TaxWorkbooks

PROFESSIONAL TAX WORKING PAPER TEMPLATES FOR CANADIAN TAXES

COMPLETED EXAMPLE

T106 information return of non-arm's length transactions with non-residents

Excel working papers · v2.0 · 2025 tax year

WHAT THIS IS

The T106 SAMPLE workbook completed for a fictional corporation, printed by Excel. Detail lines without an amount are left out, except 2 examples in each section, and the long data tabs are shortened.

CONTENTS

24 tabs · 56 worksheet pages · key figures, a reading guide, bookmarks and a linked contents page.

FICTIONAL DATA

Names, numbers and identifiers are invented for illustration. They do not describe any real taxpayer.

LICENCE

This PDF shows the product; it grants no licence to the workbook. Outputs are working papers that a person with suitable Canadian tax knowledge reviews before reliance.

At a glance

Key figures from the Summary tab of this example · T106 v2.0 · 2025 tax year

LINE	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
Q3	T106 Slips attached	3	3
Box A	Part III sold to / revenue from non-residents	13,130,000	12,590,000
Box B	Part III purchased from / expenditure to non-residents	9,590,000	9,245,000
Box C	Part IV increases	150,000	n/a — codes not all mapped
Box D	Part IV decreases	1,300,000	n/a — codes not all mapped
Box E	Part V number of contracts	12	n/a — codes not all mapped
Box F	Part V notional amounts	8,400,000	n/a — codes not all mapped
Box G	Part V revenue	260,000	n/a — codes not all mapped
Box H	Part V expenditure	190,000	n/a — codes not all mapped
Q4	Total of all box I amounts	24,620,000	n/a — codes not all mapped

Each figure is printed by the workbook on its Summary tab, which ties it to the schedule it comes from. The full Summary is in the 3. REVIEW group.

How to read this example

What the pages show and what was left out

TAB GROUPS

The workbook is organized in numbered groups. Each group opens with its own index tab, printed here, that lists its tabs and what each one does: 1. PRIOR YEAR (1 tab); 2. INDEX (6 tabs); 3. REVIEW (7 tabs); 4. TAXPREP (2 tabs); 5. REFERENCE (2 tabs).

CELL COLOURS

- Input: type here
- Calculated (locked)
- Linked from another tab
- Tie-out / check

The same colour key sits beside the print area of every tab in the workbook.

WHAT WAS LEFT OUT

- Detail lines with no amount in any column: 392 lines across the schedules. In each section the first 2 such lines still print, so the lines that exist in the workbook stay visible.
- Long data tabs, shown by their first pages only: Export (2 of 87 pages), Import Map (2 of 49 pages), Import (2 of 49 pages).
- Not printed: .Rules, Disclaimer. They are in the workbook.
- Wide tabs printed in landscape across several pages at a readable size (in the workbook they are set to fit one page width): Questionnaire, Non-Residents, Transactions, Balances & Derivatives, TB, Summary, Slip Totals, Prior Year, Checks.

CHECKS

Most tabs begin with their own checks, and the Checks tab lists them all with a status of OK, INFO, WARN or ERROR. The page headers show the workbook status. A reviewer resolves every ERROR and documents every WARN before the return is filed.

PAGE FOOTERS AND NAVIGATION

Each worksheet page carries the tab name and its page number in this document. The bookmarks and the contents page link to the first page of every tab.

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T106 v2.0 · completed example · 24 tabs

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by MB Tax Analytics

T106

Working papers

2025 form revision

EDITION
v2.0

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FILE FORMAT
Excel · .xlsm

User guide ›
Product page ›
Email support ›

Disclaimer & limitations ›

Where this file stands

Boreal Fastener Group Inc. Account 123456789RC0001

MISSING ANSWERS	NON-RESIDENTS ENTERED	ERRORS ON CHECKS	WARNINGS ON CHECKS
0	3	0	1
Open Questionnaire ›	Open Non-Residents ›	Open Checks ›	Open Checks ›

Quick start

Each status updates as you work; click it to go there.

1	Paste last year's Taxprep export (optional)	✓ Loaded
2	Answer the Questionnaire; set the number of non-residents	✓ Complete
3	Enter each non-resident, its transactions and balances	✓ 3 entered
4	Review the Summary and clear every ERROR on Checks	✓ No errors
5	Export the Import tab to CSV and give Taxprep the CSV	Do this last ›

Colour code

The same code runs on every tab.

	Input	Type or paste here, following the row's sign, unit and period.
	Formula / linked	Calculated, or read from another tab: trace it, never type over it.
	Prior year	Last year's figure, for comparison only: confirm its source.
{a}	**Tickmark**	A maroon letter such as {a} marks a figure a note explains.

Before you file Compare every Taxprep field with the T106 Summary and each slip; the workbook's screens are not legal conclusions.

Competent tax review is required. A cleared check confirms only its stated condition; review material calculations and reconcile transferred amounts before filing.

1. PRIOR YEAR

Paste last year's Taxprep export here. It feeds every prior-year figure the workbook shows; Taxprep never ir

Tab	Description
Export	Start here: paste last year's Taxprep T106 export (code, value).



nports it.

Applicable?	Checks
Core	

T106 EXPORT	EXPORT — last year's Taxprep T106 export (paste area)	Back to Index

This tab holds LAST year's data. Give Taxprep the CSV the Export Import to CSV button writes, never this workbook.

Paste last year's Taxprep T106 export here: field code in column A, value in column B, from row 7 (up to 5,000 codes). Columns C to F are formulas — do not type in them.

Codes loaded	41	Slips (S6 names)	3	Part III / IV-1	15 / 12

Field code	Value	Record	Field	Slip #	Value as a number
T106[1].S6	BFG Asia-Pacific Pte. Ltd.	T106[1]	S6	1	
T106[1].S7	10 Tuas Link 3, Singapore 638553	T106[1]	S7	1	
T106[1].B2	1	T106[1]	B2	1	1
T106[1].B4	Yes	T106[1]	B4	1	
T106[1].B5	No	T106[1]	B5	1	
T106[1].R5	11900000	T106[1]	R5	1	11,900,000
T106[1].S67	5	T106[1]	S67	1	5
T106[1].R19	690000	T106[1]	R19	1	690,000
T106[1].S81	2	T106[1]	S81	1	2
T106[1].R24	280000	T106[1]	R24	1	280,000
T106[1].S86	5	T106[1]	S86	1	5
T106[1].R47	2000000	T106[1]	R47	1	2,000,000
T106[1].R48	0	T106[1]	R48	1	-
T106[1].R49	0	T106[1]	R49	1	-
T106[1].R58	990000	T106[1]	R58	1	990,000
T106[1].R59	12400000	T106[1]	R59	1	12,400,000
T106[1].R60	12340000	T106[1]	R60	1	12,340,000
T106[2].S6	Boreal Fastener Holdings GmbH	T106[2]	S6	2	
T106[2].S7	Industriestrasse 14, 71634 Ludwigsburg, Germany	T106[2]	S7	2	
T106[2].B2	3	T106[2]	B2	2	3
T106[2].B4	Yes	T106[2]	B4	2	
T106[2].B5	No	T106[2]	B5	2	
T106[2].R6	6500000	T106[2]	R6	2	6,500,000
T106[2].S68	1	T106[2]	S68	2	1
T106[2].R12	1180000	T106[2]	R12	2	1,180,000
T106[2].S74	1	T106[2]	S74	2	1
T106[2].R18	940000	T106[2]	R18	2	940,000
T106[2].S80	5	T106[2]	S80	2	5
T106[2].R26	195000	T106[2]	R26	2	195,000
T106[2].R39	5200000	T106[2]	R39	2	5,200,000
T106[2].R40	0	T106[2]	R40	2	-
T106[2].R41	200000	T106[2]	R41	2	200,000
T106[2].R54	480000	T106[2]	R54	2	480,000
T106[2].R55	8900000	T106[2]	R55	2	8,900,000
T106[2].R56	8868000	T106[2]	R56	2	8,868,000
T106[3].S6	BFG do Brasil Ltda.	T106[3]	S6	3	
T106[3].B2	2	T106[3]	B2	3	2
T106[3].B4	No	T106[3]	B4	3	
T106[3].B5	No	T106[3]	B5	3	
T106[3].R6	150000	T106[3]	R6	3	150,000
T106[3].S68	3	T106[3]	S68	3	3

T106 EXPORT	EXPORT — last year's Taxprep T106 export (paste area)	Back to Index

This tab holds LAST year's data. Give Taxprep the CSV the Export Import to CSV button writes, never this workbook.

