. (continued)

National Council Regional Awards: Cash prizes in various amount, awarded to contestant.

Mrs. Edgar Tobin Award: Cash prizes in the amount of \$800 each, awarded to contestants in the Met's National Council Auditions competition who win first place at the region level, thereby advancing to the semi-final round.

Education Fund Grants: Grants of up to \$5,000 each, awarded to contestants in the Met's National Council Auditions competition who reach the semi-final round or further and demonstrate improved skills in a follow-up audition; each eligible contestant may be granted a total of up to \$5,000 upon multiple hearings within three years from when the contestant competed in the National Council Auditions Semi-Finals.

National Council Endowment Awards: Endowment yields from funds at the Met designated to assist with prize money at the region level of the Met's National Council Auditions competition.

Beverly Sills Artist Award: An award up to a maximum of \$50,000 is given to a recipient who must be selected from the Met's roster during the current or forthcoming opera season, who are citizens of the United States and between the ages of 25 and 40.

Hildegard Behrens Award: The recipient of the Hildegard Behrens prize is selected by the administration of the Lindemann Young Artist Development Program who looks for gifted singers, keeping in mind the artistic ideals that Miss Behrens exemplified in

Part I, Line 2 - Procedures for Monitoring Use of Grants Funds in U.S. (continued)

her extraordinary career.

Discretionary Fund Awards: Money awarded to promising young singers for specific career development needs as designated by the Executive Director of the National Council Auditions through national scouting.

Part III (a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Beverly Sills Artist Award	1	50,000.			
Hildegard Behrens Fnd Award	3	15,000.			
Discretionary Fund Awards	4	9,750.			

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

Part I Questions Regarding Compensation

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

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

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

	Yes	No
1 b	X	

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

2	X	
----------	---	--

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

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

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

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

4 a		X
4 b	X	
4 c		X

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Part III

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

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

a The organization?

b Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III.

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

a The organization?

b Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III.

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

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

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

5 a		X
5 b		X
6 a		X
6 b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2013

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

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

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1	Peter Gelb General Manager	REDACTED	REDACTED	REDACTED			0.	0.
2	Diana Fortuna CFO/Asst Treas	REDACTED	REDACTED	REDACTED			0.	0.
3	Henry A. Lanman Gn Cnsl/AsstSec	REDACTED	REDACTED	REDACTED			0.	0.
4	John Sellars Asst Gen Mgr, Technical	REDACTED	REDACTED	REDACTED			0.	0.
5	Coralie Toevo Asst Gen Mgr, Development	REDACTED	REDACTED	REDACTED			0.	0.
6	David Chan Concert Master	REDACTED	REDACTED	REDACTED			0.	0.
7	Stephen Diaz Dpt Hd/Mst Crpntr	REDACTED	REDACTED	REDACTED			0.	0.
8	Donald Palumbo Chorus Master	REDACTED	REDACTED	REDACTED			0.	0.
9	Philip Volpe Elc Dpt Hd/Mst Elc	REDACTED	REDACTED	REDACTED			0.	0.
10	Richard Wagner Asst Head Electric	REDACTED	REDACTED	REDACTED			0.	0.
11	James Mills Former GnI Cnsl/Asst Sec	REDACTED	REDACTED	REDACTED			0.	0.
12								
13								
14								
15								
16								

Part III Supplemental Information

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

Part 1, Line 1a - Relevant Information Regarding Compensation Benefits

The amount reported in Schedule J, Part II, box (B) is for the General Manager includes taxable income in relation to the car and driver and life insurance he is provided. Some of his business travel is via first-class airfare, consistent with Board policy. As this travel is business related, it is not taxable compensation.

Part I, Line 4 - Received Severance, Supplemental NQ Retirement, Equity-Based Compensation

4b. The amount reported for the General Manager on Schedule J, Part 2, Line 1, Column C, includes a twelve month accrual as of December 31, 2013 of REDACTED with respect to a non-vested, non-qualified deferred compensation arrangement of a type similar to the retirement arrangement for the prior General Manager. (Last year's return reflected a five month accrual.) The non-vested plan, initiated on July 31, 2012, was fully funded by a donor gift. The General Manager has not received these funds.

