



PO Box 638 Stn Central, Halifax NS B3J 2T5

Date	Jul 18, 2023
Account Number	89397 0970 RR0001
Case number	GB2215 0115 1458

ATTN: WENDY JOHNER
CORNERSTONE CHRISTIAN SCHOOL
INC.
43 IROQUOIS ST E
MOOSE JAW SK S6H 4S9

Subject: Canada Emergency Wage Subsidy (CEWS)

Wendy Johner

We are reviewing your objection and the related determination to which you filed the objection.

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

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

Based on our review of the facts and documents submitted, we are proposing that the Cornerstone is not an eligible entity pursuant to subsection 125.7(1) of the Income Tax Act, because it is a public institution and therefore, is not eligible to receive the CEWS claimed for the periods listed above.

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

Based on this proposed decision, and for further clarity, we have not reviewed whether Cornerstone met other requirements that are needed to be eligible for CEWS, including, but not limited to:

- on March 15, 2020:
 - it employed one or more individuals in Canada, and
 - had an open payroll program account;
- experienced the required decline in revenue, depending on the claim period;
- makes an application for the claim period on or before the later of:
 - February 1, 2021, and
 - 180 days after the end of the claim period; and
- the individual with financial responsibility attests that the application is complete and accurate.

Based on the reasons stated above, the Appeals Division is proposing to confirm the determination.

We will hold your file for 15 days from the date of this letter. This will give you the opportunity to make additional representations or to tell us if you agree with our position. If we do not receive a reply within that time, we will process your objection based on the information on file.

You can send us any additional information through My Business Account by selecting "Submit documents" and entering the case number (GB221501151458, no spaces) into the Case/reference number box.

You can send documents by fax to **1-866-443-4955** or **705-670-6649**.

If you send documents by Canada Post, send them to:

Appeals Intake Centre
PO BOX 2006 STN MAIN
NEWMARKET ON L3Y 0E9

If you send documents by courier service, send them to:

Eastern Appeals Intake Centre
1050 Notre Dame Avenue
SUDBURY ON P3A 5C1

Indicate the case number (GB221501151458) at the top of the documents so we can attach them to the file.

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

To help us serve you better, 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 there is mail to view or when important changes are made to the account. Email notifications are available in My Account, My Business Account or Represent a Client (for registered filers). This will allow us to communicate more quickly with you.

Sincerely,

Emily Nickerson
Appeals Officer
Appeals Branch
c.c.: KPMG LLP