



SUPERIOR COURT OF JUSTICE

KEVIN J. JOHNSTON

Plaintiff

- and -

**HIS MAJESTY THE KING IN RIGHT OF CANADA
as represented by the CANADA REVENUE AGENCY**

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Plaintiff. The Claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a Statement of Defence in Form 18A prescribed by the *Rules of Civil Procedure*, serve it on the Plaintiff's lawyer or, where the Plaintiff does not have a lawyer, serve it on the Plaintiff, and file it, with proof of service in this court office, WITHIN TWENTY DAYS after this Statement of Claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your Statement of Defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a Statement of Defence, you may serve and file a Notice of Intent to Defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your Statement of Defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date: _____

Issued by: _____
Local Registrar

Address of Court Office: 161 Elgin Street
2nd Floor
Ottawa, Ontario K2P 2K1
Canada

TO: **His Majesty the King in the Right of Canada**
as represented by the Canada Revenue Agency
333 Laurier Avenue West
Ottawa, Ontario K1A 0L9
Canada

Defendant

CLAIM

1. The Plaintiff, Kevin J. Johnston, claims against the Defendant, His Majesty the King in the Right of Canada as represented by the Canada Revenue Agency, as follows:
 - a. General damages in the amount of \$100,000,000.00;
 - b. Punitive and exemplary damages in the amount of \$1,000,000.00;
 - c. A declaration that CRA has acted unlawfully in disregarding Clause 15 of the Taxpayer Bill of Rights;
 - d. An injunction prohibiting CRA from interfering with the Plaintiff's right to represent taxpayers;
 - e. An injunction prohibiting the CRA from harassing any of the Plaintiff's clients beyond what they are legally entitled to request and only in writing;
 - f. Pre-Judgment interest at the contractual rate or, alternatively, pursuant to the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - g. Post-Judgment interest at the contractual rate or, alternatively, pursuant to the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - h. Costs of this action; and
 - i. Such further and other relief as this Honourable Court deems just
2. The Plaintiff, Kevin J. Johnston, is a long-time public figure in the Dominion of Canada.
3. The Defendant, His Majesty the King in the Right of Canada as represented by the Canada Revenue Agency is a Canadian Federal Government entity that manages tax administration and claim reviews.
4. The Plaintiff operates a corporate and personal tax services company, where approximately 80% of my focus is on saving corporations millions of dollars on payroll, HST, GST, and PST by reworking their corporate and personal tax filings and introducing aggressive cost-saving measures all which are all compliant with the Criminal Code of Canada.
5. The Plaintiff has extensive experience in logistics for Fortune 500 companies with offices in British Columbia, Alberta, Manitoba, Ontario, Wyoming, Florida, and Panama, with planned expansion into Argentina in 2026.

6. The Plaintiff has studied Canadian tax law since 1983, which studied both criminal and corporate law in Canada for more than twenty years.
7. The Plaintiff has further extensive training in psychology with a vocabulary exceeding 120,000 words which has been noted by media outlets and judges throughout Canada as a highly charismatic public speaker and have been ranked among Canada's top ten public speakers by private enterprise groups that transact in amounts surpassing \$50 million annually.
8. From 2000 to 2023, the Plaintiff worked on corporate and personal tax matters for Canadians on a parttime basis; in 2023 the Plaintiff transitioned to full-time tax services.
9. Due to seven attempts on the Plaintiff's life by various factions of the Canadian government and by the terrorist organizations Antifa and Black Lives Matter, the Plaintiff relocated to Latin America for personal safety. This decision was influenced, among other things, by incidents involving the Royal Canadian Mounted Police, who assaulted the Plaintiff on five separate occasions, and by an incident with the Calgary Police Service, during which two police officers pointed their firearms at the Plaintiff for approximately fifteen minutes while delivering a lecture advocating extremist left-wing propaganda.
10. In 2021, the Plaintiff published a book titled "Masks Are Bullshit", in which I debunked the pandemic and the effectiveness of masks, and proved that there were no laws compelling compliance. For that, the Plaintiff was arrested, imprisoned, and assaulted by the Canadian government. Having faced these circumstances, I had reached the limit of what I considered tolerable danger in Canada
11. The Plaintiff provides the following services to Canadians:
 - a. Personal Income Tax Preparation and Compliance;
 - b. Corporate Income Tax Preparation, Filing, and Adjustments;
 - c. Payroll Administration and Remittance Management, targeting cost efficiencies of up to approximately \$6,000 per employee per annum, where legally available;
 - d. Corporate Restructuring and Reorganization;
 - e. Acquisition of Corporations with Existing CRA and BANK debts;
 - f. Debt Management, Workouts, and Liquidation Strategies;