Part III - Additional Information

In April 2014, the General Manager voluntarily reduced his base salary from

REDACTED

Data reported on the FY14 Schedule J, on Part II, Line 1, Column B(i) are required to cover calendar year 2013 and therefore do not reflect this change. The change will be reflected on the return for FY15.

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No. 1545-0047

2013

Open to Public Inspection

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service

Name of the organization: **Metropolitan Opera Association, Inc.** Employer identification number: **13-1624087**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

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

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered 'Yes' on Form 990-EZ, Page V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

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

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Name of the organization Metropolitan Opera Association, Inc.	Employer identification number 13-1624087
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art.....				
2 Art – Historical treasures.....				
3 Art – Fractional interests.....				
4 Books and publications.....				
5 Clothing and household goods.....				
6 Cars and other vehicles.....				
7 Boats and planes.....				
8 Intellectual property.....				
9 Securities – Publicly traded.....	X	203	11,654,709.	
10 Securities – Closely held stock.....				
11 Securities – Partnership, LLC, or trust interests.....				
12 Securities – Miscellaneous.....				
13 Qualified conservation contribution – Historic structures.....				
14 Qualified conservation contribution – Other.....				
15 Real estate – Residential.....				
16 Real estate – Commercial.....				
17 Real estate – Other.....				
18 Collectibles.....				
19 Food inventory.....				
20 Drugs and medical supplies.....				
21 Taxidermy.....				
22 Historical artifacts.....				
23 Scientific specimens.....				
24 Archeological artifacts.....				
25 Other ▶ (.....).....				
26 Other ▶ (.....).....				
27 Other ▶ (.....).....				
28 Other ▶ (.....).....				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement.....	29	
--	-----------	--

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?.....	30 a		X
b If 'Yes,' describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?....	31		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?.....	32 a		X
b If 'Yes,' describe in Part II.			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Schedule M (Form 990) 2013

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

Form 990, Part VI, Line 1a - Total Voting Board Members at Year End

There are no differences of class among members.

Form 990, Part VI, Section A Governing Body & Management, Line 6

Members have the right to elect the governing body of the organization, and all
members have an equal vote in such election.

Form 990, Part VI, Section B Policies, Question 14

The Met is in the process of adopting a written document retention and destruction
policy.

Form 990, Part VII - Board Members in Common with the Trust

Christine F. Hunter

Kevin W. Kennedy

James W. Kinnear

Frayda B. Lindemann

William C. Morris

Ann Ziff

Form 990, Part VI, Section A Governing Body & Management, Line 2

Bruce Kovner and Frederick Iseman - Business Relationship

Form 990, Part III, Line 4d - Other Program Services Description

Other program activities including merchandising, development of young artists
through the Lindemann Young Artist Development Program, and the National Council
audition competition and concert.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

The Metropolitan Opera Association, Inc. was incorporated in 1932 under the
Membership Corporation law of NY. Its members elect the Board of Directors at the
annual meeting.

Name of the organization

Employer identification number

Metropolitan Opera Association, Inc.

13-1624087

Form 990, Part VI, Line 11b - Form 990 Review Process

The Form 990 was prepared by management. It was reviewed by management and external tax advisors. The Form 990 - complete with all required schedules including Schedule B - was presented to the Audit Committee of the Board for its approval, which was given. Prior to filing, the Form 990 was then made available to the full Board by a secure website, with the exception of Schedule B, in order to respect the wishes of donors who want to remain anonymous.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Conflict of interest disclosure forms are completed annually by Managing Directors, Officers and Key Employees and provided to and reviewed by the office of the General Counsel. Any interested person may not participate in the final deliberation, decision, or vote regarding the contract or other transactions.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO, Top Management

The Compensation Committee, consisting of five independent Managing Directors, must assess and approve compensation of key employees. In case of the General Manager, approval of the full Board of Managing Directors is also required. A compensation consultant is hired and comparisons of compensation at peer organizations are analyzed in all instances. The process of deliberation is contemporaneously documented.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

The Compensation Committee, consisting of five independent Managing Directors, must assess and approve compensation of key employees. A compensation consultant is hired and comparisons of compensation at peer organizations are analyzed in all instances. The process of deliberation is contemporaneously documented.