Paste last year's Taxprep T106 export here: field code in column A, value in column B, from row 7 (up to 5,000 codes). Columns C to F are formulas — do not type in them.

Codes loaded	41	Slips (S6 names)	3	Part III / IV-1	15 / 12

Field code	Value	Record	Field	Slip #	Value as a number

2. INDEX

The tabs you complete, in the order you complete them: the Questionnaire first, then the data tabs.

Tab	Description
Questionnaire	reporting person, Summary questions and applicability
Non-Residents	T106 Slip Part II, one row per non-resident
Transactions	T106 Slip Part III, one row per non-resident
Balances & Deriv	T106 Slip Parts IV to VI, one row per non-resident
TB	trial balance (paste area)
GL Recon	Intercompany loans and investments tied to the trial balance and to the slips.

Applicable?	Checks
Core	**OK**
Core	**OK**
Applicable	**OK**
Applicable	**OK**
Core	**OK**
Applicable	**OK**

QUESTIONNAIRE reporting person, Summary questions and applicability

Reporting person:	**Boreal Fastener Group Inc.**	**Account number:**	**123456789RC0001**	Checks: 0 ERROR · 1 WARN
Tax year-end:	**2025-12-31**	**Tax year-start:**	**2025-01-01**	

Answer in the yellow boxes only — every other tab reads them. "Last year" shows what the pasted Export says where it can; it never answers for you: a blank box is Unanswered, never No.

PART 1 — REPORTING PERSON OR PARTNERSHIP AND T106 SUMMARY QUESTIONS (ITA 233.1)

Question	Your answer	Last year (Export)	Status
Section 1 — Reporting person or partnership identification			
1. Entity type (tick one on the form)	Corporation		**OK**
2. Name of the reporting person or partnership	Boreal Fastener Group Inc.		**OK**
3. Account number — business number (RC…), partnership (RZ…), trust (T…) or SIN	123456789RC0001		**OK**
4. Address — number and street (and suite)	2200 chemin des Attaches		**OK**
5. Address — city	Laval		**OK**
6. Address — province or territory (also the province of residence sent to Taxprep)	QC		**OK**
7. Address — postal code	H7P 5N9		**OK**
8. Address — country code (CAN)	CAN		**OK**
9. Tax year / fiscal period — from (leave blank for the 12 months ending on the year-end)	2025-01-01		**OK**
10. Tax year / fiscal period — to (the year-end)	2025-12-31		**OK**
11. Is this an amended return?	No		**OK**
12. Functional currency code — only with a s. 261(3)(b) election (blank = Canadian dollars)			
Section 2 — Summary information			
13. Is this the first time you file a T106 information return?	No	No — a prior-year export is loaded	**OK**
14. If no: last tax year-end for which a T106 was filed	2024-12-31		**OK**
15. Gross revenue of the reporting person/partnership (not net or taxable income)	48,200,000		**OK**
16. Main business activity — NAICS code 1 (each segment over 10% of gross revenue)	332720		**OK**
17. NAICS code 2			
18. NAICS code 3			
19. NAICS code 4			
20. Any amounts affected by completed, outstanding or anticipated competent-authority requests?	No		**OK**
21. Any amounts adjusted following a foreign tax administration's assessment or proposed assessment?	No		**OK**
22. Is the reporting person/partnership the ultimate parent entity (UPE, ss. 233.8(1))?	No		**OK**
23. If no: country code of residence of the UPE	DEU		**OK**
24. Is it a member of a multinational enterprise (MNE) group (ss. 233.8(1))?	Yes		**OK**
25. Name of the MNE group	Boreal Fastener Group		**OK**
26. Is the MNE group required to file a country-by-country report?	Yes		**OK**
27. Jurisdiction where the CbC report is filed (country code)	DEU		**OK**
28. Any NR4, T4, T4A or T4A-NR return to file for the Part III transactions?	Yes		**OK**
29. NR account number 1	NR1234567		**OK**
30. NR account number 2			
31. NR account number 3			
32. RP program account number 1	123456789RP0001		**OK**
33. RP program account number 2			
34. RP program account number 3			
Section 3 — Non-monetary or nil consideration			
35. Any non-monetary consideration received from or provided to any non-resident (exchange, swap, barter, bonus, discount…)?	No		**OK**
36. Anything provided to any non-resident for nil consideration?	No		**OK**

QUESTIONNAIRE reporting person, Summary questions and applicability

Reporting person:	**Boreal Fastener Group Inc.**	**Account number:**	**123456789RC0001**	Checks: 0 ERROR · 1 WARN
Tax year-end:	**2025-12-31**	**Tax year-start:**	**2025-01-01**	

Answer in the yellow boxes only — every other tab reads them. "Last year" shows what the pasted Export says where it can; it never answers for you: a blank box is Unanswered, never No.

Certification — person to contact and signing officer		
37. Person to contact — first name	Miriam	**OK**
38. Person to contact — last name	Tessier	**OK**
39. Person to contact — telephone number	514-555-0137	**OK**
40. Signing officer (the authorized person) — first name and initial	Hélène	**OK**
41. Signing officer (the authorized person) — last name	Brassard	**OK**
42. Signing officer — position, title or officer's rank	Vice-President, Finance	**OK**
43. Date signed	2026-06-12	**OK**
Filing calendar — as-at date (never TODAY()), partnership facts and due-date override		
44. Date the filing calendar and penalty estimate are computed as at — the date you are working	2026-06-15	**OK**
45. Partnership only — who were the members throughout the fiscal period? (ITR 229(5); a trust counts as an individual; in a tiered partnership, the end members)		**Not applicable**
46. Partnership only — date it discontinued its business or activity, if it did (ITR 229(6))		**Not applicable**
47. Due-date override (optional, used as typed) — e.g. an individual due June 15 (the individual or the spouse is self-employed)		
Part 1 checks		
Identity complete — all of entity type, name, account, address (street, city, province, postal code), year or none		**OK**
Q2 — a last filing year-end is given when this is not the first T106		**OK**
Q9 — the UPE country is given when the reporting person is not the UPE		**OK**
Q10 — the MNE group name and CbC answer are given for an MNE group member		**OK**
Q11 — at least one NR or RP account is given when slips are to be filed		**OK**

PART 2 — WHICH PARTS APPLY (a No turns that part's checks to n/a; a blank keeps them live)

Question	Applicable? (Yes / No)	Last year (Export)	Status
48. Any Part III transactions with a non-arm's length non-resident this year? *Go to Transactions*	Yes	Used last year (15 fields)	**Applicable**
49. Any indebtedness, investments, derivatives or current accounts with a non-resident? *Go to Balances & Derivatives*	Yes	Used last year (12 fields)	**Applicable**
50. Reconcile the Part IV loans and investments to the trial balance (TB and GL Recon)? *Go to GL Recon*	Yes		**Applicable**
Part 2 — every answer is Yes or No (an invalid answer is not a No: its checks stay live)			**OK**

PART 3 — SENDING THIS RETURN TO TAXPREP

A CELL LEFT EMPTY IS NOT SENT. Taxprep's Import Data writes the codes it receives and leaves every other box as it found it: an amount rolled forward in the Taxprep T106 from last year KEEPS that amount when you leave the cell empty this year. Before you file, clear in Taxprep every amount that has gone from a figure to nothing. A zero you type is sent as 0.00 and does overwrite.

1. Save the workbook. 2. Click Export Import to CSV (Part 5 below, or the button on the Import tab): it writes the Import tab's codes and values (columns A:B, from row 2) to <workbook name>_Import.csv beside this workbook. 3. In Taxprep, use Import Data and hand it that CSV file. A non-resident's codes are sent only when its name (Non-Residents, column H) is filled.

Give Taxprep the CSV the Export Import to CSV button writes, never this workbook. Without macros, write the same file yourself: click the Import tab so it is the ACTIVE sheet and Save As CSV. Excel writes only the active sheet, and Taxprep ignores its row 1.

The Import Map lists every code for every non-resident row, populated or not, for review. Never export the Map.

PART 4 — WORKBOOK MAP (in the order the tabs sit)

Tabs are grouped behind five numbered divider tabs: 1. Prior year, 2. Fill in, 3. Review, 4. Taxprep, 5. Reference.

QUESTIONNAIRE reporting person, Summary questions and applicability

Reporting person:	**Boreal Fastener Group Inc.**	**Account number:**	**123456789RC0001**	Checks: 0 ERROR · 1 WARN
Tax year-end:	**2025-12-31**	**Tax year-start:**	**2025-01-01**	

Answer in the yellow boxes only — every other tab reads them. "Last year" shows what the pasted Export says where it can; it never answers for you: a blank box is Unanswered, never No.

