Via Registered Mail.

Attorney General of Canada Ministry of the Attorney General, Canada Department of Justice Canada Ottawa, Ontario K1A 0H8

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D. Vincent Revenue Canada Appeals Division 1050 Notre Dame Ave. Sudbury, ON, P3A-5C1 Regarding: Tax Appeal Denied Bill Ross 144 Oakland Road Oakland, ON. NOE-1L0

To those whom may be under the impression it concerns them;

Executive Summary:

I have made an appeal regarding the assessment of tax owing on the factual / legal basis of:

- a) It is arbitrary, a guess on your part, with no facts or evidence in the realm of provable reality. We are ruled by fact and law, NOT arbitrary opinion.
- b) For arguments sake, even if the assumption regarding my alleged income were valid, in the settling of the score between myself and the state, your guess neglects the fact that I was a single parent to my daughters, in the timeframe in question and have standard deductions to account for this. Further, during the timeframe in question, the state refused to accept proof that I was a single parent and persisted in oppressing me as a deadbeat father and provided all parental benefits to my exwife, whom has undertaken absolutely zero parental responsibility and caused much harm to my daughters by her manipulations. It is my belief that, when these parental deductions are applied and ALL of the parental benefits that illegally went to my ex-wife are applied, tax "owing" will be zero, or a refund in my favor. There is absolutely nothing preventing you from considering these facts and altering your arbitrary decree, which you have failed to do.

You have responded in a manner, that, on the surface, sounds reasonable:

a) Request that I provide receipts and further information, submit and sign tax returns.

- b) Otherwise, you stand on the decreed right of arbitrary power to guess what tribute you believe I "owe".
- c) The unstated, but well known consequence of my refusal to "obey or else" is that you will forcefully take, under color of law what you "believe" is yours, but have not earned.

I have issues with this position for the following reasons (all of which are crimes) which have been persistently ignored, a major obstruction of justice with devastating social / economic consequences, for all Canadians, leaving me ZERO option but to engage in civil disobedience until justice is secured in this matter:

- a) On the matter of the receipts and tax returns demanded. I have done my research. Filing tax returns and associating with you, on your terms is VOLUNTARY, requiring my consent. By legal trickery and assumption, should I sign tax returns, this is claimed to be PROOF that I consented to your terms which I most definitely do NOT.
- b) My previous taxes paid have been used as a weapon against myself, daughters and society in general by our totally corrupt divorce courts. And I consider it a matter of self-defense NOT to pay predators until true law has eliminated their ability continue to be so and been compensated for damages. I have previously explained my reasons in my initial appeal dated July 31 2010 (here).
- c) I and my daughters have been suffering and dealing with this oppression for far too long. Luckily, they are now self-sufficient and out of it. The tax department is just one more unaccountable government department stating "not my responsibility", "obey or else" as is every other department I have futilely dealt with. There is no "department of government responsibility", so it is up to me.
- d) Since I know, by hard won experience I am dealing with "rule of biased opinionated man" and not "rule of objective law" where we are all equal in terms of rights and responsibilities, those who disagree with me are not amenable to fact and reason and claim the right to initiate aggression and smite peaceful dissenters. In my humble opinion, the system is waging psychological war against Canadians by stating that forceful opinion trumps fact, evidence and reason, placing us all in a position of cognitive dissonance, unable to make correct, pro-survival choice, else be smited by arbitrary power. I for one, recognize the survival of civilization threats of "rule of arbitrary power" and, continue to fight and defy for objective law.
- e) You can safely ignore the rest of this correspondence, and remain in strategic denial of my totally factually, legally and morally correct position. In fact, I am sure, in some opinions that I am insane since the operative definition of sanity seems to be: those who agree with you, as opposed to those who act according to provable reality.

So, here we remain. Arbitrary power, by decree believes I am a slave, I state I am not and, should any choose to initiate aggression against myself or paltry property, I reserve my rights to life and basic law to defend myself with a proportional defense, whatever it takes to counter the assault. I have thus far kept the peace, despite the

highest of provocations. Arbitrary power appears to be of the opinion that initiating aggression is "necessary". If your position had any merit, people would trade with you in a consensual, peaceful manner. Not only I, but my fellow human beings, planet wide are preparing to correct arbitrary power on this small point of REAL law. In fact, I attempt to do this peacefully and rationally, in terror of what history has to teach when ignorant mob rule lashes out at the status quo who have again enslaved them, also by arbitrary decree, with guns that they have paid for, pointed at them.

