



Attestation for owner/managers and/or senior employees (comptroller/VP Finance/CFO) of an eligible employer applying for the Canada Emergency Wage Subsidy

I, Scott Robertson, Principal/CAO at Cornerstone Christian School Inc.
(insert name) (position, office or rank) ("The employer")

certify and attest that:

Part I – General

1. All information included in the application is to the best of my knowledge true and complete and is not false or misleading in all material respects.
2. I am the individual who has principal responsibility for the financial activities of the employer.
3. The employer is an eligible employer for the Canada Emergency Wage Subsidy (CEWS) as determined under the CEWS program rules in section 125.7 of the Income Tax Act (the "CEWS program rules").
4. The employer's qualifying revenue from activities carried on in Canada has declined by the specified amount (for claim periods between March 15 and July 4, 2020) or the reported amount (for claim periods between July 5 and November 21, 2020), subject to the revenue decline deeming rules, as compared to their qualifying revenue before the COVID-19 crisis, as determined under the CEWS program rules.
5. The amount of the CEWS claim is based on remuneration of employees that were on the employer's payroll during the period being claimed, to the extent required under the CEWS program rules.
6. The amount of the CEWS claim was calculated based on eligible remuneration paid and does not include amounts specifically excluded under the CEWS program rules (for example, stock options, severance payments, etc.).
7. The amount of the CEWS claim has been reduced by any amount that the employer is claiming under the 10% Temporary Wage Subsidy as described in section 153 of the Income Tax Act.
8. The employer has and will maintain records for CRA review that demonstrate the revenue reduction, eligible remuneration paid to employees and any other information required to verify the amount of the CEWS claim. The employer will maintain records for the amount of wages paid to employees from the subsidy, and report these amounts on its employees' T4 slips and its T4 summary. These records will be made available to the CRA upon request.
9. The employer will repay amounts paid under the CEWS if it is later determined that the eligibility requirements were not met or the amounts were overstated.
10. I acknowledge that the CEWS program rules authorize the CRA to publish the names of CEWS applicants.

Part II – CEWS Program Rules Elections

I certify and attest that

A) The employer (together with all required participants in the election under the CEWS program rules) has made one or more of the following elections or choices (referred to below as "elections") for the period covered by this application (check all that apply):

- ☐ a joint election, along with each other member of the group of eligible employers that prepares consolidated financial statements, under paragraph 125.7(4)(a) of the Income Tax Act (revenue determined on a non-consolidated basis for members of the employer's group).
- ☐ a joint election, along with each other member of the affiliated group, under paragraph 125.7(4)(b) of the Income Tax Act (revenue determined on a consolidated basis for the employer's group).
- ☐ an election under paragraph 125.7(4)(c) of the Income Tax Act (joint venture election).
- ☐ a joint election, along with each person or partnership with which the employer does not deal at arm's length and from whom the employer earns all or substantially all of its qualifying revenue under paragraph 125.7(4)(d) of the Income Tax Act (non-arm's length revenue).
- ☒ an election under paragraph 125.7(4)(e) of the Income Tax Act (cash method or accrual method).
- ☐ an election, or joint election with the seller where applicable, under paragraph 125.7(4.1)(e) of the Income Tax Act (asset sales).
- ☒ an election under clause (b)(ii)(A) of the definition "prior reference period" in subsection 125.7(1) of the Income Tax Act (prior reference period for claim periods 1 to 4).
- ☒ an election under clause (b)(ii)(B) of the definition "prior reference period" in subsection 125.7(1) of the Income Tax Act (prior reference period for claim period 5 onward).
- ☒ an election under subparagraph (a)(ii) or (b)(ii) of the definition "qualifying revenue" in subsection 125.7(1) of the Income Tax Act (election by registered charity or not-for-profit (including a prescribed organization that is a registered charity or a not-for-profit organization that is a public institution), to exclude government funding).
- ☒ an election under subparagraph (b) of the definition "baseline remuneration" in subsection 125.7(1) of the Income Tax Act in respect of one or more eligible employees (election in respect of eligible employee's baseline remuneration).

OR

B) ☐ The employer has not made any of the above elections.

Part III – Attestation Statements

I make this attestation in support of my application for Canada Emergency Wage Subsidy for the claim period that begins on July 5th and ends on August 1st in the amount of 18999.96 (enter amount being requested on Line H of your application).

I make this attestation acknowledging that making a false attestation is a criminal offence, and that the CEWS program rules and other rules under the Income Tax Act contain serious penalties and consequences for intentional or grossly negligent false statements and other misconduct.

Signature

Title

Date