

Information Return Relating to Controlled and Non-Controlled Foreign Affiliates (2021 and later taxation years)

T1134 Summary Form

- Use this version of the return for taxation years that begin after 2020.
- For T1134 returns that are filed in respect of taxation years that begin before 2021, please use the previous version of the T1134 form as released on November 28, 2017.
- For any amended T1134 return, please use the same version as the original T1134 return filed.
- Refer to the instructions before you complete the T1134 Summary and Supplements.
- A separate supplement must be filed for each foreign affiliate. However, do not file a supplement for a "dormant" or "inactive" foreign affiliate.
- Refer to the instructions for the definition of dormant or inactive foreign affiliates.
- References on this return to the foreign affiliate or the affiliate refer to the foreign affiliate for which the reporting entity is filing a supplement.
- If you are reporting on a partnership, references to year or taxation year should be read as fiscal period.
- If you need more space to report information, you can use attachments.
- If an election has been made to use functional currency, state the alphabetic currency code of the functional currency. (Note: only certain corporations can elect to report in a functional currency - see instructions.)

Do not use this area

If this is an amended return, tick this box.

Is this T1134 Summary filed for one reporting entity or a group of reporting entities that are related to each other? (see instructions)

One reporting entity  A group of reporting entities that are related to each other

If this T1134 Summary is filed for a group of reporting entities that are related to each other, indicate which entity is the representative reporting entity for the related group in Section 1 – reporting entity information.

Part I – Identification

Section 1 – Reporting entity information

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(s)       | Social insurance number (SIN) |
| <input type="checkbox"/> Corporation | Corporation's name | Business number (BN) R C         |                  |                               |
| <input type="checkbox"/> Trust       | Trust's name       | Trust's account number T - -     |                  |                               |
| <input type="checkbox"/> Partnership | Partnership's name | Partnership's account number R Z | Partnership Code |                               |

Reporting entity's address

Number Street

City Province/territory or state Postal or ZIP code Country code

Reporting entity's NAICS code(s) (6 digits) 1. 2. 3. 4.

Year Month Day Year Month Day

For what taxation year are you filing this form? From To

Does this period include 2 or more short taxation years? (see instructions) Yes  No

Number of supplements attached

Section 2 – Certification

Person to contact for more information (please print)

|            |           |                  |
|------------|-----------|------------------|
| First name | Last name | Telephone number |
|------------|-----------|------------------|

I, \_\_\_\_\_, certify that the information given on these T1134 Summary and Supplements are, to the best of my knowledge, correct and complete.

(Print name)

|      |   |                                 |
|------|---|---------------------------------|
| Date | Authorized signing officer's, or representative's signature | Position, title, officer's rank |
|------|---|---------------------------------|

**Section 3 – Organizational structure**

If this return is filed for a related group, you only have to produce the information required under this section once for a group of reporting entities that are related to each other.

If any of the following tables have insufficient space, attach a separate page with a continuation of the information.

**A. Group of reporting entities that are related to each other**

If this T1134 Summary is filed for a group of reporting entities that are related to each other then identify all the person(s) within the related Canadian group on whose behalf this information is filed. If this T1134 Summary is filed for one reporting entity only, then proceed to B. Other information.

**i) Individuals within the related Canadian group:**

| Mailing address |            |           |        |        |      |                             |                    |              |                         |
|-----------------|------------|-----------|--------|--------|------|-----------------------------|--------------------|--------------|-------------------------|
| First name      | Initial(s) | Last name | Number | Street | City | Province/territory or state | Postal or zip code | Country code | Social insurance number |
|                 |            |           |        |        |      |                             |                    |              |                         |
|                 |            |           |        |        |      |                             |                    |              |                         |
|                 |            |           |        |        |      |                             |                    |              |                         |

**ii) Corporations within the related Canadian group:**

| Mailing address    |        |        |      |                             |                    |              |                      |            |            |            |            |  |
|--------------------|--------|--------|------|-----------------------------|--------------------|--------------|----------------------|------------|------------|------------|------------|--|
| Corporation's name | Number | Street | City | Province/territory or state | Postal or zip code | Country code | Business number (BN) | NAICS code | NAICS code | NAICS code | NAICS code |  |
|                    |        |        |      |                             |                    |              |                      |            |            |            |            |  |
|                    |        |        |      |                             |                    |              |                      |            |            |            |            |  |
|                    |        |        |      |                             |                    |              |                      |            |            |            |            |  |

**iii) Trusts within the related Canadian group:**

| Mailing address |        |        |      |                             |                    |              |                        |            |            |            |            |  |
|-----------------|--------|--------|------|-----------------------------|--------------------|--------------|------------------------|------------|------------|------------|------------|--|
| Trust's name    | Number | Street | City | Province/territory or state | Postal or zip code | Country code | Trust's account number | NAICS code | NAICS code | NAICS code | NAICS code |  |
|                 |        |        |      |                             |                    |              |                        |            |            |            |            |  |
|                 |        |        |      |                             |                    |              |                        |            |            |            |            |  |
|                 |        |        |      |                             |                    |              |                        |            |            |            |            |  |

**iv) Partnerships within the related Canadian group:**

| Mailing address    |        |        |      |                             |                    |              |                              |  |            |            |            |            |  |
|--------------------|--------|--------|------|-----------------------------|--------------------|--------------|------------------------------|--|------------|------------|------------|------------|--|
| Partnership's name | Number | Street | City | Province/territory or state | Postal or zip code | Country code | Partnership's account number | Partnership code (1, 2, or 3 - see instructions) | NAICS code | NAICS code | NAICS code | NAICS code |  |
|                    |        |        |      |                             |                    |              |                              |  |            |            |            |            |  |
|                    |        |        |      |                             |                    |              |                              |  |            |            |            |            |  |
|                    |        |        |      |                             |                    |              |                              |  |            |            |            |            |  |

**B. Other information**

If this T1134 Summary is filed for only one reporting entity, then answer the following questions for the reporting entity. If this T1134 Summary is filed for a group of reporting entities that are related to each other, then answer the following questions for each entity noted in table A (i) through (iv) above.

| Account number of reporting entity and every member of the related Canadian group (if applicable) | Was the entity directly or indirectly involved in a section 85 transfer?<br>Yes or No | Was the entity directly or indirectly involved in a subsection 85.1(3) transaction?<br>Yes or No | Did the entity file a section 86.1 election?<br>Yes or No | Was the entity involved in a section 87 amalgamation?<br>Yes or No | Was the entity involved in a subsection 88(1) winding up?<br>Yes or No |
|---|---|--|---|--|--|
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No                              | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No           | <input type="checkbox"/> Yes <input type="checkbox"/> No               |
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No                              | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No           | <input type="checkbox"/> Yes <input type="checkbox"/> No               |
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No                              | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No           | <input type="checkbox"/> Yes <input type="checkbox"/> No               |

**C. Organizational Chart**

**Note:**

You can satisfy the requirements in C. (i) through (iv) by submitting a group organizational chart that includes the requested information in tables i) through iv). See instructions for details.

Is the reporting entity submitting a group organizational chart for the required information noted in C. (i) through (iv)? .....  Yes  No

If yes, the reporting entity is submitting a group organizational chart, then DO NOT complete the information in C. (i) through (iv) below. If the reporting entity, or any member of the related Canadian group (if applicable) has a foreign affiliate which meets the dormancy threshold (see instructions), proceed to table D, Dormant foreign affiliates. Otherwise, continue on to table "E. Lower-tier Non-controlled Foreign Affiliates".