Start, of why you will surely consider an insane rant:

You have futilely requested that I provide the tax returns that I am withholding for protest against criminal aggression, on the part of the state, an act of peaceful civil disobedience against criminals. The short answer is NO. I restate the FACT that I stand in full accord with fact and law as written (but not "interpreted" by our totally corrupt judiciary "rule of anarchist man", historical collapser of civilizations).

My hands are legally clean, I have not yet used aggression, including defensive against anyone, although I do reserve the legal right (to life) to forcefully defend myself once my predators / enemies delude themselves into the false opinion that initiating aggression against me is "necessary". This is not because I have issues with necessary defensive aggression; it is more a matter that the state and legal profession have tried their utmost to provoke me to aggression with a systematic assault on myself and family. Then, as sure as the sun will rise tomorrow, the judiciary will demonize me and misrepresent my defense as offense and I will join the legions of similarly provoked alleged abusive males in prison.

Whether you admit it, or NOT, your salary is paid for by productive Canadians (those who actually work, as opposed to whining for "fairness" to the political / legal classes who reap a hefty commission for a living, to rationalize their sorry existence). This has been going on for a very long time and NOW, we are undergoing a planetary social / economic collapse because the "rule of law" has fallen (rationalized away, by predators on the bench) and our "division of labor" civilization has been forcefully / legally redefined to "division of spoils / entitlements" civilization and the productive and our economy is in the final stages of being destroyed by predators fully standing on their alleged legal right to "initiate aggression" camouflaged by a near infinite number of falsely framed pretexts. Unchecked, once the ability to be productive is fully destroyed, predators will have to move farther afield which according to history means total war between those who seek to be master predator with the rest of civilization being collateral damage.

I am in full agreement with my fellow intelligent (able to discern reality) citizens with the FACT that our public servants, judiciary, media and educational classes have, according to observable behavior slipped the leash of public and legal control and are now running amok, preying at will, conspiring against "peace, order and good government". Only excuses and rationalizations (LIES) are offered in exchange for the devastating social / economic costs, an admission of gross incompetence, at a minimum.

The only difference between my fellow citizens and I is that I KNOW how to fight and defeat you, in order to avoid the general social / economic collapse that is inevitable, on present course. Our political / legal classes are well aware of these matters and are grabbing as much as they can before the final collapse and devoting 100% effort into finding some scapegoat to blame the consequences of their own corruption and failures on.

I know that all of the above has been filed as irrelevant. My civil disobedience in this matter is because I am disputing and fighting the carnage in our divorce courts which is as illegal as it gets, the pitting of spouses against each other with strategic denial of the law as written (which is reasonably fair) replaced by "interpreted law" (rule of corrupt man) where one spouse ends up as a slave, deprived of parental influence and the other living an irresponsible life of riley, not having to work, at the expense of the other. This deprives children of the role model of a personally responsible parent, helping to enslave children to the entitlement point of view of life, so they will demand "help", further empowering our "caring" political / legal classes who are socially / economically dooming us by destroying the personal responsibility values necessary for peace and civilization. The carrots and sticks of divorce are arranged to turn parents into enemies and, children become collateral damage. What the divorce courts did to my family is as illegal as it gets, an act of war, and, as a matter of legal fact, it is illegal to make animals fight (in the same way) for the amusement and profit of those who arrange such spectacles. I am NOT amused and have fought tooth and nail for my daughters and managed to mitigate the damage such that they are now both university educated, productive members of society. This is to their credit and I consider myself extremely lucky that I was able to help my daughters overcome the siren call of irresponsibility from their mother and the system.

