



- 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**.
- Complete this form to calculate your Part XII.6 tax on expenditures claimed using the look-back rule (line 61 in Form T101A).
- A corporation filing Form T101C 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*.
- Every corporation liable to Part XII.6 tax in respect to one or more months of year 2 must file this return and pay such tax before March of year 3. Returns that are not filed and payments that are not made within the statutory time limit are subject to the penalty under subsection 162(1).

Do not use this area

SL rev. type 0051, acc type 308

Identification number [] [] - [] [] [] [] [] [] - [] []

Enter the identification number that was used when you filed Form T101A.

Complete Return Checklist

Filing a complete return will speed up its processing. Before sending your Part XII.6 tax calculation, check if you have:

1. Used the current version of Form T101C to file the Part XII.6 tax calculation.
2. Signed and dated Form T101C in the "CERTIFICATION" area.
3. If a penalty applies, enclosed a cheque payable to the Receiver General for the full amount of the penalty and the Part XII.6 tax.
4. Used the same identification number that was used when you filed Form T101A.
5. If the full amount renounced on line 61 was not spent in year 2, filed Form T101B to reduce the amount.
6. If the location of the activities undertaken did not conform to what was reported in the renunciation, filed Form T101B and T101 slips to reclassify the amounts.

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 – Calculation of the Part XII.6 Tax

	Amounts renounced using the look-back rule		Cumulative expenses incurred before the end of the month		Prescribed rate	F	MONTHLY CALCULATION (A+B/2-C-D/2) X (E/12+F/10)
	A	B	C	D	E		
January					0	0	0
February						0	
March						0	
April						0	
May						0	
June						0	
July						0	
August						0	
September						0	
October						0	
November						0	
December						1	

Subtotal **(90)**

Deduct: If the amount is an amendment to a previous calculation, the amount of the Part XII.6 tax previously remitted with respect to this financing, otherwise 0. **(92)** ()

Part XII.6 tax (90) – (92) **(95)**

where

A is the amount renounced as a consequence of subsection 66(12.66) (look-back rule) and not included in B.

B is the amount renounced as a consequence of subsection 66(12.66) in respect of expenses relating to a province where a similar tax is payable by the corporation to that province.

C is the total of all expenses (cumulative) that were made or incurred before the end of the month and that relate to the value of Column A.

D is the total of all expenses (cumulative) that were made or incurred before the end of the month and that relate to the value of Column B.

E is the prescribed rate of interest for the month determined under Reg. 4301(b). The rates may be found on our Website at **www.cra.gc.ca**.

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

Part 3 – Penalty Calculation

Calculation of the penalty under subsection 162(1) for failing to file the Part XII.6 tax return and to remit the tax before March of year 3 (year 1 being the year of the agreement)

Part XII.6 tax (line 95) payable X 5%

(A)

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Part XII.6 tax (line 95) payable X complete months late (maximum 12) X 1%

(B)

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Penalty : the sum of (A) and (B)

(98)

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

CERTIFICATION

I certify that the information given on this form is true, correct and complete in every respect.

Date

Name of Authorized Officer (Print)

Signature of Authorized Officer

Position or Title (Print)