If no, the reporting entity is not submitting a group organizational chart, then complete the information in C. (i) through (iv) below.

i) List the name and country code of the country of residence of each corporation (other than another foreign affiliate of the reporting entity) that is not dealing at arm's length with the reporting entity and that has an equity percentage (as defined in subsection 95(4) of the Act) in any foreign affiliate of any member of the related Canadian group that includes the reporting entity. Where the reporting entity is a partnership, list the name and country code of the country of residence of each corporation that is not dealing at arm's length with the members of the partnership, and that has an equity percentage in any foreign affiliate of any member of the related Canadian group that includes the reporting entity. Include the corporation's equity percentage and direct equity percentage, if any in the foreign affiliate. See instructions.

| Name of related corporation | Country code of residence of corporation | Name of foreign affiliate | Taxpayer Identification Number for Non-resident | Country code of residence of foreign affiliate | Corporation's equity percentage in foreign affiliate | Corporation's direct equity percentage in foreign affiliate | Is a T1134 Supplement NOT filed due to dormancy threshold? If yes, please complete Part D in respect of that dormant affiliate<br>Yes or No |
|-----------------------------|--|---------------------------|---|--|--|---|---|
|                             |  |                           |   |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
|                             |  |                           |   |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
|                             |  |                           |   |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |

ii) List the name and country code of the country of residence of each foreign affiliate of the reporting entity that has an equity percentage in any other foreign affiliate of the reporting entity. Include the foreign affiliate's equity percentage and direct equity percentage, if any, in the other foreign affiliate.

| Name of foreign affiliate | Taxpayer Identification Number for shareholder foreign affiliate | Country code of residence of foreign affiliate | Name of the other foreign affiliate | Taxpayer Identification Number for the other foreign affiliate | Country code of residence of the other foreign affiliate | Foreign affiliate's equity percentage in the other foreign affiliate | Foreign affiliate's direct equity percentage in the other foreign affiliate | Is a T1134 Supplement NOT filed due to dormancy threshold? If yes, please complete Part D in respect of that dormant affiliate<br>Yes or No |
|---------------------------|--|--|-------------------------------------|--|--|--|---|---|
|                           |  |  |                                     |  |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
|                           |  |  |                                     |  |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |
|                           |  |  |                                     |  |  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> No  |

iii) If the reporting entity is a partnership, list the name, address and country code of the country of residence of each member of the partnership.

| Name of partner | Address of partner | Country code of country of residence of each partner |
|-----------------|--------------------|--|
|                 |                    |  |
|                 |                    |  |
|                 |                    |  |

iv) List the name, address and country code of the business location of each partnership of which a foreign affiliate is a member.

| Partnership name | Address of partnership | Country code of country of location of partnership | Foreign affiliate | Foreign affiliate's interest percentage in the partnership |
|------------------|------------------------|--|-------------------|--|
|                  |                        |  |                   |  |
|                  |                        |  |                   |  |
|                  |                        |  |                   |  |

**D. Dormant foreign affiliates**

For each foreign affiliate that meets the criteria to be considered as dormant (see instructions), please provide the following information. If this T1134 Summary is filed for a related Canadian group and more than one member of this related Canadian group has an equity interest in a dormant affiliate, use the cost amount of the reporting entity whose ownership interest carries the highest adjusted cost base in relation to other members of the related Canadian group.

| Foreign Affiliate Name | Cost Amount (in Canadian dollars) | Gross Receipts (in Canadian dollars) | Gross Revenue (in Canadian dollars) | Nature of assets held by Foreign Affiliate (please check all appropriate boxes) |                          |                                    |                                 |                              |                               |   |
|------------------------|-----------------------------------|--------------------------------------|-------------------------------------|---|--------------------------|------------------------------------|---------------------------------|------------------------------|-------------------------------|---|
|                        |                                   |                                      |                                     | Funds   | Shares                   | Indebtedness owed by non-residents | Interest in non-resident trusts | Real property outside Canada | Other property outside Canada | Property held in account with a Canadian registered securities dealer or a Canadian trust company |
|                        |                                   |                                      |                                     | <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/>           | <input type="checkbox"/>        | <input type="checkbox"/>     | <input type="checkbox"/>      | <input type="checkbox"/>  |
|                        |                                   |                                      |                                     | <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/>           | <input type="checkbox"/>        | <input type="checkbox"/>     | <input type="checkbox"/>      | <input type="checkbox"/>  |
|                        |                                   |                                      |                                     | <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/>           | <input type="checkbox"/>        | <input type="checkbox"/>     | <input type="checkbox"/>      | <input type="checkbox"/>  |

**E. Lower-tier Non-controlled Foreign Affiliates**

Provide the following information for each non-controlled foreign affiliate in respect of which neither the reporting entity (or any member of the related Canadian group) nor a controlled foreign affiliate of a reporting entity that is a member of the related Canadian group has a direct equity percentage at any time in the reporting entity's taxation year.

| Foreign Affiliate Name | Taxpayer Identification Number (if available) | Country code of the country or jurisdiction that the foreign affiliate is a resident of | Year in which corporation first became a foreign affiliate of the reporting entity (or any member of the related Canadian group) | Did the corporation cease to be a foreign affiliate of the reporting entity or any member of the related Canadian group during the year? | Were there any transformation transactions during this reporting period that impacted its surplus account balance(s)? | Did the reporting entity's equity percentage in the foreign affiliate (or that of any member of the related Canadian group) increase or decrease during the year? | If the Act were read without paragraph 95(2.2)(a), would the reporting entity (or any member of the related Canadian group) have a qualifying interest in the foreign affiliate at any time during the year? | Did the foreign affiliate become indebted to the reporting entity or any member of the related Canadian group during the year? | Did the reporting entity or any member of the related Canadian group become indebted to the foreign affiliate during the year? | Did subsection 212.3(2) apply in respect of an investment in the foreign affiliate during the year? | Did the foreign affiliate make any dividend distributions to another foreign affiliate of any member of the related Canadian group during the year? | If yes, in respect of the dividend distribution by this foreign affiliate, did the reporting entity or any member of the related Canadian group make any election(s) to by-pass the surplus distribution rules in Regulation 5901(1)? |
|------------------------|---|---|--|--|---|---|--|--|--|---|---|---|
|                        |   |   |  | Yes or No  | Yes or No   | Yes or No   | Yes or No  | Yes or No  | Yes or No  | Yes or No   | Yes or No   | Yes or No   |
|                        |   |   |  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|                        |   |   |  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|                        |   |   |  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |

**T1134 Supplement 1 of 1**

**Part II – Foreign affiliate information**

Complete a separate supplement for each foreign affiliate and controlled foreign affiliate that does not meet the criteria to be considered as a dormant affiliate - see instructions.

**Section 1 – Foreign affiliate information**

Where the foreign affiliate has more than one tax year ending in the reporting entity's tax year, report the required information for the second and subsequent tax year(s) of the foreign affiliate in a separate supplement.

**A. Identification of foreign affiliate**

|  |                        |   |
|--|------------------------|---|
| Name   | Address of head office | Taxpayer Identification Number for Non-Resident |
| Specify the principal activity(ies) of the foreign affiliate using the appropriate North American Industrial Classification System (NAICS) code(s) (see instructions for NAICS codes).<br>NAICS code(s) (6 digits):    1. <input style="width:50px;" type="text"/> 2. <input style="width:50px;" type="text"/> 3. <input style="width:50px;" type="text"/> 4. <input style="width:50px;" type="text"/>   |                        |   |
| Specify the countries or jurisdictions in which the foreign affiliate carries on a business or other income earning activity. Enter the appropriate country code(s) (see instructions for country codes).<br>Country code(s):    1. <input style="width:50px;" type="text"/> 2. <input style="width:50px;" type="text"/> 3. <input style="width:50px;" type="text"/> 4. <input style="width:50px;" type="text"/> Country code to which income or profits tax was paid or payable. Enter appropriate country code(s) (see instructions).<br>Country code(s):    1. <input style="width:50px;" type="text"/> 2. <input style="width:50px;" type="text"/> 3. <input style="width:50px;" type="text"/> 4. <input style="width:50px;" type="text"/> |                        |   |
| Country or jurisdiction of residence of the foreign affiliate. Enter the appropriate country code (see instructions).<br>Country code:    1. <input style="width:50px;" type="text"/>  |                        |   |
| Is this the first time that the reporting entity has filed Form T1134 for this foreign affiliate? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>   |                        |   |
| Is the foreign affiliate a controlled foreign affiliate as defined in subsection 95(1)? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>   |                        |   |
| Does the foreign affiliate have more than one tax year ending in the reporting entity's tax year? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>   |                        |   |

**B. Capital stock of foreign affiliate**

**i) Directly owned foreign affiliate**

Identify the direct shareholders of the foreign affiliate. If the reporting entity is filing on behalf of a related Canadian group, then it will be any entities within the related Canadian group that are a direct shareholder of the foreign affiliate, otherwise, it is only the reporting entity.

| Name of reporting entity and any member of the related Canadian group (if applicable) that has a direct ownership in the foreign affiliate | Reporting Entity's Account Number: |                         |              |                    | Year in which the corporation became a foreign affiliate of the reporting entity: | Did the corporation cease to be a foreign affiliate of the reporting entity in the year?<br>Yes or No | Was a subsection 93(1) or 93(1.2) election made or will such an election be made for the disposition of shares of the foreign affiliate?<br>Yes or No | If yes, provide the actual or estimated amount elected on: | If yes, provide the currency code of the elected amount: |
|--|------------------------------------|-------------------------|--------------|--------------------|---|---|---|--|--|
|  | Business Number                    | Social Insurance number | Trust Number | Partnership Number |   |   |   |  |  |
|  |                                    |                         |              |                    |   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |  |  |
|  |                                    |                         |              |                    |   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |  |  |
|  |                                    |                         |              |                    |   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |  |  |