Tab	What it holds
Export	Start here: paste last year's Taxprep T106 export (code, value).
Questionnaire	Reporting person, T106 Summary questions, the row macro, the CSV button, applicability, this map.
Non-Residents	Slip Part II — one row per non-resident; last year's slip found by name.
Transactions	Slip Part III — revenue and expenditure by type with TPM codes; boxes A and B.
Balances & Derivatives	Slip Parts IV to VI — loans, investments, PLOI, derivatives, current accounts.
TB	Trial balance paste area (GL, description, opening, closing).
GL Recon	Intercompany loans and investments tied to the trial balance and to the slips.
Summary	Filing readiness, filing test, results against last year, filing calendar, checks by tab.
Slip Totals	Boxes A to I per non-resident, the de minimis flag and each row's check.
Slip View	One non-resident's slip in form order, with last year's figures beside it.
T106 Summary	The T106 Summary form, sections 1 to 3 and certification, rendered for review and print.
Prior Year	Boxes A and B and the opening balances against last year, with explanations.
Checks	Every check in the workbook with its severity and status.
Sign-Off	Preparer and reviewer sign-off per tab, with that tab's check status.
Import Map	Every Taxprep code for every non-resident, populated or not — review only.
Import	The Taxprep payload — populated codes only, from row 2. Give Taxprep the CSV the Export Import to CSV button writes, never this workbook.
Rates	Thresholds, penalty terms, due dates and materiality, with their authority.
Notes	Tickmark ledger {a} to {z}.

PART 5 — NON-RESIDENT ROWS (MACRO) AND THE TAXPREP FILE

Non-resident rows on every per-non-resident tab	25
Non-residents entered (name filled on Non-Residents)	3

Set the number of non-resident rows ← button (Excel, macros enabled)

Write the Import tab to a CSV file for Taxprep ← button (Excel, macros enabled)

Set the number of non-resident rows: the button asks for a number from 2 to 500, then adds or removes rows on every per-non-resident tab and on the two Import tabs together. It never deletes a row that holds data, and the last non-resident keeps its number. Without macros the workbook works at its current size. The file ships with 25 rows.

Give Taxprep the CSV the Export Import to CSV button writes, never this workbook. The button writes the Import tab's codes and values (columns A:B, from row 2) to <workbook name>_Import.csv in the folder this workbook is saved in; that file is what Taxprep imports. The same button sits on the Import tab.

NON-RESIDENTS T106 Slip Part II, one row per non-resident

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

PART II — NON-RESIDENT INFORMATION (T106 Slip, one slip per non-resident)

Type each non-resident once, here: the name in column I identifies the row on every other tab. Use the Questionnaire button to add or remove rows.

		Identification (Q2 – Q6)							
Form	Q1 — name of the non-resident	Q2	Q3	Q3	Q4	Q5	Q6	Q7	Q7
#	Non-resident	Q2 — Taxpayer identification number (TIN)	Q3 — Address of the non-resident	Q3 — Country code	Q4 — Type under foreign law	Q5 — Treated differently in its jurisdiction?	Q6 — Relationship code	Q7 — NAICS 1	Q7 — NAICS 2
	Taxprep code →		S7	S8			B2		
1	Boreal Fastener Holdings GmbH	DE812345678	Industriestrasse 14, 71634 Ludwigsburg, Germany	DEU	Corporation	No	3	332720	
2	BFG Asia-Pacific Pte. Ltd.	201512345A	10 Tuas Link 3, Singapore 638553	SGP	Corporation	No	1	332720	416330
3	BFG México S.A. de C.V.	BFG850101AB1	Av. Industria 220, Parque Ind. Querétaro, QRO, Mexico	MEX	Corporation	No	2	332720	
4									
5									

Main activities and countries for Part III (Q7 – Q8)						Transfer pricing (Q9 – Q10)		Last year (by name)		Review
Q7	Q7	Q8	Q8	Q8	Q8	Q9	Q10			
Q7 — NAICS 3	Q7 — NAICS 4	Q8 — Country 1	Q8 — Country 2	Q8 — Country 3	Q8 — Country 4	Q9 — Contemporaneous documentation (ss. 247(4))?	Q10 — Any TPM changed since the previous period?	Last year's slip # (matched by name)	Prior year	Row check
						B4	B5			
		DEU				Yes	No	-	New — not in last year's export	**OK**
		SGP				Yes	No	-	New — not in last year's export	**OK**
		MEX				No	No	-	New — not in last year's export	**OK**

Working-paper reference
TP file 2025-01
TP file 2025-02

TRANSACTIONS T106 Slip Part III, one row per non-resident

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

PART III — TRANSACTIONS BETWEEN THE REPORTING PERSON/PARTNERSHIP AND THE NON-RESIDENT (gross amounts)

Gross amounts, whole dollars. A TPM box appears only where the form has one. Below the de minimis (Rates) a non-resident's Part III may be left blank.

		Tangible Property											
Form	Q1 — name of the non-resident	Stock in trade / raw materials				Other tangible (specify)				Rents			
#	Non-resident	Sold to NR	TPM	Purchased from NR	TPM	Sold to NR	TPM	Purchased from NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM
	Taxprep code →	R5	S67	R6	S68	R7	S69	R8	S70	R9	S71	R10	S72
1	Boreal Fastener Holdings GmbH			6,850,000	1								
2	BFG Asia-Pacific Pte. Ltd.	12,400,000	5										
3	BFG México S.A. de C.V.												
4													
5													
	Total — all non-residents	**12,400,000**		**6,850,000**		-		-		-		-	

Rents, Royalties and Intangible Property															
Royalties				Licence / franchise fees				Intangible property or rights				Management, admin., marketing			
Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM
R11	S73	R12	S74	R13	S75	R14	S76	R15	S77	R16	S78	R17	S79	R18	S80
		1,240,000	1											980,000	5
-		**1,240,000**		-		-		-		-		-		**980,000**	

Services															
Engineering, technical				Research and development				Commissions				Interest		Divid	
Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	Expenditure to NR	Revenue from NR	
R19	S81	R20	S82	R21	S83	R22	S84	R23	S85	R24	S86	R25	R26	R27	
													210,000		
730,000	2									310,000	5				
730,000		-		-		-		-		**310,000**		-	**210,000**	-	

Financial												
lends		Sale of financial property		Lease payments		Securities lending		Insurance / reinsurance				Other finan
Expenditure to NR	Revenue from NR	Expenditure to NR	Revenue from NR	Expenditure to NR	Revenue from NR	Expenditure to NR	Revenue from NR	TPM	Expenditure to NR	TPM	Revenue from NR	TPM
R28	R62	R63	R64	R65	R66	R67	R29	S87	R30	S88	R31	S89
-	-	-	-	-	-	-	-		-		-	

		Other									
cial (specify)		Reimbursement of expenses			Other (specify)			Box A	Box B		
Expenditure to NR	TPM	Revenue from NR	Expenditure to NR	Revenue from NR	TPM	Expenditure to NR	TPM	Box A — total sold / revenue	Box B — total purchased / expenditure	Cells filled on this row	Amounts without a TPM code
R32	S90	R33	R34	R35	S91	R36	S92				
								-	9,280,000	7	-
								13,130,000	310,000	6	-
								-	-	-	-
								-	-	-	-
								-	-	-	-
-		-	-	-		-		**13,130,000**	**9,590,000**		

Slip boxes and review	
Row check	**Notes / specify (the "Other" lines) / working-paper ref.**
OK	
OK	

BALANCES & DERIVATIVES T106 Slip Parts IV to VI, one row per non-resident

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

PART IV — INDEBTEDNESS AND INVESTMENTS · PART V — DERIVATIVES · PART VI — CURRENT ACCOUNTS (gross amounts)

Gross amounts, whole dollars; each ending balance is computed. * Taxprep codes unconfirmed (the draft maps both lines to R104–R106): kept as inputs, never imported, no prior year.

