



Attestation for owner/managers and/or senior employees (comptroller/VP Finance/CFO) of an eligible entity applying for the rent subsidy under the Tourism and Hospitality Recovery Program or the Hardest-Hit Business Recovery Program

For use for subsidy claims under the Tourism and Hospitality Recovery Program (THRP) and the Hardest-Hit Business Recovery Program (HHBRP) for claim periods beginning after October 23, 2021.

I, _____ at _____
 (Insert name) (position, office or rank) (the eligible entity making a rent subsidy claim "the applicant")

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 any material respects.
2. I am the individual who has principal responsibility for the financial activities of the applicant.
3. The applicant qualifies for a rent subsidy as determined under the relevant provisions of the Tourism and Hospitality Recovery Program (THRP) or the Hardest-Hit Business Recovery Program (HHBRP) in section 125.7 and other sections of the Income Tax Act (the "program rules").
4. The applicant's qualifying revenue from activities carried on in Canada—as determined under the program rules—has declined by the percentages specified in the application in respect of the relevant claim period.
5. The applicant has and will maintain records for Canada Revenue Agency (CRA) review that demonstrate the revenue reduction, eligible expenses for the property and any other information required to verify the amount of the rent subsidy claim. These records will be made available to the CRA upon request.
6. The applicant has either paid the expenses or will pay the expenses no later than 60 days after payment of the first subsidy amount to which those expenses relate.
7. The applicant will repay amounts paid under the THRP or HHBRP if it is later determined that the eligibility requirements were not met or the amounts were overstated.
8. The applicant will keep records of any election the applicant (together with all required participants, in the case of a joint election) has made regarding the calculation of revenue in accordance with the program rules.
9. I acknowledge that in order to administer the application process, the CRA may contact the landlord, mortgage holder or other third party to verify information provided in the rent subsidy claim.
10. I acknowledge that the program rules authorize the CRA to publish the names of applicants.

Part II – Elections

I certify and attest that:

A) The applicant (together with all required participants in the election under the 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 (tick all that apply):

- A joint election, along with each other member of the group of eligible entities 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 entity'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 entity'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 entity does not deal at arm's length and from who the entity earns all or substantially all of its qualifying revenue who have jointly elected under paragraph 125.7(4)(d) of the Income Tax Act (revenue between persons not dealing at arm's length).
- 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)(B) of the definition "prior reference period" in subsection 125.7(1) of the Income Tax Act.
- 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).

OR

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

Part III – Attestation Statements

I make this attestation in support of my application for a rent subsidy under the THRP or the HHBRP for the claim period that begins on _____ and ends on _____ in the amount of _____.

Date (YYYY-MM-DD)

Date (YYYY-MM-DD) enter amount being requested on Line 320 of your application

I make this attestation acknowledging that making a false attestation is a criminal offence, and that the 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 (YYYY-MM-DD)