**ii) Common Shares**

For each reporting entity that directly holds common shares in the foreign affiliate's capital stock, provide the ownership percentage the shareholding represents and the adjusted cost base (ACB) of those common shares as of the end of each entity's taxation year. If there are multiple classes of common shares in the capital stock of the foreign affiliate, provide the sum total of each reporting entity's ACB in all classes of common shares it holds, as well as the ownership percentage all such common shares represent in relation to all classes of common shares that are issued and outstanding as of the end of the entity's taxation year. For purposes of determining whether the relevant reporting entity has engaged in any transaction(s) or event(s) that has resulted in an increase or a decrease in its ACB in the common shares of this foreign affiliate, DO NOT report on a net basis. You are required to identify transactions that have resulted in an increase in the ACB separately from those that have given rise to a decrease in the ACB.

| Account number of reporting entity and any member of the related Canadian group (if applicable) that has a direct ownership in the foreign affiliate | Ownership % in Common Shares | ACB of Common Shares (in Canadian dollars or elected functional currency (if applicable)) | Did the ACB increase at any time during the tax year? |                          | Did the ACB decrease at any time during the tax year? |                          |
|--|------------------------------|---|---|--------------------------|---|--------------------------|
|  |                              |   | Yes   | No                       | Yes   | No                       |
|  |                              |   | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |
|  |                              |   | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |
|  |                              |   | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |

**iii) Preferred Shares**

For each reporting entity that directly holds preferred shares in the foreign affiliate's capital stock, provide the ownership percentage the shareholding represents and the adjusted cost base (ACB) of those preferred shares as of the end of each entity's taxation year. If there are multiple classes of preferred shares in the capital stock of the foreign affiliate, provide the sum total of each reporting entity's ACB in all classes of preferred shares it holds, as well as the ownership percentage all such preferred shares represent in relation to all classes of preferred shares that are issued and outstanding as of the end of the entity's taxation year. For purposes of determining whether the relevant reporting entity has engaged in any transaction(s) or event(s) that has resulted in an increase or a decrease in its ACB in the preferred shares of this foreign affiliate, DO NOT report on a net basis. You are required to identify the transactions that have resulted in an increase in the ACB separately from those that have given rise to a decrease in the ACB.

| Account number of reporting entity and any member of the related Canadian group (if applicable) that has a direct ownership in the foreign affiliate | Ownership % of Preferred Shares | ACB of Preferred Shares (in Canadian dollars or elected functional currency (if applicable)) | Did the ACB increase at any time during the tax year? |                          | Did the ACB decrease at any time during the tax year? |                          |
|--|---------------------------------|--|---|--------------------------|---|--------------------------|
|  |                                 |  | Yes   | No                       | Yes   | No                       |
|  |                                 |  | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |
|  |                                 |  | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |
|  |                                 |  | <input type="checkbox"/>                              | <input type="checkbox"/> | <input type="checkbox"/>                              | <input type="checkbox"/> |

**iv) Indirectly owned foreign affiliate**

Identify the lowest tier Canadian shareholder which has an indirect interest in this foreign affiliate through its ownership in another foreign affiliate.

| Name of reporting entity or any member of the related Canadian group (if applicable) | Business Number | Social Insurance Number | Trust Number | Partnership Number |
|--|-----------------|-------------------------|--------------|--------------------|
|  |                 |                         |              |                    |
|  |                 |                         |              |                    |
|  |                 |                         |              |                    |

**C. Other information of foreign affiliate**

If the reporting entity is only reporting for itself, then enter the reporting entity's information for the foreign affiliate. If the reporting entity is reporting on behalf of a related Canadian group, then enter the applicable information for every member of the related Canadian group that has a direct or indirect ownership in the foreign affiliate.

| Account number of reporting entity and any member of the related Canadian group (if applicable) | Equity % at Beginning of Taxation Year | Equity % at End of Taxation Year | If the Act were read without paragraph 95(2.2)(a), would the reporting entity have a qualifying interest in the foreign affiliate at: |   | Gross amount of debt the reporting entity owed to the foreign affiliate at the end of the reporting entity's taxation year | Gross amount of debt the foreign affiliate owed to the reporting entity at the end of the reporting entity's taxation year | Tracking Interests (as defined in subsection 95(8)) |  |   |  |  |   |   |
|---|--|----------------------------------|---|---|--|--|---|--|---|--|--|---|---|
|   |  |                                  | Beginning of Taxation Year?   | End of Taxation Year?                             |  |  | Has the gross amount been reported on a T106?       | If NO, specify the gross amount in Canadian dollars or elected functional currency | Has the gross amount been reported on a T106?     | If NO, specify the gross amount in Canadian dollars or elected functional currency | Was an election made in respect of this loan (such as the PLOI election under subsection 212.3(11))? | Did the reporting entity have a "tracking interest" in this foreign affiliate as defined in subsection 95(8) at any time in the year? | Was this foreign affiliate a controlled foreign affiliate of the reporting entity because of subsection 95(11)? |
|   |  |                                  | Yes or No   | Yes or No   | Yes or No  |  | Yes or No   |  | Yes or No   | Yes or No  | Yes or No  | Yes or No   | Yes or No   |
|   |  |                                  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>  |  | <input type="checkbox"/> <input type="checkbox"/>   |  | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>                                  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|   |  |                                  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>  |  | <input type="checkbox"/> <input type="checkbox"/>   |  | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>                                  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|   |  |                                  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>  |  | <input type="checkbox"/> <input type="checkbox"/>   |  | <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/>                                  | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |

**D. Foreign affiliate dumping rules**

| Account number of reporting entity and any member of the related Canadian group (if applicable) that is a Corporation Resident in Canada (CRIC) for purposes of section 212.3 | (i)<br>Did subsection 212.3(2) apply in respect of an investment in the foreign affiliate during the year?<br>Yes or No | (ii)<br>Did subsection 212.3(2) not apply in respect of an investment in the foreign affiliate during the year because of: |   |   | (iii)<br>Did the reporting entity (or any member of the related Canadian group) file with the Minister the information required in subparagraph 212.3(7)(d)(i) in respect of the foreign affiliate during the year?<br>Yes or No | (iv)<br>Was a dividend under subparagraph 212.3(7)(d)(ii) deemed to have been paid in respect of an investment in the foreign affiliate in the year?<br>Yes or No | (v)<br>Was the paid-up capital ("PUC") of any class of shares of the CRIC or qualifying substitute corporation increased under subsection 212.3(9) in the year?<br>Yes or No | (vi)<br>Did the reporting entity (or any member of the related Canadian group) make an investment in the year in preferred shares of the foreign affiliate that are described in subsection 212.3(19)?<br>Yes or No |
|---|---|--|---|---|--|---|--|---|
|   |   | (a)<br>the 75% fair market value threshold in paragraph 212.3(10)(f)?<br>Yes or No   | (b)<br>the more closely connected business activities exception in subsection 212.3(16)?<br>Yes or No | (c)<br>any one of the corporate reorganization exceptions in subsection 212.3(18)?<br>Yes or No |  |   |  |   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>  | <input type="checkbox"/> <input type="checkbox"/>   |



**Section 2 – 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 |
|      |       |     |

Is this a controlled foreign affiliate or a foreign affiliate in respect of which the reporting entity (or any member of the related Canadian group) holds at least 20% of the voting shares? ..... Yes  No

If yes, at the time of filing this return, were the unconsolidated financial statements (including the notes to the financial statements) available to you? ..... Yes  No

If yes, have you included the unconsolidated financial statements (including the notes to the financial statements) of the foreign affiliate as part of this information return? (Note that the unconsolidated financial statements must be included with the T1134 form at the time of filing subject to the due diligence exception in section 233.5 of the Act - see instructions.) ..... Yes  No

**Section 3 – Surplus accounts**

If the answer to any of the questions in A or B of Section 3 is **yes**, and the reporting entity or member is a corporation, the reporting entity or member must maintain summary calculations of the exempt surplus or exempt deficit, hybrid surplus or hybrid deficit, taxable surplus or taxable deficit, hybrid underlying tax, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting entity's or member'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.

**A. Surplus accounts of foreign affiliates**

**Note:** All questions in this section are with respect to a transaction that occurred at any time during the reporting period.

