Do not use this area

• Use this version of the return for taxation years that begin after 2010.

This revised form T1134 is a combination of former forms T1134A and T1134B.

Refer to the attached instructions before you complete the T1134 Summary and Supplements.

Information Return Relating to Controlled and Not-Controlled Foreign Affiliates (2011 and later taxation years)

T1134 Summary Form

A separate supp	A separate supplement must be filed for each foreign affiliate.																													
 Do not file a retu dormant or inact 			active" 1	foreign	affiliate	es. I	Refe	er to	the	attac	ched	l instr	uctio	ons fo	r the	definiti	on of													
References on the filing a supplemental		e foreigr	n affiliat	e or the	affiliat	te re	refer	to th	he fo	oreigr	n aff	iliate t	for v	which	the	eportin	g entit	y is												
If you are reporti		rship, re	eference	es to ye	ar or ta	axa	ation	ı yea	ar sh	ould	be r	ead a	as fis	scal p	erioc	l.														
If you need more	e space to repor	rt inforn	nation,	you car	n use a	attac	chm	nents	S.																					
 If an election has alphabetic current 																														
If this is an amende	ed return, tick thi	is box.																												
Part I – Identi	ification																													
Section 1 – Re																														
Tick a box to indicat		reportin	ig for, a	and com	plete t					pply	(plea	ase pi	rint)																	
Individual	First name						Las	st nar	me											Ini	tial	Soc	cial in I I	sura	nce r	numb	er 	ı	ı	
	Corporation's	name															Bus	siness	numbe	r (BN)									
Corporation	,																								R	С				
	Trust's name																			Acc	ount	num	ıber							
Trust																				Т			_					- [
	Partnership's r	name															Pai	tnersh	ip's ac	count	num	ber								
Partnership																									R	z				
Do you have a busing Payroll, etc.)? If so,			reportir	ng purpo	oses (fo	for e	exan	mple:	: GS	T/HS	ST re	emitta	ance	es,			· ·	I I .				Bus	sines	s nur	mber	(BN)	, 			
Reporting entity's ac																							Ш							
Reporting entity's ac	uuiess																													
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Number													٤	Street													ı			
					_																						Ĺ	L_	L.	
	City											Pro	vinc	e or t	errito	ory						P	ostal	code	e 		Cot	ntry	coae	,
								Υ	⁄ear		-	Month	h	Day			Υ	'ear	ľ	Month	[Day								
For what taxation ye	ear are you filing	g this fo	rm?		From	m		1	1	1		ı		ı		То	ı	1 1		ı		1								
Does this period inc	clude 2 or more	short ta	axation	years?	(see at	ıttac	ched	d inst	truct	ions))	Yes	; [No				•			•	_							
Number of supplement	nents attached			1 1	ı																									
0100.			<u> </u>	' 	!																									
Section 2 – Ce		tion (pla	ase pr	int)																										
First name	illionilla	(ріс	200 pi	,		ءا	ast n	name	-													Te	lepho	one r	numh	er				-
Thethanie						Lu	30111																Юртю		IGITID	0.				
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correct and complet	te.																													
Date		Authori	zed sig	ning off	icer's,	or r	repre	esen	ntativ	/e's s	signa	ature						Posi	tion, tit	le, off	cer's	s ranl	k							
	1																	1												



Section 3 - Organizational structure

This information is required only if you are reporting on one or more "Controlled" Foreign Affiliate(s) as defined in subsection 95(1) of the Act (see attached instructions). You only have
to produce the information required under this section once for a group of persons that are related to each other. If a person/partnership other than the reporting entity is filing the
organizational structure, identify that person/partnership who is filing for the related group:

Name	SIN / BN / Other account number

If the following table has insufficient space, attach a separate page with a continuation of the information.