- g. Corporate Formations and Registrations, including extra-provincial filings;
- h. Interprovincial Relocation Planning for Québec-based individuals and businesses to mitigate exposure to penalties imposed by Revenu Québec, where lawful and appropriate.
- i. Representation of Taxpayers in dealings with the Canada Revenue Agency and before the Tax Court of Canada, subject to required authorizations and applicable practice rules.
- j. Audit Response and Site-Access Management, including directing communications through authorized representatives and limiting on-site access consistent with applicable law and any court orders.
- k. Public Education and Training regarding taxpayer rights and administrative tax processes.
- l. Incorporation and Banking Facilitation in Panama for Canadian clients, including entity formation and assistance with account opening, subject to Panamanian law, bank eligibility, and KYC/AML requirements.

BACKGROUND AND HISTORY

- 12. The Plaintiff's interest in tax law originates in 1983, when officials of the federal tax authority, then known as Revenue Canada, which is now the Canada Revenue Agency, "CRA" issued a series of threats to the Plaintiff's parents, who operated a small business from 1978 to 1984.
- 13. The Particular's of the threats from Revenue Canada toward the Plaintiff's parents included;
 - a. if they did not travel from Mississauga to St. Catharines, Ontario, they would serve five years' imprisonment;
 - b. if they did not cooperate with auditors, the auditors would seize their houses and vehicles;
 - c. if they did not cooperate with auditors, their children would be placed in state custody, which would have included the Plaintiff;
 - d. if they did not cooperate with auditors, they would never again be permitted to hold a driver's licence in Canada;
 - e. if they did not cooperate with auditors, they would never again be permitted to hold a bank account in Canada; and
 - f. they were not permitted to retain legal counsel

14. Detention and Interrogation: Lacking knowledge of their rights, my parents acquiesced to the perceived authority of Revenue Canada. Upon arrival in St. Catharines, they were, for three consecutive days, held in a room for approximately eight hours per day and questioned extensively concerning both their taxes and their personal affairs.
15. Resulting Harm: On the third day, my mother suffered a nervous breakdown and was permitted to leave the locked room only after losing consciousness. Subsequently, auditors appropriated one-third of my family's wealth without lawful justification.
16. Catalyst for Study. Witnessing what I regard as serious and unlawful conduct inflicted upon innocent persons, I commenced an intensive study of Canadian tax law.
17. Escalation of Public Messaging. In the years since, and in particular by August 2023, the CRA has, engaged in nationwide communications calculated to intimidate Canadians, exacerbating public fear surrounding tax administration. By that time, I had determined to devote myself full-time to tax and corporate tax work.
18. Context for Relocation. Owing to what I characterize as the structural dynamics of the Canadian state and Canada's communistic nature and anti-white, anti-Christian, anti-American, anti-men and pro-paedophilia media and government, I experienced ongoing pressure to cease educating Canadians regarding their rights. To safeguard my personal security—given violence I attribute to police acting at the direction of certain politicians and/or institutions—I chose to leave Canada so as to live free from further harm.
19. After leaving Canada, now being safe from persecution and violence and established my full-time tax service and International trading business and resumed Podcasting and educating Canadians on their rights and proving to the Canadian populace that the Canada Revenue Agency HAS NO AUTHORITY and are merely a collection agency using highly illegal tactics to steal earnings from Canadians.
20. Facts about the Defendant, the Canada Revenue Agency;
 - a. The Canada Revenue Agency is merely a collection agency that receives a very large amount of funding from the federal government of Canada;
 - b. The Canada Revenue Agency is not a police force;
 - c. The Canada Revenue Agency is not a judiciary;

