



APPLICATION FOR A SELLING INSTRUMENT T100 IDENTIFICATION NUMBER (SITIN)

- If you need the instructions, ask for Form T100, Instructions for the Flow-through Share Program or go to our Website at www.cra.gc.ca.
• To request a SITIN, complete this form and file it with the selling instrument and/or agreement.
• A corporation filing Form T100A should send it directly to: Canada Revenue Agency, Other Programs Unit, Data Assessment & Evaluation Programs Division, 875 Heron Road, Ottawa ON K1A 1A2.
• On this form, legislative references are to the Income Tax Act, and regulatory references are to the Income Tax Act Regulations.
• The assignment of the SITIN is for identification purposes only. The SITIN does not imply that the shares are flow-through shares, that the agreement or the expenses meet all or any of the requirements of the Income Tax Act with respect to flow-through shares, or that we accept the allocation of the price between the shares and the warrants. The corporation may be subject to an audit.

Do not use this area
SL rev. type 0051, acc type 308
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Complete Application Checklist

Filing a complete application will speed up its processing. Before sending your application, check if you have:
1. Used the current version of Form T100A for the application.
2. Signed and dated Form T100A in the "CERTIFICATION" area.
3. If a penalty applies, enclosed a cheque payable to the Receiver General for the full amount of the penalty.
4. Attached the selling instrument. If there are only subscription agreements, then the earliest signed agreement should accompany this form.
5. Recorded all of the pertinent information from the selling instrument or subscription agreement on the form and answered all questions.
6. Attach Form T100B, Details of the Flow-Through Shares (FTSs) and Flow-Through Warrants (FTWs) Subscribed for the sales to date.

Part 1 - General Information (please print)

Type of corporation Private Public
Name of corporation Corporation account number R C
Corporation address Mailing address (if different)
City Province Postal code City Province Postal code
Location of records (if different) same as corporation same as mailing
Contact person and title
City Province Postal code Telephone FAX

Part 2 - Exploration and Development Project Information

Mining and Oil and Gas Sectors
Identify the principal mineral or combination of minerals that you expect the exploration activity to be focused on. Select one box only.
Oil and Gas Extraction (*)
Metal Ores
Non-Metallic Minerals
Renewable and Conservation of Energy Sectors
Select the type of energy source that best describes the activity that you will be engaged in.

Part 3 – Selling Instrument and Subscription Agreement Information

Step 1 – Selling Instrument and Subscription Agreement

Do you expect the subscription agreements to be signed in the same calendar year? Yes No

(An identification number will be assigned to the group of agreements signed in each calendar year)

Was a selling instrument (prospectus, offering memorandum, term sheet, etc.) issued to promote the offering? Yes No

Enter the earlier date of the first agreement signed or of a selling instrument that was first delivered to a potential investor? _____
YYYY MM DD

Form T100A must be completed and filed on or before the last day of the month following the earlier of:

- The month in which the corporation entered into the agreement to issue the shares; and
- The month in which the corporation first delivered the selling instrument to a potential investor.

If the deadline has passed, please complete Part 4 – Penalty Calculation below.

Step 2 – Subscription proceeds

• **Flow-through shares (FTSs)**

Maximum number of FTSs that will be issued if the entire offering is sold, or if no selling instrument is used, the total number of FTSs that is expected to be issued (10) _____

Price per FTS (*) (11) \$ _____

Maximum total proceeds from the issuance of FTSs (10) X (11) (12) \$ _____

(*) Share price must be determined no later than 60 days from the date the agreement is entered into as set out in paragraph 6202.1(2)(a) of the *Income Tax Regulations*.

• **Flow-through warrants (FTWs) (**)** (only if that portion of the proceeds is to be spent on eligible resource expenditures)

Maximum number of FTWs that will be issued if the entire offering is sold, or if no selling instrument is used, the total number of FTW that is expected to be issued (15) _____

Price per FTW (16) \$ _____

Maximum total proceeds from the issuance of FTWs (15) X (16) (17) \$ _____

Total subscription proceeds to be spent on eligible resource expenditures (12) + (17) (18) \$ _____

(**) Includes a right to have a FTS issued.

Form T100B should be filed as soon as the total amount raised is known.

Step 3 – Flow-through warrants (FTWs) to be exercised in the future

• **Will the shares issued upon exercise of the warrants be FTSs?** Yes No

If no, skip this step.

Maximum number of FTWs that will be issued if entire issue is sold, or if no selling instrument is used, estimate of total FTWs to be issued (20) _____

Exercise price per FTW (21) _____

Maximum total proceeds from the future exercise of the FTWs (20) X (21) (22) _____

Expiry date of the FTWs _____
YYYY MM DD

If the FTWs can be exercised subsequently at another price, please provide that other price per FTW \$ _____ and the expiry date _____

Form T100C, *Flow-Through Share Information - Application for a T100 Identification Number (TIN) on the Exercise of Flow-Through Warrants (FTWs) and Details of the FTWs Exercised* should be completed and filed as soon as the actual number of FTWs exercised is known.

Part 4 – Penalty Calculation

Calculation of the penalty under subsections 66(12.74) and 66(12.75) for late filing of this form

Minimum penalty (A)

	\$ 100
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Amount on line (18) _____ X 1/4 of 1% (B) _____

Maximum penalty (C)

	\$ 15,000
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Penalty: the median value of (A), (B) and (C) or if two of the amounts are equal, that value (28) _____

Payment enclosed (cheques should be made payable to the Receiver General)

CERTIFICATION

I certify that the information given on this form is to the best of my knowledge, true, correct and complete.

_____ Date _____ Name of Authorized Officer (Print)

_____ Signature of Authorized Officer _____ Position or Title (Print)