



PO Box 638 Stn Central, Halifax NS B3J 2T5

Date Dec 1, 2023
Account Number 89397 0970 RP0001
Case number GB2215 0115 1458

CORNERSTONE CHRISTIAN SCHOOL
INC.
C/O WENDY JOHNER
43 IROQUOIS ST E
MOOSE JAW SK S6H 4S9

Notice of confirmation

This notice refers to your objection to the Canada Emergency Wage Subsidy (CEWS) determination dated March 3, 2022, for the periods of March 15, 2020, to February 13, 2021, and March 14, 2021, to October 23, 2021.

The Minister has made the following decision based on a review of the available information.

We have confirmed the determination. Therefore, no adjustment will be made.

The basis of your objection was that Cornerstone Christian School Inc. (Cornerstone) was a private school and therefore was an eligible entity for CEWS for the following periods:

- Period 1: March 15, 2020 to April 11, 2020
- Period 2: April 12, 2020 to May 9, 2020
- Period 3: May 10, 2020 to June 6, 2020
- Period 4: June 7, 2020 to July 4, 2020
- Period 5: July 5, 2020 to August 1, 2020
- Period 6: August 2, 2020 to August 29, 2020
- Period 7: August 30, 2020 to September 26, 2020
- Period 8: September 27, 2020 to October 24, 2020
- Period 9: October 25, 2020 to November 21, 2020
- Period 10: November 22, 2020 to December 19, 2020
- Period 11: December 20, 2020 to January 16, 2021
- Period 12: January 17, 2021 to February 13, 2021
- Period 14: March 14, 2021 to April 10, 2021
- Period 15: April 11, 2021 to May 8, 2021
- Period 16: May 9, 2021 to June 5, 2021
- Period 17: June 6, 2021 to July 3, 2021
- Period 18: July 4, 2021 to July 31, 2021
- Period 19: August 1, 2021, to August 28, 2021
- Period 20: August 29, 2021 to September 25, 2021
- Period 21: September 26, 2021 to October 23, 2021

As stated in our proposal letter dated July 18, 2023, we based our decision on a review of the facts and documents submitted, and have decided that Cornerstone was not an eligible entity pursuant to subsection 125.7(1) of the Income Tax Act, because it was a public institution and therefore, was not eligible to receive the CEWS claimed for the periods listed above.

As Cornerstone was a part of the Prairie South School Division #210 which was governed by the Saskatchewan Board of Education, we have determined that Cornerstone was a public institution, as defined in subsection 125.7(1) of the Act.

Based on the reasons stated above, the Appeals Division is confirming the determination.

According to section 169 of the Income Tax Act, if you disagree with this decision, you may appeal to the Tax Court of Canada within 90 days from the date of the notice of confirmation. For information on how to file an appeal, see the publication RC4443-2, *Appealing income tax assessments to the Tax Court of Canada*, at **canada.ca/cra-publication-rc4443-2**. You can also get up to date information by going to the Tax Court of Canada website at **tcc-cci.gc.ca**.

Note that we will cancel the arrears interest/penalty for the period of March 28, 2023 to June 30, 2023, and September 18, 2023 to November 10, 2023, under the taxpayer relief provisions. According to subsection 165(1.2) of the Income Tax Act, you cannot object to a decision made under these provisions. For more information on the taxpayer relief provisions and related forms and publications, go to canada.ca/taxpayer-relief.

If you have any questions about this letter, please contact Emily Nickerson at **1-782-641-3287**, or by fax at **1-866-443-4955** or **705-670-6649**.

To help us serve you better during this pandemic period, contact us online using My Business Account at **canada.ca/my-cra-business-account**. Also, sign up to receive email notifications. Email notifications from the Canada Revenue Agency will let you know when you have mail to view in My Account or My Business Account and when important changes are made on your account. This will allow us to communicate more quickly with you.

Sincerely,

Emily Nickerson
Appeals Officer
Appeals Branch

c.c.: KPMG LLP