



Instructions for Schedule R (Form 990)

Related Organizations and Unrelated Partnerships

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Note. Terms in **bold** are defined in the *Glossary* of the Instructions for Form 990.

Purpose of Schedule

Schedule R (Form 990) is used by an organization that files Form 990 to provide information on **related organizations**, on certain transactions with related organizations, and on certain unrelated partnerships through which the organization conducts significant activities.

Who Must File

The chart below sets forth which organizations must complete all or a part of Schedule R and attach Schedule R to Form 990. If an organization is not required to file Form 990 but chooses to do so, it must file a complete return and provide all of the information requested, including the required schedules.

Overview

Part I requires identifying information on any organization that is treated for federal tax purposes as a **disregarded entity**. Part II requires identifying information on related tax-exempt organizations. Part III requires identifying information on any **related organization** that is treated for federal tax purposes as a partnership.

Part IV requires identifying information on any related organization that is treated for federal tax purposes as a C or S corporation or trust. Part V requires information on transactions between the organization and related organizations (excluding disregarded entities). Part VI requires information on an **unrelated organization** taxable as a partnership through which the organization conducted more than 5% of its activities (as described in Part VI).

Use Schedule R-1 (Form 990), Continuation Sheet for Schedule R, to report additional related organizations for Parts I through VI. Use as many Schedules R-1 as needed. Use Schedule O (Form 990), Supplemental Information to Form 990, if additional space is needed for responses to particular questions.

Relationships

An organization, including a nonprofit organization, a stock corporation, a partnership or limited liability company, a trust, and a **governmental unit** or other government entity, is a **related organization** to the filing organization if it stands, at any time during the **tax year**, in one or more of the following relationships to the filing organization.

- **Parent**—an organization that controls (see definitions of **control** under *Definition of Control*) the filing organization.
- **Subsidiary**—an organization controlled by the filing organization.

- **Brother/Sister**—an organization controlled 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), or (ii) a supported organization, if the filing organization is a supporting organization.

Exception. Disregarded entities are treated as related organizations for purposes of reporting on Schedule R, Part I, but not for purposes of reporting transactions with related organizations in Part V, or otherwise on Form 990. A disregarded entity of an organization related to the filing organization is treated as part of the related organization and not as a separate entity. See Appendix F in the Instructions for Form 990.

Definition of Control

Related organizations for purposes of these instructions are discussed and defined in these definitions.

Control of a nonprofit organization (or other organization without owners or persons having beneficial interests, whether the organization is taxable or tax-exempt). One or more persons (whether individuals or organizations) control a nonprofit organization if they have the power to remove and replace (or to appoint or elect, if such power includes a continuing power to appoint or elect periodically or in the event of vacancies) a majority of the nonprofit organization's directors or trustees, or a majority of the members who elect the nonprofit organization's directors or trustees. Such power may be exercised directly by a (parent) organization through one or more of the (parent) organization's officers, directors, trustees, or agents, acting in their capacity as officers, directors, trustees, or agents of the (parent) organization. Also, a (parent) organization controls a (subsidiary) nonprofit organization if a majority of the subsidiary's directors or trustees are trustees, directors, officers, employees, or agents of the parent.

Control of a stock corporation. One or more persons (whether individuals or organizations) control a stock corporation

Type of filer	IF you answer "Yes" to . . .	THEN you must complete . . .
All organizations	Form 990, Part IV, line 33 (regarding disregarded entities)	Schedule R, Part I.
All organizations	Form 990, Part IV, line 34 (regarding related organizations)	Schedule R, Parts II, III, IV, and V, line 1 as applicable.
All organizations	Form 990, Part IV, line 35 (regarding controlled entities under section 512(b)(13))	Schedule R, Part V, line 2.
Section 501(c)(3) organization or section 4947(a)(1) trust	Form 990, Part IV, line 36 (regarding transfers to exempt noncharitable related organizations)	Schedule R, Part V, line 2.
All organizations	Form 990, Part IV, line 37 (regarding conduct of activity through unrelated partnership)	Schedule R, Part VI.

if they own more than 50% of the stock (by voting power or value) of the corporation.

