

**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](http://www.cra.gc.ca)
- 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, Business Returns Division, Prince Edward Island Tax Center, 275 Pope Road, Summerside PE C1N 5Z7.
- 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 Revenue Agency (CRA) 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.

<b>Do not use this area</b>
SL rev. type 0051, acc type 308
Total number of T101 information slips attached

**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. Signed and dated Form T101A in the "CERTIFICATION" area.	<input type="checkbox"/>
2. Fill out the most current Program Identifier, i.e. RC000#, in part 1.	<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 CEEs, CDEs and CEEs qualifying for an ITC or a provincial tax credit in Part 3. Allocated to the provinces or 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)		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 Sector Information**

<p><b>A. Oil and Gas Sector</b></p> <p>Oil and Gas Extraction*:</p> <p><input type="checkbox"/> Conventional oil and gas extraction</p> <p><input type="checkbox"/> Non-conventional oil and gas extraction</p> <p>(*) Conventional oil and gas extraction relates to 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.</p>	<p><b>B. Mining Sector</b></p> <p>Surface (%) <input type="text"/>      Underground (%) <input type="text"/></p> <p>Identify the principal mineral or combination of minerals that you expect the exploration activity to be focused on:</p> <table border="0"> <tr> <td align="center" colspan="2"><b>Metal Ores</b></td> <td align="center" colspan="2"><b>Non-Metallic Minerals</b></td> </tr> <tr> <td><input type="checkbox"/> Iron</td> <td><input type="checkbox"/> Nickel - Copper</td> <td><input type="checkbox"/> Diamond</td> <td><input type="checkbox"/> Halite</td> </tr> <tr> <td><input type="checkbox"/> Gold</td> <td><input type="checkbox"/> Copper-Zinc</td> <td><input type="checkbox"/> Gypsum</td> <td><input type="checkbox"/> Kaolin</td> </tr> <tr> <td><input type="checkbox"/> Silver</td> <td><input type="checkbox"/> Uranium</td> <td><input type="checkbox"/> Other Non-Metallic</td> <td><input type="checkbox"/> Sylvite</td> </tr> <tr> <td><input type="checkbox"/> Lead-Zinc</td> <td><input type="checkbox"/> All other metals</td> <td><input type="checkbox"/> Ammonite Gemstone</td> <td><input type="checkbox"/> Sillica**</td> </tr> <tr> <td align="center" colspan="2"><b>Coals</b></td> <td><input type="checkbox"/> Calcium Chloride</td> <td><input type="checkbox"/> Certified by the Minister***</td> </tr> <tr> <td><input type="checkbox"/> Bituminous</td> <td><input type="checkbox"/> Subbituminous</td> <td></td> <td></td> </tr> <tr> <td><input type="checkbox"/> Lignite</td> <td></td> <td></td> <td></td> </tr> </table> <p>(**) The principal mineral is silica extracted from sandstone or quartzite.</p> <p>(***) A mineral deposit that the Minister or 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.</p>	<b>Metal Ores</b>		<b>Non-Metallic Minerals</b>		<input type="checkbox"/> Iron	<input type="checkbox"/> Nickel - Copper	<input type="checkbox"/> Diamond	<input type="checkbox"/> Halite	<input type="checkbox"/> Gold	<input type="checkbox"/> Copper-Zinc	<input type="checkbox"/> Gypsum	<input type="checkbox"/> Kaolin	<input type="checkbox"/> Silver	<input type="checkbox"/> Uranium	<input type="checkbox"/> Other Non-Metallic	<input type="checkbox"/> Sylvite	<input type="checkbox"/> Lead-Zinc	<input type="checkbox"/> All other metals	<input type="checkbox"/> Ammonite Gemstone	<input type="checkbox"/> Sillica**	<b>Coals</b>		<input type="checkbox"/> Calcium Chloride	<input type="checkbox"/> Certified by the Minister***	<input type="checkbox"/> Bituminous	<input type="checkbox"/> Subbituminous			<input type="checkbox"/> Lignite				<p><b>C. Renewable and Conservation of Energy Sector</b></p> <p>Select the type of energy source that best describes the activity that you will be engaged in:</p> <p><input type="checkbox"/> Cogeneration      <input type="checkbox"/> Wind</p> <p><input type="checkbox"/> Small hydro      <input type="checkbox"/> Photovoltaics</p> <p><input type="checkbox"/> Other (specify) _____</p>
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**Part 3 – Renunciation of eligible resource expenditures**

**Step 1 – Effective date of renunciation** \_\_\_\_\_  
 YYYY-MM-DD

**Step 2 – Renunciation**

		CEE by sector				CDE	TOTAL
		Oil & Gas	Deemed Oil and Gas	Mining	Renewable Energy		
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)						

(\*) Year 1 being the year in which the relevant FTS agreements were signed or the warrants were exercised as applicable.

**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	CEE Mining Only
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 an ITC	(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)	<input type="text"/>
Amount on line (65) _____ × 1/4 of 1%	(B)	<input type="text"/>
Maximum penalty	(C)	<input type="text"/>
<b>Penalty</b> : the median value of (A), (B) and (C) or if two of the amounts are equal, that value.	(66)	<input type="text"/>

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

\_\_\_\_\_  
 Name of Authorized Officer (Print)  
 \_\_\_\_\_  
 Position or Title (Print)