- d. The Canada Revenue Agency has no authority to arrest, detain, or question anyone;
- e. The Canada Revenue Agency has no authority to enter your property, enter your business, enter your home, or even speak to you if you ban them from doing so, and/or simply tell them "NO";
- f. The Canada Revenue Agency does not have any laws that allow it to act as if they were police or judiciaries;
- g. The Canada Revenue Agency does not file lawsuits because they do not want to spend money hiring lawyers from the Department of Justice to represent them in cases that they most likely would lose. Should they lose a lawsuit that they file, case law will be written and everybody else who would be sued by the CRA for the same thing would win based on quoting the case law;
- h. The Canada Revenue Agency relies on the TAX COURT OF CANADA to render decisions in its favour about equity where the TAX COURT OF CANADA has no Jurisdiction over equity;
- i. The Canada Revenue Agency refuses to inform the public of the difference between a law and an *Act*. They rely on various clauses of the *Income Tax Act*, and the *Excise Tax Act* to make themselves appear official in their capacity;
- j. The *Income Tax Act* and the *Excise Tax Act* do not pertain to the Canadian populace; they only pertain to employees or contractors of the Canada Revenue Agency. This has been confirmed by numerous auditors that the Plaintiff has spoken to at the CRA over the last two years;
- k. The Canada Revenue Agency relies solely on fear and ignorance of the law by Canadians to extract monies from Canadians, not any CRIMINAL LAWS;
- l. The Canada Revenue Agency ("CRA") has not established, in law, any authority to collect monies from the Plaintiff or his clients in the manner asserted by its agents. The Plaintiff further pleads that Canadians cannot be imprisoned for mere non-payment of tax, and that any representation to the contrary constitutes a misstatement of law;
- m. CRA officials and/or agents have falsely represented to members of the public that they will face imprisonment for failing to pay taxes, thereby inducing payment through fear rather than lawful process;

- n. The CRA maintains an Auditors' Handbook, and that Chapter 10 of that handbook instructs auditors in methods that include misrepresentation to the public and targeted harassment of spouses, children, suppliers, and clients of persons under audit or review. The Plaintiff pleads that such conduct, if proved, would constitute criminal harassment and related unlawful acts.
- o. Chapter 10 of the CRA Auditor's Handbook further acknowledges the absence of independent authority in CRA auditors and directs that, where a taxpayer becomes angry or hostile, the auditor is to terminate the audit immediately and refer the matter to a team leader, who will determine whether to continue employing the tactics described in Chapter 10.
- p. In numerous recorded conversations with CRA Auditors and agents, CRA officials have, on multiple occasions, admitted they lack authority to engage in certain acts complained of herein, yet have continued to do so on a recurring basis.

LAWS THE CRA BREAK DAILY

- 21. Intimidation, section 423 of the Criminal Code.
- 22. To make a phone call or send a letter to somebody stating that they must give you money without a contract or without any legal reason to do so is intimidation, and it is deliberate.
- 23. Uttering threats — Criminal Code, s. 264.1
- 24. Some of the threats that the CRA has authorized its staff to use include (which are also covered in section 423 of the Criminal Code of Canada):
 - a. The taxpayer going to prison if they don't pay taxes;
 - b. The taxpayer's home being auctioned off to pay tax bills without due process;
 - c. The taxpayer's cars or heavy equipment being auctioned off to pay off tax bills without due process;
 - d. The taxpayer's pets being euthanized if they don't pay their taxes;
 - e. The taxpayer's children being taken by Children's Aid Society if they don't pay their taxes;
 - f. The taxpayer's pension plan will be cancelled if they don't pay their taxes;
 - g. The taxpayer's bank accounts will be emptied if they don't pay their taxes; and