Control of a partnership or limited liability company. One or more persons control a partnership if they own more than 50% of the profits or capital interests in the partnership (including a limited liability company treated as a partnership or disregarded entity for federal tax purposes, regardless of the designation under state law of the ownership interests as stock, membership interests, or otherwise). A person also controls a partnership if the person is a managing partner or managing member of a partnership or limited liability company which has three or fewer managing partners or managing members (regardless of which partner or member has the most actual control), or if the person is a general partner in a limited partnership which has three or fewer general partners (regardless of which partner has the most actual control).

Control of a trust with beneficial interests. One or more persons control a trust if they own more than 50% of the beneficial interests in the trust.

See Regulations sections 301.7701-2, 301.7701-3, and 301.7701-4, for more information on classification of corporations, partnerships, **disregarded entities**, and trusts.

Indirect control. Control can be indirect. For example, if the filing organization controls Entity A, which in turn controls (under the definition of control in these instructions) Entity B, the organization will be treated as controlling Entity B. To determine indirect control through constructive ownership of a corporation, rules under section 318 apply. Similar principles apply for purposes of determining constructive ownership of another entity (a partnership or trust). If an entity (X) controls an entity treated as a partnership by being one of three or fewer partners or members, then an organization that controls X also controls the partnership.

Example 1. B, an exempt organization, wholly owns (by voting power) C, a taxable corporation. C holds a 51% profits interest in D, a partnership. Under the principles of section 318, B is deemed to own 51% of D (100% of C's 51% interest in D)). Thus, B controls both C and D, which are therefore both related organizations with respect to B.

Example 2. X, an exempt organization, owns 80% (by value) of Y, a taxable corporation. Y holds a 60% profits interest as a limited partner of Z, a limited partnership. Under the principles of section 318, X is deemed to own 48% of Z (80% of Y's 60% interest in Z). Thus, X controls Y. X does not control Z through X's ownership in Y. Y is a related organization with respect to X, and (absent other facts) Z is not.

Example 3. Same facts as in Example 2, except that Y is also one of

three general partners of Z. Because Y controls Z through means other than ownership percentage, and X controls Y, in these circumstances, Z is a related organization with respect to X. The other general partners of Z (if organizations) are not related organizations with respect to X, absent other facts.

Group exemption. Central organizations and subordinate organizations of a group exemption are not required to be listed as **related organizations** in Schedule R, Part II. All other **related organizations** of the central organization or of a subordinate organization are required to be listed in Schedule R. The following rules apply.

- An organization that is a central or subordinate organization in a group exemption (whether filing an individual return or a group return) is not required to list any of the subordinate organizations of the group in Schedule R, Part II.
- In the case of a group return, the central organization must attach a list of the subordinate organizations included in the group return in response to Form 990, page one, item H(b). The central organization must list in Schedule R the related organizations of each subordinate organization other than (1) related organizations that are included within the group exemption, or (2) related organizations that the central organization knows to be included in another group exemption. If an organization is not listed because it is known to be included in another group exemption, the central organization must explain in Schedule O (Form 990) the relationship between its own group and members and the related organization known to be included in another group exemption (but you need not include the names of such related organizations).
- An organization that is not included in a group exemption is not required to list a related organization that is included in a group exemption. Similarly, an organization that is included in a group exemption is not required to list a related organization that is included in another group exemption. In either case, the organization must explain in Schedule O the relationship between it and the related organization included in another group exemption (but you need not include the names of such related organizations).

Even if a related organization is not required to be listed in Part II, however, the organization must report its transactions with the related organization in Part V, as required by the Part V instructions (for example, transactions over the applicable \$50,000 reporting threshold for line 2), including listing the name of the related organization in Part V, line 2, column (a), for transactions that must be reported in line 2.

Specific Instructions

Part I. Identification of Disregarded Entities

Enter the details of each disregarded entity on a separate line of Part I. If there are more disregarded entities to report in Part I than space available, use Schedule R-1, Part I. Use as many Schedules R-1 as needed.

Column (a) Name, address, and EIN. Enter the full legal name and mailing address of the **disregarded entity**. Enter also the **employer identification number (EIN)** of the disregarded entity, if it has one.



A disregarded entity generally must use the EIN of its sole member. An exception applies to employment taxes: for wages paid to employees of a disregarded entity on or after January 1, 2009, the disregarded entity must file separate employment tax returns and use its own EIN on such returns. See Regulations sections 301.6109-1(h) and 301.7701-2(c)(2)(iv).