My ex-wife has not fared so well. Her situation (consequences of her own choices that she was manipulated into) is the sum of every lie, manipulation, neglect, abuse of her daughters, neglect of her personal responsibility, in all areas, including to care for herself. She is shunned by everyone, including her own family and daughters. My ex-wife has the same self-destructive death wish that government and law appears to have and, it is from them that she learned it. This is further compounded by long term physical / mental damage from alcohol and prescription drug abuse, provided by her friendly / helpful (to avoid reality) doctors. The root cause of my ex-wife's woes is that her parent's divorce taught her that marriage is about entitlements and driving the father out of children's lives as opposed to a civilized partnership of equals, to provide a safe nurturing environment for children. Since the divorce courts were rewarding her according to "need" as opposed to responsibility, my ex-wife refused to work, get a job or address her addiction and irresponsibility problems, thus insuring her "need". She has been on welfare (public expense) for a very long time, falsely claiming that she was caring for our daughters, while, in actual fact, I was and have always been a responsible parent while simultaneously being treated as a deadbeat dad by the system which was deaf to my proof otherwise. I am also certain that my ex-wife's self-constructed fate will continue to be blamed on me, for defying the courts and refusing to be a slave nor to act to the detriment of my daughters, a right of no one, to abuse children, myself included.

I know the above facts are irrelevant to your myopic reality as a tax collector pretending to "fairly" deal with a presumed antisocial person such as myself who refuses to pay their decreed "fair share", despite the fact that billions of me, slaving away, doing our best to pay tribute are woefully inadequate to pay for the costs of a systemic corruption that grows to consume all resources that can be seized and, even that is not enough, so you enslave future generations, without their consent by acquiring debt that nobody (that is expected to pay) has consented to nor benefited from. Now that the debt has ballooned such that not even god can pay it, the money printing presses are running amok, to devastate those who have been prudent enough to live within their means by looming hyperinflation. I am dealing with a GREEDY (consume far more than you produce - nothing), predatory system, addicts of the unearned, completely irresponsible.

Do not believe I do not recognize the absurdity of attempting to reason with the unreasonable. By the fact we are having this "debate", you are of the opinion that it is "necessary" to be predator, and, consider it "unreasonable", stupid and a crime on my part that I refuse to be prey, nor to allow my daughters to be socialized as prey. Just like with my ex-wife, I futilely attempt to explain that you are building, by every small irresponsible choice, an appointment with the destiny of your own doom. This alleged "insane" opinion on my part was considered "abuse" by the divorce courts. Every action has a consequence and every aggression is met with a defense. History proves it will be hungry hordes of the deprived entitled who do you in, not me. I do not intend any aggression except in clear, unambiguous self-defense.

I consider you to be fools, constructing your own fate by refusing to earn your keep, impoverishing everyone. After the coming noose of tyranny fully descends, of what use will rationalizers such as you be to arbitrary power? They will not need to present excuses, just take and kill everyone in the way. On the topic of fools, I may also be one for not acknowledging that I am futilely dealing with insane unreason and concluding I should be joining with and perhaps leading the freedom fighters you call terrorists.

You are also part of a legislatively entitled public service whose costs far exceed the benefits. Your collective unproductivity and ignorant micromanagement has overwhelmed the productive and, you will be on the streets, unemployed, without (or inflation ravaged) pensions just like the rest of us in the general social / economic collapse engineered by criminal parasites in control. Even if you manage to get something from me, it is just one more fix and will not solve the addiction nor avert your doom. Besides, dealing with this matter is going to cost you far more than me, for the simple reason I do not have to pretend and can honestly act, whereas you must construct elaborate fictions of "necessity" and perceived "fairness" prior to pulling the trigger and smiting me.

You have failed to do your job of addressing my appeal (of assumed income, knew it was futile, before I made it) and your job as a public servant (those you serve are not the people who pay your salary) in the following areas. You also broke your promise of a "full and impartial review" made in your acknowledgment of appeal letter dated October

5 / 2010 (<u>here</u>). In your defense, It is impossible to do a full and impartial review when the basic issue is an arbitrary decree, completely devoid of fact and according to a letter in my possession from the finance minister (Gordon O'connor. Oct 2, 2007 <u>here</u>), the legal right to compel me or anyone to file tax returns does not exist. But, you do claim the "right" to arbitrarily assume:

- 1 As a respectful of law person (alleged scofflaw for choosing law as written over judicial whim). I have reasonably demanded that you "show me the law" that states that aggression can be initiated, or compulsions can be used against any peaceful / honest human being. The ability to compel is the ability to enslave. Such a law is, by definition illegal. I will not obey any law whose existence cannot or will not be proven and, I am ruled by no man or group of men, but by objective, written law. To do otherwise is to foolishly trust and frankly, I and my intelligent fellow citizens do not trust what government, nor those claiming to represent the law claim. I have done my research and checked the Parliamentary record in the matter of the missing enabling legislation which states that slavery and compulsion is a legitimate power of government. It is not. The only power you have is to respond against criminals who initiate aggression and disturb the peace required for civilization. Government has no power that does not lawfully exist within and been delegated by the general populace and, thievery is not a legitimate power. We are ALL subject to the same laws. The income tax debate record and absence of a voting record is very clear. Compulsion IS illegal servitude. Filing and paving personal income taxes is VOLUNTARY. Anyone who states otherwise is a liar and anyone who initiates aggression or steals is a criminal. My position in this matter is clear. No work, no pay. The justice department / courts will reverse their obstruction of justice in the criminal (not civil) matter of my and everyone's divorces and compensate my family and daughters for all damages which are a consequence of illegal actions, at the expense of the individual criminals, judges included and not my fellow citizens.
- 2 You have failed to address the illegal point that income and therefore taxes can be "just assumed". In fact, appealing an assumption is absurd. Only facts and evidence possess any reality or truth. You claim (in your letter dated March 16 / 2011) that I have been assessed in an "arbitrary" (your words) manner as allowed by the Income Tax Act 152(7) or, more precisely, a guess. We are having this conversation because of prior judicial assumptions that they can interpret the law however they see fit and seriously damage lives with impunity in the process. Exactly where do you get the right or power to assume or decree anything? If my fellow citizens (and I) cannot do so, neither can you. It is our collective legal rights and power you wield, presumably for our benefit, but, in actual fact an abuse of power that you do not lawfully possess. Your job is a supreme waste of taxpayers' money, an assault against all Canadians and civilization (peaceful, mutually consensual trade) in general.

For the edification of objective readers, I include the Income Tax Act SS 152(7):

Assessment not dependent on return or information (REALSPEAK = we can decree whatever we want)

• (7) The <u>Minister</u> is not bound by a return or information supplied by or on behalf of a <u>taxpayer</u> and, in making an <u>assessment</u>, may, notwithstanding a return or information so supplied or if no return has been filed, assess the tax payable under this Part.

True law demands facts and evidence to render a reasonable judgment, bound by written law, further counterbalanced by the "rule of law" ensuring equal treatment by law, for all human beings. Nazi judges were hung until dead for defying this. You have no facts, evidence nor consent and, your opinion is no more valid nor powerful than mine. In actual legal fact, within the realm of my peaceful, lawful affairs, my opinion trumps all others as yours does within your same lawful peaceful domain. However, in your favor, by hard won personal experience, the courts are also "unreasonable" in the exact same manner, acting as if they are god, able to decree reality, backed up by the false and illegal presumption that initiating aggression is "necessary" (Machiavelli, falsely framed arguments) and legitimate. This is "rule of corrupt, biased man" and not "rule of law" which can be known and obeyed whose primary function is to keep the peace, so we can ALL peacefully coexist. It is moral hazard, and anarchy to be unable to predict the legal consequences of one's actions. It allows tyrants to prey with impunity, by decree, or, in this case, by guess. Government and law have both assumed away the reality that is about to smite them and take the rest of civilization out as collateral damage. Actions always have consequences. The basic point of arbitrary power is that they should profit by the actions, others should pay for the consequences. I can think of no better definition of irresponsibility.

3 – For arguments sake, I stated that you failed to account for the fact that I have standard deductions due to the fact of being a single parent during the timeframe in question and further, was deprived of all parental benefits intended for children which my exwife consumed in alcohol and thanks you very much for. You have not addressed these points, but, when they work in my favor, I strongly suspect you will just assume a new reality and higher tax "owed".