**1. Did the reporting entity or any member of the related Canadian group, at any time, receive a dividend on a share of the capital stock of the foreign affiliate?** ..... Yes  No

If yes, provide the amount of dividend (in Canadian dollars or the elected functional currency (if applicable)) per entity within the related Canadian group and from which surplus account:

| Exempt Surplus:          |                                   |
|--------------------------|-----------------------------------|
| Amount of Exempt Surplus | Account number of Canadian Entity |
|                          |                                   |
|                          |                                   |
|                          |                                   |

| Hybrid Surplus:          |                                   |
|--------------------------|-----------------------------------|
| Amount of Hybrid Surplus | Account number of Canadian Entity |
|                          |                                   |
|                          |                                   |
|                          |                                   |

| Taxable Surplus:          |                                   |   |   |
|---------------------------|-----------------------------------|---|---|
| Amount of Taxable Surplus | Account number of Canadian Entity | Was any election made pursuant to Regulation 5900(2)? | Was any election made pursuant to Regulation 5901(1.1)? |
|                           |                                   | Yes or No   | Yes or No   |
|                           |                                   | <input type="checkbox"/> <input type="checkbox"/>     | <input type="checkbox"/> <input type="checkbox"/>       |
|                           |                                   | <input type="checkbox"/> <input type="checkbox"/>     | <input type="checkbox"/> <input type="checkbox"/>       |
|                           |                                   | <input type="checkbox"/> <input type="checkbox"/>     | <input type="checkbox"/> <input type="checkbox"/>       |

| Pre-acquisition Surplus:          |                                   |  |   |   |
|-----------------------------------|-----------------------------------|--|---|---|
| Amount of Pre-acquisition Surplus | Account number of Canadian Entity | Was any election made pursuant to Regulation 5901(2)(b)? | Was any election late filed pursuant to Regulation 5901(2.1)? | Was any qualifying return of capital (QROC) election made pursuant to subsection 90(3) of the Act and Regulation 5911(6)? |
|                                   |                                   | Yes or No  | Yes or No   | Yes or No   |
|                                   |                                   | <input type="checkbox"/> <input type="checkbox"/>        | <input type="checkbox"/> <input type="checkbox"/>             | <input type="checkbox"/> <input type="checkbox"/>   |
|                                   |                                   | <input type="checkbox"/> <input type="checkbox"/>        | <input type="checkbox"/> <input type="checkbox"/>             | <input type="checkbox"/> <input type="checkbox"/>   |
|                                   |                                   | <input type="checkbox"/> <input type="checkbox"/>        | <input type="checkbox"/> <input type="checkbox"/>             | <input type="checkbox"/> <input type="checkbox"/>   |

**2. Indicate the amount of all dividends paid by the foreign affiliate**

|                                   | Amount | Currency code  |  |  |  |
|-----------------------------------|--------|--|--|--|--|
| Dividend in Cash or in Kind ..... | _____  | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table> |  |  |  |
|                                   |        |  |  |  |  |
| Stock Dividend .....              | _____  | <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td></tr></table> |  |  |  |
|                                   |        |  |  |  |  |

**3. Was the foreign affiliate involved in any transaction in respect of which subsections 93(1.11) or (1.3) applied?** ..... Yes  No

4. Upstream Loan Rules:

| Account number of reporting entity and any member of the related Canadian group (if applicable) | <p>4.1<br/>Did a "specified debtor" (as defined in subsection 90(15)) in respect of the reporting entity or any member of the related Canadian group owe an amount to the foreign affiliate or a partnership of which the foreign affiliate was a member?</p> <p>Yes or No</p> | <p>If the answer to 4.1 is "yes", did subsection 90(6) apply to that debt?</p> <p>Yes or No</p> | <p>If the answer to 4.1 is "yes" but subsection 90(6) did not apply, was that because of subsection 90(8)?</p> <p>Yes or No</p> | <p>4.2<br/>Was the foreign affiliate an "eligible bank affiliate" that is owed an "upstream deposit" (both as defined in subsection 95(2.43))?</p> <p>Yes or No</p> | <p>If the answer to 4.2 is "yes", was the foreign affiliate deemed to make a loan to a reporting entity under subsection 90(8.1)?</p> <p>Yes or No</p> | <p>4.3<br/>Was the foreign affiliate involved in an upstream loan arrangement in respect of which a deduction under subsection 90(9) was claimed?</p> <p>Yes or No</p> | <p>4.4<br/>Was the foreign affiliate involved in an upstream loan arrangement in respect of which an income inclusion under subsection 90(12) was required?</p> <p>Yes or No</p> |
|---|--|---|---|---|--|--|--|
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   |
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   |
|   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No  | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   | <input type="checkbox"/> Yes <input type="checkbox"/> No   |

**B. Surplus accounts and share transactions of controlled foreign affiliates** (for non-controlled foreign affiliates, only complete "A" above and go to Part IV)

**Note:**  
All questions in this section are with respect to a transaction that occurred at any time during the reporting period.

**1. Transformation transactions at the Canadian reporting entity level**

- 1.1 Was the reporting entity or any member of the related Canadian group involved in a subsection 88(3) liquidation and dissolution in respect of the foreign affiliate? ..... Yes  No
  - 1.2 If the reporting entity or any member of the related Canadian group was involved in a subsection 88(3) liquidation and dissolution in respect of the foreign affiliate, was a subsection 88(3.1), 88(3.3), or 88(3.5) election made? ..... Yes  No
  - 1.3 Was the reporting entity or any member of the related Canadian group involved in a section 51 convertible property exchange in respect of the foreign affiliate? ..... Yes  No
- If the answer is "yes" to any of 1.1, 1.2 and 1.3, please provide the identity of the reporting entity (-ies):

| Name of reporting entity | Account number of reporting entity and any member of the related Canadian group (if applicable) | Please check off the applicable provision(s) |                          |                          |                          |                          |
|--------------------------|---|--|--------------------------|--------------------------|--------------------------|--------------------------|
|                          |   | 88(3)  | 88(3.1)                  | 88(3.3)                  | 88(3.5)                  | 51                       |
|                          |   | <input type="checkbox"/>                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|                          |   | <input type="checkbox"/>                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|                          |   | <input type="checkbox"/>                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

**2. Acquisition and disposition of the capital stock of the foreign affiliate**

Did the reporting entity, or any member of the related Canadian group, or another foreign affiliate of the reporting entity (-ies) acquire or dispose of a share of the capital stock of the foreign affiliate? ..... Yes  No

If yes, please provide the identity of the reporting entity (-ies):

| Name of reporting entity | Account number of reporting entity and any member of the related Canadian group (if applicable) |
|--------------------------|---|
|                          |   |
|                          |   |
|                          |   |

- 2.1 Was subsection 91(1.2) applicable with respect to the foreign affiliate? ..... Yes  No
- 2.2 Was the foreign affiliate involved in any transaction in respect of which paragraph 95(2)(c) was applicable? ..... Yes  No
- 2.3 Was the foreign affiliate involved in any transaction in respect of which paragraph 95(2)(d) was applicable? ..... Yes  No
- 2.4 Was the foreign affiliate involved in any transaction in respect of which paragraph 95(2)(e) was applicable? ..... Yes  No
- 2.5 Was an election filed in respect of the relevant cost base (as defined in subsection 95(4)) of any property of the foreign affiliate pursuant to Regulation 5911(5)? ..... Yes  No

**3. Changes in equity percentage and surplus entitlement percentage**

| Account number of reporting entity and any member of the related Canadian group (if applicable) | Did the surplus entitlement percentage of the reporting entity or any member of the related Canadian group in respect of this foreign affiliate increase or decrease at any time? | Did the equity percentage of a foreign affiliate of the reporting entity or any member of the related Canadian group in respect of this foreign affiliate increase or decrease at any time? | Did the equity percentage of this foreign affiliate in respect of another foreign affiliate of the reporting entity increase or decrease at any time? |
|---|---|---|---|
|   | Yes or No   | Yes or No   | Yes or No   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |
|   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   | <input type="checkbox"/> <input type="checkbox"/>   |

**4. 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?** ..... Yes  No

4.1 Did the foreign affiliate dispose of capital property that was not excluded property? ..... Yes  No

**5. Other than the transactions specifically identified above, was the reporting entity, or any member of the related Canadian group, or any foreign affiliate of the reporting entity (-ies) involved in any other types of 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, hybrid surplus, hybrid deficit, taxable surplus, taxable deficit, hybrid underlying tax or underlying foreign tax of the affiliate for the reporting entity?** ..... Yes  No

If yes, please provide the identity of the reporting entity (-ies):

| Name of reporting entity | Account number of reporting entity and any member of the related Canadian group (if applicable) |
|--------------------------|---|
|                          |   |
|                          |   |
|                          |   |

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

**Section 1 – Employees**

|   |                              |                                 |                                  |                                   |                                    |                               |
|---|------------------------------|---------------------------------|----------------------------------|-----------------------------------|------------------------------------|-------------------------------|
| 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 throughout the year? ..... | 0 <input type="checkbox"/>   | 1 to 5 <input type="checkbox"/> | 6 to 15 <input type="checkbox"/> | 16 to 25 <input type="checkbox"/> | 26 to 100 <input type="checkbox"/> | 100+ <input type="checkbox"/> |
| Did the operator of the business described in paragraph (a) of the definition, "investment business", rely on the services provided by persons described in subparagraph (c)(ii) of that definition? .....                            | Yes <input type="checkbox"/> | No <input type="checkbox"/>     |                                  |                                   |                                    |                               |