Column (b) Primary activity. Briefly describe the primary activity of the **disregarded entity**.

Column (c) Legal domicile. List the U.S. state (or **U.S. possession**) or foreign country in which the **disregarded entity** is organized (the state or foreign country whose law governs the disregarded entity's internal affairs).

Column (d) Total income. Enter the amount of the filing organization's total revenue reported in Form 990, Part VIII, line 12, column (A), attributable to the **disregarded entity**.

Column (e) End-of-year assets. Enter the amount of the organization's **total assets** reported in Form 990, Part X, line 16, column (B), attributable to the **disregarded entity**.

Column (f) Direct controlling entity. If the organization controls the **disregarded entity** indirectly through one or more other disregarded entities, enter the name of the entity that directly controls the disregarded entity. Otherwise, enter "N/A."

Part II. Identification of Related Tax-Exempt Organizations

For purposes of Schedule R, treat **governmental units** and instrumentalities and **foreign governments** as tax-exempt organizations.

Enter the details of each **related organization** on a separate line of Part II. If there are more related organizations to report in Part II than space available, use Schedule R-1, Part II. Use as many Schedules R-1 as needed.

Column (a) Name, address, and EIN. Enter the related organization's full legal name, mailing address, and **EIN**.

Column (b) Primary activity. Briefly describe the primary activity of the **related organization**.

Column (c) Legal domicile. List the U.S. state (or **U.S. possession**) or foreign country in which the **related organization** is organized. For a corporation, enter the state of incorporation (or the country of incorporation for a foreign corporation formed outside the U.S.). For a trust or other entity, enter the state whose law governs the organization's internal affairs (or the foreign country whose law governs for a **foreign organization** other than a corporation).

Column (d) Exempt Code section. Enter the section under which the related organization is exempt (for example, section 501(c)(3), 501(c)(6), or 527). For purposes of Schedule R, an organization that claims exemption is treated as exempt. For **governmental units**, instrumentalities, and **foreign governments** that do not have a 501(c) determination letter, leave blank.

Column (e) Public charity status. For a related section 501(c)(3) organization, report its **public charity** status, using the appropriate line number (line 1 through 11d) corresponding to the public charity status checked on Schedule A (Form 990), Public Charity Status and Public Support, Part I. If the related organization is a **private foundation**, use the designation "PF." If the related organization is a section 509(a)(3) **supporting organization**, also indicate its type: I, II, III-FI, or III-O (for Type I, Type II, Type III functionally integrated, or Type III other, respectively).

Column (f) Direct controlling entity. If the filing organization indirectly **controls** the **related organization** through one or more related organizations, enter the name of the entity that directly controls the related organization. Otherwise, enter "N/A."

Part III. Identification of Related Organizations Taxable as a Partnership

In this part, identify any **related organization** treated as a partnership for federal tax purposes. If the partnership is related to the filing organization by reason of being its parent or brother/sister and the filing organization is not a partner or member in the partnership, then complete only columns (a), (b), and (c), and enter "N/A" in columns (d), (e), (f), (g), (h), (i), and (j).

Enter the details of each related organization on a separate line of Part III. If there are more related organizations to report in Part III than space available, use Schedule R-1, Part III. Use as many Schedules R-1 as needed.

Some of the information requested in this part is derived from Schedule K-1 (Form 1065) issued to the organization. If the Schedule K-1 (Form 1065) is not available, provide a reasonable estimate of the required information.

Column (a) Name, address, and EIN. Enter the related partnership's full legal name, mailing address, and **EIN**.

Column (b) Primary activity. Briefly describe the primary business activity conducted, or product or service provided, by the related partnership (for example, investment in other entities, low-income housing, etc.).

Column (c) Legal domicile. List the U.S. state (or **U.S. possession**) or foreign country in which the related partnership is organized (the state or foreign country whose law governs the related partnership's internal affairs).

Column (d) Direct controlling entity. If the filing organization indirectly **controls** the related partnership through one or more **related organizations**, enter the name of the entity that directly controls the related partnership in issue. Otherwise, enter "N/A."

Column (e) Predominant income. Classify the predominant type of partnership income as:

- Related;
- Unrelated; or
- Excluded from tax under section 512, 513, or 514.

