



March 1, 2022

Wendy Johner  
Cornerstone Christian School Inc.  
43 Iroquois Street E  
Moose Jaw SK S6H 4S9

Dear Wendy Johner:

**Subject: Audit of your Canadian Emergency Wage Subsidy claims**  
**Business number 89397 0970 RR0001**  
**For claim periods March 15, 2020 to October 23, 2021**  
**Payroll program account number 89397 0970 RP0001**  
**Case number 14639441**

The audit of Cornerstone Christian School Inc.'s claims for the Canada Emergency Wage Subsidy (CEWS), for the periods noted above, is now complete

As discussed, we have determined the Organization is part of the Prairie South School Division #210 that is governed by the Saskatchewan Board of Education. As a result, we find that the Organization is a public institution and an ineligible entity, for the purposes of the CEWS. Therefore, the support staff of the school are ineligible employees.

We will be finalizing the audit as detailed in the proposal letter dated February 3, 2022.

The scope of this audit was limited to your claims for the qualifying periods shown above. Cornerstone Christian School Inc.'s registered charity information returns for the year in which these claims were made may be subject to further review.

In addition, you will find attached to this letter a notice of determination issued pursuant to subsection 152(3.4) of the Income Tax Act which outlines the Canada Revenue Agency's (CRA) determination of the CEWS amounts for the qualifying periods for which Cornerstone Christian School Inc., is entitled.

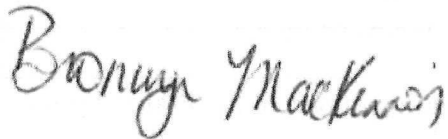
If you disagree with this determination, you can file a notice of objection within 90 days from the date of this determination notice. The notice of determination outlines the procedures to follow for submitting a notice of objection to the Appeals Branch of the CRA who will conduct an independent review of Cornerstone Christian School Inc.'s CEWS claims.

Finally, Cornerstone Christian School Inc., will be issued, under separate cover, a notice of assessment pursuant to subsection 160.1(3) of the Act with respect to the applicable CEWS qualifying periods. This notice of assessment will also provide notification under subsection 160.1(1) of the Act of the CEWS amount that was refunded to Cornerstone Christian School Inc., in excess of the CEWS amount to which the CRA determined Cornerstone Christian School Inc., was entitled as a refund for the qualifying periods identified in the notice of assessment.

The Act requires that you keep your books and records, including those in electronic format. For more information, please read Information Circular IC78-10R5, Books and Records Retention/Destruction, at **canada.ca/cra-forms** by typing the publication number or name in the search box.

If you need more information or have questions, please call me at 587-334-2182. You can also reach my manager, Francis Yu, at 587-335-6904.

Sincerely,

A handwritten signature in dark ink, reading "Bronwyn MacKinnon". The signature is written in a cursive, flowing style.

Bronwyn MacKinnon  
Income Tax Auditor  
Edmonton Tax Services Office

Attachment

Website: **canada.ca/revenue-agency**



Canada Revenue  
Agency

Agence du revenu  
du Canada

March 1, 2022

Account Number  
89397 0970

Wendy Johner  
Cornerstone Christian School Inc.  
43 Iroquois Street E  
Moose Jaw SK S6H 4S9

## NOTICE OF DETERMINATION OF THE CANADA EMERGENCY WAGE SUBSIDY

Registration number 89397 0970 RR0001  
Relevant payroll account 89397 0970 RP0001

The Canada Revenue Agency (CRA) has determined the Canada Emergency Wage Subsidy (CEWS) amount to which Cornerstone Christian School Inc., is entitled for the following qualifying period(s):

CEWS Qualifying Period(s)	CEWS Amount(s)
March 15, 2020 to April 11, 2020	\$0
April 12, 2020 to May 9, 2020	\$0
May 10, 2020 to June 6, 2020	\$0
Jun 7, 2020 to July 4, 2020	\$0
July 5, 2020 to August 1, 2020	\$0
August 2, 2020 to August 29, 2020	\$0
August 30, 2020 to September 26, 2020	\$0
September 27, 2020 to October 24, 2020	\$0
October 25, 2020 to November 21, 2020	\$0
November 22, 2020 to December 19, 2020	\$0
December 20, 2020 to January 16, 2021	\$0
January 17, 2021 to February 13, 2021	\$0
March 14, 2021 to April 10, 2021	\$0
April 11, 2021 to May 8, 2021	\$0
May 9, 2021 to June 5, 2021	\$0
June 6, 2021 to July 3, 2021	\$0
July 4, 2021 to July 31, 2021	\$0
August 1, 2021 to August 28, 2021	\$0
August 29, 2021 to September 25, 2021	\$0
September 26, 2021 to October 23, 2021	\$0

This notice is issued pursuant to subsection 152(3.4) of the Income Tax Act following a review of your claim(s) for the qualifying period(s) mentioned above.

For further explanations, please refer to the letter issued by the CRA dated February 3, 2022, in regard to your claims. If you disagree with this determination, you can file a notice of objection within 90 days from the date of this notice.

Canada

To file an objection online, log into My Account for Individuals, My Business Account, or Represent a Client and select "Register my formal dispute" (notice of objection). When you file an objection, you must clearly explain what you are objecting to, and why you disagree with this determination. Be sure to include all relevant facts and supporting documentation. You can also use Form T400A, Objection - Income Tax Act, available on our website at [canada.ca/cra-forms](http://canada.ca/cra-forms).

Bob Hamilton  
Commissioner of Revenue

For further information, contact:  
Business Enquires 1-800-959-5525  
Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1