

# T1134-1 Supplement Package

# **Reporting Entity and Information Sheet**

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

# Part I - Reporting entity information

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

| Tick a box to indicate who you are reporting for, and complete the areas that apply (please print)                                                                               |                                                                                                                    |                              |       |            |                |                             |  |  |   |   |   |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------------|-------|------------|----------------|-----------------------------|--|--|---|---|---|--|--|--|
|                                                                                                                                                                                  | First name                                                                                                         | Last name Ir                 |       |            | Initial        | ial Social insurance number |  |  |   |   |   |  |  |  |
| Individual                                                                                                                                                                       |                                                                                                                    |                              |       |            |                |                             |  |  |   |   |   |  |  |  |
|                                                                                                                                                                                  | Corporation's name                                                                                                 |                              | Busir | ness numbe | r (BN)         |                             |  |  |   |   |   |  |  |  |
| Corporation                                                                                                                                                                      |                                                                                                                    |                              |       |            |                |                             |  |  | R | С |   |  |  |  |
|                                                                                                                                                                                  | Trust's name                                                                                                       |                              |       |            | Account number |                             |  |  |   |   |   |  |  |  |
| Trust                                                                                                                                                                            |                                                                                                                    |                              |       | Т          |                | -                           |  |  |   |   | - |  |  |  |
|                                                                                                                                                                                  | Partnership's name                                                                                                 | Partnership's account number |       |            |                |                             |  |  |   |   |   |  |  |  |
| Partnership                                                                                                                                                                      |                                                                                                                    |                              |       |            |                |                             |  |  | R | z |   |  |  |  |
| Do you have a busir                                                                                                                                                              | Do you have a business number for other reporting purposes (for example: GST/HST remittances, Business number (BN) |                              |       |            |                |                             |  |  |   |   |   |  |  |  |
| Payroll, etc.)? If so,                                                                                                                                                           | please provide                                                                                                     |                              |       |            |                |                             |  |  |   |   |   |  |  |  |
| Year       Month       Day       Year       Month       Day         For what taxation year are you filing this form?       From       I       I       To       I       I       I |                                                                                                                    |                              |       |            |                |                             |  |  |   |   |   |  |  |  |

# Information

# When do I use Form T1134?

Form T1134 must be filed by:

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

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

Refer to Form T1134 for additional filing requirements and information.

# Where do I find Form T1134?

You can access a printable version of Form T1134 **OR** the new fillable/savable version of Form T1134 at the following CRA website: www.cra-arc.gc.ca/tx/nnrsdnts/cmmn/frgn/menu-eng.html.

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

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

## When do I use the T1134-1 Supplement Package?

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



# **T1134 Supplement**

Complete a separate supplement for each foreign affiliate and/or controlled foreign affiliate. (see attached instructions)

# Part II – Foreign affiliate information

# Section 1 – Reporting entity information

| Corporation                                       | Business number            | RC             | Trust       | Trust acc | count number            |
|---------------------------------------------------|----------------------------|----------------|-------------|-----------|-------------------------|
| Partnership                                       | Partnership account number | RZ             | Individual  |           | Social insurance number |
| For what tax year are you filing this supplement? |                            | Year I<br>From | Month Day Y | ear       | Month Day               |

