



T1134-1 Supplement Package

Reporting Entity and Information Sheet

This T1134-1 Supplement Package is to be used **in conjunction with** the T1134 *Information Return Relating to Controlled and Not-Controlled Foreign Affiliates*.

Part I – Reporting entity information

The reporting entity and taxation year must be the same as Part I, Section 1 of Form T1134, *Information Return Relating to Controlled and Not-Controlled Foreign Affiliates*, to which the supplement(s) relate.

Tick a box to indicate who you are reporting for, and complete the areas that apply (please print)					
<input type="checkbox"/> Individual	First name	Last name	Initial	Social insurance number	
<input type="checkbox"/> Corporation	Corporation's name		Business number (BN)		
<input type="checkbox"/> Trust	Trust's name		Account number		
<input type="checkbox"/> Partnership	Partnership's name		Partnership's account number		
Do you have a business number for other reporting purposes (for example: GST/HST remittances, Payroll, etc.)? If so, please provide				Business number (BN)	
For what taxation year are you filing this form?					
		Year	Month	Day	To

Information

When do I use Form T1134?

Form T1134 must be filed by:

- A taxpayer resident in Canada (other than a taxpayer all of whose taxable income for the year is exempt from tax under Part I of the Act) for which a non-resident corporation or trust is a foreign affiliate (FA) or controlled foreign affiliate (CFA) at any time in the year; and
- A partnership where:
 - The share of the income or loss of the partnership for the year of non-resident members is less than 90% of the income or loss of the partnership for the year; and
 - A non-resident corporation or trust would be a FA or CFA of the partnership at any time in the year if the partnership were a person resident in Canada.

Note

A trust deemed under paragraph 94(1)(c) of the Act to be resident in Canada for purposes of Part I (i.e., a non-resident discretionary trust) is also deemed to be so resident for the purpose of filing Form T1134.

Refer to Form T1134 for additional filing requirements and information.

Where do I find Form T1134?

You can access a printable version of Form T1134 **OR** the new fillable/savable version of Form T1134 at the following CRA website:

www.cra-arc.gc.ca/tx/nrrsdnts/cmmn/frgn/menu-eng.html.

Form T1134 is in Summary/Supplement format. The summary sheet includes information pertaining to the reporting entity and its organizational structure. One summary sheet must be completed for each reporting entity. The supplement includes information pertaining to the foreign affiliate. A separate supplement must be completed for every foreign affiliate and/or controlled foreign affiliate.

The PDF fillable/savable version of Form T1134 can be completed, validated, printed and saved.

When do I use the T1134-1 Supplement Package?

The PDF fillable/savable version of Form T1134 consists of one summary sheet and up to twenty (20) supplements. If you need more than twenty (20) supplements (i.e., you have more than twenty (20) foreign affiliates and/or controlled foreign affiliates of which you are required to report on), the T1134-1 Supplement Package will provide you with **additional supplements**. The T1134-1 Supplement package is also in PDF fillable/savable format.

Section 3 – Financial information of the foreign affiliate

Give the taxation year of the foreign affiliate for which the information on this return is reported: From

Year	Month	Day

 To

Year	Month	Day

For each taxation year of the foreign affiliate ending in the reporting entity's taxation year, provide the following information for the affiliate:

- Unconsolidated financial statements (including the notes to the financial statements) or, if unavailable, the financial information that is available to you as a shareholder. Attached (Tick) Yes No

	Amount	Currency code			
- Total assets	_____	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table>			
- Accounting net income before tax	_____	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table>			
- Income or profits tax paid or payable on income	_____	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table>			

- Country code to which income or profits tax was paid or payable. Enter appropriate country code(s) (see attached instructions)..... 1.

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 2.

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 3.

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 4.