- h. The taxpayer has no right to a lawyer and must cooperate immediately with the CRA.
25. The threats that they use that are listed above also constitute extortion under Criminal Code, s. 346. [Extortion — s. 346].
26. Other crimes they are guilty of on a daily basis include:
- a. Trespassing at night — Criminal Code, s. 177; Unlawfully in a dwelling-house — s. 349;
 - b. Forgery — Criminal Code, s. 366; Use/trafficking/possession of forged document — s. 368;
 - c. Criminal harassment — Criminal Code, s. 264;
 - d. Malicious prosecution — civil tort; related Criminal Code offences often pleaded include Obstruction of justice — s. 139, and Public mischief — s. 140
27. Regrettably, many Canadians remain unaware of their legal rights—a condition I attribute to systemic shortcomings in civic education. On two separate occasions, judges in the Province of Alberta cautioned me not to disclose to Canadians the full extent of those rights, ostensibly to preserve control over the populace.
28. The Canada Revenue Agency lacks lawful authority to engage in the conduct described above and has no lawful basis to issue the threats identified.

OTHER TACTICS THE CRA USES

29. Attendance with Police and Assertions of Entry Authority.
- a. When a homeowner or business owner declines to cooperate with a CRA auditor or other CRA personnel, those officials sometimes depart the premises and later return accompanied by police officers. The taxpayer is then told—falsely, —that police presence compels entry or cooperation. The Plaintiff pleads that such conduct is contrary to the Canadian Charter of Rights and Freedoms, including but not limited to sections 7, 8, and 10(b), in that taxpayers are not advised of their right to remain silent, the requirement for a warrant or other lawful authority for entry, or that—absent such authority—cooperation is voluntary.
30. Police Advisements and Intimidation;
- a. The CRA, on certain occasions police officers have failed to inform taxpayers of their right to remain silent and their right to refuse entry to any party lacking lawful authority. The

Plaintiff alleges that the combined effect of such conduct amounts to intimidation within the meaning of Criminal Code, s. 423, and constitutes an improper attempt to compel compliance outside lawful process.

31. Removal of CRA Personnel from Private Property.

- a. Where no warrant or other lawful authority exists, property owners may lawfully instruct police to remove CRA personnel from the premises, and that police are obliged to comply. Public messaging to the contrary constitutes misinformation that improperly chills the exercise of property and privacy rights.

32. Telephone Practices and Characterization of Non-Cooperation.

- a. The CRA (and/or its agents or contractors) engage in telephone practices that include threatening or coercive statements designed to induce taxpayers to file returns or remit monies not lawfully owing. The calls are sometimes conducted by personnel who provide unclear, scripted, or misleading information, leading taxpayers to terminate the call; the CRA then characterizes such terminations as “non-cooperation” and proceeds to pursue collection measures (including offsets or garnishment) absent adequate notice or due process. The Plaintiff alleges that these practices are calculated to create confusion and fear rather than to secure lawful compliance.

33. Statements Regarding Assessments.

- a. The CRA issues statements of account and assessments that are assumption-based and mostly inaccurate, while failing to adequately inform taxpayers that an assessment is an administrative position subject to objection, appeal, and correction. Taxpayers are routinely not advised—clearly and promptly—of their rights to contest, object to, and appeal such assessments within the prescribed statutory timelines.

34. Assessments Are Not Valid

- a. The CRA will make a “wild guess” on more than 50% of tax returns to earn more revenue by adding more tax to what accountants say is owed and then threatening Canadians with punishments if they don't pay the false amount.

35. Requests for Personal Banking Records Without Business Nexus.

- a. CRA auditors, relying on the Income Tax Audit Manual (ITAM), request personal bank statements of proprietors, partners, and shareholders without first establishing a specific linkage to the business records under audit. Such indiscriminate requests violate privacy and the Charter and exceed lawful audit scope.

36. "Bank Authorization Letters" Sought Absent Legal Requirement.

- a. Auditors routinely seek taxpayer-signed bank authorization letters to obtain financial records, notwithstanding that such authorizations are not legally required. The CRA continues pressuring taxpayers to sign these letters which constitutes an improper work-around of statutory requirement processes. It is FRAUD, and INTIMIDATION along with a violation of contract law as it is all under duress.