		Part IV — Indebtedness and investments								
Form	Q1 — name of the non-resident	Indebtedness owed BY the reporting person/partnership				Indebtedness owed TO the reporting person/partnership *				
#	Non-resident	Beginning	+ Increase	− Decrease	Ending	Beginning	+ Increase	− Decrease	Ending	Beginning
	Taxprep code →	R39	R40	R41		unconfirmed	unconfirmed	unconfirmed		R47
1	Boreal Fastener Holdings GmbH	5,000,000	-	1,000,000	4,000,000					
2	BFG Asia-Pacific Pte. Ltd.					600,000	150,000	-	750,000	2,000,000
3	BFG México S.A. de C.V.									
4										
5										
	Total — all non-residents		**-**	**1,000,000**	**4,000,000**		**150,000**	**-**	**750,000**	

							Part IV — PLOI				
Investment in the non-resident (ACB)			Investment in the reporting entity by the NR (PUC) *				PLOI	PLOI			101 Interest Rate Contracts
+ Increase	– Decrease	Ending	Beginning	+ Increase	– Decrease	Ending	PLOI election made?	Deemed interest on the PLOI	Number of contracts	Notional amount	Revenue from NR
R48	R49		unconfirmed	unconfirmed	unconfirmed		B7	R108			
			3,500,000	-	-	3,500,000	No				
-	300,000	1,700,000					No				
							No				
-	**300,000**	**1,700,000**		**-**	**-**	**3,500,000**		**-**	**-**	**-**	**-**

Par

102 Foreign Exchange Contracts				103 Credit Contracts				104 Equity Contracts			
Expenditure to NR	Number of contracts	Notional amount	Revenue from NR	Expenditure to NR	Number of contracts	Notional amount	Revenue from NR	Expenditure to NR	Number of contracts	Notional amount	Revenue from NR
	12	8,400,000	260,000	190,000							
-	**12**	**8,400,000**	**260,000**	**190,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

t V — Derivatives (notional applies to swaps)

105 Commodity Contracts				106 Index Contracts				107 Fees (including commissions)			
Expenditure to NR	Number of contracts	Notional amount	Revenue from NR	Expenditure to NR	Number of contracts	Notional amount	Revenue from NR	Expenditure to NR	Number of contracts	Notional amount	Revenue from NR
-	-	-	-	-	-	-	-	-	-	-	-

					Part VI — Current accounts						
108 Other payments/receipts (specify in notes)					Accounts payable owed to the non-resident				Accounts receivable owed by the non-residen		
Expenditure to NR	Number of contracts	Notional amount	Revenue from NR	Expenditure to NR	Beginning	+ Increase	− Decrease	Ending	Beginning	+ Increase	− Decrease
					R54	R55	R56		R58	R59	R60
					512,000	9,280,000	9,145,000	647,000			
									1,050,000	13,130,000	12,980,000
					18,000	62,000	71,000	9,000			
-	-	-	-	-		**9,342,000**	**9,216,000**	**656,000**		**13,130,000**	**12,980,000**

	Slip boxes and review							
t	Box C	Box D	Box E	Box F	Box G	Box H		
Ending	Box C — Part IV increases	Box D — Part IV decreases	Box E — number of contracts	Box F — notional amounts	Box G — derivative revenue	Box H — derivative expenditure	Cells filled on this row	Row check
	-	1,000,000	-	-	-	-	10	OK
1,200,000	150,000	300,000	12	8,400,000	260,000	190,000	14	OK
	-	-	-	-	-	-	4	OK
	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
1,200,000	**150,000**	**1,300,000**	**12**	**8,400,000**	**260,000**	**190,000**		

Notes / specify (code 108) / working-paper ref.

TB trial balance (paste area)

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Paste the trial balance below — GL no., description, opening and closing balance; debits positive, credits negative.

CHK	Trial balance foots — opening and closing each sum to 0	-	-	OK	-
GL no.	**Description**	**Opening balance**	**Closing balance**	**Status**	**Largest imbalance**
1010	Cash and equivalents	4,000,000	5,000,000	OK	
1220	Trade receivables — intercompany	1,050,000	1,200,000	OK	
1210	Loan receivable — BFG Asia-Pacific	600,000	750,000	OK	
1510	Investment in BFG Asia-Pacific	2,000,000	1,699,997	OK	
2110	Trade payables — intercompany	(530,000)	(656,000)	OK	
2410	Loan payable — Boreal Fastener Holdings	(5,000,000)	(4,000,000)	OK	
3100	Share capital	(3,500,000)	(3,500,000)	OK	
3900	Retained earnings (deficit)	1,380,000	(493,997)	OK	

GL RECON intercompany loans and investments tied to the trial balance and to the…

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Line	Description (looked up on the TB)	GL no.	Opening	Movement	Closing	Tickmark
	Enter the intercompany GL numbers from the TB tab. Each block ties the trial balance to the Part IV figures on Balances & Derivatives (tolerance on Rates). Scope: net loans owed TO less owed BY, and investment ACB only; this does not reconcile gross loans, PUC or current-account receivables/payables.					
INTERCOMPANY LOANS — Part IV indebtedness owed TO less owed BY the reporting person						
GL	Loan receivable — BFG Asia-Pacific	1210	600,000	150,000	750,000	
GL	Loan payable — Boreal Fastener Holdings	2410	(5,000,000)	1,000,000	(4,000,000)	
GL						
GL						
GL						
GL						
GL						
GL						
TB	**Total per trial balance**		**(4,400,000)**	**1,150,000**	**(3,250,000)**	
Slips	Per slips — indebtedness owed TO, less owed BY (all non-residents)		(4,400,000)	1,150,000	(3,250,000)	
CHK	Loans — opening per TB agrees with the slips (± tolerance)	T106 Slip Part IV	**OK**		-	
CHK	Loans — closing per TB agrees with the slips (± tolerance)	T106 Slip Part IV	**OK**		-	
INVESTMENTS IN NON-RESIDENTS — Part IV investment in the non-resident (ACB)						
GL	Investment in BFG Asia-Pacific	1510	2,000,000	(300,003)	1,699,997	
GL						
GL						
GL						
TB	**Total per trial balance**		**2,000,000**	**(300,003)**	**1,699,997**	
Slips	Per slips — investment in the non-resident, ACB (all non-residents)		2,000,000	(300,000)	1,700,000	
CHK	Investments — opening per TB agrees with the slips (± tolerance)	T106 Slip Part IV	**OK**		-	
CHK	Investments — closing per TB agrees with the slips (± tolerance)	T106 Slip Part IV	**OK**		(3)	

3. REVIEW

Results to read, compare and sign off: the Summary, the form views, the comparisons and the Checks.

Tab	Description
Summary	Filing readiness, filing test, results against last year, filing calendar, checks by tab.
Slip Totals	boxes A to I per non-resident
Slip View	one non-resident's T106 Slip, current year beside last year
T106 Summary	The T106 Summary form, sections 1 to 3 and certification, rendered for review and print.
Prior Year	each non-resident against its own slip last year
Checks	every check in the workbook
Sign-Off	preparer and reviewer, per tab

Applicable?	Checks
Core	OK
Core	
Core	
Core	
Core	1 WARN
Core	
Core	

RETURN SUMMARY readiness, filing test, results against last year and filing…

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Read-only review layer: every figure links to its source. Type only the reviewer explanations in column I of section B.

A. WORKBOOK READINESS

Control	Result
ERROR checks outstanding	**0**
WARN checks	**1**
INFO items	**0**
Questionnaire answers outstanding	**0**
Non-residents named / rows available	**3 of 25**
Filing test (Q4 against the threshold)	**Yes — file the T106**
Tabs signed off by preparer and reviewer	**0 of 11**
Cells showing an Excel error	**0**
OVERALL STATUS	**REVIEW — WARN checks outstanding**
Taxprep comparison coverage	**Not compared**

B. RESULTS — THIS YEAR AGAINST LAST YEAR (prior year = last year's Taxprep export)

Line	Description	This year	Last year	Change	Change %	Flag
Q3	T106 Slips attached	3	3	-	0.0%	
Box A	Part III sold to / revenue from non-residents	13,130,000	12,590,000	540,000	4.3%	
Box B	Part III purchased from / expenditure to non-residents	9,590,000	9,245,000	345,000	3.7%	
Box C	Part IV increases	150,000	n/a — codes not all mapped			
Box D	Part IV decreases	1,300,000	n/a — codes not all mapped			
Box E	Part V number of contracts	12	n/a — codes not all mapped			
Box F	Part V notional amounts	8,400,000	n/a — codes not all mapped			
Box G	Part V revenue	260,000	n/a — codes not all mapped			
Box H	Part V expenditure	190,000	n/a — codes not all mapped			
Q4	Total of all box I amounts	**24,620,000**	n/a — codes not all mapped			

C. FILING CALENDAR AND LATE-FILING ESTIMATE (ITA 162(7))

Due date		2026-06-30
As at		2026-06-15
Days late		-
Penalty per slip		-
Slips in use		3
Estimated late-filing exposure		-
ITA 162(10)	Failure to file, knowingly or through gross negligence: $500 a month to $12,000 (24 months); after a CRA demand, $1,000 a month to $24,000.	
ITA 163(2.4)	False statement or omission on the T106: $24,000.	

