



Attestation for owner/managers and/or senior employees (comptroller/VP Finance/CFO) of an eligible entity applying for a wage subsidy under the THRP, HHBRP or CRHP

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

I, _____ at _____
(Insert name) (position, office or rank) ("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 all material respects.
2. I am the individual who has principal responsibility for the financial activities of the applicant.
3. If the applicant is a publicly traded company or a subsidiary of such a company, it did not pay taxable dividends during the claim period (and after December 16, 2021) to an individual who is a holder of common shares of the company or of the subsidiary of the company.
4. The applicant qualifies for a subsidy as determined under the relevant provisions of the Tourism and Hospitality Recovery Program (THRP), the Hardest-Hit Businesses Recovery Program (HHBRP), or the Canada Recovery Hiring Program (CRHP) in section 125.7 and other sections of the Income Tax Act (the "program rules").
5. 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.
6. The amounts regarding eligible remuneration that are specified in the applicant's application:
 - a. are in respect of eligible remuneration paid to its eligible employees for the period being claimed; and
 - b. do not include amounts specifically excluded under the program rules (for example, stock options, severance payments, etc.).
7. If the applicant is claiming a subsidy under the Canada Recovery Hiring Program (CRHP):
 - a. The amount of the CRHP claim is based on the difference between the applicant's total eligible remuneration paid to its active eligible employees that were on the applicant's payroll for the period being claimed and its total eligible remuneration paid to its active eligible employees that were on the payroll for the period beginning on March 14, 2021, and ending on April 10, 2021.
 - b. The amount of the CRHP claim does not include amounts of eligible remuneration paid to eligible employees for any week where they were on leave with pay (furloughed) in the claim period or the period beginning on March 14, 2021 and ending on April 10, 2021.
8. The applicant has and will maintain records for the Canada Revenue Agency (CRA) review that demonstrate the revenue reduction, eligible remuneration paid to employees and any other information required to verify the amount of the subsidy claim. The applicant 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 applicant will repay subsidy amounts paid under the THRP, HHBRP, or the CRHP if it is later determined that the eligibility requirements were not met or the subsidy amounts were overstated.
10. 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.
11. 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).
- An election under either subparagraph (b)(iii.2) or (iv) 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 applicant has not made any of the above elections.

Part III – Attestation Statements

I make this attestation in support of my application for a wage subsidy under the Travel and Hospitality Recovery Program, the Hardest-Hit Businesses Recovery Program or the Canada Recovery Hiring Program (as applicable) for the claim period that begins on _____ and ends on _____
in the amount of _____ .
enter amount being requested on Line H of
your THRP or HHBRP application or Line 600
of your CRHP application, as applicable
Date (YYYY-MM-DD) Date (YYYY-MM-DD)

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)