37. Boilerplate "Requirements" (s. 231.2 ITA) and Accelerated Compliance Orders.

- a. CRA Auditors issue template-based Requirements under Income Tax Act, s. 231.2, often with unreasonable timelines, and rapidly escalate to TAX COURT (which is merely a tribunal) for compliance orders. CRA Auditors fail to establish relevance and necessity with sufficient particularity and that compressed timelines are used to compel production unfairly which leads to Canadians paying fees and taxes they actually do not owe.

38. Unnamed Persons Requirements (UPRs) and Overbreadth.

- a. The CRA seeks mass data via UPRs without adequate tailoring to a defined, judicially authorized scope. Where such requests are speculative or overbroad, the Plaintiff alleges they are improper and should be refused. See: *Shopify vs CRA*, Where the CRA LOST IN COURT after trying to illegally acquire all the personal information on SHOPIFY'S client list. The CRA wanted all personal data including the names of SHOPIFY'S client's children as well as their sales and financial data. CRA never publicly denied that their goal was to find out where children lived so that they could harm them to force tax payments from parents.

39. Demands for Accountant Working Papers / TAWP.

- a. CRA Auditors demand Tax Accrual Working Papers (TAWP) and other accountant analyses as a matter of routine, contrary to established limits on audit powers. Routine, non-

particularized demands for TAWP are improper and should be resisted as there is NO LEGAL REQUIREMENT for anyone to cooperate with the CRA.

40. Compelled Oral Interviews and Scope Limits.

- a. Following amendments to s. 231.1 ITA, auditors insist upon oral interviews under a generalized duty to provide “reasonable assistance,” while ignoring limitations on scope, reasonableness, and purpose. The use of civil audit powers where the predominant purpose is penal is unlawful. The CRA knows they are committing the crime of EXTORTION, but they continue to perform these criminal acts.

41. Indirect Verification of Income (IVI) / Lifestyle Methods.

- a. CRA Auditors deploy bank-deposit, net-worth, and source-and-application methodologies in a manner that ignores exculpatory evidence and prematurely characterizes deposits as unreported income. The resulting assessments are vulnerable for want of a proper evidentiary foundation. This tactic has the CRA accusing all taxpayers of dodging taxes and they make those accusations in phone calls to the Canadian public.

42. Demands Engaging Solicitor–Client Privilege.

- a. The Plaintiff pleads that auditors have sought or pressured for materials subject to solicitor–client privilege, or attempted to use compliance mechanisms to pierce privilege, contrary to settled law. The CRA threatens citizens, stating that they will serve prison time if they consult a lawyer.

43. Collections During Dispute Despite Taxpayer Bill of Rights “Right 7”.

- a. The CRA engages in or threatens collection action while valid objections or appeals are pending, relying on exceptions (including jeopardy orders or deemed collection for certain entities) in a manner that overreaches lawful limits and chills the exercise of dispute rights. The CRA is outright ignoring clause 7 of the Tax Payers Bill of Rights by ignoring the disputes that Canadians are bringing to the CRA and/or the Ombudsman

44. Bypassing Authorized Representatives — Taxpayer Bill of Rights “Right 15”.

- a. CRA officials bypass duly authorized representatives and contact taxpayers directly, despite filed authorizations, thereby undermining representation rights and contravening the CRA’s

own stated framework. Such contact is improper and warrants service complaints and remedial directions, including criminal charges.