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

Name of related corporation	Country code of residence of corporation	Name of foreign affiliate	Country code of residence of foreign affiliate	Corporation's equity percentage in foreign affiliate	Corporation's direct equity percentage in foreign affiliate

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

Name of foreign affiliate	Country code of residence of foreign affiliate	Name of other foreign affiliate	Country code of residence of other foreign affiliate	Foreign affiliate's equity percentage in other foreign affiliate	Foreign affiliate's direct equity percentage in other foreign affiliate

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

Name of partner	Address of partner	Country code of country of residence of partner

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

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

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

5	ection 1 – Reporting 6	entity	intor	maı	tion																	
	Corporation	Busin	ess nur	mber				R		С				Tr	ust	Trust a	account	number			- [
	Partnership	Partn	ership a	accou	ınt nu	mber		R		z				Ind	dividual		Soci	ial insura	ince nur	nber		1
Fo	or what tax year are you filing	this su	ppleme	nt?	•	'		Fro	m		Yea	r L	' I	Month	Day Y	ear	Mo	nth D	ay			1
	ection 2 – Foreign aff																					
	here the foreign affiliate has n filiate in a separate suppleme		an one	tax y	ear e	nding ir	n the re	eporting	j en	ntity's t	ax ye	ear, r	eport	the requ	uired information for the s	second a	ind sub	sequent	tax yea	r(s) of t	the fore	eign
A	. Identification of foreig	n affil	iate																			
Na	ame						Addre	ess of h	eac	d office	€											
	ear in which the corporation be reign affiliate of the reporting of		a	ı	Year		Did th	e corpo	orat	tion ce	ase 1	to be	a for	eign affil	liate of the reporting entit	y in the y	year?					
	pecify the principal activity(ies AICS codes).) of the	foreign	n affili	iate u	sing the	e appro	priate l	Nor	th Am	erica	n Inc	dustria	al Classit	fication System (NAICS)	code(s).	. (see a	ttached	instruction	ons for		
N/	AICS code(s) (6 digits):	1.					:	2.				1		3.			4.					
	pecify the countries or jurisdict r country codes).	tions in	which	the fo	oreign	affiliat	e carrie	es on a	bus	siness	or o	ther i	incom	ne earnin	ng activity. Enter the appr	opriate o	country	code(s)	. (see at	tached	instruc	ctions
Co	ountry code(s):	1.				2.			3	3.				4.								
Co	ountry or jurisdiction of resider	nce of t	he fore	ign a	ffiliate	e. Enter	the ap	propria	ate o	countr	у сос	de (s	ee att	ached in	nstructions).							
Co	ountry code(s):	1.																				
ls	this the first time that the repo	orting e	ntity ha	as file	d For	m T113	34 for tl	his fore	ign	affilia	te?								Yes		No [
Is	the foreign affiliate a controlle	ed forei	gn affilia	ate a	s defi	ned in :	subsec	tion 95	(1)?	?									Yes		No [
В.	. Capital stock of foreig	n affil	iate																			
(i)	Total book cost of shares of	f the fo	reign af	filiate	's cap	oital sto	ck owr	ned by	the	report	ting e	entity	as of	the end	of reporting entity's taxa	tion yea	r:					
	Book (historical) cost amount	nt:					(st	ate in C	Can	adian	dolla	ırs or	the e	elected fu	unctional currency – see	attached	d instru	ctions)				
(ii)	Total book cost of shares of person related to the reporti			filiate	's cap	oital sto	ck at tl	ne end	of r	eporti	ng er	ntity's	s taxa	tion year	r owned by a controlled for	oreign a	ffiliate o	of the rep	orting e	ntity or	other	
	Book (historical) cost amou	nt:					_	Curr	enc	cy cod	e [1	ĺ									
C.	. Other information of fo	oreign	affilia	ate																		
(i)	What was the reporting ent	tity's eq	uity pe	rcenta	age ir	the fo	reign a	ffiliate a	at th	ne bed	innin	ng of	the re	eporting	entity's taxation year?							%
) What was the reporting ent						J				•											- %
(11)	y what was the reporting ent	y 3 64	uity pei	Certe	age II	i tile loi	reigir a	illiate e	מנ נו	ie enc	10111	10 10	portiiri	g entity s	s taxation year:							-
(iii	i) If the Act were read without		-				-	_	-		-	-			_				Yes		No [7
	a) At the beginning of the r	·				•													,			_
	b) At the end of the reporti	ing enti	ty's taxa	ation	year?	?													Yes [No _	_
(iv	y) Specify the gross amount of														•							
	a) the foreign affiliate owed	d to the	: reporti	ing er	ntity a	it the er	nd of th	ne repo	rting	g entit	y's ta	xatio	n yea	ar			Amou	unt				_
	b) the reporting entity owe	d to the	foreigr	n affil	iate a	t the er	nd of th	ne repo	rting	g entit	y's ta	xatio	n yea	ar			Amou	unt				_

