

CLAIM FOR RENOUNCING CANADIAN EXPLORATION EXPENDITURES (CEEs) AND CANADIAN DEVELOPMENT EXPENDITURES (CDEs)

- 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 renounce CEEs and CDEs during the year, and eligible resource expenditures qualifying for an investment tax credit (ITC), complete this form and file it with the T101 slip(s).
- A corporation filing Form T101A 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 Regulations*.
- A renunciation is invalid if the corporation failed to obtain an identification number from the Canada Customs and Revenue Agency (CCRA) in accordance with subsection 66(12.68). To obtain an identification number, the corporation must file the prescribed Form T100A or, in the case of FTWs exercised, Form T100C.

Do not use this area

SL rev. type 0051, acc type 308

Identification number previously issued
 Enter the identification number that was provided when you filed Form T100A or Form T100C as the case may be. - -

Complete Claim Checklist

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

1. Used the current version of Form T101A to file a current year claim.
2. Signed and dated Form T101A 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 totals on this form.
5. Used the correct identification number that was provided when you filed Form T100A or Form T100C as the case may be.
6. Recorded all of your CEEs, CDEs and CEEs qualifying for an ITC or a provincial tax credit in Part 3. Allocated to the provinces or 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	
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 – Exploration and Development Project Information

Mining and Oil and Gas Sectors
 If you are renouncing expenditures in the mining sector, enter the proportion that was or will be surface and underground exploration. If the renunciation relates to both the mining and the oil and gas sectors, enter the proportion of each sector. In cases where the look-back rule is used, you may have to estimate the percentages.

Mining Surface (%) Underground (%) **Both** Mining (%) Oil and Gas (%)

Identify the principal mineral or combination of minerals that you expect the exploration activity to be focused on.
 Select one box only.

<p>Oil and Gas Extraction (*)</p> <p>Conventional Oil & Gas Extraction <input type="checkbox"/></p> <p>Non-Conventional Oil Extraction <input type="checkbox"/></p> <p>Coals</p> <p>Bituminous <input type="checkbox"/></p> <p>Subbituminous <input type="checkbox"/></p> <p>Lignite <input type="checkbox"/></p>	<p>Metal Ores</p> <p>Iron <input type="checkbox"/></p> <p>Gold <input type="checkbox"/></p> <p>Silver <input type="checkbox"/></p> <p>Lead-Zinc <input type="checkbox"/></p> <p>Nickel-Copper <input type="checkbox"/></p> <p>Copper-Zinc <input type="checkbox"/></p> <p>Uranium <input type="checkbox"/></p> <p>All Other Metals <input type="checkbox"/></p>	<p>Non-Metallic Minerals</p> <p>Diamond <input type="checkbox"/></p> <p>Gypsum <input type="checkbox"/></p> <p>Other Non-Metallic <input type="checkbox"/></p> <p>Certified by Minister (**): <input type="checkbox"/></p> <p>Ammonite Gemstone <input type="checkbox"/></p> <p>Clacium Cholride <input type="checkbox"/></p> <p>Halite <input type="checkbox"/></p> <p>Kaolin <input type="checkbox"/></p> <p>Sylvite <input type="checkbox"/></p> <p>Silica (***) <input type="checkbox"/></p>
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Specify the type of mineral (e.g. Platinum) if you selected "All Other Metals", "Other Non-Metallic" or "Certified by the Minister".

(*) Conventional oil and gas extraction relates to exploration for petroleum and natural gas from wells using normal pumping techniques. Non-conventional oil extraction relates to surface shales or tar sands or from reservoirs in which the hydrocarbons are semisolids and conventional production methods are not possible.
 (**) A mineral deposit that the Minister of Natural Resources has certified that the principal mineral extracted is an industrial mineral contained in a non-bedded deposit. Industrial minerals are non-metallic, non-fuel minerals used in the chemical and manufacturing industries. Examples are asbestos, graphite, mica, gravel, building stone and talc. Attach a copy of the certificate that the Minister issued.
 (***) The principal mineral is silica extracted from sandstone or quartzite.

Renewable and Conservation of Energy Sectors
 Select the type of energy source that best describes the activity that you will be engaged in.

Cogeneration Small hydro Wind Photovoltaics Other (specify)

Part 3 – Renunciation of eligible resource expenditures

Step 1 – Effective date of renunciation _____ / _____ / _____
YYYY MM DD

Step 2 – Renunciation

		CEE		CDE	TOTAL
		Mining & Oil & Gas	CRCE		
Expenses incurred to the effective date of renunciation	(60)				
Expenses incurred or to be incurred in year 2(*) and renounced under the look-back rule	(61)		(**)	Not applicable	
Total amount renounced	(65)				

(*) Year 1 being the year in which the relevant FTS agreements were signed or the warrants were exercised as applicable.
 (**) For expenditures incurred after 2002 in respect of FTS agreements entered into after July 26, 2002.

Step 3 – Location of activities

British Columbia					
Alberta					
Saskatchewan					
Manitoba					
Ontario					
Quebec					
New Brunswick					
Nova Scotia					
Prince Edward Island					
Newfoundland & Labrador					
Yukon					
Northwest Territories					
Nunavut					
Total amount renounced (equal to line 65)					

Step 4 – Expenditures qualifying for ITC

Only certain exploration activities from or above ground in the mining sector qualify for an ITC.

		FEDERAL		PROVINCIAL	
		CEE Mining Only	CDE	CEE Mining Only	CDE
Total amount qualifying for ITC	(68)		Not applicable	Not applicable	Not applicable

Step 5 – Location of activities qualifying for ITC and eligible resource expenditures qualifying for 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 68)					

Part 4 – Penalty Calculation

Calculation of the penalty under subsections 66(12.74), 66(12.741) and 66(12.75) for the late renunciation or the late filing of Form T101A or the T101 slips

Minimum penalty	(A)	\$100
Amount on line (65) _____ 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	(66)	

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)