



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

I, _____, _____ at _____
 (Insert name) (position, office or rank) (the eligible entity making a CERS 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 respect.
2. I am the individual who has principal responsibility for the financial activities of the applicant.
3. The applicant is eligible for the Canada Emergency Rent Subsidy (CERS) as determined under the CERS program rules in section 125.7 of the Income Tax Act (the "CERS program rules").
4. The applicant's qualifying revenue from activities carried on in Canada has declined by the specified amount during the relevant claim period as compared to their qualifying revenue before the COVID-19 crisis, as determined under the CERS program rules.
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 CERS 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 CERS if it is later determined that the eligibility requirements were not met or the amounts were overstated.
8. I acknowledge that in order to review this CERS application the CRA may contact the landlord, mortgage holder or other third party to verify information provided in this claim.
9. I acknowledge that the CERS program rules authorize the CRA to publish the names of CERS applicants.

Part II – CERS Program Rules Elections

certify and attest that:

A) The applicant (together with all required participants in the election under the CERS 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 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 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 Canada Emergency Rent Subsidy for the claim period that begins on _____
 Date (YYYYMMDD)

and ends on _____ in the amount of _____ (enter amount being requested on Line 320 of your application).
 Date (YYYYMMDD)

I make this attestation acknowledging that making a false attestation is a criminal offence, and that the CERS 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 (YYYYMMDD)