



# T1134-1 Supplement Package

## Reporting Entity and Information Sheet

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

### Part I – Reporting entity information

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

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

## Information

### When do I use Form T1134?

Form T1134 must be filed by:

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

#### Note

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

Refer to Form T1134 for additional filing requirements and information.

### Where do I find Form T1134?

You can access a printable version of Form T1134 **OR** the new fillable/savable version of Form T1134 at the following CRA website: [cra.gc.ca/tx/nrsdnts/cmmn/frgn/menu-eng.html](http://cra.gc.ca/tx/nrsdnts/cmmn/frgn/menu-eng.html).

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

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

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

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



**Section 3 – Financial information of the foreign affiliate**

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

Year	Month	Day

 To 

Year	Month	Day

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

Attached (Tick)  
Yes  No

- Unconsolidated financial statements (including the notes to the financial statements) or, if unavailable, the financial information that is available to you as a shareholder. ....

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

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

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 2. 

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 3. 

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 4. 

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**Section 4 – Surplus accounts**

**A. Surplus accounts of foreign affiliates**

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

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

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 

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

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, amalgamation, merger, winding-up, liquidation, dissolution, division, or an issuance, redemption, or cancellation of share capital or a similar transaction in a manner that affected the exempt surplus, exempt deficit, taxable surplus, taxable deficit, hybrid surplus, hybrid deficit, or underlying foreign tax of the affiliate for the reporting entity? ..... Yes  No

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

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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 dispose of a share of the capital stock of the foreign affiliate? ..... Yes  No

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

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

**Section 1 – Employees per business**

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

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

**Section 2 – Composition of revenue**

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

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

**Section 3 – Foreign accrual property income (FAPI)**

(i) Did the foreign affiliate earn FAPI in any taxation year of the affiliate that ended in the reporting entity's taxation year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(ii) If yes, give the reporting entity's total participating percentage for the foreign affiliate for that year.		%
Also, give the gross amount of FAPI the affiliate earned that year in respect of each of the following:		<b>Amount</b>
(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		
<b>Total</b>		<b>0</b>

**Section 4 – Capital gains and losses**

**(i) Excluded property**

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

**(ii) Property that is not excluded property**

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

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

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

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

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

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

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

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

If **yes**, please specify below

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