

Definition of “Related Organization”:

Related organization

An organization that stands in one or more of the following relationships to the filing organization.

- Parent: an organization that **controls** (see examples of **control** in the definition above) the filing organization.
- Subsidiary: an organization controlled (see examples of **control** in the definition above) by the filing organization.
- Brother/Sister: an organization controlled (see examples of **control** in the definition above) by the same person or persons that control the filing organization.
- Supporting/Supported: an organization that is (or claims to be) at any time during the organization’s tax year (i) a **supporting organization** of the filing organization within the meaning of section 509(a)(3), if the filing organization is a **supported organization** within the meaning of section 509(f)(3); (ii) or a supported organization, if the filing organization is a supporting organization.

Source:

Glossary, page 53

2008 Instructions for Form 990 Return of Organization Exempt From Income Tax

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