THE PLAINTIFF'S RELATIONSHIP WITH THE CANADA REVENUE AGENCY

45. The Canada Revenue Agency has been informed by the Plaintiff on numerous occasions that the Plaintiff do not care about the *Income Tax Act*, the Plaintiff not care about the *Excise Tax Act*, as they are rules for the CRA to operate within and not laws that govern the public.
46. The Plaintiff does care deeply about criminal law, and I refuse to break criminal law. I have pointed out to the Canada Revenue Agency on many occasions all the crimes that they commit and all of the actionable activities that they engage in on a daily basis. I have been informed by a number of Canada Revenue Agency agents that even though they do not have authority, they will continue to harass Canadian citizens because they get paid to do it.
47. The Plaintiff began representing clients of mine against the CRA and their illegal activity in January of 2024 with a great deal of success. The tactics include:
 - a. Reviewing between 10 and 20 years of personal income tax files, looking for errors made by previous accountants;
 - b. Reviewing between 10 and 20 years of corporate tax filings, looking for errors made by previous accountants and missed opportunities for legal write-offs;
 - c. Reviewing the entire *Income Tax Act*, looking for clauses to counter the clauses that the CRA relies on exclusively;
 - d. Reviewing the entire *Excise Tax Act*, looking for clauses to counter the clauses that the CRA relies on exclusively;
 - e. Reviewing the entire *GST Act*, looking for clauses to counter the clauses that the CRA relies on exclusively;
 - f. Reviewing case law on a regular basis, looking for every case where the CRA has lost or been accused of overstepping;
 - g. Reviewing the *Criminal Code of Canada* to find every single criminal law that CRA representatives violate when they threaten my clients;

- h. Resubmitting income tax returns up to 15 to 20 years back that have been done incorrectly;
- i. Resubmitting corporate income tax returns up to 15 to 20 years back that have been done incorrectly;
- j. Reviewing, filling out, and submitting GST, HST, and PST returns where they were filed incorrectly;
- k. Issuing legal demand letters to the CRA to discontinue illegal practices against my clients;
- l. Issuing no-trespass notices to auditors and special case officers to leave my clients alone;
- m. Utilizing my full-time private investigator to track down all personal information about;
- n. CRA representatives who do not heed the warning to discontinue illegal activities against my clients, and then to serve legal notices to their residences, as many of them tend to ignore legal notices sent directly to them at the office.
- o. Calling CRA representatives and auditors so that I can ask numerous questions. I record every conversation I have with every single government officer and government employee, regardless of department, because we live in a culture where government employees make false accusations of being harassed or threatened. I will then release those conversations to the public as educational videos so that the public knows that the Canada Revenue Agency has no authority of any kind;
- p. The Plaintiff runs a two-hour podcast every Tuesday night at 9:00 p.m. Eastern Time called The Tax & Money Show with Kevin J. Johnston, where I issue a lecture for the first half of the show on taxes and the rights that Canadians have to not pay them, and then typically for the second half I will answer questions of the public about taxes and taxation. It has been brought to my attention that many CRA representatives watch the show, but I do not know what they do with the information that I offer for free to the public.;
- q. The Plaintiff educates Canadians on a daily basis about their rights, and I share tactics that I have learned to defeat the CRA with clients of mine who want to move beyond basic taxes and actually tackle the CRA's illegal activities;
- r. Completing personal tax returns and submitting them to the CRA;

- s. Completing income tax returns, payroll returns, GST, HST, and PST returns for corporations and submitting them to the CRA;
 - t. Completing authorization forms on behalf of my clients to have my team communicate directly with the CRA, including myself, and then submitting them to the CRA after the client signs them;
 - u. Filling out objection notices. Canadians have the right to object to every single assessment that the CRA makes, and thus I do that for my clients; and
 - v. Representing my clients against the illegal activities of the Canada Revenue Agency and/or representing them in court when need be
48. The Plaintiff refuses to break any laws within the Criminal Code of Canada. Since the *Income Tax Act* and the *Excise Tax Act* are not laws as structured within the Criminal Code, the Plaintiff will act in accordance with the fact that they are not in violation of any law by demanding the CRA prove debts to its clients and/or leave its clients alone.
49. The Plaintiff is not a licensed lawyer; ergo, does not give legal advice to anyone.
50. The Plaintiff dislikes the tactics that the CRA utilizes against the Canadian people. The Plaintiff does believe in accountability, which is why I do not break the law and why I wish for the CRA to discontinue all of its illegal activity.
51. On numerous occasions, Canada Revenue Agency representatives have indicated to me that they are afraid of what I represent, and that is removing their capacity to intimidate the uneducated by educating them on Canadian tax law and tax policy.
52. The Plaintiff does not issue threats, does not extort, and will not use violence against members of the CRA which has been made public.
53. The Plaintiff I will continue to instruct the public on how to win against the CRA.

