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April 21st, 2012

Clarity On The So Called “*Natural Person*” Theory To Weigh Against The More Commonly Held “*You Blink, You Breathe, You Pay*” Theory

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Dear Mainstream Media, (and other fellow Canadians*)

In light of some recent mainstream media coverage, and to assist those who care in keeping the whole story straight, I am exercising my natural rights to non-commercial free speech and expression to provide the following brief synopsis for some insight into what some have referred to as, “*The Porisky Theory*”, “*The Paradigm Theory*”, “*The Natural Person Theory*”, etc, to weigh against the more commonly held, “*You Blink, You Breathe, You Pay Theory*”.

But first, despite the feeling of hopelessness and fear some may have when the Canada Revenue Agency comes knocking, so to speak, I have full confidence in my upcoming appeal to the Appeal Court and believe that truth and justice will ultimately prevail. After all, with all due respect to His Honour’s convictions, if judges were infallible, there’d be no need for Higher Courts.

At the risk of over simplifying the longest and most complex piece of commercial legislation in Canadian history, the *Income Tax Act*, and the fact that many people have structured their affairs with TD-1s, Licences, etc., which is not necessarily bad should one have dual intentions, but these particular situations require a deeper study of other provisions of this commercial statute, understanding my theory at its most fundamental level is really quite simple.

In the most concise terms I know of at this time, the nucleus of my theory is the belief that all Canadians have the natural and constitutional right to pursue a livelihood with no intent to profit, and that the amounts they receive in exchange for what they provide are not required to be reported. Or in even simpler terms, “*a man is worth his labour*”.

So the real issue at hand is not simply one of “*refusing to pay income tax*”, as some in the media have suggested, and which is false as it relates to me, but whether it is illegal to not pay an income tax on amounts that were not required to be reported in the first place.

Now why I hold the belief that amounts received from activities carried on in the pursuit of a livelihood with no intent to profit are not required to be reported is a different issue. So, for those who believe they have the right to think for themselves and may be curious as to whether my theory has any merit, I provide the following for your consideration.

I’m sure most will agree that the income tax system is based on a self-assessment principle, so the first question one needs to ask themselves is, “*What is it they are self assessing?*”

Before you answer that question however, you might want to consider a few verifiable realities first. One being that section 3 of the *Income Tax Act* effectively states that the income of a taxpayer is any amount from a “*source*”. Another being that the Supreme Court of Canada, in *Stewart v. Canada, 2002*, at paragraph 50 and others, has established that a “*source of income*” is an activity carried on in the pursuit of “*profit*”, which in non-commercial terms means, “*something for nothing*”, an amount above and beyond your costs, including your labour.

In addition, before concluding that the amount one received from a particular activity was from a “*source of income*”, and thus required to be reported, you might want to consider whether that amount could possibly be classed as “*exempt income*”, as defined in section 248(1) of the *Income Tax Act*, from a personal endeavor, as opposed to a commercial endeavour, and thus not required to be reported because of the limitation expressed in section 3 of the Act.

And from an alternative perspective, you may also want to consider the hypothesis that, in order to “*evade*” taxes, as opposed to merely “*avoiding*” them, a right available to all Canadians, that both reason and logic dictate there must first be “*taxable income*”. And in order for there to be “*taxable income*”, both reason and logic dictate there must first be a “*source of income*”. And in order for there to be a “*source of income*”, as opposed to merely a “*source of money*”, the Supreme Court of Canada, in *Stewart v. Canada, 2002*, at paragraph 50, has already dictated there must first be an activity carried on in the pursuit of profit.

Therefore, in addition to not only seeking to answer what is it you are self assessing, you may also want to ask yourself if it is even possible to evade income tax on amounts received from a personal endeavour carried on in the pursuit of a livelihood with no intent to profit.

Now considering that our income tax system is based on the self-assessment principle, and the self-evident reality that we all have the natural and constitutional right to think for ourselves, despite the social programming provided by the international banking elite that implies the contrary, I’ll leave these questions for you to answer for yourself.

However, before jumping to answer these questions based on what you thought you knew, you may want to go and not only review the *Income Tax Act* itself, in particular section 3, and relevant Supreme Court of Canada case law, in particular *Stewart v. Canada, 2002*, but spend some time to review Canada’s predominant legislations, the *Charter of Rights and Freedoms* and *Canadian Bill of Rights*, which support the premise that we all have the natural and constitutional right and freedom to pursue a livelihood with no intent to profit as long as we do so with respect for moral and spiritual values and the rule of law.

In the event you’re inspired to set off to educate yourself, you may also want to consider the risk of such an endeavour so you can prepare for the possible public ridicule that may come with being labeled a “*tax cheat*”. Apparently, as suggested in a few of the recent mainstream media articles about me and Elaine, some journalists have been led to believe that anyone who decides to educate themselves by reading the rules in the *Income Tax Act*, or should I say, the “*Personal Profit Tax Act*”, is cheating.

It certainly makes one wonder if journalists are censored by the same parasitic foreign bankers who coerced our government into introducing this draconian piece of legislation, to pay them their usurious interest on our nation’s bonds, or, which is more likely, they too are innocent victims blinded by decades of the parasitic foreign bankers’ deliberate social programming for the self-induced economic servitude system they needed to hide their new and insidious form of slavery behind. After all, when the blind lead the blind, they’ll both fall into the ditch.

Respectfully submitted for your consideration.

Russell Anthony Porisky