D. CHECKS BY TAB AND SIGN-OFF

RETURN SUMMARY readiness, filing test, results against last year and filing…

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Read-only review layer: every figure links to its source. Type only the reviewer explanations in column I of section B.

Tab	ERROR	WARN	INFO	OK	Signed off
Export	-	-	-	-	
Questionnaire	-	-	-	6	Prepared
Non-Residents	-	-	-	1	Prepared
Transactions	-	-	-	3	Prepared
Balances & Derivatives	-	-	-	2	Prepared
TB	-	-	-	1	Prepared
GL Recon	-	-	-	7	Prepared
Summary	-	-	-	1	
Slip Totals	-	-	-	-	Prepared
Slip View	-	-	-	-	
T106 Summary	-	-	-	-	Prepared
Prior Year	-	1	-	1	Prepared
Checks	-	-	-	-	
Sign-Off	-	-	-	-	
Import Map	-	-	-	-	
Rates	-	-	-	-	
Notes	-	-	-	-	

What it means
Must be nil before the return is filed.
A legitimate return can carry WARNs; each needs a documented review.
Coverage notes; no action needed to file.
Blank is not No: an unanswered question keeps its checks live.
Add or remove rows with the button on the Questionnaire (Part 5).
Total of all box I amounts compared with the Rates threshold (ITA 233.1).
Sign-Off tab.
A formula that cannot compute, or an amount that is not a number (#N/A on the Import Map). Must be nil: Export Import to CSV refuses an error cell.
Workbook checks only: Excel errors, ERROR, questionnaire, WARN, sign-off. T
Fields entered here are not a validation in Taxprep: nothing in this workbook records that Taxprep accepted the imported fields, that the T106 filing context was activated in the return, or that Taxprep's own results were compared. A partial field test is not a complete validation.

Explanation (reviewer)

Rates due-date terms by entity type; the Questionnaire override wins when entered.
Questionnaire: the date you are working. Never TODAY().
0 when not yet due or a date is blank.
Greater of the minimum and the daily amount, to the maximum days (Rates; ITA 162(7)).
T106 Summary Q3.
Penalty per slip × slips.

Go to
Go to Export
Go to Questionnaire
Go to Non-Residents
Go to Transactions
Go to Balances & Derivatives
Go to TB
Go to GL Recon
Go to Summary
Go to Slip Totals
Go to Slip View
Go to T106 Summary
Go to Prior Year
Go to Checks
Go to Sign-Off
Go to Import Map
Go to Rates
Go to Notes

SLIP TOTALS boxes A to I per non-resident

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

SLIP BOXES A TO I (one T106 Slip per non-resident in use)

Nothing to type. Box I per slip, and its total over all slips (Summary Q4), drive the filing test on the Summary.

		Slip boxes							
Form	Q1 — name of the non-resident	Box A	Box B	Box C	Box D	Box E	Box F	Box G	Box H
#	Non-resident	Box A — Part III sold / revenue	Box B — Part III purchased / expenditure	Box C — Part IV increases	Box D — Part IV decreases	Box E — Part V number of contracts	Box F — Part V notional	Box G — Part V revenue	Box H — Part V expenditure
	Taxprep code →								
1	Boreal Fastener Holdings GmbH	-	9,280,000	-	1,000,000	-	-	-	-
2	BFG Asia-Pacific Pte. Ltd.	13,130,000	310,000	150,000	300,000	12	8,400,000	260,000	190,000
3	BFG México S.A. de C.V.	-	-	-	-	-	-	-	-
4									
5									
	Total — all non-residents	**13,130,000**	**9,590,000**	**150,000**	**1,300,000**	**12**	**8,400,000**	**260,000**	**190,000**

	Status			
Box I — A + B + C + D + G + H	Part III below the de minimis?	Slip status	Row checks on all tabs	Working-paper reference
10,280,000		In use — imported	**OK**	
14,340,000		In use — imported	**OK**	
-		In use — imported	**OK**	
24,620,000				

SLIP VIEW one non-resident's T106 Slip, current year beside last year

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Line	Description	Authority	Current year	Tickmark	Prior year	Change
NR #	Row number of the non-resident to show (1 to the last row on Non-Residents)		1			
Q1	Name of the non-resident		Boreal Fastener Holdings GmbH			New — not in last year's export
PART II — NON-RESIDENT INFORMATION						
Q2	Taxpayer identification number (TIN)		DE812345678			
Q3	Address of the non-resident		Industriestrasse 14, 71634 Ludwigsburg			
Q3	Country code		DEU			
Q4	Type of non-resident under foreign law		Corporation			
Q5	Treated differently for tax purposes in its jurisdiction?		No			
Q6	Relationship code (1 CFA; 2 FA other than a CFA; 3 controls the reporting person; 4 other)		3			
Q7	Main business activity — NAICS code 1		332720			
Q7	Main business activity — NAICS code 2					
Q7	Main business activity — NAICS code 3					
Q8	Main country for Part III — country code 1		DEU			
Q9	Contemporaneous documentation prepared or obtained (ss. 247(4))?	ITA 247(4)	Yes			
Q10	Any TPM changed since the previous reporting period?		No			
PART III — TRANSACTIONS (gross amounts)						
Tangible Property						
III	Stock in trade/raw materials — sold to the non-resident					
III	Stock in trade / raw materials — TPM code (sold to)					
III	Stock in trade/raw materials — purchased from the non-resident		6,850,000			
III	Stock in trade / raw materials — TPM code (purchased from)		1			
Rents, Royalties and Intangible Property						
III	Rents — revenue from the non-resident					
III	Rents — TPM code (revenue from)					
III	Royalties (e.g., for the use of patents, trademarks, secret formulas, know-how) — expenditure to the non-resident		1,240,000			
III	Royalties — TPM code (expenditure to)		1			
Services						
III	Management, financial, administrative, marketing, training, etc. — revenue from the non-resident					
III	Management, admin., marketing — TPM code (revenue from)					
III	Management, financial, administrative, marketing, training, etc. — expenditure to the non-resident		980,000			
III	Management, admin., marketing — TPM code (expenditure to)		5			
Financial						
III	Interest — revenue from the non-resident					
III	Interest — expenditure to the non-resident		210,000			
III	Dividends (e.g., common stock, preferred stock, deemed dividends) — revenue from the non-resident					
Other						
III	Reimbursement of expenses — revenue from the non-resident					
III	Reimbursement of expenses — expenditure to the non-resident					
PART IV — INDEBTEDNESS AND INVESTMENTS						
IV	Indebtedness owed BY the reporting person/partnership — beginning balance		5,000,000			
IV	Indebtedness owed BY the reporting person/partnership — increase		-			
IV	Indebtedness owed BY the reporting person/partnership — decrease		1,000,000			

SLIP VIEW one non-resident's T106 Slip, current year beside last year

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Line	Description	Authority	Current year	Tickmark	Prior year	Change
	Indebtedness owed BY the reporting person/partnership — ending balance (computed)		**4,000,000**			
IV	Indebtedness owed TO the reporting person/partnership * — beginning balance	Code unconfirmed (R104-R106)				
IV	Investment in the reporting entity by the NR (PUC) * — beginning balance	Code unconfirmed (R104-R106)	3,500,000			
	Investment in the reporting entity by the NR (PUC) * — ending balance (computed)		**3,500,000**			
IV	Pertinent loan or indebtedness (PLOI) election made?		No			
PART V — DERIVATIVES (no Taxprep codes in the inventory)						
101	Interest Rate Contracts — number of contracts					
101	Interest Rate Contracts — notional amount					
PART VI — CURRENT ACCOUNTS						
VI	Accounts payable owed to the non-resident — beginning balance		512,000			
VI	Accounts payable owed to the non-resident — increase		9,280,000			
VI	Accounts payable owed to the non-resident — decrease		9,145,000			
	Accounts payable owed to the non-resident — ending balance (computed)		**647,000**			
VI	Accounts receivable owed by the non-resident — beginning balance					
VI	Accounts receivable owed by the non-resident — increase					
SLIP BOXES						
Box A	Box A — Part III sold / revenue		-			
Box B	Box B — Part III purchased / expenditure		9,280,000			
Box C	Box C — Part IV increases	No PY total (codes unmapped)	-			
Box D	Box D — Part IV decreases	No PY total (codes unmapped)	1,000,000			
Box I	**Box I — A + B + C + D + G + H**	No PY total (codes unmapped)	**10,280,000**			

