

## 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?			From	Year	Month	Day	To	Year	Month	Day

### 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/nnrsdnts/cmmn/frgn/menu-eng.html](https://cra.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.

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

## Section 1 – Reporting entity information

<input type="checkbox"/> Corporation	Business number                 R C	<input type="checkbox"/> Trust	Trust account number T       -           -
<input type="checkbox"/> Partnership	Partnership account number                 R Z	<input type="checkbox"/> Individual	Social insurance number 
For what tax year are you filing this supplement?			
	From	Year Month Day 	To Year Month Day 

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.

Name	Address of head office	
Year in which the corporation became a foreign affiliate of the reporting entity	Year	Did the corporation cease to be a foreign affiliate of the reporting entity in the year? Yes <input type="checkbox"/> No <input type="checkbox"/>
Specify the principal activity(ies) of the foreign affiliate using the appropriate North American Industrial Classification System (NAICS) code(s). (see attached instructions for NAICS codes).		
NAICS code(s) (6 digits): 1. <input type="text"/> 2. <input type="text"/> 3. <input type="text"/> 4. <input type="text"/>		
Specify the countries or jurisdictions in which the foreign affiliate carries on a business or other income earning activity. Enter the appropriate country code(s). (see attached instructions for country codes).		
Country code(s): 1. <input type="text"/> 2. <input type="text"/> 3. <input type="text"/> 4. <input type="text"/>		
Country or jurisdiction of residence of the foreign affiliate. Enter the appropriate country code (see attached instructions).		
Country code(s): 1. <input type="text"/>		
Is this the first time that the reporting entity has filed Form T1134 for this foreign affiliate? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>		
Is the foreign affiliate a controlled foreign affiliate as defined in subsection 95(1)? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>		

(i) Total book cost of shares of the foreign affiliate's capital stock 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)

(ii) Total book cost of shares of the foreign affiliate's capital stock at the end of reporting entity's taxation year owned by a controlled foreign affiliate of the reporting entity or other person related to the reporting entity:

Book (historical) cost amount: \_\_\_\_\_ Currency code 

--	--	--

(i) What was the reporting entity's equity percentage in the foreign affiliate at the beginning of the reporting entity's taxation year? ..... %

(ii) What was the reporting entity's equity percentage in the foreign affiliate at the end of the reporting entity's taxation year? ..... %

(iii) If the Act were read without paragraph 95(2.2)(a), would the 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 dollars or the elected functional currency—see attached instructions):

a) the foreign affiliate owed to the reporting entity at the end of the reporting entity's taxation year ..... Amount .....

b) the reporting entity owed to the foreign affiliate at the end of the reporting entity's taxation year ..... Amount .....

Section 3 – Financial information of the foreign affiliate

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

From

Year

Month

Day

To

Year

Month

Day

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

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

Attached (Tick)  
Yes ☐ No ☐

Amount

Currency code

– Total assets .....

– Accounting net income before tax .....

– Income or profits tax paid or payable on income .....

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

1.

2.

3.

4.

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

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.

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.

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).

Number of full-time employees or employee equivalents			Number of full-time employees or employee equivalents														
Business (NAICS) code	1 to 5	More than 5	Business (NAICS) code	1 to 5	More than 5												
1. <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<input type="checkbox"/>	<input type="checkbox"/>	3. <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<input type="checkbox"/>	<input type="checkbox"/>
2. <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<input type="checkbox"/>	<input type="checkbox"/>	4. <table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<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	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
Interest – Other	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(ii) Dividends – From other foreign affiliates of the reporting entity	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
Dividends – Other	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(iii) Royalties	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(iv) Rental and leasing activities	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(v) Loans or lending activities	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(vi) Insurance or reinsurance of risks	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(vii) Factoring of trade accounts receivable	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					
(viii) Disposition of investment property	Amount	Currency code	<table><tr><td></td><td></td><td></td><td></td></tr></table>					

Section 3 – Foreign accrual property income (FAPI)

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

Section 4 – Capital gains and losses

(i) Excluded property

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

(ii) Property that is not excluded property

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

Section 5 – Income included in income from an active business

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

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

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

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

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

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

If **yes**, please specify below