In other words, enter which of the three types listed above is more prevalent than the others.

For classification purposes, use the definitions of columns (B), (C), and (D) set forth in the instructions to the Statement of Revenue in Form 990, Part VIII.

Column (f) Share of total income. Enter the dollar amount of the filing organization's distributable share of the related partnership's total income, in accordance with the organization's profits interest as specified by the partnership or LLC agreement, for the related partnership's **tax year** ending with or within the filing organization's tax year. Use the total amount reported by the related partnership on Schedule K-1 (Form 1065) for the partnership's tax year ending with or within the filing organization's tax year (total of Schedule K-1, Part III, lines 1 through 11 and 18, tax-exempt income).

Column (g) Share of end-of-year assets. Enter the dollar amount of the filing organization's distributable share of the related partnership's end-of-year total assets, in accordance with the organization's capital interest as specified by the partnership or LLC agreement, for the related partnership's **tax year** ending with or within the filing organization's tax year. Use Schedule K-1 (Form 1065) for the partnership's year ending with or within the organization's tax year to determine this amount by adding the organization's ending capital account to

the organization's share of the partnership's liabilities at year end reported on the Schedule K-1.

Column (h) Disproportionate allocations. Check "Yes" if the interest of the filing organization as a partner of the partnership (or as a member of the LLC) in any item of income, gain, loss, deduction, or credit, or any right to distributions was disproportionate to the filing organization's investment in such partnership or LLC at any time during the filing organization's **tax year**. Otherwise, check "No."

Column (i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065). Enter the dollar amount, if any, listed as the Code V amount (**unrelated business taxable income**) in box 20 of Schedule K-1 (Form 1065) received from the related partnership for the partnership's **tax year** ending with or within the filing organization's tax year. If no Code V amount is listed in box 20, enter "N/A."

Column (j) General or managing partner. Check "Yes" if the filing organization was at any time during its **tax year** a general partner of a related limited partnership, or a managing partner or managing member of a related general partnership, LLC, or other entity taxable as a partnership. Otherwise, check "No."

Part IV. Identification of Related Organizations Taxable as a Corporation or Trust

In this part, identify any **related organization** treated as a C or S corporation or trust for federal tax purposes. If the corporation or trust is related to the filing organization as its parent or as a brother/sister organization, and the filing organization does not have an ownership interest in the corporation or trust, then complete only columns (a), (b), (c), and (e), and enter "N/A" in columns (d), (f), (g), and (h). Do not report trusts described within section 401(a).

Enter the details of each related organization on a separate line of Part IV. If there are more related organizations to report in Part IV than space available, use Schedule R-1, Part IV. Use as many Schedules R-1 as needed.

Some of the information requested in this part is derived from Schedule K-1 (Form 1041) or Schedule K-1 (Form 1120S) issued to the organization. If the Schedule K-1 is not available, provide a reasonable estimate of the required information.

Column (a) Name, address, and EIN. Enter the related organization's full legal name, mailing address, and **EIN**.

Column (b) Primary activity. Briefly describe the primary business activity conducted, or product or service provided, by the **related organization** (for example, holding company, **management company**).

Column (c) Legal domicile. List the U.S. state (or **U.S. possession**) or foreign country in which the **related organization** is organized. For a corporation, enter the state of incorporation (or the country of incorporation for a foreign corporation formed outside the U.S.). For a trust or other entity, enter the state whose law governs the organization's internal affairs (or the foreign country whose law governs for a **foreign organization** other than a corporation).

Column (d) Direct controlling entity. If the filing organization indirectly **controls** the related organization through one or more related organizations, enter the name of the entity that directly controls the related organization. Otherwise, enter "N/A."

Column (e) Type of entity. Use one of the following codes to indicate the tax classification of the related organization: C (corporation or association taxable under subchapter C), S (corporation or association taxable under subchapter S), or T (trust taxable under subchapter J).

Column (f) Share of total income. For a **related organization** that is a C corporation, enter the dollar amount of the organization's share of the C corporation's total income. To calculate this share, multiply the total income by the following fraction: the value of the filing organization's shares of all classes of stock in the C corporation, divided by the value of all outstanding shares of all classes of stock in the C corporation. The total income is for the related organization's **tax year** ending with or within the filing organization's tax year.

