



**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](http://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 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		
			<b>R   C</b>		
Corporation address			Mailing address (if different)		
City	Province	Postal code	City	Province	Postal code
Location of records (if different)		same as corporation <input type="checkbox"/>	Contact person and title		
		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><b>Oil and Gas Extraction (*)</b></p> <p>Conventional Oil &amp; Gas Extraction <input type="checkbox"/></p> <p>Non-Conventional Oil Extraction <input type="checkbox"/></p> <p><b>Coals</b></p> <p>Bituminous <input type="checkbox"/></p> <p>Subbituminous <input type="checkbox"/></p> <p>Lignite <input type="checkbox"/></p>	<p><b>Metal Ores</b></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><b>Non-Metallic Minerals</b></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 <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. 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**

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**

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)**  
 Total amount renounced **(65)**

	CEE		CDE	TOTAL
	Mining & Oil & Gas	CRCE		
		(**)	Not applicable	

(\*) 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**

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

**Step 4 – Expenditures qualifying for ITC and location of activities qualifying for ITC and eligible resource expenditures qualifying for provincial tax credits**

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
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 <b>(68)</b>				

**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
<b>Penalty:</b> 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)