I repeat. My primary point is not to (yet) challenge the veracity of income tax. The rapid destruction of civilization by the costs of unproductivity and conflict over entitlements (based on rationalizing away property rights) is taking care of that. I demand the carnage in the divorce courts and systemic child abuse to stop and my family be compensated for the illegal aggressions against us. Thus far, the state has chosen to remain in an obstruction of justice position. This matter has already been researched and addressed by Parliament and the Senate and recommendations made: Judges, like ALL of us MUST obey the law, as written. This was rationalized away by the Justice Department, I presume because divorce is so lucrative for the legal "profession" and devastating for families and society in general. This is just another example of private profit by the legislatively favored / irresponsible, socialized costs that are devastating our society. Refusing to file personal tax returns nor pay personal taxes is the most peaceful method I could choose to defend myself and stop paying predators from preying on my family (forced to act against our own survival) and have a legally invulnerable self-

defense position. Once compensation and justice is in hand, THEN we can discuss the matter of taxation.

And, if taxation is the turf you choose to have this battle, well, by my research, the legal truth of taxation is thus: Paying taxes is VOLUNTARY, BUT, signing a tax return, by legal assumption is equated to CONSENT to taxation (which is why you tried to TRICK me into signing tax returns, as a condition of this appeal) and opens the door wide to being harassed and legally impoverished by false allegations of filing fraudulent tax returns. No thanks, I choose to avoid that trap and quagmire. We will keep this legally simple. Do you or do you not have the lawful right to initiate aggression and steal from me? If yes, my fellow citizens WILL take issue, because they do not have and therefore cannot grant the power to initiate aggression, prey upon and steal from people. The Nazis and Soviets also claimed this power and it did not work out so well for them either. Further, no democratically elected member of Parliament will publicly admit that this power lawfully exists although some may spout falsely framed arguments of "necessity" in the Machiavellian sense, attempting to make it appear that reality and not them deems us slaves.

I don't associate with nor support criminals. I fight them. It is the moral and legal duty of every citizen to do so. The Germans were collectively punished for their failure to oppose the Nazis. I do not make the same mistake. Nothing personal, but my enemy is our predatory system. As a systems design engineer, not only can I design superior systems, I can break them in the most efficient manner. This is what I am proceeding to do, fully compliant with written law, until our collective predators admit defeat and cry uncle. I am far from alone in this. History proves matters of predatory rulers are invariably solved by blood in the streets. I would rather avoid this and have fact, reason and the "rule of law" determine the outcome, based on the peace, freedom and law that our ancestors (including my two dead uncles, at the hands of the Nazis) fought, shed blood and paid such a high price for.

I KNOW I am correct in this matter, because I have seen unguarded flashes of terror in the eyes of various judges when I DEMANDED to be "treated equally, in terms of MEASURABLE rights and responsibilities" under the "rule of law" and NOT their biased opinion. Unwisely, they proceeded to act against far wiser written law and, by their actions decreed: fact, evidence, reason, law: Irrelevant and themselves, criminals. I beg to differ and am determined to do something about it. Since I am dealing with a mindless force that does not care how much it costs (other people) to make their point (of our collective servitude), I care not what this costs me. I can do this, because my daughters are now self-sufficient, no longer dependent on me. The only thing that has delayed this matter is because my daughter's survival could not afford to have me "taken out".

I have adapted to the terrifying fact, as are my fellow citizens that OUR guns of state have been pointed at me for quite some time and that eventually, some ignorant bureaucratic wonk or judge will order the trigger to be pulled. I happen to be more in terror of the consequences of not opposing tyranny, than I am of opposing. I know far too much history and have too much provable knowledge to behave otherwise.

Speaking of tyranny, what I (and you) are dealing with is no different than the Nazis and their opinion that we are not all equal, in terms of measureable rights and responsibilities under the "rule of law". Even if some member of the legislative, executive or judiciary agreed with me regarding the basic absurdity and illegality of this matter (and many have, in my private researches and consultations), they remain in terror of expressing agreement. They may not have to deal with the terror of the SS (secret police) smiting the politically incorrect, but rather the terror of losing their gold plated pensions, benefits and perks of being "public servants" who, in my opinion, refuse to serve any but themselves. In the highly improbable situation that a public "servant" wanted to expose all the waste, corruption and criminality going on, there are no effective whistleblower laws to protect them. The only difference between the Nazis and now is in pretexts. Same inequality, by law, same terror of non-survival for the executive, should they dissent. For this reason (better me than you), orders will be obeyed, making you personally responsible should the law ever lose its hypocrisy and re-acknowledge that obeying orders and initiating aggression is "not an excuse" for our own actions for which we are all personally responsible.