**Section 2 – Composition of revenue**

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

Indicate if you are providing a breakdown of each income category between arm's length and non-arm's length sources ..... Yes  No

Note that if you are only providing the total gross revenue amount without any breakdown between arm's length and non-arm's length sources, 100% of the amount reported in the "Total gross revenue" column in respect of that income category will be considered to be from non-arm's length sources

| Source   | Foreign affiliate's gross revenue amounts<br>(rounded to the nearest thousand) |  |                                    | Currency Code |
|--|--|--|------------------------------------|---------------|
|  | Gross revenues from non-arm's length sources                                   | Gross revenues from arm's length sources | Total gross revenues (all sources) |               |
| Total gross revenue from ALL Sources - including income from an active business and foreign accrual property income. |  |  |                                    |               |
| (i) Interest   |  |  |                                    |               |
| (ii) Dividends   |  |  |                                    |               |
| (iii) Royalties  |  |  |                                    |               |
| (iv) Rental and leasing activities   |  |  |                                    |               |
| (v) Loans or lending activities  |  |  |                                    |               |
| (vi) Insurance or reinsurance of risks   |  |  |                                    |               |
| (vii) Factoring of trade accounts receivable   |  |  |                                    |               |
| (viii) Disposition of investment property  |  |  |                                    |               |

**Section 3 – Foreign accrual property income (FAPI) or Foreign accrual property loss (FAPL) or Foreign accrual capital losses (FACL)**

**Note:**  
All questions in this section are with respect to a transaction that occurred at any time in the taxation year.

- (i) (a) Did the foreign affiliate earn FAPI in any taxation year of the affiliate that ended in the reporting entity's taxation year? ..... Yes  No
- (b) Did the foreign affiliate incur FAPL in any taxation year of the affiliate that ended in the reporting entity's taxation year? ..... Yes  No
- (c) Did the foreign affiliate earn FAPI from transactions resulting in capital gains in any taxation year of the affiliate that ended in the reporting entity's taxation year?..... Yes  No
- (d) Did the foreign affiliate incur FACL from transactions in any taxation year of the affiliate that ended in the reporting entity's taxation year? ..... Yes  No
- (e) Did the reporting entity (or any member of the related Canadian group) apply any FAPL that this foreign affiliate incurred in a previous taxation year in calculating its FAPI amount in respect of the current taxation year? ..... Yes  No
- (f) Did the reporting entity (or any member of the related Canadian group) apply any FACL that this foreign affiliate incurred in a previous taxation year in calculating its FAPI amount in respect of the current taxation year? ..... Yes  No
- (g) Did the reporting entity (or any member of the related Canadian group) apply any FAPL that this foreign affiliate incurred in the current year in calculating its FAPI amount in respect of a previous taxation year? ..... Yes  No
- (h) Did the reporting entity (or any member of the related Canadian group) apply any FACL that this foreign affiliate incurred in the current year in calculating its FAPI amount in respect of a previous taxation year? ..... Yes  No
- (ii) Was an election filed under subsection 95(2.44) in respect of the foreign affiliate for the year? ..... Yes  No
- (iii) If the reporting entity is only reporting for itself, then enter the reporting entity's information for the foreign affiliate. If the reporting entity is reporting on behalf of a related Canadian group, then enter the applicable information for all reporting entities of the foreign affiliate within the group. Note that this information is required regardless of whether or not there is any FAPI attribution or FAPL/FACL application in the current reporting period by any of the reporting entities.

| Account number of reporting entity and any member of the related Canadian group (if applicable) | Reporting entity's (-ies') participating percentage for the year (Note: If the foreign affiliate's FAPI for the year is less than \$5,000, the reporting entity's participating percentage is NIL.) | Did the participating percentage of the reporting entity or any member of the related Canadian group (if applicable) in respect of this foreign affiliate increase or decrease at any time in the taxation year?<br>Yes or No |
|---|---|---|
|   |   | <input type="checkbox"/> <input type="checkbox"/>   |
|   |   | <input type="checkbox"/> <input type="checkbox"/>   |
|   |   | <input type="checkbox"/> <input type="checkbox"/>   |

|   | FAPI<br>(FAPI Amount > 0) | FAPL<br>(FAPI Amount < 0) |
|---|---------------------------|---------------------------|
| (iv) Also, give the gross amount of FAPI the affiliate earned or FAPL it incurred in the year in respect of each of the following (in Canadian dollars or elected functional currency (if applicable) and rounded to the nearest thousand): |                           |                           |
| (a) FAPI that is income from property under subsection 95(1)  |                           |                           |
| (b) FAPI from the sale of property under paragraph 95(2)(a.1)   |                           |                           |
| (c) FAPI from the insurance or reinsurance of risks under paragraph 95(2)(a.2)  |                           |                           |
| (d) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.3)   |                           |                           |
| (e) FAPI from indebtedness and lease obligations under paragraph 95(2)(a.4)   |                           |                           |
| (f) FAPI from providing services under paragraph 95(2)(b)   |                           |                           |
| (g) FAPI that is income from property under paragraph 95(2)(l)  |                           |                           |
|   | FAPI                      | FACL                      |
| (h) FAPI or FACL from the disposition of capital property (non excluded property)   |                           |                           |
| (1) Shares  |                           |                           |
| (2) Other than shares   |                           |                           |
| (i) FAPI under the description of C in the definition of FAPI in subsection 95(1)   |                           |                           |
| <b>Total</b>  | <b>\$0</b>                | <b>\$0</b>                |

**Section 4 – Income included in income from an active business**

1. 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? ..... Yes  No

If yes, please specify which of the below apply by ticking the appropriate "yes" or "no" box.

1.1 Because of subparagraph 95(2)(a)(i) to 95(2)(a)(vi)? ..... Yes  No

1.2 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)? ..... Yes  No

1.3 Because of subparagraphs 95(2)(l)(i) to (iv)? ..... Yes  No

2. 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? ..... Yes  No

If yes, please specify which of the below apply by ticking the appropriate "yes" or "no" box.

2.1 Because of the 90% test in paragraphs 95(2)(a.1) through (a.4)? ..... Yes  No

2.2 Because of subsection 95(2.3)? ..... Yes  No

2.3 Because of subsection 95(2.4)? ..... Yes  No

2.4 Because of subsection 95(3)? ..... Yes  No

2.5 Because of subsection 95(3.01)? ..... Yes  No

**Part IV – Disclosure (To be completed for both non-controlled foreign affiliates and controlled foreign affiliates)**

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

If **yes**, please specify below

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Personal information is collected under the authority of section 233.4 of the Act and is used to monitor compliance with the foreign reporting requirements pertaining to controlled and non-controlled foreign affiliates. Information may also be used for the administration and enforcement of the Act, including assessment, audit, enforcement action, collections, and appeals, and may also be disclosed under information-sharing agreements in accordance with the Act. Incomplete or inaccurate information may result in various compliance actions, including the assessment of monetary penalties.

Social insurance numbers, business numbers, and/or trust account numbers are collected for income tax purposes under section 237 of the Act and can be used under certain federal programs.

To find out more about the information the CRA collects related to Form T1134, see Bank Number: CRA PPU 035 at [canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/info-source-appendix](http://canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/access-information-privacy-canada-revenue-agency/info-source-appendix). The Privacy Act provides Canadian citizens and individuals present in Canada the right to seek access to their personal information that is held by the federal government. It also governs the collection, use, disclosure, retention and disposal of personal information. More information about requesting access to information can be found at [canada.ca/atip](http://canada.ca/atip).

## Instructions

All legislative references on this sheet refer to the Income Tax Act (the Act) unless otherwise specified.

### Do you have to file this return?

Form T1134, Information Return Relating to Controlled and Non-Controlled Foreign Affiliates, must be filed annually 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 a 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 that is deemed under paragraph 94(3)(a) 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 this return.

This return is to be filed by a reporting entity in respect of any: (i) foreign affiliate in which the reporting entity directly owns an interest (a "directly owned foreign affiliate"); and (ii) foreign affiliate in respect of which an interest is directly or indirectly owned by a directly owned foreign affiliate.