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Section 4 – Surplus accounts

A. Surplus accounts of foreign affiliates

- Did the reporting entity, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate? Yes No

If **yes**, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus account:

Amount _____	Exempt surplus	Amount _____	Taxable surplus
Amount _____	Pre-acquisition surplus	Amount _____	Hybrid surplus

If **yes**, and the reporting entity is a corporation, the reporting entity must maintain summary calculations of the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid surplus, hybrid deficit, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting entity's taxation year in support of the dividend deduction claimed. Documentation supporting these calculations need not be filed but should be retained as it may be requested for examination. Surplus calculations should be made in the calculating currency under subsection 5907(6) of the *Income Tax Regulations*.

- Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliate in the year? Yes No

If **yes**, provide the actual or estimated amount elected on: _____ Currency code

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B. Surplus accounts and share transactions of controlled foreign affiliates (for not-controlled foreign affiliates, only complete "A" above and go to Part IV)

- At any time in the taxation year of the reporting entity, was the reporting entity or any foreign affiliate of the reporting entity involved in a corporate or other organization, reorganization, amalgamation, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid surplus, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity? Yes No

If the answer is **yes**, provide a summary description of each transaction or event.

- At any time in the taxation year of the reporting entity, did the reporting entity or another foreign affiliate of the reporting entity acquire or dispose of a share of the capital stock of the foreign affiliate? Yes No

If the answer is **yes**, provide a summary description of each transaction or event.

Part III – Nature of income of "controlled" foreign affiliate (do not complete for not-controlled foreign affiliates)

Section 1 – Employees per business

How many full-time employees or employee equivalents (as defined in subparagraphs (c)(i) and (ii) of the **investment business** definition in subsection 95(1) of the Act) did the foreign affiliate employ on a business by business basis throughout each taxation year of the affiliate ending in the reporting entity's taxation year? (Enter the appropriate NAICS code(s) from the link in the attached instructions).

	Business (NAICS) code	Number of full-time employees or employee equivalents			Business (NAICS) code	Number of full-time employees or employee equivalents	
		1 to 5	More than 5			1 to 5	More than 5
1.	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section 2 – Composition of revenue

Give the amount of the controlled foreign affiliate's gross revenue from a business or property for the affiliate's taxation year(s) ending in the reporting entity's taxation year, derived from each of the following sources:

Source	Foreign affiliate's gross revenue amount and currency code		
(i) Interest – From other foreign affiliates of the reporting entity	Amount	Currency code	<input type="text"/>
Interest – Other	Amount	Currency code	<input type="text"/>
(ii) Dividends – From other foreign affiliates of the reporting entity	Amount	Currency code	<input type="text"/>
Dividends – Other	Amount	Currency code	<input type="text"/>
(iii) Royalties	Amount	Currency code	<input type="text"/>
(iv) Rental and leasing activities	Amount	Currency code	<input type="text"/>
(v) Loans or lending activities	Amount	Currency code	<input type="text"/>
(vi) Insurance or reinsurance of risks	Amount	Currency code	<input type="text"/>
(vii) Factoring of trade accounts receivable	Amount	Currency code	<input type="text"/>
(viii) Disposition of investment property	Amount	Currency code	<input type="text"/>

Section 3 – Foreign accrual property income (FAPI)

(i) Did the foreign affiliate earn FAPI in any taxation year of the affiliate that ended in the reporting entity's taxation year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(ii) If yes, give the reporting entity's total participating percentage for the foreign affiliate for that year.		%
Also, give the gross amount of FAPI the affiliate earned that year in respect of each of the following:		Amount
(i) FAPI that is income from property under subsection 95(1) of the Act		
(ii) FAPI from the sale of property under paragraph 95(2)(a.1) of the Act		
(iii) FAPI from the insurance or reinsurance of risks under paragraph 95(2)(a.2) of the Act		
(iv) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.3) of the Act		
(v) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.4) of the Act		
(vi) FAPI from providing services under paragraph 95(2)(b) of the Act		
(vii) FAPI from the disposition of capital property		
(viii) FAPI under the description of C in the definition of FAPI in subsection 95(1) of the Act		
Total		0

Section 4 – Capital gains and losses

(i) Excluded property

Did the foreign affiliate dispose of a share in another foreign affiliate that was excluded property or an interest in a partnership that was excluded property in a taxation year of the affiliate that ended in the reporting entity's taxation year? Yes No

(ii) Property that is not excluded property

Did the foreign affiliate dispose of capital property that was not excluded property in a taxation year of the affiliate that ended in the reporting entity's taxation year? Yes No

Section 5 – Income included in income from an active business

Was income of the foreign affiliate that would otherwise have been included in its income from property included in its income from an active business? If **yes**, please specify which of the below apply by ticking the appropriate "yes" or "no" box.