For a related organization that is an S corporation, enter the filing organization's allocable share of the S corporation's total income. Use the amount on Schedule K-1 (Form 1120S) for the S corporation's tax year ending with or within the filing organization's tax year (Schedule K-1, Part III, lines 1 through 10).

For a related organization that is a trust, enter the total income and gains reported on Part III, lines 1 through 8 of Schedule K-1 (Form 1041) issued to the filing organization for the trust's tax year ending with or within the filing organization's tax year.

TIP *A section 501(c)(3) organization that is an S corporation shareholder must treat all allocations of income from the S corporation as **unrelated business income**, including gain on the disposition of stock.*

Column (g) Share of end-of-year assets. Enter the dollar amount of the filing organization's allocable share of the **related organization's** total assets as of the end of the related organization's **tax year** ending with or within the filing organization's tax year. For related C and S corporations, this amount is determined by multiplying the corporation's end-of-year total assets by the fraction

described in column (f). For related trusts, this amount corresponds to the filing organization's percentage ownership in the trust.

Column (h) Percentage ownership. For a **related organization** taxable as a corporation, enter the filing organization's percentage of stock ownership in the corporation (total combined voting power or total value of all outstanding shares, whichever is greater). For a related S corporation, use the percentage reported on Schedule K-1 (Form 1120S) for the year ending with or within the filing organization's **tax year**. For a related organization taxable as a trust, enter the filing organization's percentage of beneficial interest. In each case, enter the percentage interest as of the end of the related organization's tax year ending with or within the filing organization's tax year.

Part V. Transactions With Related Organizations

Line 1. Check "Yes" in the appropriate boxes of Line 1 if the filing organization engaged in any of the transactions listed in Part V with any of the **related organizations** listed in Parts II through IV. A "transfer" includes any conveyance of funds or property not described in lines 1a through 1p, whether or not for consideration, such as a merger with a related organization.

Line 2. All organizations filing Schedule R must report the following transactions with a **controlled entity** as defined in section 512(b)(13).

- All transactions described in line 1a, which includes all receipts or accruals of interest, annuities, royalties, or rent from a controlled entity under section 512(b)(13), regardless of amount.
- Transactions described in lines 1b through 1r with controlled entities, if the amounts involved during the tax year between the filing organization and a particular controlled entity exceed \$50,000.

Section 501(c)(3) organizations and section 4947(a)(1) trusts must report on line 2 transactions described in Part V, lines 1b through 1r with related tax-exempt organizations not described in section 501(c)(3) (including section 527 political organizations), if the amounts involved during the tax year between the filing organization and a particular related tax-exempt organization exceed \$50,000.

Enter the details of each **related organization** and each transaction type on a separate line of the table. If there are more related organizations or transaction types to report than space available, use Schedule R-1, Part V. Use as many Schedules R-1 as needed. Transactions of a specified type described in lines 1b through 1r with a particular organization do not need to be reported if the total amount of transactions of such type during the tax year did not exceed \$50,000.

Column (a) Name. Enter the full legal name of the **related organization**.

Column (b) Transaction type. Enter the transaction type (lines 1a through 1r). Aggregate all transactions of the same type with the same related organization. If the organization reports a controlled entity in column (a) but did not engage in any transactions with the controlled entity during the tax year, leave column (b) blank for that controlled entity.

Column (c) Amount involved. The amount involved in a transaction is the **fair market value** of the services, cash, and other assets provided by the filing organization during its **tax year**, or the fair market value received, whichever is higher, regardless of whether the transaction was entered into by the parties in a prior year. Any reasonable method for determining such amount is acceptable. Describe in Schedule O (Form 990) the method used to determine the value of the services, cash, and other assets reported in column (c). If the organization reports a controlled entity in column (a) but did not engage in any transactions with the controlled entity during the tax year, enter -0- in column (c) for the controlled entity.

Part VI. Unrelated Organizations Taxable as a Partnership

In this part, provide information on any **unrelated organization** (an organization that is not a related organization with respect to the filing organization) that meets all of the following conditions.

1. The unrelated organization is treated as a partnership for federal tax purposes (S corporations are excluded).
2. The filing organization was a partner or member of the unrelated partnership at any time during the filing organization's **tax year**.
3. The filing organization conducted more than 5% of its activities, figured as the greater of its **total assets** at the end of its tax year or its gross revenue for its tax year, through the unrelated partnership.