### Reporting requirements for tracking interests

If you hold a tracking interest (as defined in subsection 95(8) of the Act) in respect of a foreign affiliate, please note the following in connection with your foreign affiliate reporting obligations:

#### 1. Where the reporting entity is deemed to own shares of a separate corporation that is a controlled foreign affiliate because of subsection 95(11) of the Act

Where subsection 95(11) applies, you are required to file one T1134 Supplement in respect of each separate corporation in which the reporting entity is deemed to own shares. For each such separate corporation, you must also provide a separate set of unconsolidated financial statements that reflect the tracked property and activities as described in that provision, as well as the income, loss or gains in respect of such property and activities.

A separate T1134 Supplement must also be filed in respect of the actual affiliate, that is, unless it meets the conditions to be considered as "dormant" for purposes of T1134 filing; these conditions are detailed in the instructions below.

In completing the T1134 Supplement in respect of a separate corporation, you must provide information relevant to the determination of the amounts, if any, to be included under subsection 91(1) in respect of the separate corporation. This would typically require completing the following sections of the T1134 Supplement in respect of the separate corporation:

##### Part II

Section 1 – Foreign affiliate information:

- A. Identification of foreign affiliate
- B. Capital Stock of foreign affiliate

Section 2 – Financial information of the foreign affiliate

##### Part III – All questions

Information not relevant to the determination of amounts required to be included under subsection 91(1) in respect of the separate corporation need not be included on the T1134 Supplement in respect of the separate corporation. Instead, provide this information, as determined at the level of the actual affiliate, on the T1134 Supplement in respect of the actual affiliate.

#### 2. Where the foreign affiliate is deemed to be a controlled foreign affiliate because of subsection 95(12) of the Act

Where subsection 95(12) applies, you are required to file one T1134 Supplement in respect of the affiliate on the basis that it is a controlled foreign affiliate.

#### Reporting requirements for lower-tier non-controlled foreign affiliate(s)

For non-controlled foreign affiliate(s) that are/were indirectly held through one or more non-controlled foreign affiliate(s) ("lower-tier non-controlled foreign affiliate"), you are only required to provide base level information as required in Part I Section 3. E. It is not necessary to file a separate Form T1134 Supplement in respect of a lower-tier non-controlled foreign affiliate.

#### Reporting requirements for foreign affiliates that are "dormant" or "inactive"

Do not file Form T1134 Supplement in respect of a foreign affiliate if the total cost amount to the reporting person at any time in the year of the interest in that foreign affiliate was less than **CAD \$100,000 AND** that foreign affiliate is "dormant" or "inactive" for the affiliate's taxation year ending in your taxation year. Instead, you are only required to provide base level information as required in Part I Section 3. D. To be considered "dormant" or "inactive", the Canadian dollar (CAD) thresholds noted below must be met regardless of functional currency election made. For purposes of completing Form T1134, a dormant or inactive foreign affiliate means, for a taxation year of the affiliate, one that:

- had gross receipts (including proceeds from the disposition of property) of less than **CAD \$100,000** in the year; and
- at no time in the year had assets with a total fair market value of more than **CAD \$1,000,000**.

For the purpose of completing Form T1134, the definition of **gross receipts** refers to any receipt received in the year, and not just income amounts. This would include all non-revenue receipts, for example, loans. The purpose of the test is meant to indicate the level of activity in the foreign affiliate.

#### Instructions on application of dormancy threshold to foreign affiliates that are deemed to be controlled foreign affiliates because of either subsection 95(11) or 95(12)

For purposes of determining whether a foreign affiliate meets the criteria to be considered as "dormant" in a T1134 filing context, each one of the three (3) conditions set out above are to be applied at the legal entity level. Where a reporting entity is deemed to own shares of a separate corporation that is deemed to be a controlled foreign affiliate because of subsection 95(11), the conditions are to be applied to the actual affiliate – that is, instead of being applied to each deemed separate corporation resulting from the application of subsection 95(11).

In the event that a reporting entity directly or indirectly holds shares in more than one (1) tracking class (as defined in subsection 95(11)), total cost amount in the preceding paragraph refers to the aggregate cost amounts in respect of the reporting entity's shareholdings in each tracking class issued by the actual affiliate in question. On the same basis, the thresholds pertaining to total gross receipts and total fair market value of assets are to be applied at the actual affiliate level.

When providing information about the actual affiliate that is considered "dormant" in the table under Part I Section 3. D. Dormant foreign affiliates, please clearly identify each separate corporation in which the reporting entity is deemed to own shares in. This can be achieved by stating the name of the specific tracking class in which the reporting entity holds shares – in addition to the name of the actual affiliate.

For a reporting entity that has short taxation years (e.g. where there is a deemed year-end due to a change in control), reporting for more than one fiscal period (not exceeding the normal 12-month or 53-week period) on one set of T1134 Summary and T1134 Supplements is sufficient if the information that would otherwise be reported for the short taxation years is included on the T1134 return that is filed.

As an individual (other than a trust) you do not have to file Form T1134 for the year in which you first become a resident of Canada. Section 233.7 exempts an individual (other than a trust) from the requirement to file Form T1134 if the individual **first became resident** of Canada in the year. The expression "first become resident" in section 233.7 does not include a situation where a former resident of Canada becomes resident of Canada again at a later date. An individual who has already been a resident of Canada during a prior year, whether he or she was a factual resident of Canada or a deemed resident of Canada at that time, may not take advantage of the exception provided in section 233.7 when he or she becomes resident of Canada again during the year. A "returning" resident could immediately be subject to the reporting requirements of section 233.4.

#### Note

In determining whether a non-resident corporation is a foreign affiliate of a taxpayer resident in Canada or of a partnership for purposes of these reporting requirements, the following rules apply:

- the reference to "any corporation" in paragraph (b) of the definition of "equity percentage" in subsection 95(4) of the Act should be read as if it were a reference to "any corporation other than a corporation resident in Canada";
- the definitions "direct equity percentage" and "equity percentage" in subsection 95(4) of the Act should be read as if a partnership were a person; and
- the definitions "controlled foreign affiliate" and "foreign affiliate" in subsection 95(1) of the Act should be read as if a partnership were a taxpayer resident in Canada.

Only the lowest tier subsidiary in a group of Canadian corporations under common control has to report for its foreign affiliate. However, if another Canadian corporation in the group has a direct equity percentage in the foreign affiliate; it too is required to report for that foreign affiliate.

If a foreign affiliate is owned indirectly by a partnership through a Canadian corporation(s), only the lowest tier Canadian corporation reports for the foreign affiliate. However, if a member of the partnership also has a direct equity percentage in the foreign affiliate, it too is required to report for that foreign affiliate.

### A group of reporting entities that are related to each other

For taxation years that begin after 2020, reporting entities that are members of a related group (as defined in subsection 251(4) of the Act) have the option of filing one set of T1134 Summary and T1134 Supplements in respect of all foreign affiliates that any one of its member would have otherwise been required to file T1134 returns for. For the purposes of this information return, "a group of reporting entities" refers to a group where all members are part of the same related group and who have jointly agreed to file form T1134. Note that **this option is available only if all members of the related group have the same year end**. If members of the related group have different year-end dates, then only those members that share the same year-end can file as a group. Members whose year-end dates are different from others within the related group must file their own set of T1134 Summary and Supplements separately. As well, all members of the related group must be reporting in Canadian currency or if a functional currency election has been made, must be reporting in the same functional currency in that taxation year. However, each reporting entity (as defined in subsection 233.4(1) of the Act) remains responsible for providing the correct information on each information return and for filing those on time as if each reporting entity had filed such returns. As such, each reporting entity within the related group is required to determine whether a foreign affiliate meets the criteria to be considered as a dormant affiliate for the reporting period based on that reporting entity's total cost amount in that foreign affiliate. Where a foreign affiliate fails the dormancy test in respect of any one of the members of the related group, a T1134 Supplement must then be filed for that foreign affiliate as part of the related group filing. Where penalties arise due to the late-filing or due to the provision of **false and/or incomplete** information, each reporting entity will be assessed such penalties in respect of each instance of non-compliance as if each reporting entity had filed such returns. For the purposes of this information return, a related group, will be referred to as a "related Canadian group".

### Amending a T1134 return

#### 1. Amending a T1134 return – Single entity v. Group Filing Option

Once you have filed your T1134 return for a taxation year, either as a group of related reporting entities or as one reporting entity, the filing option so adopted will remain for that taxation year. That is, no amendments can be made to a previously filed T1134 return for that year to change the filing from a group of reporting entities to one reporting entity and vice versa. Also, the composition of members of a related Canadian group that have chosen to file as a group of reporting entities will also remain for that taxation year. That is, no amendments can be made to a previously filed T1134 return for that year to increase or decrease the number of reporting entities within the related group. You may however, choose to adopt a different filing option or change the reporting entities within a related group when filing your T1134 return(s) for a subsequent taxation year.