## Section 2 - 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                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Year in which the corporation became a Year foreign affiliate of the reporting entity                                                 | Did the corporation cease to be a foreign affiliate of the reporting entity in the year? Yes No                             |
| Specify the principal activity(ies) of the foreign affiliate using the NAICS codes).                                                  | e appropriate North American Industrial Classification System (NAICS) code(s). (see attached instructions for               |
| NAICS code(s) (6 digits): 1.                                                                                                          |                                                                                                                             |
| Specify the countries or jurisdictions in which the foreign affiliat for country codes).                                              | e carries on a business or other income earning activity. Enter the appropriate country code(s). (see attached instructions |
| Country code(s): 1. 2.                                                                                                                |                                                                                                                             |
| Country or jurisdiction of residence of the foreign affiliate. Enter                                                                  | the appropriate country code (see attached instructions).                                                                   |
| Country code(s):                                                                                                                      |                                                                                                                             |
| Is this the first time that the reporting entity has filed Form T113                                                                  | 84 for this foreign affiliate?                                                                                              |
| Is the foreign affiliate a controlled foreign affiliate as defined in a                                                               | Subsection 95(1)?                                                                                                           |
| B. Capital stock of foreign affiliate                                                                                                 |                                                                                                                             |
| (i) Total book cost of shares of the foreign affiliate's capital sto                                                                  | ck owned by the reporting entity as of the end of reporting entity's taxation year:                                         |
| Book (historical) cost amount:                                                                                                        | (state in Canadian dollars or the elected functional currency – see attached instructions)                                  |
| <ul> <li>(ii) Total book cost of shares of the foreign affiliate's capital sto<br/>person related to the reporting entity:</li> </ul> | ck at the end of reporting entity's taxation year owned by a controlled foreign affiliate of the reporting entity or other  |
| Book (historical) cost amount:                                                                                                        | Currency code                                                                                                               |
| C. Other information of foreign affiliate                                                                                             |                                                                                                                             |
| (i) What was the reporting entity's equity percentage in the for                                                                      | reign affiliate at the beginning of the reporting entity's taxation year? %                                                 |
| (ii) What was the reporting entity's equity percentage in the for                                                                     | reign affiliate at the end of the reporting entity's taxation year?                                                         |
| (iii) If the Act were read without paragraph 95(2.2)(a), would th                                                                     | e reporting entity have a qualifying interest in the foreign affiliate:                                                     |
| a) At the beginning of the reporting entity's taxation year?                                                                          | Yes No                                                                                                                      |
| b) At the end of the reporting entity's taxation year?                                                                                | Yes No                                                                                                                      |
| (iv) Specify the gross amount of the debt (state in Canadian do                                                                       | ollars or the elected functional currency-see attached instructions):                                                       |
| a) the foreign affiliate owed to the reporting entity at the er                                                                       | nd of the reporting entity's taxation year Amount                                                                           |
| b) the reporting entity owed to the foreign affiliate at the er                                                                       | nd of the reporting entity's taxation year Amount                                                                           |