Form 990, Part VI, Line 17 - List of States which this Return is Filed

AL AK AR CA CT FL GA HI IL KS KY MD MA MI MN MS NH NJ NM NY NC OK OR PA RI SC TN
VA WA WV WI UT

Name of the organization

Employer identification number

Metropolitan Opera Association, Inc.

13-1624087

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Form 990 and the audited financial statements are the documents that are made available to the general public, upon request.

Form 990, Part VII - Compensation Explanation

Edgar Foster Daniels

Managing Director (to 5/15/14)

Stephanie T. Foster

Managing Director (from 6/19/14)

Beth W. Glynn

Managing Director (to 3/14/14)

Joan Granlund

Managing Director (from 11/21/13)

Ekkehart Hassels-Weiler

Managing Director (from 6/19/14)

Agnes Hsu-Tang, Ph.D.

Managing Director (from 6/19/14)

Vivian Milstein

Managing Director (to 6/19/14)

James Mills

Former General Counsel (to 7/31/13)

Form 990, Part XI, Line 9
Other Changes In Net Assets Or Fund Balances

Pension plan changes other than net periodic cost.....	\$ -5,911,315.
Split Interest Adjustment.....	<u>1,444,300.</u>
Total	<u>\$ -4,467,015.</u>

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
- ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Metropolitan Opera Association, Inc.

Employer identification number

13-1624087

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) Impresario, LLC 30 Lincoln Center New York, NY 10023 04-3600565	Royalties from Ticketing System	NY	675,612.	13,275.	Metropolitan Opera Association, Inc.
(2) -----					
(3) -----					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) MetOpera Endowment Trust/Centennia 30 Lincoln Center New York, NY 10023 13-6071129	Supports the activities of the Metropolitan Opera Association	NY	501 (c) (3)	11a	Metropolitan Opera Association, Inc.		X
(2) -----							
(3) -----							
(4) -----							

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

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

(2) -----												

(3) -----												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) Charitable RemainderTrusts (11) various NY, NY 10023	Char Rem Trs	VARIOUS	N/A		0.	0.			X
(2) -----									

(3) -----									

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

		Yes	No
1	Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule. During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity b Gift, grant, or capital contribution to related organization(s) c Gift, grant, or capital contribution from related organization(s) d Loans or loan guarantees to or for related organization(s) e Loans or loan guarantees by related organization(s) f Dividends from related organization(s) g Sale of assets to related organization(s) h Purchase of assets from related organization(s) i Exchange of assets with related organization(s) j Lease of facilities, equipment, or other assets to related organization(s) k Lease of facilities, equipment, or other assets from related organization(s) l Performance of services or membership or fundraising solicitations for related organization(s) m Performance of services or membership or fundraising solicitations by related organization(s) n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) o Sharing of paid employees with related organization(s) p Reimbursement paid to related organization(s) for expenses. q Reimbursement paid by related organization(s) for expenses. r Other transfer of cash or property to related organization(s) s Other transfer of cash or property from related organization(s)		
			1 a X
			1 b X
		X	1 c
			1 d X
			1 e X
			1 f X
			1 g X
			1 h X
			1 i X
			1 j X
			1 k X
			1 l X
			1 m X
		X	1 n
		X	1 o
			1 p X
			1 q X
			1 r X
			1 s X

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d)
				Method of determining amount involved
(1)	MetOpera Endowment Trust/Centennial Fund	c	4,724,000	Cash
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

Part VII Supplemental Information

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

Part VII - Supplemental Information

Part V, Line 1n,1o - Sharing of paid employees and facilities with related organization(s)

Certain employees of the Metropolitan Opera Association, Inc. perform administrative duties for the Metropolitan Opera Endowment Trust.