In determining the percentage of the filing organization's activities as measured by its total assets, use the amount reported on Form 990, Part X, line 16, as the denominator, and the filing organization's ending capital account balance for the partnership tax year ending with or within the filing organization's tax year as the numerator (the amount reported on Schedule K-1 can be used). In determining the percentage of the filing organization's activities as measured by its gross revenue, use the amount reported on Form 990, Part VIII, line 12, as the denominator, and the filing organization's proportionate share of the partnership's gross revenue for the partnership tax year ending with or within the filing organization's tax year as the numerator.

Example. X, a section 501(c)(3) organization, is a partner of Y, an unrelated partnership, which conducts an activity that constitutes an **unrelated trade or business** with respect to X. X's proportionate share of Y's gross revenue is \$20,000 for Y's tax year ending with or within X's tax year. X has an ending capital account balance in Y of \$200,000 as reported on Schedule K-1. X's gross revenue and total assets for its tax year are \$500,000 and \$2,000,000, respectively. X conducts 4% of its activities through Y as measured by X's gross revenue (\$20,000/\$500,000), and 10% as measured by X's total assets (\$200,000/\$2,000,000). Because at least one of these percentages exceeds 5%, X conducted more than 5% of its activities through Y for X's tax year and must identify Y in Schedule R, Part VI, and provide the required information.

Disregard unrelated partnerships that meet both of the following conditions.

1. 95% or more of the filing organization's gross revenue from the partnership for the partnership's tax year ending with or within the organization's tax year is described in sections 512(b)(1)–(3) and (5), such as interest, dividends, royalties, rents, and capital gains (including unrelated debt-financed income).
2. The primary purpose of the filing organization's investment in the partnership is the production of income or appreciation of property and not the conduct of a section 501(c)(3) charitable activity such as program-related investing.

Enter the details of each organization on a separate line of Part VI. If there are more organizations to report in Part VI than space available, use Schedule R-1, Part VI. Use as many Schedules R-1 as needed.

Some of the information requested in this part is derived from Schedule K-1 (Form 1065) issued to the organization. If the Schedule K-1 is not available, provide a reasonable estimate of the required information.

Column (a) Name, address, and EIN.

Enter the unrelated partnership's full legal name, mailing address, and EIN.

Column (b) Primary activity. Briefly describe the primary business activity conducted, or product or service provided, by the unrelated partnership.

Column (c) Legal domicile. List the U.S. state (or **U.S. possession**) or foreign country in which the unrelated partnership is organized (the state or foreign country whose law governs the unrelated partnership's internal affairs).

Column (d) Section 501(c)(3) partners. Check "Yes" if all the partners of the unrelated partnership (or members of the LLC) are section 501(c)(3) organizations or **governmental units** (or wholly-owned subsidiaries of either). Otherwise, check "No."

Column (e) Share of end-of-year assets. Enter the dollar amount of the filing organization's distributable share of the unrelated partnership's total assets, in accordance with the filing organization's capital interest as specified by the

partnership or LLC agreement, as of the end of the unrelated partnership's tax year ending with or within the filing organization's **tax year**. Use the ending capital account reported on Schedule K-1 (Form 1065) for the year ending with or within the filing organization's tax year.

Column (f) Disproportionate allocations. Check "Yes" if the interest of the filing organization as a partner of the partnership (or as a member of the LLC) in any item of income, gain, loss, deduction, or credit, or any right to distributions was disproportionate to the organization's investment in such partnership or LLC at any time during the filing organization's **tax year**. Otherwise, check "No."

Column (g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065). Enter the dollar amount, if any, listed as the Code V amount (**unrelated business taxable income**) in box 20 of Schedule K-1 (Form 1065) received from the unrelated partnership for the partnership's **tax year** ending with or within the filing organization's tax year. If no Code V amount is listed in box 20, enter "N/A."

Column (h) General or managing partner. Check "Yes" if the filing organization was at any time during its **tax year** a general partner of an unrelated limited partnership, or a managing partner or managing member of an unrelated general partnership, LLC, or other entity taxable as a partnership. Otherwise, check "No."