Any other course, apart from what true law demands is really going to cost you, far more than settling. And, matters will continue to appear just as they are, a futile attempt on the part of the state to put lipstick on a pig as fact and reason and blowback from myself and fellow FREE citizens push you into the corner that official lies and misrepresentations have painted for you.

And, just to further make my point that you are the architects of your own demise, attached is proof from when I was of the ignorant opinion that creating jobs, prosperity (and paying taxes) was a good thing to do, contributing to civilization, before the divorce courts also arbitrarily decreed that I would make a much better slave and my daughters should be doomed to irresponsible lives at the hands of an irresponsible, negligent, abusive, addicted mother. Just one of my accomplishments (here) saved my employer \$36,000,000.00 over a ten year product life cycle, which in a 50% tax rate environment, is \$18,000,000.00 to government coffers and YOUR excessive (no relationship to productivity) salaries. Ultimately, I could not handle having my salary stolen to pay for the continued abuse / neglect of my daughters by my ex-wife and quit my career as senior design engineer since this matter had destroyed my ability to be productive by creating serious problems, which the law would smite me for should I intervene on my daughters behalf. Shortly thereafter, my daughters concluded they could not survive with their mother and chose to live full time with me. It is impossible to do a challenging job when you and your children's survival is at risk and, you are being forced to pay for it. Peace for me and my daughters has been designed to be inversely proportional to productivity and contribution to civilization. Any prosperity will bring legal parasites sniffing, under the false pretext of "fairness" (equality of results, independent of contribution) for my exwife and the other irresponsible losers whose unproductive costs are collectively collapsing civilization.

Due to other, excessive taxation (greed) predations, my former employer (Nortel) faced their best and brightest employees (and trade secrets) being brain drained to jurisdictions more respectful of property and other rights of the productive, whom we all depend upon for survival. Nortel could no longer make an honest profit from the lost excellence and was forced to turn to stock value manipulations for corporate survival, was convicted of fraud, leading to bankruptcy and the collapse of the entire Canadian high tech industry.

Further, the time and energy (life) that productive Canadians spend defending from predations and assaults against our property and equality rights under law is time and energy that cannot be spent on productive endeavors and appeasing our parasites who get greedier in proportion to appeasement. Dealing with this and related illegalities have thus far consumed the bulk of my life and, the cumulative cost of this will eventually be putting you and all others who act as if they have a divine right to exist without producing REAL value (something that people will willingly pay for) and contributing to civilization on the street, begging for "mercy", of which I have seen and expect none. Your collective unproductivity is impoverishing and hurtling us to collective doom. This matter cannot be solved by reason for the simple reason that predators claim a divine right to prey and, if law won't deal with this, then it is up to "we, the people", the final and only line of defense against tyranny and arbitrary "rule of corrupt man".

See you in court, should you continue to push this absurd matter. I will ask the judge to stay this matter until the ongoing obstruction of justice matter regarding the criminality of my totally corrupt; child abusing divorce is dealt with. This the judge will do, since the alternative is to be complicit in the ongoing obstructions of justice and write some bogus rationalization which I will totally decimate and refute regarding why it is "necessary" that I and everyone so arbitrarily decreed by the tax department be slaves. In my experience, judges are very careful to avoid responsibility and will be relieved to punt this matter back to "justice". And, when the guns of state inevitably come out, I will deal with it in a manner of my choosing, dependent on circumstance.

And, since "justice" is in strategic denial of the truth and hiding what "justice" is, I will define it and the crucial importance to "peace, order and good government" and frankly, survival of civilization:

Justice Defined: We are all free to profit or suffer and learn (adapt to excellence) by facing the consequences of our OWN choices. Injustice is to be forced to suffer the consequences of choices of unaccountable (irresponsible) others. In other words, personal responsibility.

"The danger is not that a particular class is unfit to govern. Every class is unfit to govern. The law of liberty tends to abolish the reign of race over race, of faith over faith, of class over class." ~ Lord Acton

Bill Ross

Date