

**CLAIM FOR ADJUSTMENTS TO CANADIAN EXPLORATION EXPENDITURES (CEEs) AND CANADIAN DEVELOPMENT EXPENDITURES (CDEs) PREVIOUSLY RENOUNCED**

- 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](http://www.cra.gc.ca/fts).
- To adjust CEEs and CDEs previously claimed, and to amend eligible resource expenditures qualifying for investment tax credits (ITC), complete this form and file it with the T101 slip(s).
- A corporation filing Form T101B should send it directly to: Canada Customs and 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*.

**Do not use this area**

SL rev. type 0051, acc type 308

**Complete Claim Checklist**

**Filing a complete claim will speed up its processing. Before sending your CEE and CDE adjustments check if you have:**

1. Used the current version of Form T101B to file the adjustment.
2. Signed and dated Form T101B 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. Provided the T101 slip(s); the total of the amounts reported on the slip(s) should equal the adjustments on this form.
5. Use the same identification number and the same effective date of renunciation that was used when you filed Form T101A.
6. Recorded all of your adjustments to CEEs, CDEs and amended amounts for expenditures qualifying for ITC in Part 2 of the form. Allocated to the provinces and territories where applicable.

**Part 1 – General Information (please print)**

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)			Contact person and title		
same as corporation <input type="checkbox"/> same as mailing <input type="checkbox"/>					
City	Province	Postal code	Telephone:	FAX	
			( ) ( )	( ) ( )	

**Part 2 – Adjustments to amounts previously renounced**

**Step 1 – Identification number** [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] - [ ] [ ]  
 Enter the identification number that was used when you filed Form T101A.

**Step 2 – Effective date of the renunciation being adjusted** \_\_\_\_/\_\_\_\_/\_\_\_\_  
 YYYY MM DD

**Step 3 – Reduction**  
 Please indicate the amount of the adjustment, not the corrected amount.

**Requested by the Minister**  **Made without any demand by the Minister**

When the reduction is requested by the Minister under subparagraph 66(12.73)(a)(i), this statement must be filed not later than 30 days after the Minister sent a notice in writing

If the reduction pertains to an amount that was renounced under the look-back rule as required under subparagraph 66(12.73)(a)(ii), this form must be filed without any demand by the Minister before March of year 3.

	CEE			CDE	TOTAL
	Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
Reduction to expenses renounced on line 60 <b>(76)</b>	( ) ( )	( ) ( )	( ) ( )	( ) ( )	( ) ( )
Reduction to expenses renounced on line 61(*) <b>(77)</b>	( ) ( )	( ) ( )	( ) ( )	Not applicable	( ) ( )
Total reduction (add lines 76 and 77) <b>(78)</b>	( ) ( )	( ) ( )	( ) ( )	( ) ( )	( ) ( )

**Step 4 – Reclassification**  
 Please show the corresponding increase (decrease) in the appropriate boxes

	CEE			CDE	TOTAL
	Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
Reclassification to expenses renounced on line 60 <b>(79)</b>					
Reclassification to expenses renounced on line 61(*) <b>(80)</b>				Not applicable	
Total reclassification (add lines 79 and 80) <b>(81)</b>					0

\* Applies to expenses that were to be incurred in year 2 and that were renounced with an effective date of December 31 of year 1. Please complete the Part XII.6 tax calculation in Form T101C

	CEE			CDE	TOTAL
	Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
British Columbia					
Alberta					
Saskatchewan					
Manitoba					
Ontario					
Quebec					
New Brunswick					
Nova Scotia					
Prince Edward Island					
Newfoundland & Labrador					
Yukon					
Northwest Territories					
Nunavut					
Total adjustment (equal to line 78 plus line 81)					

**Step 6 – Amended eligible resource expenditures qualifying for ITC**  
Please indicate the corrected amount

	FEDERAL		PROVINCIAL	
	CEE Mining Only	CDE	CEE Mining Only	CDE
Total amount qualifying for ITC (84)		Not applicable	Not applicable	Not applicable

**Step 7 – Location of activities of eligible resource expenditures qualifying for the ITC and provincial tax credits**

British Columbia				
Alberta				
Saskatchewan				
Manitoba				
Ontario				
Quebec				
New Brunswick				
Nova Scotia				
Prince Edward Island				
Newfoundland & Labrador				
Yukon				
Northwest Territories				
Nunavut				
Total amount qualifying for ITC (equal to line 84)				

**Part 3 – Penalty Calculation**

**Calculation of the penalty under subsection 162(7) for failing to reduce the renunciation under subparagraph 66(12.73)(a)(i) within 30 days of being notified in writing by the Minister or, if under subparagraph 66(12.73)(a)(ii), before March of year 3**

Minimum penalty	(A)	\$100
\$25 X number of days in default: \$25 X _____ days	(B)	
Maximum penalty: \$25 X 100 days	(C)	\$2,500
<b>Penalty:</b> the median value of (A), (B) and (C) or if two of the amounts are equal, that value	(85)	

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

Another penalty of up to 25% of the excess renounced will also apply under subsections 163(2.21) and 163(2.22) where:

- a person, knowingly or under circumstances amounting to gross negligence has made or has participated in, assented to or acquiesced in the making of a false statement or omission in the document required to be filed under subsection 66(12.73) in respect of a renunciation purported to be made as a consequence of subsection 66(12.66), or
- the person fails to file the document on or before the day that is 24 months after the day on or before which it was required to be filed.

**CERTIFICATION**

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Authorized Officer (Print)

\_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Position or Title (Print)