#### 2. Amending a T1134 return – Paper filers

If you have paper-filed your T1134 return, any amendments necessary to any information contained in the summary or in the supplements of the T1134 return will require a resubmission of the entire paper filing. DO NOT E-file amendments to paper-filed returns. This requirement applies to both single-entity filers and group filers. For purposes of these instructions, amendments include any changes to information previously provided on a summary or a supplement, the cancellation of any supplement(s) previously filed, and the addition of any new supplement(s) omitted from the original filing. Clearly identify the nature of the amendment by writing "AMENDED", "CANCELLED", or "ADDITIONAL" as appropriate at the top of each summary or supplement being amended.

Alternatively, you may detail the amendments required in a cover letter to accompany the summary or supplement(s) that are being amended. DO NOT E-file amendments to paper-filed returns. Clearly indicate the nature of the amendment by writing "AMENDED", "CANCELLED", or "ADDITIONAL" as appropriate at the top of each summary or supplement being amended.

#### 3. Amending a T1134 return where the original T1134 return was filed electronically

If you have filed your T1134 return electronically, any amendments necessary to any information contained in the summary or the supplements of the T1134 return should also be submitted electronically. However, if you choose to amend your T1134 return by paper, you must detail the amendments required in a cover letter and follow the instructions for paper filers as described in 2 above.

## Due date for filing this return

Form T1134 is due no later than 10 months after the end of your taxation year or fiscal period.

### Note

The 10-month filing period is only applicable to Form T1134 filed for taxation years or fiscal periods beginning in 2021 and later.

As a transitional measure, for taxation years or fiscal periods that began in 2020, Form T1134 was due 12 months after the end of your taxation year or fiscal period.

For taxation years or fiscal periods that began in 2019 or earlier, Form T1134 was due no later than 15 months after the end of your taxation year or fiscal period.

For taxation years or fiscal periods that began before 2021, please use the previous version of Form T1134 as released on November 28, 2017.

## Foreign currency conversion

Report monetary values in Canadian dollars except where an election has been made under paragraph 261(3)(b) of the Act to use a functional currency (if the election to use the functional currency is made, the currency code must be indicated on the top of page 1 of the T1134 Summary). Only certain corporations can elect to report in a functional currency. See the CRA publication Income Tax Folio S5-F4-C1, Income Tax Reporting Currency, at: [canada.ca/cra-income-tax-reporting-currency](http://canada.ca/cra-income-tax-reporting-currency). The alphabetic codes for functional currencies are as follows:

AUD - For Australian dollar  
USD - For U.S. dollar  
GBP - For U.K. pound  
EUR - For Euro

Where a monetary value is not stated in Canadian dollars or the elected functional currency (i.e.: it is an amount obtained from the foreign affiliate's financial information), the currency code in which the value is reported must be indicated in the space provided in section 3 of Part II and Part III of the form.

A nil amount should be reported by indicating "0" (zero) in the "amount" field rather than leaving the field empty. For the list of currency codes go to [canada.ca/cra-currency-codes](http://canada.ca/cra-currency-codes).

When converting amounts into Canadian dollars from a foreign currency, you should use the exchange rate in effect at the time of the transaction (e.g., the time the income was received). If income is received throughout the year, we will accept an average rate for the year.

Where you are required to provide an amount at the beginning or at the end of the year, you may use the exchange rate in effect at the relevant time.

## Country Codes

For the list of country codes go to [canada.ca/cra-country-codes](http://canada.ca/cra-country-codes).

## More Information

If you need more information, go to [canada.ca/taxes](http://canada.ca/taxes) or call 1-800-959-5525 for business enquiries, or 1-800-959-8281 for individual enquiries. You can also write to your local tax services office (TSO). TSO addresses and fax numbers can be found at [canada.ca/cra-tso-contact-information](http://canada.ca/cra-tso-contact-information).

## How to complete the T1134 Summary

### Is this T1134 Summary filed for 1 reporting entity or a group of reporting entities that are related to each other?

As noted earlier for taxation years that begin after 2020, reporting entities that are members of a related Canadian group have the option of filing one set of T1134 Summary and T1134 Supplements in respect of all foreign affiliates that any one of its members would have otherwise been required to file T1134 returns for if certain conditions are met. Please indicate whether this T1134 Summary is filed for a single reporting entity or a group of reporting entities by checking off the appropriate box.

## Part I – Identification

### Section 1 – Reporting entity information

Identify the reporting entity by checking the appropriate box to indicate who you are reporting for and provide the name and account number in the areas that apply. For partnership code, check the appropriate box as follows:

- 1 - If end partners are individuals or trusts
- 2 - If end partners are corporations
- 3 - If end partners are a combination of 1 and 2 mentioned above

State the main business activities of the reporting entity 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=getVD&TVD=1181553](http://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVD&TVD=1181553). You can enter more than one code.

### Section 2 – Certification

This area must be completed and signed by:

- the person filing this return in the case of an individual
- an authorized officer in the case of a corporation
- the trustee, executor, or administrator where the person filing the return is a trust; or
- an authorized partner in the case of a partnership

### Section 3 – Organizational Structure

If a group of related reporting entities chooses to file as a group, information required under Section 3 only needs to be provided once.

#### A. Group of reporting entities that are related to each other.

If the reporting entity is filing as a related group, provide the name, mailing address, account number for each Canadian member of the related group on whose behalf this information is filed for in the appropriate tables i) individuals, ii) corporations, iii) trusts, and iv) partnerships. **With the exception of individuals that are members of that related group, provide the NAICS code(s) that reflects the member entity's business activities in the applicable column(s).** If the reporting entity is only reporting for itself, then proceed to B. Other information.

#### B. Other information

Indicate whether the reporting entity or any member of the related Canadian group (if applicable) was involved in transactions to which any of section 85, subsection 85.1(3), section 86.1, section 87, and subsection 88(1) applies during the year by checking off all applicable boxes.

## C. Organizational Chart

You can satisfy the requirements in C (i) through (iv) by submitting a group organizational chart. If you choose to fulfill the information requirement by providing a chart, please ensure that the chart clearly depicts the following: 1) the identity (i.e., name) of each entity within the group (both Canadian and foreign entities), 2) country of residence of each entity, and 3) ownership interest (expressed in percentage) that each entity holds in other entities within the group.

If you are submitting an organizational chart AND a T1134 Supplement will not be filed in respect of a foreign affiliate within the group due to the dormancy threshold (as defined in these instructions), identify each dormant affiliate in Part D and provide the requisite information accordingly.

If you are submitting an organizational chart AND a reporting entity is a partnership, identify the partners and provide each partner's country of residence on the chart.

Taxpayer Identification Number: enter the taxpayer identification number used by the tax administration of the tax jurisdiction of the foreign affiliate.

For the list of country codes go to [canada.ca/cra-country-codes](http://canada.ca/cra-country-codes)

Equity percentage and direct equity percentage are defined in subsection 95(4) of the Act.

Refer to "Do you have to file this return" instructions above, to determine if the threshold for dormancy is met.

#### D. Dormant foreign affiliates

For dormant foreign affiliates where a T1134 Supplement has not been filed, provide the following: 1) the name of the foreign affiliate; 2) the Canadian reporting entity's investment in the dormant affiliate as expressed in its total cost amount. If more than one reporting entity within the related Canadian group (if applicable) hold ownership interest in the dormant affiliate, use the cost amount of the reporting entity whose ownership interest carries the highest adjusted cost base in relation to other members of the related Canadian group; 3) gross receipts and gross revenue of that dormant affiliate in the year; and 4) the nature of the assets held by the foreign affiliate by checking all appropriate boxes. Note that the asset categories in this table D correspond to those required on T1135; refer to the Instructions to Form T1135 for detailed description of each asset category.

Note that source data used to respond to this table D. Dormant foreign affiliate forms part of each reporting entity's books and records. Please refer to Information Circular, IC-77-9R, Books, Records and Other Requirements for Taxpayers Having Foreign Affiliates (June 22, 1983) at [canada.ca/cra-ic77-9r](http://canada.ca/cra-ic77-9r), for details on your responsibility to maintain and make available such records.

#### E. Lower-tier non-controlled foreign affiliates

Identify each non-controlled foreign affiliate that is held indirectly through one or more non-controlled foreign affiliate(s) in this table. Indicate whether each one was involved in the transactions and/or events described by checking the applicable boxes.

## How to complete the T1134 Supplement

### Part II – Foreign affiliate information

#### Section 1 – Foreign affiliate information

##### A. Identification of foreign affiliate

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

If the T1134 Supplement is filed in respect of a separate corporation as determined in subsection 95(11) of the Act, please indicate the name of the specific tracking class you are providing information on – in addition to the name of the actual affiliate – as part of the "Name" of the foreign affiliate.