SUMMARY Information Return of Non-Arm's Length Transactions with…

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Line	Description	Authority	Current year	Tickmark	Prior year	Change
SECTION 1 — REPORTING PERSON / PARTNERSHIP IDENTIFICATION						
Header	Functional currency code (s. 261(3)(b) election; blank = Canadian dollars)	ITA 261(3)(b)				
Header	Amended return?		No			
Sec. 1	Entity type		Corporation			
Sec. 1	Name of the reporting person or partnership		Boreal Fastener Group Inc.			
Sec. 1	Account number		123456789RC0001			
Sec. 1	Address		2200 chemin des Attaches, Laval QC H7P 5N9, CAN			
SECTION 2 — SUMMARY INFORMATION						
Q1	Tax year / fiscal period — from (blank on the Questionnaire: the 12 months ending on the year-end)		2025-01-01			
Q1	Tax year / fiscal period — to		2025-12-31			
Q2	First time filing a T106?		No			
Q2	If no — last tax year-end for which a T106 was filed		2024-12-31			
Q3	Total number of T106 Slips attached (non-residents named on the Non-Residents tab)		3	{b}	3	-
Q4	**Total of all box I amounts from the T106 Slips attached**	Slip Totals, box I	**24,620,000**	{a}		
Test	**Filing required? Total of all box I amounts is more than the threshold on Rates**	ITA 233.1(4)	**Yes — file the T106**			
Q5	Gross revenue of the reporting person/partnership		48,200,000			
Q6	Main business activity — NAICS code 1		332720			
Q6	Main business activity — NAICS code 2					
Q6	Main business activity — NAICS code 3					
Q7	Amounts affected by competent-authority requests?		No			
Q8	Amounts adjusted for a foreign tax administration's assessment?		No			
Q9	Is the reporting person/partnership the ultimate parent entity?	ITA 233.8(1)	No			
Q9	If no — country code of residence of the UPE		DEU			
Q10	Member of a multinational enterprise group?	ITA 233.8(1)	Yes			
Q10	Name of the MNE group		Boreal Fastener Group			
Q10	Is the MNE group required to file a country-by-country report?		Yes			
Q10	Jurisdiction where the CbC report is filed		DEU			
Q11	NR4 / T4 / T4A / T4A-NR return(s) to file for Part III transactions?		Yes			
Q11	NR account number 1		NR1234567			
Q11	RP program account number 1		123456789RP0001			
SECTION 3 — NON-MONETARY OR NIL CONSIDERATION						
Q1	Any non-monetary consideration received from or provided to any non-resident?		No			
Q2	Anything provided to any non-resident for nil consideration?		No			
CERTIFICATION — applies to this Summary and the attached slips						
Cert.	Person to contact — first name		Miriam			
Cert.	Person to contact — last name		Tessier			
Cert.	Person to contact — telephone number		514-555-0137			
Cert.	Position, title or officer's rank		Vice-President, Finance			
Cert.	Date signed		2026-06-12			

I certify that the information given on this T106 Summary and the attached slips is, to the best of my knowledge, correct and complete. (Signature on the filed copy.)

PRIOR YEAR each non-resident against its own slip last year

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERRO

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

THIS YEAR AGAINST LAST YEAR (last year's slip found by the non-resident's name)

Nothing to type except explanations. Blank means no prior-year slip or no export loaded — never zero. Boxes C to H have no prior-year total: their codes are not all mapped.

		Match	Box A — Part III sold / revenue			Box B — Part III purchased / expenditure			
Form #	Q1 — name of the non-resident Non-resident	Last year's slip #	This year	Last year	Change	This year	Last year	Change	Change above materiality?
	Taxprep code →								
1	Boreal Fastener Holdings GmbH	-	-			9,280,000			
2	BFG Asia-Pacific Pte. Ltd.	-	13,130,000			310,000			
3	BFG México S.A. de C.V.	-	-			-			
4									
5									
	Total — all non-residents		**13,130,000**	**-**	**-**	**9,590,000**	**-**	**-**	

DR

Review	Opening balances against last year's closing								
	Indebtedness owed BY the reporting person/partnership			Investment in the non-resident (ACB)			Accounts payable owed to the non-resident		
Explanation of the change (reviewer)	Opening this year	Closing last year	Difference	Opening this year	Closing last year	Difference	Opening this year	Closing last year	Difference
	5,000,000						512,000		
				2,000,000					
							18,000		

			Check
Accounts receivable owed by the non-resident			
Opening this year	Closing last year	Difference	Row check
1,050,000			

CHECKS every check in the workbook

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

ERROR	0	WARN	1	INFO	0

Severity is the worst a check can report. n/a: its part was answered No on the Questionnaire. A blank status: nothing to test yet.

#	Tab	Check	Severity	Status	Difference / rows
1	Questionnaire	Identity complete — all of entity type, name, account, address (street, city, province, postal code), year or none	ERROR	**OK**	
2	Questionnaire	Q2 — a last filing year-end is given when this is not the first T106	WARN	**OK**	
3	Questionnaire	Q9 — the UPE country is given when the reporting person is not the UPE	WARN	**OK**	
4	Questionnaire	Q10 — the MNE group name and CbC answer are given for an MNE group member	WARN	**OK**	
5	Questionnaire	Q11 — at least one NR or RP account is given when slips are to be filed	WARN	**OK**	
6	Questionnaire	Part 2 — every answer is Yes or No (an invalid answer is not a No: its checks stay live)	ERROR	**OK**	
7	TB	Trial balance foots — opening and closing each sum to 0	ERROR	**OK**	-
8	GL Recon	Loans — opening per TB agrees with the slips (± tolerance)	ERROR	**OK**	-
9	GL Recon	Loans — closing per TB agrees with the slips (± tolerance)	ERROR	**OK**	-
10	GL Recon	Investments — opening per TB agrees with the slips (± tolerance)	ERROR	**OK**	-
11	GL Recon	Investments — closing per TB agrees with the slips (± tolerance)	ERROR	**OK**	(3)
12	Non-Residents	Non-Residents — rows with an incomplete Part II or a duplicated prior-year name	WARN	**OK**	-
13	Transactions	Transactions — rows with amounts but no name, an amount that is not a number, or a negative amount	ERROR	**OK**	-
14	Transactions	Transactions — amounts reported without the TPM code the form asks for	WARN	**OK**	-
15	Balances & Derivatives	Balances & Derivatives — rows with amounts but no name, an amount that is not a number, or a negative amount	ERROR	**OK**	-
16	Balances & Derivatives	Balances & Derivatives — PLOI interest without the election, or a negative ending balance	WARN	**OK**	-
17	Prior Year	Prior Year — unexplained changes, or openings that differ from last year's closing	WARN	**OK**	-
18	Transactions	TPM code 8 (Other) is not sent: Taxprep refused it (2026-09-26) — enter the method for those lines in Taxprep	WARN	**OK**	
19	Transactions	Part III answered No on the Questionnaire, but Part III amounts are entered	WARN	**n/a**	
20	Prior Year	Non-residents on last year's T106 that are not on this year's list	WARN	**WARN: 3 non-resident(s) from last year are not on this year's list — confirm**	
21	GL Recon	Selected GL account at row 7 occurs exactly once on the TB	ERROR	**OK**	
22	GL Recon	Selected GL account at row 8 occurs exactly once on the TB	ERROR	**OK**	
23	GL Recon	Selected GL account at row 9 occurs exactly once on the TB	ERROR	**n/a**	
24	GL Recon	Selected GL account at row 10 occurs exactly once on the TB	ERROR	**n/a**	
25	GL Recon	Selected GL account at row 11 occurs exactly once on the TB	ERROR	**n/a**	
26	GL Recon	Selected GL account at row 12 occurs exactly once on the TB	ERROR	**n/a**	
27	GL Recon	Selected GL account at row 13 occurs exactly once on the TB	ERROR	**n/a**	
28	GL Recon	Selected GL account at row 14 occurs exactly once on the TB	ERROR	**n/a**	
29	GL Recon	Selected GL account at row 21 occurs exactly once on the TB	ERROR	**OK**	
30	GL Recon	Selected GL account at row 22 occurs exactly once on the TB	ERROR	**n/a**	
31	GL Recon	Selected GL account at row 23 occurs exactly once on the TB	ERROR	**n/a**	
32	GL Recon	Selected GL account at row 24 occurs exactly once on the TB	ERROR	**n/a**	
33	Summary	Summary — every flagged movement against last year is explained	WARN	**OK**	

OK	22

Authority	Go to
	Go to Questionnaire
	Go to Questionnaire
	Go to Questionnaire
	Go to Questionnaire
	Go to Questionnaire
	Go to Questionnaire
Working paper	Go to TB
T106 Slip Part IV	Go to GL Recon
T106 Slip Part IV	Go to GL Recon
T106 Slip Part IV	Go to GL Recon
T106 Slip Part IV	Go to GL Recon
	Go to Non-Residents
T106 Slip Part III	Go to Transactions
T106 Slip Part III	Go to Transactions
T106 Slip Parts IV-VI	Go to Balances & Derivatives
T106 Slip Part IV	Go to Balances & Derivatives
T2_V2 opening check	Go to Prior Year
	Go to Transactions
	Go to Transactions
the relationship ended	Go to Prior Year
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to GL Recon
	Go to Summary

SIGN-OFF preparer and reviewer, per tab

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Initial and date each tab when prepared and when reviewed. The status column is live: it is the worst check status on that tab.