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|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| for each taxation year of the foreign affiliate ending in the reporting entity is taxation year, provide the following information for the affiliate:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Give the taxation year of the foreign affiliate for which the information on this return is                                                                                                                       |                                                                                                                                                                       |
| Vinconciliated financial statements (including the notes to the financial interments) or, if unavailable, the financial information that is vea No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | reported: From                                                                                                                                                                                                    |                                                                                                                                                                       |
| Vices a subsection S3(1) election made or will such an election be made for the disposition of the reporting entity is a comparison. Provide the actual or estimated and on the disposition of each transaction or event.     Ves                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | For each taxation year of the foreign affiliate ending in the reporting entity's taxation year, provide the                                                                                                       | •                                                                                                                                                                     |
| Anount       Currency code         - Total assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                   | able, the financial information that is                                                                                                                               |
| Accounting net income before tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| Accounting net income before tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | - Total assets                                                                                                                                                                                                    |                                                                                                                                                                       |
| I choome or profiles tax paid or payable on income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| Country code to which income or profils tax was paid or payable. Enter appropriate country     1 2 3 4      Section 4 - Surplus accounts     A surplus accounts of foreign affiliates     Surplus accounts of foreign affiliates     Or in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate? Ves No     If yes, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus accounts     Amount Reapting surplus Amount Taxable surplus     Amount Pre-acquisition surplus Amount Hybrid surplus     Mount Pre-acquisition surplus Hybrid definit, and underlying foreign tax of the foreign affiliate the end of the efficiate is taxation year ending in the reporting entity is bactice year in support of the dividend due to the related as it may be requested for examination. Surplus calculation should be made for the disposition of shares of the foreign affiliate in the year? Ves No      Hybrid surplus, hybrid definit, and underlying horeign tax of the foreign affiliates (for not-controlled foreign affiliate in the year? No No      Hybrid surplus, hybrid definit, wes the reporting entity, was the reporting entity, was the reporting entity was the argoing affiliate of the reporting entity invoked in a comparize on the exaction, year of the reporting entity was the reporting entity was the affiliate of the reporting entity invoked in a comparize on the exaction year of the reporting entity or any foreign affiliate of the reporting entity invoked in a comparize on the exacting in the affiliate? |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| code(s) (see attached instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| A. Surplus accounts of foreign affiliates          1. Did the reporting entity, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate?       Yes       No         If yes, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus account:       Amount       Taxable surplus         Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                   | 2. 3. 4.                                                                                                                                                              |
| A. Surplus accounts of foreign affiliates          1. Did the reporting entity, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate?       Yes       No         If yes, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus account:       Amount       Taxable surplus         Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Section 4 Surplus accounts                                                                                                                                                                                        |                                                                                                                                                                       |
| 1. Did the reporting entity, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate?       Yes       No         1. Up the reporting entity, at any time in the taxation year, receive a dividend on a share of the capital stock of the foreign affiliate?       Yes       No         If yes, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus account:       Amount       Taxable surplus         Amount       Pre-acquisition surplus       Amount       Hybrid surplus, exempt deficit, taxable surplus, taxable deficit, or the dividend defact, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last atxation year ending in the reporting entity is a corporation, the reporting entity or the income Tax Regulations.         2. Was a subsection 99(1) election made or will such an election be made for the disposition of shares of the foreign affiliate, in the year?       Yes       No         If yes, provide the actual or estimated amount elected on:       Currency code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | -                                                                                                                                                                                                                 |                                                                                                                                                                       |
| If yes, provide the amount of dividend (stated in Canadian dollars or the elected functional currency) and from which surplus account:          Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1. Did the reporting optity, at any time in the taxation year, receive a dividend on a chare of the capita                                                                                                        | Leteck of the foreign offiliate? Yes No                                                                                                                               |
| Amount       Exempt surplus       Amount       Taxable surplus         Amount       Pre-acquisition surplus       Amount       Hybrid surplus,         If yes, and the reporting entity is a corporation, the reporting entity must maintain summary calculations of the exempt surplus, exempt deficit, taxable surplus, taxable deficit, the dividend. Documentation supporting these calculations need not be field but should be retained as it may be requested for examination. Surplus calculations support of the dividend deduction claimed. Documentation support of these calculations need not be field but should be retained as it may be requested for examination. Surplus calculations         2. Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliate in the year?       Yes   No           If yes, provide the actual or estimated amount elected on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                   | ,                                                                                                                                                                     |
| Amount       Pre-acquisition surplus       Amount       Hybrid surplus         If yes, and the reporting antity is a corporation, the reporting entity must maintain summary calculations of the exempt surplus, exampt deficit, taxable deficit, hybrid deficit, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting entity is 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 <i>income Tax Regulations</i> .         2. Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliate in the year?       Yes       No         If yes, provide the actual or estimated amount elected on:       Currency code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| If yes, and the reporting entity is a corporation, the reporting entity must maintain summary calculations of the exempt surplus, exempt deficit, taxable surplus, taxable deficit, thybrid surplus, bybrid deficition 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 <i>Income Tax Regulations</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                   | · · · · · ·                                                                                                                                                           |
| hybrid surplus, hybrid deficit, and underlying foreign tax of the foreign affiliate at the end of the affiliate's last taxation year ending in the reporting entity's taxation year in support of the dividence in deduction characterization sport of the income Tax Regulations.         22. Was a subsection 93(1) election made or will such an election be made for the disposition of shares of the foreign affiliates (for not-controlled foreign affiliates, only complete "A" above and go to Part IV)         11. At any time in the taxation year of the reporting entity, was the reporting entity? was the reporting entity?       No         12. At any time in the taxation year of the reporting entity, did the reporting entity?       Yes       No         13. If the answer is yes, provide a summary description of each transaction or event.       Yes       No         23. At any time in the taxation year of the reporting entity, did the reporting entity?       No in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, and be assumed as it may be requested for a share of the coping filiate?       No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Amount Pre-acquisition surplus Amou                                                                                                                                                                               |                                                                                                                                                                       |
| 2. Was a subsection so(r) election radie or win such an election be made tor the disposition of shales of the hotelign attiniate in the year? If yes, provide the actual or estimated amount elected on: Currency code Currency code If yes, provide the actual or estimated amount elected on: Currency code Currency code If the actual or estimated amount elected on: Currency code Currency code If the actual or estimated amount elected on: Currency code Currency code If the actual or estimated amount elected on: Currency code Currency code If the actual or estimated amount elected on: Currency code Currency code If the actual or estimated amount elected on: Currency code Currency code If the answer is yes, provide a summary description of each transaction or event. If the answer is yes, provide a summary description of each transaction or event. Yes No No No Currency code Yes No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | hybrid surplus, hybrid deficit, and underlying foreign tax of the foreign affiliate at the end of the affili<br>the dividend deduction claimed. Documentation supporting these calculations need not be filed but | ate's last taxation year ending in the reporting entity's taxation year in support of should be retained as it may be requested for examination. Surplus calculations |
| B. Surplus accounts and share transactions of controlled foreign affiliates (for not-controlled foreign affiliates, only complete "A" above and go to Part IV) 1. At any time in the taxation year of the reporting entity, was the reporting entity or any foreign affiliate of the reporting entity involved in a corporate or other organization, reorganization, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid surplus, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2. Was a subsection 93(1) election made or will such an election be made for the disposition of share                                                                                                             | s of the foreign affiliate in the year? Yes No                                                                                                                        |
| <ul> <li>1. At any time in the taxation year of the reporting entity, was the reporting entity or any foreign affiliate of the reporting entity involved in a corporate or other organization, reorganization, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity?</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | If <b>yes</b> , provide the actual or estimated amount elected on:                                                                                                                                                | Currency code                                                                                                                                                         |
| <ul> <li>1. At any time in the taxation year of the reporting entity, was the reporting entity or any foreign affiliate of the reporting entity involved in a corporate or other organization, reorganization, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity?</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| corporate or other organization, reorganization, amalgamation, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption,<br>or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit,<br>hybrid surplus, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| <ul> <li>2. At any time in the taxation year of the reporting entity, did the reporting entity or another foreign affiliate of the reporting entity acquire or Yes No</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | corporate or other organization, reorganization, amalgamation, merger, winding-up, liquidation, diss<br>or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus    | solution, division, or an issuance, redemption,<br>s, exempt deficit, taxable surplus, taxable deficit,                                                               |
| dispose of a share of the capital stock of the foreign affiliate?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | If the answer is <b>yes</b> , provide a summary description of each transaction or event.                                                                                                                         |                                                                                                                                                                       |
| dispose of a share of the capital stock of the foreign affiliate?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| dispose of a share of the capital stock of the foreign affiliate?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| dispose of a share of the capital stock of the foreign affiliate?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                   |                                                                                                                                                                       |
| dispose of a share of the capital stock of the foreign affiliate?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                   | liste of the reporting optity acquire or                                                                                                                              |
| If the answer is <b>yes</b> , provide a summary description of each transaction or event.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                   |                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | If the answer is <b>yes</b> , provide a summary description of each transaction or event.                                                                                                                         |                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                   |                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                   |                                                                                                                                                                       |

