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June 15th, 2009

Steven James Merrill
c/o 2045 Begbie Road
Kelowna, B.C.
V1V 2C6

Attention: C. CHICO NE
Southern Interior B.C Tax Services Office
Canada Customs and Revenue Agency
277 Winnipeg Street
Penticton, BC
V2A 1N6

Dear Madame;

Please find below a number of questions pertaining to your recent actions against me:

5. Your *Requirement To Pay* orders state the following, in Paragraphs (1) "*the moneys otherwise due and immediately payable*" .. (2) "*all other moneys otherwise payable,*" .. and (4) "*the moneys that within 90 days you would otherwise loan or advance.*" My question pertains to the term "*moneys*" which is not defined in *The Income Tax Act*. Can you please confirm all of the various *forms* of moneys acceptable for amounts due to The Canada Revenue Agency?

I would appreciate a reply in writing within 30 days.

Thank-you,



Steven James Merrill

This is Exhibit "P" referred to in the Affidavit of

Steven James Merrill
sworn before me the 5 day of March 2020



A Notary Public in and for the
Province of British Columbia



Southern Interior Tax Services Penticton
Surrey BC V3T 5E1

July 22, 2009

STEVE MERRILL
2045 BEGBIE RD
KELOWNA BC V1V 2C6

Account Number
634 981 708

Dear Sir:

Re: Correspondence Dated June 15, 2009

The following is in response to your letter dated June 15, 2009:

1. We can confirm that we have received a copy of your letter to Minister Blackburn dated May 19, 2009.
2. We can confirm that we have read such letter.
3. We have included copies of our Requirements for Information sent to HSEC Bank Canada for information relating to account number 016-085762-150.
4. The payment made on your behalf on or about April 28th was received from Jent Construction Ltd.
5. With regards to your request in paragraph 5, we recommend that you seek your own legal counsel to assist you with the interpretation of the Income Tax Act and the definition of moneys as stated on our Requirement to Pay.

Yours sincerely,

C CHICOINE
COLLECTIONS OFFICER

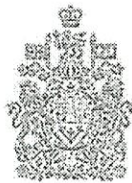
Enclosure (ε)

This is Exhibit "Q" referred to in the Affidavit of
Steven James Merrill
sworn before me the 5 day of March 2020

A Notary Public in and for the
Province of British Columbia



Minister
of National Revenue



Ministre
du Revenu national

Ottawa, Canada K1A 0A6

JUL 02 2009

This is Exhibit "R" referred to in the Affidavit of
Steven James Merrill
sworn before me the 5 day of March 2020

Mr. Steven James Merrill
2045 Begbie Road
Kelowna BC V1V 2C6


A Notary Public in and for the
Province of British Columbia

Dear Mr Merrill:

I am writing in reply to your latest correspondence received on May 26, 2009, concerning your tax affairs and those of New Market Networks Inc.

I am informed that on February 19, 2007, Mr. Luc Martin, a Canada Revenue Agency (CRA) official at the Southern Interior Tax Services Office, wrote to you advising you of the CRA's position regarding a "natural person." Further, on May 8, 2009, Ms. Carla Chicoine, a collections officer at the Southern Interior office, verbally answered your question and informed you of the recent ruling of January 29, 2009, in the *Minister of National Revenue v. Cory Stanchfield* court case.

I must reiterate that section 248 of the *Income Tax Act* defines "person" or any word or expression descriptive of a person. Various individuals and groups have been referring to a number of concepts such as "natural person" and "corporation sole," terms whose meanings are unclear. These terms have no relevance to a person's obligations under the Act. The federal government has the legal authority to levy and collect taxes. This authority and the constitutionality of the Canadian tax system have been confirmed by every major court decision that has dealt with these issues. The courts have confirmed the legality of the *Income Tax Act* under the *Constitution Act*, which includes the *Canadian Charter of Rights and Freedoms*. Some of the misleading information that certain groups and individuals distribute about income tax and the duties of the CRA is addressed at www.cra.gc.ca/myths. As well, more is available in the news releases, fact sheets, and convictions listed on the CRA's Media Room Web page at www.cra.gc.ca/nwsrm.

.../2

Canada

Under Canada's income tax system, the CRA does not control or censor the advice that Canadians exchange concerning income tax matters. While individuals are entitled to their own opinions, taxpayers are, nonetheless, responsible for their own obligations under the legislation passed by Parliament and enforced by the court system.

I am informed that you have not filed personal income tax returns for the 2005 to 2008 tax years, and the last corporate return filed for New Market Networks Inc. was received on July 31, 2005. The goods and services tax account of the corporation shows a similar pattern of unfiled returns and a balance outstanding of \$15,106.55 on June 15, 2009. Provincial records indicate that this corporation has now been dissolved. As well, on that date, your personal tax debt was \$21,748.73, which resulted from the reassessment of your 2003 and 2004 tax returns for unreported income, and a payroll source deductions debt for New Market Networks Inc. of \$35,456.67. As you have chosen to not dispute the assessments, CRA officials have a clear and statutory obligation to collect the balances owing.