Tab	Preparer	Date	Reviewer	Date	Notes	Check status	Signed off
Questionnaire	MT	2026-06-10				OK	Prepared
Non-Residents	MT	2026-06-10				OK	Prepared
Transactions	MT	2026-06-10				OK	Prepared
Balances & Derivatives	MT	2026-06-10				OK	Prepared
TB	MT	2026-06-10				OK	Prepared
GL Recon	MT	2026-06-10				OK	Prepared
Summary						OK	
Slip Totals	MT	2026-06-10				no checks	Prepared
Slip View						no checks	
T106 Summary	MT	2026-06-10				no checks	Prepared
Prior Year	MT	2026-06-10				WARN	Prepared

Tabs signed off by both	0	of	11

4. TAXPREP

What goes to Taxprep: the Import tab and the tabs that build it. Give Taxprep the CSV the Export Import to

Tab	Description
Import Map	Every Taxprep code for every non-resident, populated or not — review only.
Import	The Taxprep payload — populated codes only, from row 2. Give Taxprep the CSV the Exp

CSV button writes, never this workbook.

Applicable?	Checks
Core	
Core	

T106 MAP	IMPORT MAP — every Taxprep code for every non-resident (review only; never export this tab)	Back to Index

Review surface: every mapped field code for every non-resident row, with its live value. The Import tab carries only the rows with a value, from its row 2, and Export Import to CSV writes it to the file Taxprep imports. Never invent a code: unmapped lines are absent on purpos

Codes with a value to import	76

Field code	Value (live)	Description	NR #	Non-resident
INF.S22	Boreal Fastener Group Inc.	Client identification – Other than an individual – Name		
INF.S73	2200 chemin des Attaches	Address – Avenue, boulevard, street		
INF.S5	Laval	Address – City		
INF.S49	QC	Address – Province		
INF.S6	H7P 5N9	Address – Postal code		
INF.S50	CAN	Address – Country		
INF.S95	QC	Province		
INF.R2	2025-01-01	Taxation year - from		
INF.R3	2025-12-31	Taxation year – to		
INF.S113	Hélène	Authorized person – First name and initial		
INF.S114	Brassard	Authorized person – Last name		
INF.B5	Y	Do you want to use the same information as the information indicated above?		
INF.S29	Vice-President, Finance	Authorized person – Position		
T106[1].S6	Boreal Fastener Holdings GmbH	Name of the non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S7	Industriestrasse 14, 71634 Ludwigsburg, Germa	Address of the non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S8	DEU	Country code of the non-resident (Q3)	1	Boreal Fastener Holdings GmbH
T106[1].B2	3	Relationship	1	Boreal Fastener Holdings GmbH
T106[1].B4	Y	Contemporaneous documentation prepared or obtained (247(4))?	1	Boreal Fastener Holdings GmbH
T106[1].B5	N	Any TPM changed since the previous reporting period?	1	Boreal Fastener Holdings GmbH
T106[1].R5		Part III — Stock in trade/raw materials — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S67		Part III — Stock in trade/raw materials — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R6	6850000.00	Part III — Stock in trade/raw materials — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S68	1	Part III — Stock in trade/raw materials — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R7		Part III — Other (specify in notes) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S69		Part III — Other (specify in notes) — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R8		Part III — Other (specify in notes) — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S70		Part III — Other (specify in notes) — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R9		Part III — Rents — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S71		Part III — Rents — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R10		Part III — Rents — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S72		Part III — Rents — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R11		Part III — Royalties (e.g., for the use of patents, trademarks, secret formulas, know-how) — sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].S73		Part III — Royalties (e.g., for the use of patents, trademarks, secret formulas, know-how) — TPM code, sold to / re	1	Boreal Fastener Holdings GmbH
T106[1].R12	1240000.00	Part III — Royalties (e.g., for the use of patents, trademarks, secret formulas, know-how) — purchased from / expe	1	Boreal Fastener Holdings GmbH
T106[1].S74	1	Part III — Royalties (e.g., for the use of patents, trademarks, secret formulas, know-how) — TPM code, purchased	1	Boreal Fastener Holdings GmbH
T106[1].R13		Part III — License or franchise fees — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S75		Part III — License or franchise fees — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R14		Part III — License or franchise fees — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S76		Part III — License or franchise fees — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R15		Part III — Intangible property or rights (acquired or disposed of) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S77		Part III — Intangible property or rights (acquired or disposed of) — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R16		Part III — Intangible property or rights (acquired or disposed of) — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S78		Part III — Intangible property or rights (acquired or disposed of) — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R17		Part III — Management, financial, administrative, marketing, training, etc. — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH

T106 MAP	IMPORT MAP — every Taxprep code for every non-resident (review only; never export this tab)	Back to Index

Review surface: every mapped field code for every non-resident row, with its live value. The Import tab carries only the rows with a value, from its row 2, and Export Import to CSV writes it to the file Taxprep imports. Never invent a code: unmapped lines are absent on purpos

Codes with a value to import	76

Field code	Value (live)	Description	NR #	Non-resident
T106[1].S79		Part III — Management, financial, administrative, marketing, training, etc. — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R18	980000.00	Part III — Management, financial, administrative, marketing, training, etc. — purchased from / expenditure to non	1	Boreal Fastener Holdings GmbH
T106[1].S80	5	Part III — Management, financial, administrative, marketing, training, etc. — TPM code, purchased from / expendi	1	Boreal Fastener Holdings GmbH
T106[1].R19		Part III — Engineering, technical, construction, etc. — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S81		Part III — Engineering, technical, construction, etc. — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R20		Part III — Engineering, technical, construction, etc. — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S82		Part III — Engineering, technical, construction, etc. — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R21		Part III — Research and development — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S83		Part III — Research and development — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R22		Part III — Research and development — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S84		Part III — Research and development — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R23		Part III — Commissions — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S85		Part III — Commissions — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R24		Part III — Commissions — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S86		Part III — Commissions — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R25		Part III — Interest — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R26	210000.00	Part III — Interest — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R27		Part III — Dividends (e.g., common stock, preferred stock, deemed dividends) — sold to / revenue from non-reside	1	Boreal Fastener Holdings GmbH
T106[1].R28		Part III — Dividends (e.g., common stock, preferred stock, deemed dividends) — purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R62		Part III — Sale of financial property (including factoring, securitizations and securities) — sold to / revenue from nc	1	Boreal Fastener Holdings GmbH
T106[1].R63		Part III — Sale of financial property (including factoring, securitizations and securities) — purchased from / expend	1	Boreal Fastener Holdings GmbH
T106[1].R64		Part III — Lease payments — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R65		Part III — Lease payments — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R66		Part III — Securities lending (fees and compensation payments) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R67		Part III — Securities lending (fees and compensation payments) — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R29		Part III — Insurance (and/or reinsurance) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S87		Part III — Insurance (and/or reinsurance) — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R30		Part III — Insurance (and/or reinsurance) — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S88		Part III — Insurance (and/or reinsurance) — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R31		Part III — Other (excluding derivatives – see Part V) (specify in notes) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S89		Part III — Other (excluding derivatives – see Part V) (specify in notes) — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R32		Part III — Other (excluding derivatives – see Part V) (specify in notes) — purchased from / expenditure to non-resi	1	Boreal Fastener Holdings GmbH
T106[1].S90		Part III — Other (excluding derivatives – see Part V) (specify in notes) — TPM code, purchased from / expenditure	1	Boreal Fastener Holdings GmbH
T106[1].R33		Part III — Reimbursement of expenses — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R34		Part III — Reimbursement of expenses — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].R35		Part III — Other (specify in notes) — sold to / revenue from non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S91		Part III — Other (specify in notes) — TPM code, sold to / revenue from	1	Boreal Fastener Holdings GmbH
T106[1].R36		Part III — Other (specify in notes) — purchased from / expenditure to non-resident	1	Boreal Fastener Holdings GmbH
T106[1].S92		Part III — Other (specify in notes) — TPM code, purchased from / expenditure to	1	Boreal Fastener Holdings GmbH
T106[1].R39	5000000.00	Part IV — Indebtedness owed by the reporting person/partnership — beginning balance	1	Boreal Fastener Holdings GmbH
T106[1].R40	0.00	Part IV — Indebtedness owed by the reporting person/partnership — increase	1	Boreal Fastener Holdings GmbH
T106[1].R41	1000000.00	Part IV — Indebtedness owed by the reporting person/partnership — decrease	1	Boreal Fastener Holdings GmbH
T106[1].R47		Part IV — Investment in the non-resident (adjusted cost base (ACB)) — beginning balance	1	Boreal Fastener Holdings GmbH
T106[1].R48		Part IV — Investment in the non-resident (adjusted cost base (ACB)) — increase	1	Boreal Fastener Holdings GmbH

