

Information Return of Non-arm's Length Transactions with Non-residents T106 Summary Form

- Refer to the instruction sheet before you complete the T106 Summary and Slips.
- Complete a separate T106 Slip for each non-resident.
- Refer to the instruction sheet for information on the penalties applicable to each T106 Slip.
- If an election has been made to use functional currency (see instruction sheet), state the elected functional currency code:

Do not use this area

If this is an amended return, tick this box. ☐

Section 1 – Reporting person/partnership identification

Tick the applicable box and complete the areas that apply.

<input type="checkbox"/> Corporation	Corporation name		Business Number (BN)	
			<input type="text"/>	
<input type="checkbox"/> Partnership	Partnership name	Partnership code	Partnership identification number	
		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	<input type="text"/>	
<input type="checkbox"/> Trust	Trust name		Trust account number	
			<input type="text"/>	
<input type="checkbox"/> Individual	First name	Last name	Initial	Social Insurance Number
				<input type="text"/>
Reporting person/partnership address:	No. Street		Province or territory	Postal code
	City			<input type="text"/>

Section 2 – Summary information

1. For what tax year/fiscal period are you filing these T106 forms?		2. Is this the first time you have filed T106 forms?	
From <input type="text"/> Year <input type="text"/> Month <input type="text"/> Day <input type="text"/> To <input type="text"/> Year <input type="text"/> Month <input type="text"/> Day <input type="text"/>		<input type="checkbox"/> Yes <input type="checkbox"/> No If no , indicate the last tax year/fiscal period end for which the reporting person/partnership filed T106 forms.	
3. Enter the total number of T106 Slips attached.			
<input type="text"/>			
4. Enter the total of all box "I" amounts from the T106 Slips attached (to the nearest Canadian dollar or functional currency unit – see Instructions).		5. Enter the gross revenue of the reporting person/partnership (to the nearest Canadian dollar or functional currency unit – see Instructions).	
\$ <input type="text"/>		\$ <input type="text"/>	
6. State the main business activities of the reporting person/partnership by entering the appropriate NAICS code(s) – see Instructions for NAICS codes.			
NAICS code(s): 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 4 <input type="text"/>			
7. Are any of the amounts (e.g., income, deductions, foreign tax credits) claimed by the reporting person/partnership in the current tax year/fiscal period affected by any completed, outstanding or anticipated requests for competent authority assistance?		8. Are any of the amounts (e.g., income, deductions, foreign tax credits) claimed by the reporting person/partnership in the current tax year/fiscal period adjusted to reflect an assessment or a proposed assessment by a foreign tax administration?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Are any of the transfer pricing methodologies (TPM) used by the reporting person/partnership predicated on an advanced pricing arrangement (APA) or similar arrangement between any non-resident and a foreign tax administration?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Does the reporting person/partnership have to file a NR4, T4, T4A or T4A-NR return(s) for the transactions reported in Part III of the T106 Slips?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes , state the primary account numbers:			
1 <input type="text"/>		2 <input type="text"/>	

Section 3 – Non-monetary or nil consideration

1. Has the reporting person/partnership received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatever, under an exchange, swap, barter, bonus, discount or other such arrangement?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Has the reporting person/partnership provided to any non-resident any service, transfer of tangible or intangible property, or anything whatever, for which there was nil consideration?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Certification

Person to contact for more information (please print)

First name

Last name

Area code

Telephone number

()

I, _____, certify that the information given on these T106 Summary and Slips is, to the best of my knowledge, correct and complete.

Date

Authorized signing officer's, person's, or representative's signature

Position, title, or officer's rank

Instructions

If an election has been made under paragraph 261(3)(b) of the *Income Tax Act* to report in a functional currency, state all monetary amounts in that functional currency, otherwise state all monetary amounts in Canadian dollars (no cents). The codes for the functional currencies are as follows:

AUD – for Australian dollar

USD – for U.S. dollar

GBP – for U.K. pound

EUR – for Euro

Amended returns

If this is an amended return, tick

You must re-complete the entire T106 package including the amendments (i.e. include all information not amended plus all amended information), and re-file this entire amended T106 package. If the initial T106 was paper filed, then the amended T106 must be paper filed. If the initial T106 was electronically filed, then the amended T106 can be electronically filed or paper filed.

Section 1 – Reporting person/partnership identification**For partnership code, tick:**

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

An end partner is the final recipient (corporation, trust or individual) that receives an allocation of income from the partnership after the income has flowed through the various levels of a tiered partnership.

For individual code, tick:

- ☐ 1 If the individual or the individual's spouse is self-employed.
- ☐ 2 If the individual or the individual's spouse is not self-employed.

Section 2 – Summary information**Q.1.** Enter the applicable tax year/fiscal period.**Q.2.** State if this is the first time that a T106 has been filed. If "no," enter the last tax year/fiscal period end for which T106 documentation was filed.**Q.5.** Enter the gross revenue of the reporting person/partnership. Do not enter the net income or taxable income. When reporting non-arm's length transactions between a related party and a branch, enter the gross income attributable to the branch.

Q.6. State the main business activities of the reporting person/partnership by entering the appropriate North American Industrial Classification System (NAICS) code(s). The list of current NAICS codes can be found at the Statistics Canada internet site, www23.statcan.gc.ca/imdb/p3VD.pl?Function=getVDP&Page1&db=imdb&dis=2&adm=8&TVD=118464. Main business activity means any business segment which accounts for more than 10% of the gross revenue of the reporting person/partnership or the non-resident.

Certification

An authorized officer, person, or representative has to sign this form when it is completed. The certification declaration on this form applies to the T106 Summary and Slips.