Section 3 - Financial information of the foreign affiliate Day Day Year Month Year Month Give the taxation year of the foreign affiliate for which the information on this return is reported: From 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) Unconsolidated financial statements (including the notes to the financial statements) or, if unavailable, the financial information that is No available to you as a shareholder. 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 1. code(s) (see attached instructions).....

Section 4 – Surplus accounts					
A. Surplus accounts of foreign affiliates					
Did the reporting entity, at any time in the taxation	•		•	Yes	No 🗌
If yes , provide the amount of dividend (stated in Ca	anadian dollars or the elected function	al currency) and from which s	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 hybrid surplus, hybrid deficit, and underlying foreig the dividend deduction claimed. Documentation su should be made in the calculating currency under s	n tax of the foreign affiliate at the end pporting these calculations need not be	of the affiliate's last taxation you filed but should be retained	year ending in the rep	orting entity's taxation year in s	upport of
2. Was a subsection 93(1) election made or will such	an election be made for the disposition	n of shares of the foreign affil	liate in the year?	Yes	No 🗌
If yes, provide the actual or estimated amount elec	cted on:		Currency code		
B. Surplus accounts and share transactions	s of controlled foreign affiliates	for not-controlled foreign aff	filiates, only complete	"A" above and go to Part IV)	
At any time in the taxation year of the reporting ent	ity, was the reporting entity or any fore	eign affiliate of the reporting e	entity involved in a		

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 of foreign affiliate employ on a business by business basis throu NAICS code(s) from the link in the attached instructions).																he
		II-time employees ee equivalents									ber of full				es	
Business (NAICS) code	1 to 5	More than 5			Busir	ness	(NA	ICS) cod		1 to 5	-	More		n 5	
1.			3.		ı	ı	ı	ī	ı							
2.			4.				1			_						
						•										
Section 2 – Composition of revenue																
Give the amount of the controlled foreign affiliate's gross reve each of the following sources:	enue fror	m a business or property for	the affiliate's	s tax	ation	yea	r(s) e	endi	ng in	the I	reporting e	ntity's	taxat	tion y	ear, d	erived from
Source		Fo	reign affilia	ate's	gros	ss re	even	ue a	ımoı	ınt a	nd curren	су со	de			
(i) Interest – From other foreign affiliates of the reporting en	ntity	Amount								C	currency co	ode			Ì	
Interest – Other		Amount								C	currency co	ode		<u> </u>	<u> </u>	
(ii) Dividends – From other foreign affiliates of the reporting	entity	Amount								C	currency co	ode				
Dividends - Other		Amount								C	currency co	ode				
(iii) Royalties		Amount								С	currency co	ode				
(iv) Rental and leasing activities		Amount								С	currency co	ode				
(v) Loans or lending activities		Amount								C	currency co	ode				
(vi) Insurance or reinsurance of risks		Amount								С	currency co	ode				
(vii) Factoring of trade accounts receivable		Amount								С	currency co	ode				
(viii) Disposition of investment property		Amount								С	currency co	ode				
Section 3 – Foreign accrual property income	/EAD	IV.														
(i) Did the foreign affiliate earn FAPI in any taxation year of	-		ng entity's ta	axat	on ye	ar?						,	Yes	$\overline{\Box}$	No	
(ii) If yes, give the reporting entity's total participating percer	ntage for	r the foreign affiliate for that y	ear.													
Also, give the gross amount of FAPI the affiliate earned that y	ear in re	espect of each of the following	g:											An	ount	
(i) FAPI that is income from property under subsection	on 95(1)	of the Act														
(ii) FAPI from the sale of property under paragraph 95	5(2)(a.1)	of the Act														
(iii) FAPI from the insurance or reinsurance of risks un	nder para	agraph 95(2)(a.2) of the Act														
(iv) FAPI from indebtedness and lease obligations und	der para	graph 95(2)(a.3) of the Act														
(v) FAPI from indebtedness and lease obligations und	der para	graph 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 a property in a taxation year of the affiliate that ended in the rep													Y	es [No 🗌
(ii) Property that is not excluded property																
Did the foreign affiliate dispose of capital property that was no entity's taxation year?	ot exclud	ded property in a taxation year	ar of the affil	liate	that	ende	ed in	the	repo	rting			Y	es [7	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 If yes , please specify which of the below apply by ticking the appropriate "yes" or "no" box.	from an activ	e business?
	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 and controlled foreign affiliates)		
Is any information requested in this return not available?	Yes	No