	Yes	No
because of subparagraph 95(2)(a)(i) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subparagraph 95(2)(a)(ii) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subparagraph 95(2)(a)(iii) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subparagraph 95(2)(a)(iv) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subparagraph 95(2)(a)(v) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subparagraph 95(2)(a)(vi) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of the type of business carried on and the number of persons employed by the foreign affiliate in the business pursuant to paragraphs (a) and (b) of the definition of investment business in subsection 95(1) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of paragraph 95(2)(l) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>

Was income of the foreign affiliate that would otherwise have been included in its income from a business other than an active business included in its income from an active business? If **yes**, please specify which of the below apply by ticking the appropriate "yes" or "no" box.

	Yes	No
because of the 90% test in paragraphs 95(2)(a.1) through (a.4) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subsection 95(2.3) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>
because of subsection 95(2.4) of the Act?	<input type="checkbox"/>	<input type="checkbox"/>

Part IV – Disclosure (To be completed for both not-controlled foreign affiliates and controlled foreign affiliates)

Is any information requested in this return not available?..... Yes No

If **yes**, please specify below

Instructions

This T1134-1 Supplement Package is to be used **in conjunction with** Form T1134, *Information Return Relating to Controlled and Not-controlled Foreign Affiliates*.

How to complete the Reporting Entity and Information Sheet

Part I

Identify the reporting entity. The reporting entity and taxation year must be the same as Part I, Section 1 of Form T1134, *Information Return Relating to Controlled and Not-Controlled Foreign Affiliates*, to which the supplement(s) relate.

If you are using the PDF fillable/savable version of the T1134-1 Supplement Package, you only have to complete this section once. The information will automatically transfer to Part II, Section 1 of each T1134-1 supplement generated.

How to complete the T1134-1 Supplement

Part II – Foreign affiliate information

Section 1 – Reporting entity information

Identify the reporting entity. If you are using the PDF fillable/savable version of the T1134-1 Supplement Package, this section will be automatically populated from the information provided by you in Part I of the Reporting Entity and Information Sheet.

Section 2 – Foreign affiliate information

A. Identification of foreign affiliate

Identify the foreign affiliate for which this supplement is being filed.

For the purpose of this return, residence generally means where the foreign affiliate's central management and control is.

State the main business activities of the foreign affiliate by entering the appropriate North American Industrial Classification System (NAICS) codes. The current NAICS codes can be found at Statistics Canada internet site, www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDPPage1&db=imdb&dis=2&adm=8&TVD=118464. You can enter more than one code.

For the list of country and currency codes, see the CRA publication, T4061 entitled *NR4 – Non-Resident Tax Withholding, Remitting and Reporting Guide* (Appendix A – Country Codes and Appendix D – Currency Codes), at: www.cra-arc.gc.ca/E/pub/tg/t4061/t4061-e.html.

B. Capital stock of foreign affiliate

Provide information about your direct ownership and ownership by another controlled foreign affiliate and by other related parties of the capital stock of the foreign affiliate. Use the book cost of the shares on a non-consolidated, non-equity basis.

C. Other Information

Provide additional information about your interest in the foreign affiliate. For the purpose of completing this return, gross indebtedness does not include set-offs or trade accounts payable.

Section 3 – Financial information of the foreign affiliate

Include the unconsolidated financial statements (including the notes to the financial statements) of the foreign affiliate or, if unavailable, the financial information that is available to you as a shareholder.