Row 1 is not imported by Taxprep — the payload starts on row 2	Give Taxprep the CSV the Export Import to CSV button writes — never this workbook. The button is here (C1) and on the Questionnaire (Part 5).
INF.S22	Boreal Fastener Group Inc.
INF.S73	2200 chemin des Attaches
INF.S5	Laval
INF.S49	QC
INF.S6	H7P 5N9
INF.S50	CAN
INF.S95	QC
INF.R2	2025-01-01
INF.R3	2025-12-31
INF.S113	Hélène
INF.S114	Brassard
INF.B5	Y
INF.S29	Vice-President, Finance
T106[1].S6	Boreal Fastener Holdings GmbH
T106[1].S7	Industriestrasse 14, 71634 Ludwigsburg, Germany
T106[1].S8	DEU
T106[1].B2	3
T106[1].B4	Y
T106[1].B5	N
T106[1].R6	6850000.00
T106[1].S68	1
T106[1].R12	1240000.00
T106[1].S74	1
T106[1].R18	980000.00
T106[1].S80	5
T106[1].R26	210000.00
T106[1].R39	5000000.00
T106[1].R40	0.00
T106[1].R41	1000000.00
T106[1].R54	512000.00
T106[1].R55	9280000.00
T106[1].R56	9145000.00
T106[1].B7	N
T106[2].S6	BFG Asia-Pacific Pte. Ltd.
T106[2].S7	10 Tuas Link 3, Singapore 638553
T106[2].S8	SGP
T106[2].B2	1
T106[2].B4	Y
T106[2].B5	N
T106[2].R5	12400000.00
T106[2].S67	5

T106[2].R19	730000.00
T106[2].S81	2
T106[2].R24	310000.00
T106[2].S86	5
T106[2].R47	2000000.00
T106[2].R48	0.00
T106[2].R49	300000.00
T106[2].R58	1050000.00
T106[2].R59	13130000.00
T106[2].R60	12980000.00
T106[2].B7	N
T106[3].S6	BFG México S.A. de C.V.
T106[3].S7	Av. Industria 220, Parque Ind. Querétaro, QRO, Mexico
T106[3].S8	MEX
T106[3].B2	2
T106[3].B4	N
T106[3].B5	N
T106[3].R54	18000.00
T106[3].R55	62000.00
T106[3].R56	71000.00
T106[3].B7	N
T106Sum.B11	N
T106Sum.B1	1
T106Sum.B4	N
T106Sum.R3	2024-12-31
T106Sum.R6	48200000.00
T106Sum.S30	332720
T106Sum.B5	N
T106Sum.B6	N
T106Sum.B8	Y
T106Sum.S21	NR1234567
T106Sum.B9	N
T106Sum.B10	N
T106Sum.S23	Miriam Tessier
T106Sum.S25	514-555-0137

5. REFERENCE

Rates, thresholds and notes the other tabs read.

Tab	Description
Rates	RATES & LIMITS — thresholds, penalty terms, due dates and materiality
Notes	tickmark ledger

[redacted]

Applicable?	Checks
Core	
Core	

RATES & LIMITS thresholds, penalty terms, due dates and materiality

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Edit a value only when the law or your firm policy changes. Every formula in the workbook reads these cells; none carries the number itself.

#	Key	Description	Value	Authority	Effective from	Note
1	threshold	Filing threshold — file when the total of all box I amounts (reportable transactions with all non-residents) is MORE than	1,000,000	ITA 233.1(4); T106 p. 8		Canadian dollars, or the functional currency where a s. 261(3)(b) election is in force.
2	deminimis	Part III de minimis — Part III may be left blank for a non-resident whose total transactions in the year (that slip's box I: A + B + C + D + G + H) are LESS than	100,000	T106 Slip instructions, Part III; CRA de minimis notice (administrative policy)	2022	Tax years / fiscal periods beginning in 2022 or later. Box I leaves out the Part IV and VI opening and closing balances, Part V contract counts and notional amounts, and the Part VI current accounts. Parts IV to VI are still completed.
3	late_min	Late-filing penalty per slip — minimum	100	ITA 162(7)		Greater of this and the daily amount below.
4	late_perday	Late-filing penalty per slip — per day late	25	ITA 162(7)		
5	late_maxdays	Late-filing penalty — maximum number of days	100	ITA 162(7)		So at most $2,500 per slip.
6	due_corp_months	Due date, corporation — months after the tax year-end	6	ITA 233.1; T106 p. 8		Same day as the T2 filing-due date. For every entity type, a due date that falls on a Saturday or Sunday moves to the following Monday on the Summary: CRA treats a return filed on the next business day as on time. CRA public holidays are not modelled, so a due date on one reads a day early. A due-date override is used as typed.
7	due_trust_days	Due date, trust — days after the tax year-end	90	ITA 233.1; T106 p. 8		
8	due_ind_month	Due date, individual — month of the following year	4	ITA 233.1; T106 p. 8		April 30; June 15 where the individual or spouse is self-employed — use the due-date override on the Questionnaire.
9	due_ind_day	Due date, individual — day of that month	30	ITA 233.1; T106 p. 8		
10	due_partnership_months	Due date, partnership whose members were all corporations throughout the fiscal period — months after its end	5	ITR 229(5)(a); ITA 233.1(3); T106 p. 8		All individuals (a trust counts; a tiered partnership looks through to its end members): March 31 of the following year (next rows). Any other partnership: the earlier of the two (ITR 229(5)(c)). A partnership that discontinued its business: the earlier of that date and 90 days after (ITR 229(6)). Answer the partnership questions on the Questionnaire.
11	due_pship_ind_month	Due date, partnership whose members were all individuals — month of the following year	3	ITR 229(5)(b)		March 31; CRA T4068: a trust is an individual for this rule.
12	due_pship_ind_day	Due date, partnership whose members were all individuals — day of that month	31	ITR 229(5)(b)		
13	due_pship_ceased_days	Due date, partnership that discontinued its business — days after the discontinuance, where earlier	90	ITR 229(6)		The earlier of this day and the ITR 229(5) date.
14	gl_tol	GL reconciliation tolerance (FX translation and rounding residual)	10	Working-paper policy		Never tightened to the cent: residuals across accounts are expected.
15	flux_floor	Prior-year comparison — flag a change larger than this amount …	100,000	Reviewer materiality		Owner-adjustable. Equal to the Part III de minimis by default.
16	flux_pct	… and larger than this share of the prior-year amount	10.0%	Reviewer materiality		Owner-adjustable.

Penalty terms quoted on the Summary (not used in any formula)	
Failure to file, knowingly or through gross negligence: $500 a month to $12,000 (24 months); after a CRA demand, $1,000 a month to $24,000.	ITA 162(10)
False statement or omission on the T106: $24,000.	ITA 163(2.4)

NOTES tickmark ledger

LEGEND | Input | Formula | {a} tickmark | Prior year | OK · WARN · ERROR

Boreal Fastener Group Inc. · Account 123456789RC0001 · YE 2025-12-31 · Tax year-start 2025-01-01

Checks: 0 ERROR · 1 WARN

Pick a tickmark in the Tickmark column of any line tab, then explain it here.

Tickmark	Tab	Line / cell	Explanation — what was agreed, to what evidence	Prepared by	Date
{a}	T106 Summary	Q4	Agreed the total of all box I amounts to Slip Totals and to the intercompany sub-ledgers; over the $1,000,000 threshold — filing required.	MT	2026-06-10
{b}	T106 Summary	Q3	Three slips: BFG do Brasil was wound up in 2025 — no transactions this year (see Prior Year).	MT	2026-06-10
{c}					
{d}					
{e}					
{f}					
{g}					
{h}					
{i}					
{j}					
{k}					
{l}					
{m}					
{n}					
{o}					
{p}					
{q}					
{r}					
{s}					
{t}					
{u}					
{v}					
{w}					
{x}					
{y}					
{z}					