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

# Section 1 – Employees per business

| How many full-time employees or employee equivalents (as defined in subparagraphs (c)(i) and (ii) of the <b>investment business</b> definition in subsection 95(1) of the Act) did the foreign affiliate employ on a business by business basis throughout each taxation year of the affiliate ending in the reporting entity's taxation year? (Enter the appropriate NAICS code(s) from the link in the attached instructions). |                                                                |                                                                                                                       |                                                                                                                                                                                      |                                                                                                                                                                                                                     |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| Number of full-time employees<br>or employee equivalents                                                                                                                                                                                                                                                                                                                                                                         |                                                                |                                                                                                                       |                                                                                                                                                                                      |                                                                                                                                                                                                                     |  |  |  |
| ode 1 to 5                                                                                                                                                                                                                                                                                                                                                                                                                       | More than 5                                                    | Business (NAICS) code                                                                                                 | 1 to 5                                                                                                                                                                               | More than 5                                                                                                                                                                                                         |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                | 3.                                                                                                                    |                                                                                                                                                                                      |                                                                                                                                                                                                                     |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                | 4.                                                                                                                    |                                                                                                                                                                                      |                                                                                                                                                                                                                     |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                  | s basis throughout e<br>uctions).<br>Number of fu<br>or employ | s basis throughout each taxation year of the<br>uctions).<br>Number of full-time employees<br>or employee equivalents | s basis throughout each taxation year of the affiliate ending in the reporting entity's taxation ye<br>uctions).<br>Number of full-time employees<br>or employee equivalents<br>or e | s basis throughout each taxation year of the affiliate ending in the reporting entity's taxation year? (Enter t<br>uctions).<br>Number of full-time employees<br>or employee equivalents<br>or employee endivalents |  |  |  |

