

SUMMARY OF ASSISTANCE

Do not use this area

- If you need the instructions, ask for **Form T100 – INSTRUCTIONS FOR THE FLOW-THROUGH SHARE PROGRAM** or visit our Website at www.cra.gc.ca/fts.
- In accordance with subsection 66(12.701), the corporation must file this form reporting the assistance it receives or becomes entitled to receive as an agent, before the end of the first month after the particular month in which it first becomes known to the corporation that a person or partnership holding a flow-through share of the corporation is entitled to a share of any part of the assistance. A penalty under subsection 66(12.74) and paragraph 66(12.75(b)) applies when this statement is filed late.
- A corporation filing Form T101D 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*.

SL rev. type 051, acc type 308

Complete Claim Checklist

Filing a complete claim will speed up its processing. Before sending your assistance claim, check if you have:

1. Used the current version of Form T101D to file a current year summary of assistance.	<input type="checkbox"/>
2. Signed and dated Form T101D in the "CERTIFICATION" area.	<input type="checkbox"/>
3. If a penalty applies, enclosed a cheque payable to the Receiver General for the full amount of the penalty.	<input type="checkbox"/>
4. Provided the T101 slip(s); the total of the amounts reported on the slip(s) should equal the totals on this form.	<input type="checkbox"/>
5. Used the correct identification number that was provided when you filed Form T100A or Form T100C as the case may be.	<input type="checkbox"/>
6. Recorded all of your assistance in Part 2.	<input type="checkbox"/>

Part 1 – General Information (please print)

Name of corporation		Corporation account number	
Corporation address		Mailing address (if different)	
City	Province	Postal code	
City	Province	Postal code	
Location of records (if different)		Contact person and title	
same as corporation <input type="checkbox"/>			
same as mailing <input type="checkbox"/>			
City	Province	Postal code	Telephone: () ()
			FAX () ()

Part 2 – Assistance flowed out or to be flowed out to investors

Step 1 – Identification number [] [] - [] [] [] [] - [] []

Enter the identification number that was used when you filed Form T101A.

Step 2 – Date of entitlement to assistance YY / MM / DD

Step 3 – Assistance

	CEE			CDE	TOTAL
	Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
Assistance flowed out or to be flowed out to investors (70)					

Part 3 – Penalty Calculation

Calculation of the penalty under subsections 66(12.74) and 66(12.75) for the late filing of Form T101D or the T101 slips reporting the assistance flowed out or to be flowed out to investors

Minimum penalty	(A)	\$100
Amount on line (70) _____ X 1/4 of 1%	(B)	
Maximum penalty	(C)	\$15,000
Penalty: the median value of (A), (B) and (C) or if two of the amounts are equal, that value	(72)	

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

CERTIFICATION

I certify that the information given on this form and on the T101 slip(s) are true, correct and complete in every respect.

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