Instructions

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

Do you have to file this return?

Form T1134, Information Return Relating to Controlled and Not-Controlled Foreign Affiliates, must be filed annually by:

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

Note:

A trust 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 this return.

This return is to be filed by a reporting entity only in respect of a foreign affiliate in which the reporting entity or a controlled foreign affiliate of the entity has a direct equity percentage at any time in the reporting entity's taxation year.

Do not file Form T1134 if the total cost amount to the reporting person at any time in the year of the interest in all foreign affiliates was less than \$100,000 **AND** the foreign affiliate is "dormant" or "inactive" for the affiliate's taxation year ending in your taxation year. For purposes of completing Form T1134, a dormant or inactive foreign affiliate means, for a taxation year of the affiliate, one that:

- had gross receipts (including proceeds from the disposition of property) of less than \$25,000 in the year; and
- at no time in the year had assets with a total fair market value of more than \$1,000,000:

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

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

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

Note:

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

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

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

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

Due date for filing this return

Form T1134 is due within 15 months after the end of your taxation year.

Foreign currency conversion

Report monetary values in Canadian dollars except where an election has been made under paragraph 261(3)(b) of the Act to use a functional currency (if the election to use the functional currency is made, the currency code must be indicated on the top of page 1 of the T1134 Summary). The accepted codes for functional currencies are as follows:

AUD - For Australian dollar

USD – For U. S. dollar

GBP – For U.K. pound

EUR - For Euro

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

A nil amount should be reported by indicating "0" (zero) in the "amount" field rather than leaving the field empty.

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

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

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

Country codes

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

More information

If you need more information, visit our website at **canada.ca/taxes** or call **1-800-959-5525**. You can also write to your local tax services office. Our addresses and fax numbers are listed on our website and in the government section of your telephone book.

How to complete the T1134 Summary

Part I - Identification

Section 1 - Reporting entity information

Identify the reporting entity.

Section 2 - Certification

This area should be completed and signed by:

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

Section 3 - Group structure

This section 3 is only required to be completed if there is a **controlled** foreign affiliate in the group. Provide information about the organizational structure of the group (including trusts and partnerships) at the end of the taxation year. Only one Section 3 has to be filed by a related group—however, if Section 3 is filed by a taxpayer or partnership other than the reporting entity, the name and a CRA registered identification number (SIN, BN, etc.) of the taxpayer reporting Section 3 must be provided.

How to complete the T1134 Supplement

Part II - Foreign affiliate information

Section 1 - Reporting entity information

Identify the reporting entity.

Section 2 - Foreign affiliate information

A. Identification of foreign affiliate

Identify the foreign affiliate for which this return 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:81/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: cra.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 return is not available at the time of filing. If information is not available, specify what information is not available and why it is not available. Also explain what steps were taken to obtain the information.

Due diligence exception

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

- 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 return

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.

A paper copy of this return must be filed separately from your income tax return. **Currently this return cannot be filed electronically.**

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

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

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

Penalties for non-reporting

There are substantial penalties for failing to complete and file this return 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 website at **canada.ca/taxes** and in the government section of your telephone book.

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