Although the CRA prefers to obtain voluntary payment of a tax debt, the system must be fair for those individuals and businesses who pay their taxes promptly. For this reason, legal action has to be considered if the debt remains outstanding without apparent justification. Section 224 of the Act allows the CRA to garnishee income, bank deposits, or payments due from third parties. If the debt continues over an extended period of time, it may be certified in the Federal Court and a judgment registered on the title of any property the debtor owns or co-owns. In the case of a payroll debt, when a corporation does not pay those deductions, the statutes prescribe that the directors of the debtor corporation are jointly and severally liable, together with the corporation, for the amounts assessed.

I understand that, as attempts to negotiate an arrangement for the outstanding arrears have been unsuccessful, collections officers had no choice but to taken legal action on both your personal and payroll debts. These actions included sending requirements to pay to various sources, certifying the debts in the Federal Court, and issuing a director's liability assessment under section 227.1 of the Act. Your accounts are also being reviewed for possible non-arm's length transactions under section 160 of the Act.

While it is regrettable that legal action became necessary, given the circumstances, I must confirm that collections officers acted according to the legislation and CRA policy. However, CRA officials are prepared to consider any information that would accurately reflect your ability to pay in order to conclude a mutually satisfactory payment arrangement for all outstanding balances. This arrangement would include filing your

outstanding returns. In this respect, I urge you to contact Mr. Tony Brosseuk, Assistant Director of Taxpayer Services and Debt Management at the Southern Interior office, by writing to 277 Winnipeg Street, Penticton BC V2A 1N6, or by calling 250-492-9209. The CRA accepts collect calls. Mr. Brosseuk is aware of our correspondence and will be pleased to assist you.

I note your offer to resolve your arrears with Canadian Tire dollars or by providing a cheque for an undisclosed amount. The Receiver General for Canada is only obliged to accept payment that the *Currency Act* recognizes as legal tender. Tax debt payments can be made at any CRA office, or at chartered banks or other financial institutions in Canada.

Further correspondence regarding these same matters will be forwarded to the Southern Interior office for consideration.

I trust that the above information is helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Jean-Pierre Blackburn". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jean-Pierre Blackburn, P.C., M.P.

August 11th 2009

S.J. Merrill
2045 Begbie Road
Kelowna, BC V1V 2C6

Mr. Jean Pierre Blackburn, P.C., M.P.
Minister of National Revenue
Ottawa, Canada K1A 0G5

DELIVERED BY REGISTERED MAIL

Mr. Minister Blackburn,

On June 15th, I submitted the following question to Ms. Carla Chicoine, Collections Officer at the Penticton TSO:

*"Can you please confirm all of the various **forms** of moneys acceptable for amounts due to The Canada Revenue Agency?"*

I was advised in her response of July 22nd to "seek your own legal counsel" to "assist with the definition of moneys," which I have since done, at considerable expense.

Mr. Blackburn, in your letter to me of July 2nd you stated the following:

*"The Receiver General for Canada is **only** obliged to accept payment that the Currency Act recognizes as **legal tender**." (my emphasis).*

Section 8. of the *Currency Act* states:

*".. a tender of payment of money is a legal tender if it is made (a) in **coins** that are current under section 7; and (b) in **notes issued by the Bank of Canada** pursuant to the Bank of Canada Act intended for circulation in Canada" (my emphasis).*

My counsel has identified that a definition for "money" is contained in the *Financial Administration Act*, see below:

"money" includes negotiable instruments;

The definition of "negotiable instrument" from the *Financial Administration Act* is as follows:

"negotiable instrument" includes any cheque, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and any other similar instrument;

Mr. Blackburn, I am confused. My counsel recommended that I seek an answer to the following question:

If The Receiver General for Canada is only obliged to accept payment of money recognized as legal tender, is a payment to the Canada Revenue Agency of money as defined in the Financial Administration Act a violation of the law?

Mr. Blackburn, it is of considerable urgency that you clarify this matter so that I may comply with my legal obligations as quickly as possible. I would also respectfully request that you direct Ms. Chicoine to halt her collection tactics until such time that clarification is received.

Sincerely,

Steve Merrill, agent. All Rights Reserved

Cc: Carla Chicoine, Collections Officer, Southern Interior TSO
Cc: Ron Cannan, M.P., Kelowna Lake Country

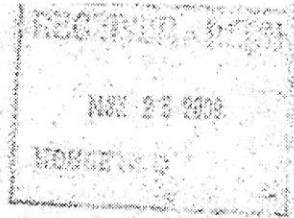
This is Exhibit "S" referred to in the Affidavit of
Steven James Merrill
sworn before me the 5 day of March 2020


A Notary Public in and for the
Province of British Columbia

Minister
of National Revenue

Ministre
du Revenu national


Ottawa, Canada K1A 0A6



NOV 18 2009

Mr. Ron Cannan, M.P.
Kelowna-Lake Country
114 - 1835 Gordon Drive
Kelowna BC V1Y 3H4

This is Exhibit "T" referred to in the Affidavit of
Steven James Merrill
sworn before me the 5 day of March 2020


A Notary Public in and for the
Province of British Columbia

Dear Colleague:

I am writing in response to correspondence received from your office on September 10, 2009, in which you included a copy of correspondence from your constituent, Mr. Steven James Merrill, concerning the definition of moneys.

