



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.
- To adjust CEEs and CDEs previously renounced, 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 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.	<input type="checkbox"/>
2. Signed and dated Form T101B 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 adjustments on this form.	<input type="checkbox"/>
5. Use the same identification number and the same effective date of renunciation that was used when you filed Form T101A.	<input type="checkbox"/>
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.	<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 – 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 and reclassification

Is this a reduction requested by the Minister*? Yes No

		CEE			CDE	TOTAL
		Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
Total amounts previously renounced *	(75)					
Reduction						
Reduction to expenses previously renounced using the general rule	(76)	()	()	()	()	()
Reduction to expenses previously renounced using the look-back rule **	(77)	()	()	()	Not applicable	()
Total reduction (add lines 76 and 77)	(78)	()	()	()	()	()
Reclassification						
Reclassification to expenses previously renounced using the general rule	(79)					
Reclassification to expenses previously renounced using the look-back rule ***	(80)				Not applicable	
Total reclassification (add lines 79 and 80)	(81)					0
Amended amount renounced (lines 75 – 78 ± 81)	(82)					

* 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. 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 demanding the reduction.

** Enter the amounts renounced on line 65 of Form T101A. If that renunciation was previously reduced or reclassified, enter the amended amounts.

*** Applies to expenses incurred or that were to be incurred in year 2 and that were renounced with an effective date of December 31 of year 1 (being the year in which the relevant FTS agreements were signed or the warrants were exercised as applicable). Please complete the Part XII.6 tax calculation in Form T101C.

Step 4 – Location of activities	CEE			CDE	TOTAL
	Mining & Oil & Gas	CRCE	Deemed (Oil & Gas)		
Alberta					
British Columbia					
Manitoba					
New Brunswick					
Newfoundland and Labrador					
Northwest Territories					
Nova Scotia					
Nunavut					
Ontario					
Prince Edward Island					
Quebec					
Saskatchewan					
Yukon					
Total amended renunciation (equal to line 82)					

Step 5 – Amended eligible resource expenditures and location of activities of eligible resource expenditures qualifying for ITC and provincial tax credits	FEDERAL		PROVINCIAL	
	CEE Mining Only	CDE	CEE Mining Only	CDE
Alberta				
British Columbia				
Manitoba				
New Brunswick				
Newfoundland and Labrador				
Northwest Territories				
Nova Scotia				
Nunavut				
Ontario				
Prince Edward Island				
Quebec				
Saskatchewan				
Yukon				
Total amount qualifying for ITC *	(84)			

* Must be less than or equal to line 82 for CEE under the Mining & Oil & Gas column. Only certain expenses related to preliminary mineral exploration activities conducted from or above ground in mining qualify. Expenses incurred in the following areas do not qualify for an ITC: oil and gas, coal, bituminous sands or oil shale sectors, expenses incurred to explore underground, or for the purpose of bringing a mine into production and CRCEs.

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

Penalty: the median value of (A), (B) and (C) or if two of the amounts are equal, that value (85)

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 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)