PLAINTIFF'S REASONS FOR COMMENCING THIS ACTION

54. Towards the end of 2024, a representative from Bob Hamilton's office, who is the Director and/or Commissioner of the CRA, issued a letter to the Plaintiff stating that they would no longer allow me to represent its clients. This is a violation of Clause 15 of the Taxpayer Bill of Rights. The Canada Revenue Agency has no authority to make this decision. No one in Canada can force a

Canadian citizen into a position where they cannot hire the representative of their choice. The Canada Revenue Agency has told a number of the Plaintiff's clients on the phone, in recorded calls, that they simply ignore all legal demands that I send to them.

55. The Plaintiff issued letters to the CRA letting them know that they are representing select individuals and listed every law that they are in violation of when they choose to ignore that and contact the client directly. It is illegal to bypass a Canadian citizen's legally appointed and/or retained representative and talk to them directly when they have indicated they do not wish to be spoken to by any collection agency, including the Canada Revenue Agency.
56. The Plaintiff has had to sell some of my tax client portfolio to other accounting companies to ensure that its clients are serviced, signifying a considerable financial loss to me and to the Plaintiff's corporation.
57. When the Canada Revenue Agency bypasses the Plaintiff and their representation for its client and attempts to communicate directly with the client, the following laws are being violated. If the direct contact crosses into pressure or harassment, these Criminal Code offences can be engaged:
 - a. Harassing communications (repeated calls/emails, etc., with intent to harass). Criminal Code s. 372(3). Justice Laws Website;
 - b. Criminal harassment (conduct that causes the person to reasonably fear for their safety). s. 264. Hicks Adams;
 - c. Uttering threats (threats to harm a person, property, or pet). s. 264.1. Justice Laws Website;
 - d. Intimidation (wrongfully compelling someone to do/abstain from doing something, by threats, violence, etc.). s. 423. Judges Juges;
 - e. Extortion (using threats/menace to obtain something—money, information, signatures). s. 346. Defend Charges;
 - f. Obstruction of Justice (e.g., trying to influence evidence or proceedings by going around counsel and applying improper pressure). s. 139, incl. s. 139(3)(a) (dissuading a witness by threats, bribes, or other corrupt means). Justice Laws Website; and
 - g. Disobeying a court order (if there's an order/no-contact/"through-counsel-only" direction in place). s. 127. Justice Laws Website.

58. If the contact involves disclosing taxpayer information to someone not authorized (e.g., talking to a former owner or anyone other than the taxpayer or an authorized representative), that can breach federal secrecy/privacy laws:
- a. Income Tax Act s. 241: officials must not knowingly provide, allow access to, or use “taxpayer information” except as authorized. Justice Laws Website;
 - b. Excise Tax Act s. 295 (GST/HST): parallel confidentiality rule for “confidential information.” Justice Laws Website; and
 - c. Privacy Act s. 8: government institutions can’t disclose personal information without consent except in limited circumstances.

CAUSES OF ACTION

59. Misfeasance in Public Office: CRA agents, acting in the course of their duties, knowingly exceeded their authority by disregarding statutory taxpayer rights and intentionally harming the Plaintiff’s business.
60. Breach of Statutory Duty: CRA’s refusal to respect Clause 15 constitutes a breach of the Plaintiff’s and taxpayers’ rights under the Taxpayer Bill of Rights.
61. Interference with Economic Relations: CRA has wrongfully interfered with the Plaintiff’s contractual and prospective business relations by instructing clients that the Plaintiff could not act on their behalf.

October 1, 2025

KEVIN J. JOHNSTON

860 Pillette Road
Unit 2
Windsor, Ontario
N8Y 3B5

1 403 800 3912

Self Represented Litigant

KEVIN J. JOHNSTON
Plaintiff

- and -

Court File No./N° du dossier du greffe : CV-25-00101355-0000
HER MAJESTY THE KING IN RIGHT OF CANADA
as represented by the **CANADA REVENUE AGENCY**
Defendant

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDINGS COMMENCED AT
OTTAWA

STATEMENT OF CLAIM

KEVIN J. JOHNSTON
860 Pillette Road
Unit 2
Windsor, Ontario
N8Y 3B5

1 403 800 3912

Self Represented Litigant