The Department of Justice Canada has provided the following opinion.

Section 8 of the *Currency Act* provides that a tender of payment of money is a legal tender if it is made:

- (a) in coins that are current. Current is defined in section 7 of the Act as coins issued under the authority of the *Royal Canadian Mint Act* or in the case of coins issued by provinces before they became part of Canada. Also, the *Currency Act* states that legal tender can be no greater than the following amounts:

<u>Coins</u>	<u>Maximum</u>
Toonie coin (\$2.00)	\$40.00
Loonie coin (\$1.00)	\$25.00
Dime	\$10.00
Nickel	\$5.00
Penny	\$0.25

- (b) in notes issued by the Bank of Canada pursuant to the *Bank of Canada Act* intended for circulation in Canada.

In addition, the Canada Revenue Agency can accept cheques issued in accordance with the *Bills of Exchange Act*.

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Canada

In my previous correspondence to Mr. Merrill of July 2, 2009, I informed him that further correspondence regarding these same matters will be forwarded to the Southern Interior Tax Services Office for consideration. I will therefore no longer respond to continuing correspondence from Mr. Merrill concerning these same matters.


I trust that the information I have provided will help you respond to Mr. Merrill.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jean-Pierre Blackburn".

Jean-Pierre Blackburn, P.C., M.P.

This is Exhibit "U" referred to in the Affidavit of
Steven James Merrill
sworn before me the 5 day of March 20 20


A Notary Public in and for the
Province of British Columbia

April 19th 2013

Via Canada Post Registered Mail #RW595239741CA

Attention Matt Taylor (1226)

Collections Officer, Southern Interior Tax Services Office
CANADA REVENUE AGENCY
9755 King George Boulevard
Surrey, B.C.
V3T 5E1

Re: Account #634981708

Mr. Taylor:

The most recent account statement for the aforementioned taxpayer, dated February 25th, indicates an amount due of \$103,150.41.

The Income Tax Act fails to provide a definition for the term "money" or "monies" and raises the question as to what forms of payment are acceptable; on this issue there should be no ambiguity.

I will accept the amount due and immediately forward payment on the condition that you provide a simple "yes" or "no" answer to the following question:

Will The Canada Revenue Agency, or The Receiver General, accept, reconcile, or set-off an account balance due with a presentment of money as per the definition of the term "money" in The Financial Administration Act R.S.C., 1985, c. F-11?

As a sworn public official of Canada I demand that you provide an answer to this question within 14 days of receipt of this registered mailing. Statutory word magic is not necessary, nor is any "legal advice" from you or your team leader (s).

Take notice that your failure to provide an answer to this question within 14 days of receipt of this registered mailing will constitute a default, at which point I expect that you will immediately cease all collection actions against me, my family, and any third-parties with which I contract.

Sincerely,



Steven James Merrill



Canada Revenue Agency
Agence du revenu du Canada

Southern Interior Tax Services Office
Surrey BC V3T 5E1

STEVE MERRILL
2045 BEGBIE RD
KELOWNA BC V1V 2C6

Dear Mr. Merrill:

Re: Income Tax arrears - 2004 and 2005
Balance: \$113,495.41

According to our records, you still owe \$113,495.41, even though we have previously brought this debt to your attention. The above amount is payable immediately.

In response to your letter dated April 19, 2013, we reference the reply you received from the office of Jean-Pierre Blackburn dated November 18, 2009 concerning the definition of monies and acceptable forms of payment.

Please forward your cheque or payment directly to:

Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1B1

Write your account number on the front of your cheque to help us process it.

You can also make your payment by using your financial institution telephone or online banking or by using "My Payment" online service at the following address:

<http://www.cra-arc.gc.ca/esrvc-srvce/tx/mypymnt/menu-eng.html>

This is Exhibit " ✓ "referred to in the Affidavit of

Steven James Merrill

sworn before me the 5 day of March 2020

[Signature]
A Notary Public in and for the
Province of British Columbia

April 29, 2013

Account Number
XXX XXX 708

.../2

Canada

Southern Interior B.C.
Tax Services Office
Revenue Collections Penticon
c/o 9755 King George Blvd
Surrey BC V3T 5E1

Local: 250-492-9359
Toll Free: 1-877-301-3131
Fax: 250-770-4527
Web site: www.cra.gc.ca

Other methods for making your payment can also be found online at:
<http://www.cra-arc.gc.ca/mkpymnt-eng.html>

For information regarding our collection policies, please visit
the following website:

<http://www.cra-arc.gc.ca/E/pub/tp/ic98-1r3/README.html>

If you have already paid your account, please accept our thanks
and disregard this letter. However, if you paid it more than 15
days ago, please give us further details so that we can credit the
payment to your account.

Yours sincerely,



M. TAYLOR (1226)
COLLECTIONS OFFICER