## Section 2 – Composition of revenue

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

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

# Section 3 – Foreign accrual property income (FAPI)

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

# Section 4 – Capital gains and losses

# (i) Excluded property

| Did the foreign affiliate dispose of a share in another foreign affiliate that was excluded property or an interest in a partnership that was excluded property in a taxation year of the affiliate that ended in the reporting entity's taxation year? | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| (ii) Property that is not excluded property                                                                                                                                                                                                             |     |    |
| Did the foreign affiliate dispose of capital property that was not excluded property in a taxation year of the affiliate that ended in the reporting entity's taxation year?                                                                            | Yes | No |
|                                                                                                                                                                                                                                                         |     |    |

## Section 5 – Income included in income from an active business

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

|                                                                                                                                                                                                                                    | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| because of subparagraph 95(2)(a)(i) of the Act?                                                                                                                                                                                    |     |    |
| because of subparagraph 95(2)(a)(ii) of the Act?                                                                                                                                                                                   |     |    |
| because of subparagraph 95(2)(a)(iii) of the Act?                                                                                                                                                                                  |     |    |
| because of subparagraph 95(2)(a)(iv) of the Act?                                                                                                                                                                                   |     |    |
| because of subparagraph 95(2)(a)(v) of the Act?                                                                                                                                                                                    |     |    |
| because of subparagraph 95(2)(a)(vi) of the Act?                                                                                                                                                                                   |     |    |
| because of the type of business carried on and the number of persons employed by the foreign affiliate in the business pursuant to paragraphs (a) and (b) of the definition of investment business in subsection 95(1) of the Act? |     |    |
| because of paragraph 95(2)(I) of the Act?                                                                                                                                                                                          |     |    |

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

|                                                                            | Yes | No |
|----------------------------------------------------------------------------|-----|----|
| because of the 90% test in paragraphs 95(2)(a.1) through (a.4) of the Act? |     |    |
| because of subsection 95(2.3) of the Act?                                  |     |    |
| because of subsection 95(2.4) of the Act?                                  |     |    |

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

| Is any information requested in this return not available?<br>If <b>yes</b> , please specify below | Yes | No |
|----------------------------------------------------------------------------------------------------|-----|----|
| If <b>yes</b> , please specify below                                                               |     |    |
|                                                                                                    |     |    |
|                                                                                                    |     |    |

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

# How to complete the Reporting Entity and Information Sheet

#### Part I

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

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

# How to complete the T1134-1 Supplement

#### Part II – Foreign affiliate information

#### Section 1 - Reporting entity information

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

#### Section 2 - Foreign affiliate information

#### A. Identification of foreign affiliate

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

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

State the main business activities of the foreign affiliate by entering the appropriate North American Industrial Classification System (NAICS) codes. The current NAICS codes can be found at Statistics Canada internet site, www23.statcan.gc.ca/imdb/ p3VD.pl?Function=getVDPage1&db=imdb&dis=2&adm=8&TVD=118464. You can enter more than one code.

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

#### B. Capital stock of foreign affiliate

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

#### C. Other Information

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

#### Section 3 - Financial information of the foreign affiliate

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

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

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

#### Section 4 – Surplus accounts

#### A. Surplus accounts of foreign affiliates

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

#### B. Surplus accounts and share transactions

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

#### Part III - Nature of income of "controlled" foreign affiliates

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

#### Section 1 - Employees per business

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

# Section 2 – Composition of revenue

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

# Section 3 – Foreign accrual property income (FAPI)

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

#### Section 4 - Capital gains and losses

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

#### Section 5 - Income included in income from an active business

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

#### Part IV - Disclosure

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

## Due diligence exception

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

- a) there is reasonable disclosure in the return of the unavailability of the information;
- b) before that day, the person or partnership exercised due diligence in attempting to obtain the information;
- c) 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
- d) if the information subsequently becomes available to the person or partnership, it will be filed no more than 90 days after it becomes available.

# Filing this supplement

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

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

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

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

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

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

# Penalties for non-reporting

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

# Voluntary disclosures

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

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