

# Treaty-Based Tax Return Checklist

To help assemble the information needed to prepare the Treaty Based Tax Return for your company, complete this checklist.

General Information	
<b>1. Legal name of the corporation:</b>	_____
<b>2. Federal business number of the corporation (9 digits):</b>	_____
<b>3. Mailing Address:</b>	_____
<b>4. Address of the head office:</b>	_____
<b>5. Telephone number you wish to report on the corporation tax return:</b>	_____
<b>6. Name of the authorized signing officer:</b>	<p>_____</p> <p>Position: _____ Telephone Number: _____</p> <p>If the contact person is <i>different</i> from the authorized signing officer, please provide:</p> <p>Name of contact person: _____</p> <p>Telephone number: _____</p>
<b>7. Please mark the following check boxes once you have provided:</b>	<p><input type="checkbox"/> Certificate of incorporation and articles of incorporation</p> <p><input type="checkbox"/> Legal U.S. documents showing the director of the corporation</p>
<b>8. Date you started doing business in Canada:</b>	<p>_____</p> <p>(dd/mm/yyyy)</p>
<b>9. Tax Identification Number in U.S.:</b>	<p>_____</p> <p><i>*Note: This can be found on U.S. company tax return</i></p>
<b>10. Tax year-end of the company in country of residence:</b>	<p>_____</p> <p>(dd/mm/yyyy)</p>

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Permanent Establishment Information	
<b>1. List the Canadian Provinces where the goods or services were sold:</b>	<hr/> <hr/>
<b>2. Type of business activity:</b>	Communications Business Professional Architectural/Engineering/Scientific/Technical Other: _____
<b>3. Gross Canadian revenues derived by:</b>	Sale of merchandise:                 \$ _____ Services provided in Canada:         \$ _____ Financial activities:                     \$ _____ Other:   \$ _____
<b>4. Did you rent, lease, or own any physical facilities in Canada during the tax year?</b>	Yes No  If yes, please indicate the nature (i.e. sales office, warehouse, administrative office, etc.) and address of any owned, leased, or rented physical facilities in Canada during the year that are used by the non-resident corporation in carrying on its business activities in Canada.  Nature: _____ Address: _____  Nature: _____ Address: _____  Nature: _____ Address: _____

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## Permanent Establishment Information (Continued)

**5. List the main customers to whom services were provided in Canada during the tax year (including non-residents).**

Corporation's name: \_\_\_\_\_

Date contract/project started: \_\_\_\_\_ Date contract/project completed: \_\_\_\_\_  
(dd/mm/yyyy) (dd/mm/yyyy)

Corporation's name: \_\_\_\_\_

Date contract/project started: \_\_\_\_\_ Date contract/project completed: \_\_\_\_\_  
(dd/mm/yyyy) (dd/mm/yyyy)

Corporation's name: \_\_\_\_\_

Date contract/project started: \_\_\_\_\_ Date contract/project completed: \_\_\_\_\_  
(dd/mm/yyyy) (dd/mm/yyyy)

*\*Note: For each customer, the contract/project start date and ending date are needed, if it is not apparent in the contract.*

**6. Please mark the following check boxes once you have provided:**

Copies of the contract that you might have signed with the above customers.

Copies of all T4A-NR slips that you received from your customers.

**7. Indicate the services provided in Canada by your company employees during the tax year.**

a) Salary, wages, and remuneration paid to *Canadian resident* employees:  
Number of employees: \_\_\_\_\_  
Amount paid: \$ \_\_\_\_\_

Salary, wages, and remuneration paid to *Canadian non-resident* employees:  
Number of employees: \_\_\_\_\_  
Amount paid: \$ \_\_\_\_\_

b) Employee employment period in Canada:  
Started: \_\_\_\_\_ Completed: \_\_\_\_\_  
(dd/mm/yyyy) (dd/mm/yyyy)

c) Number of calendar days, or part days, during the tax year, that any non-resident employee was physically present in Canada to provide services to, or for, the corporation. \_\_\_\_\_ day(s)

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## Permanent Establishment Information (Continued)

**8. Indicate the services provided in Canada by subcontractors during the tax year.**

a) Fees, charges, reimbursements of expenses, or other payments made to:

*Canadian resident subcontractors*

Number of employees: \_\_\_\_\_

Amount paid: \$ \_\_\_\_\_

*Non-resident subcontractors*

Number of employees: \_\_\_\_\_

Amount paid: \$ \_\_\_\_\_

b) Subcontractor employment period in Canada:

Started \_\_\_\_\_  
(dd/mm/yyyy)

Completed \_\_\_\_\_  
(dd/mm/yyyy)

c) Number of calendar days, or part days, during the tax year, that any non-resident subcontractor was physically present in Canada to provide services to, or for, the corporation. \_\_\_\_\_ day(s)