The total assets reported should be net of depreciation or amortization. The net income should be accounting net income. Tax paid or payable should be the actual tax paid or payable and not deferred tax. Do not include withholding tax.

Foreign language information will only be accepted if the information is not available in English or French.

Section 4 – Surplus accounts

A. Surplus accounts of foreign affiliates

Provide information about any dividends you received from the foreign affiliate and information about the foreign affiliate's surplus accounts.

B. Surplus accounts and share transactions

Provide information about any events that affected the controlled foreign affiliate's surplus accounts. "B" applies to controlled foreign affiliates only.

Part III – Nature of income of "controlled" foreign affiliates

Part III applies to a controlled foreign affiliate (CFA) only. Do not complete this part for not-controlled foreign affiliates.

Section 1 – Employees per business

Provide the number of full-time employees or employee equivalents employed by the CFA on a business by business basis.

Section 2 – Composition of revenue

Provide the amount of the CFA's gross revenue from the sources listed. Report interest and dividends received from foreign affiliates separately from interest and dividends from other sources.

Section 3 – Foreign accrual property income (FAPI)

Provide information about the gross foreign accrual property income earned by the foreign affiliate. This section does not include the subsection 91(4) adjustment (amounts deductible in respect of foreign taxes).

Section 4 – Capital gains and losses

Provide information about capital gains and losses realized by the foreign affiliate. Only dispositions of shares or partnership interests that are excluded property and capital property that is not excluded property needs to be reported.

Section 5 – Income included in income from an active business

Provide information about the income of the foreign affiliate that is from an active business.

Part IV – Disclosure

Part IV is applicable to both not-controlled and controlled foreign affiliates. State whether any of the information requested on this supplement is not available at the time of filing. If information is not available, specify what information is not available and why it is not available. Also explain what steps were taken to obtain the information.

Due diligence exception

The information required to be filed on this return does not include information that is not available, on the day that the return is filed, to the person or partnership required to file the return where:

- there is reasonable disclosure in the return of the unavailability of the information;
- before that day, the person or partnership exercised due diligence in attempting to obtain the information;
- it was reasonable to expect, at the time of each transaction, if any, entered into by the person or partnership after March 5, 1996, that gives rise to the requirement to file the return or that affects the information to be reported in the return, that sufficient information would be available to the person or partnership to comply with the reporting requirements; and
- if the information subsequently becomes available to the person or partnership, it will be filed no more than 90 days after it becomes available.

Filing this supplement

Each reporting entity must file one T1134 Summary. The reporting entity must also file separate T1134 Supplements for each foreign affiliate, along with the foreign affiliate's financial statements and the notes to the financial statements. If you are using the online PDF fillable/savable version of Form T1134, *Information Return Relating to Controlled and Not-controlled Foreign Affiliates*, you will be provided with up to twenty (20) supplements. If you are required to report on more than twenty (20) foreign affiliates and/or controlled foreign affiliates, you can use the T1134-1 Supplement Package to access additional supplements.

A paper copy of this return (the T1134 Summary and all Supplements) must be filed separately from your income tax return. **Currently this return cannot be filed electronically.**

Send the original return, amended return, or any additional information to:

Ottawa Technology Centre
Data Assessment and Evaluation Programs Division
Validation and Verification Section
Other Programs Unit
875 Heron Road
Ottawa ON K1A 1A2

Specifications for diskette filing are available. If you have any questions or need more information, contact:

Magnetic Media Processing Team
Ottawa Technology Centre
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2
Telephone: 1-800-665-5164

Penalties for non-reporting

There are substantial penalties for failing to complete and file this return by the due date.

Voluntary disclosures

To promote compliance with Canada's tax laws, we encourage you to voluntarily correct any deficiencies in your past tax affairs. You can make a voluntary disclosure by contacting your tax services office. Our addresses and fax numbers are listed on our Web site at www.cra.gc.ca and in the government section of your telephone book.

For more information, see Information Circular IC00-1R2, *Voluntary Disclosures Program (Income Tax Act)*.