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

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=getVD&TVD=1181553](http://www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVD&TVD=1181553). You can enter more than one code.

For the list of country and currency codes go to [canada.ca/cra-country-codes](http://canada.ca/cra-country-codes) and [canada.ca/cra-currency-codes](http://canada.ca/cra-currency-codes).

If a foreign affiliate has more than one tax year ending in the reporting entity's tax year, separate T1134 Supplement(s) must be filed in respect of each one of that foreign affiliate's tax years.

##### B. Capital stock of foreign affiliate

###### i) Directly owned foreign affiliates:

If the reporting entity is only filing for itself and it is a direct shareholder of the foreign affiliate, then provide the reporting entity's name, account number and additional information requested. If the reporting entity is filing on behalf of a related Canadian group, then identify each member within the related Canadian group that is a direct shareholder of the foreign affiliate and provide their name, account number and additional information requested.

###### ii) Common Shares

For the reporting entity or any member of the related Canadian group (if applicable) that has a direct ownership in the foreign affiliate, provide the entity's ownership percentage and the total adjusted cost base (ACB) of the common shares of the foreign affiliate's capital stock. ACB has the meaning assigned by section 54. Also indicate whether the ACB has increased and/or decreased during the year by checking off the applicable box(es). If more than one class of common shares are issued in the foreign affiliate's capital stock, then add all common share classes held by the entity to determine the ACB of the common shares.

###### iii) Preferred Shares

For the reporting entity or any member of the related Canadian group (if applicable) that has a direct ownership in the foreign affiliate, provide the entity's ownership percentage and the total adjusted cost base (ACB) of the preferred shares of the foreign affiliate's capital stock. ACB has the meaning assigned by section 54. Also indicate whether the ACB has increased and/or decreased during the year by checking off the applicable box(es). If more than one class of preferred shares are issued in the foreign affiliate's capital stock, then add all preferred share classes held by the entity to determine the ACB of the preferred shares.

###### iv) Indirectly owned foreign affiliates

If the reporting entity or any member of the related Canadian group (if applicable) does not directly own an interest in the foreign affiliate but is required to file a T1134 for a foreign affiliate in respect of which an interest is directly owned by a controlled foreign affiliate, then provide the reporting entity's or any member of the related Canadian group's (if applicable) name and account number.

##### C. Other Information

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

##### D. Foreign Affiliate Dumping Rules

Indicate whether the reporting entity or any member of the related Canadian group (if applicable) was involved in a transaction(s) to which section 212.3 applies by answering these questions.

## Section 2 – Financial information of the foreign affiliate

Include the unconsolidated financial statements (including the notes to the financial statements) for a foreign affiliate that is a controlled foreign affiliate of the reporting entity or a foreign affiliate that the reporting entity owns, directly or indirectly, shares representing at least a 20% voting right. The unconsolidated financial statements must be included with the T1134 form at the time of filing subject to the due diligence exception in section 233.5 of the Act. The onus is on the reporting entity to demonstrate that the due diligence exception in section 233.5 of the Act applies for any unconsolidated financial statements that are not included with the T1134 return at the time of filing. A reporting entity must file the unconsolidated financial statements not more than 90 days after they become available.

### Requirement for unconsolidated financial statements - tracking interests

Where a reporting entity (or any member of the related Canadian group, if applicable) is deemed to own shares of a separate corporation that is a controlled foreign affiliate because of subsection 95(11), you are required to provide unconsolidated financial statements (including the notes to the financial statements) in respect of each such separate corporation. If a reporting entity directly or indirectly holds shares in more than one tracking class issued by the same actual affiliate, it is required to provide separate unconsolidated financial statements for each deemed separate corporation as determined by subsection 95(11). Unless the actual affiliate meets the conditions to be considered as dormant for purposes of T1134 filing, you also need to provide unconsolidated financial statements (including notes to the financial statements) in respect of the legal entity that is the actual affiliate.

## Section 3 – Surplus accounts

### A. Surplus accounts of foreign affiliates

Provide information about any dividends that the reporting entity or any member of the related Canadian group (if applicable) received from the foreign affiliate and information about the foreign affiliate's surplus accounts, including election(s) made during the year that has affected how surplus distributions have been accounted for. Where a foreign affiliate has paid dividends during the year, provide the amount of cash dividends, value of dividends in kind and/or stock dividends paid in Canadian dollars or elected functional currency, if applicable. Also, provide information on the application of the upstream loan rules.

### B. Surplus accounts and share transactions

This part of Section 3 applies to controlled foreign affiliates only. Provide information about any events that have affected the controlled foreign affiliate's surplus accounts by checking off all applicable boxes and identifying the reporting entity(-ies) involved.

## 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 non-controlled foreign affiliates.

### Section 1 – Employees

Provide the number of full-time employees or employee equivalents employed by the CFA. Also, indicate whether the CFA relied on services provided by employees of other entities described in subparagraph (c)(ii) of the definition, "investment business", in subsection 95(1) of the Act.

### Section 2 – Composition of revenue

Provide the amount of the CFA's gross revenue (rounded to the nearest thousand) from the sources listed.

### Section 3 – Foreign accrual property income (FAPI), foreign accrual property loss (FAPL), or foreign accrual capital loss (FACL)

Provide information about the gross foreign accrual property income (FAPI) earned, or foreign accrual property loss (FAPL) and foreign accrual capital loss (FACL) incurred by the foreign affiliate (FA). The gross amount of FAPI earned or FAPL and FACL incurred by the foreign affiliate (rounded to the nearest thousand) should represent 100% of such amounts generated by the FA, without taking into consideration the participating percentage of the reporting entity. This section does not include the subsection 91(4) deduction available (amounts deductible in respect of foreign taxes). Provide information about capital gains and losses realized by the foreign affiliate.

### Section 4 – Income included in income from an active business

Provide information about the income of the foreign affiliate that has been re-characterized as income from an active business or otherwise not accounted for as FAPI pursuant to various provisions in section 95 of the Act.

## Part IV – Disclosure

Part IV is applicable to both non-controlled and controlled foreign affiliates. State whether any of the information requested on this return 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 return

Unless a reporting entity is a member of a related Canadian group that chooses to file as a group, each reporting entity must file one T1134 Summary and separate T1134 Supplements for each foreign affiliate. When filing the T1134 forms, each reporting entity must also include the financial statements and the notes to the financial statements for each controlled foreign affiliate as well as each foreign affiliate in respect of which the reporting entity holds 20% or more of the voting interest.

Where reporting entities that are members of a related Canadian group choose to file as a group, only one set of T1134 Summary and T1134 Supplements need to be filed. In that case, the reporting entity that is filing the information returns on behalf of the group will also need to provide the financial statements, including notes to the financial statements, of each of the foreign affiliates in respect of which any members of the group holds 20% or more of the voting interest when filing the forms.

If you are using the online PDF fillable/savable version of Form T1134, Information Return Relating to Controlled and Non-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.

Partnerships can Efile and Netfile the T1134 forms electronically for the 2017 and later fiscal periods as of May 13, 2019. Corporations can Efile the T1134 forms electronically for the 2015 and later taxation years as of May 15, 2017. Individuals can Efile and Netfile the T1134 forms electronically for the 2021 and later taxation years as of February 7, 2022. By filing electronically, you will receive a confirmation number at once to tell you that the Canada Revenue Agency (CRA) has received your form(s). For reporting entities that are individuals and trusts, a paper copy of this form must be filed separately from your income tax return.

Before you file this return, make a copy of it for your records.

For paper filers, please send the original return, amended return, or any additional information to:

Winnipeg Taxation Centre  
Data Assessment & Evaluation Programs  
Validation & Verification Section  
Foreign Reporting Returns  
66 Stapon Road  
Winnipeg MB R3C 3M2

## Penalties for non-reporting

There are substantial penalties for failing to complete and file this return accurately by the due date pursuant to section 162 and section 163 of the Act. Furthermore, while related Canadian groups can choose to file one set of T1134 returns for the group (provided all members of the related Canadian group have the same year end and are using the same currency for tax reporting), for penalty application purposes, each reporting entity remains responsible for non-filing for all of its foreign affiliates (other than dormant or inactive foreign affiliates) and for not providing the **correct and complete** information on the return. Penalties will be applied to each reporting entity as if that entity filed the returns on its own and therefore, multiple penalties will apply to each Canadian shareholder of a foreign affiliate if any supplement is not accurate or is not filed.

## Voluntary disclosures

To promote compliance with Canada's tax laws, we encourage you to correct any previous errors or omissions in your tax affairs through the Voluntary Disclosures Program (VDP).

For more information about the VDP's requirements and to access the application form go to: [canada.ca/taxes-voluntary-disclosures](https://canada.ca/taxes-voluntary-disclosures).