
**CANADIAN BROADCAST STANDARDS COUNCIL
NATIONAL CONVENTIONAL TELEVISION PANEL**

CTV re a *W-FIVE* segment (“No Tax”)

(CBSC Decision 01/02-0965+)

Decided January 15, 2003

R. Cohen (Chair), S. Gouin (Vice-Chair), P. O’Neill (Vice-Chair),
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THE FACTS

During the April 21, 2002 episode of *W-FIVE*, CTV ran a lengthy segment entitled “No Tax”, which dealt with a North American movement referred to as the “detaxers”, whose members refuse to pay income tax. The episode began with a promotional summary of its content, which included considerable detail relating to the segment, which was ultimately introduced by host Tom Clark with the following statement:

Don’t pay your income tax. Sound pretty far-fetched? Well, tonight a *W-FIVE* investigation into a growing movement that says that you can do just that, never pay taxes again. They call themselves “detaxers” and for a price they’ll let you in on their secrets. But as you’re about to see, their methods are questionable and just as likely to land their followers in jail. And then, there may be something far more subversive going on behind the scenes. Behind their anti-tax message is an anti-government movement and warning signs that they could be dangerous.

The segment was divided into two parts, which were separated by a commercial break. The first part of the story introduced the position of the detax movement and segment host Wei Chen did not shy away from using colourful language to describe it. Among other things, she said, “It’s tax evangelism”; “They’re not teaching lessons in loopholes”; and the followers “dish out hundreds, even thousands, to learn how to get away with tax evasion.” This part of the segment showed scenes of leading detax lecturers conducting seminars and featured interviews with “Reverend” Alex Muljiani and Eldon Warman, two of the Canadian movement’s leaders. They explained the legal basis for their views, which

included reliance on the nearly 800-year old *Magna Carta*, and they elaborated some of the techniques they use to avoid paying income tax. On the basis of *their* interpretation of fundamental legal and constitutional issues, the “detaxers” argued that everyone should have the freedom to “opt out” from the tax system. They alleged that their methods were legal and foolproof.

W-FIVE segment host Wei Chen read into the movement’s position the existence of an undertone of “government conspiracy”, as evidenced by some of the movement’s other claims, such as that drivers’ licences are an unjust form of government control.

The segment also included interviews with: tax lawyer David Sherman, who explained that the law requires citizens to pay taxes and less detachedly described the detax position as “nonsense information” and “completely bogus”; Elinor Caplan, the Minister of Canada Customs and Revenue Agency (CCRA), who described the detax message that the payment of taxes is voluntary as a hoax and who justified the taxation process societally in part by arguing that Canada is a caring society which subsidizes benefits for all its members through the tax system. There were specific reports of two “detaxers” who had lost cases brought against them by the government for non-payment of taxes; a couple were, in the first case, forced to sell their home, cottage and other assets to pay their two million dollar debt and an individual was, in the other case, serving a five-year prison term. The Minister also pointed out that there were ten to twenty such cases published every month on the Department’s web site. The first part of the segment ended with a segue to the broader anti-government issue.

The second part of the segment related to the general anti-government attitude of the detax movement and the potential for violence contained in its message. Wei Chen introduced that issue in the following way:

On the surface the anti-tax movement seems harmless enough, but experts say it’s the first stage of a wider anti-government movement that could get increasingly fanatical, even violent. They say it’s an early warning sign Canada should not ignore.

The segment continued with interviews of a number of different people. One was lawyer and author Warren Kinsella (introduced as someone who had studied right-wing extremist groups for 20 years), who charged that the detax movement is right-wing and tends to get more radical as each detax court case fails. Another was Judge Allan Fay, who described an experience with a man who had “showed up in [his] courtroom” after being charged with driving an uninsured motor vehicle. After ruling against his arguments, which were based on the legislative primacy of such instruments as *Magna Carta* and the alleged non-applicability of Canadian laws, the judge described receiving death threats on the phone and being the subject of a threatening web site. A third was Betty Bannon, the President of the Union of Tax Employees, who provided an example of a very threatening anonymous letter that had been sent to nine GST auditors

in 2000. She also described an incident in which two tax department employees had been held at gunpoint while they were recited propaganda of a detax organization. Finally, there was Utah university professor Robert Goldberg, a conspiracy movement specialist, who asserted that the detax movement creates distrust for government, a philosophical position which can itself lead to violence.

The segment also quoted an RCMP document relating to criminal activity by “sovereign citizen extremist” groups, which warned of the “increasing militancy” and “a pattern of criminal activity” by anti-tax and other anti-government groups in western Canada. The report referred specifically to cases in the United States, such as the Posse Comitatus and the Montana Freemen, in which anti-government groups had acted violently against authorities. Kinsella alleged that Timothy McVeigh had initially been an anti-tax protester (*W-FIVE* added visuals of the results of the Oklahoma City bombing for which McVeigh was convicted and executed).

Towards the end of the report, both Muljiani and Warman responded to Wei Chen’s questions about violence by the movement. Muljiani said that the accusations of the movement being a right-wing militia were inaccurate but he asserted anticipatorily that, if any violence were to result, it would be the government that would be responsible for having provoked it. After all, he explained, “I find it [the accusation of our ‘being a right-wing extremist militia’] quite hilarious because, you know, I am a minister.” Warman asserted that there had been no violence from the “patriot movement” and, with respect to the Oklahoma bombing, stated unequivocally that military experts had shown that the Oklahoma bombing was actually done by the U.S. government and that McVeigh was just a front man. When asked about the threatening letters sent to CCRA employees, Warman likened such happenings to acts of self-defence in the event that one’s house were being burglarized. Wei Chen concluded that it “sounds a long way from trying to save a few bucks from the taxman.”

On an ancillary point, program host Tom Clark concluded the piece with the information that “Reverend” Muljiani had been ordained by a church found only on the Internet and not recognized in Canada.

The Complaints

The CBSC received letters from a total of 31 complainants about the segment. Some of these complaints were initially sent to the CRTC and forwarded to the CBSC in due course. Some had written in such a general way that it appeared that they had not actually seen the report themselves (an essential qualification to filing a complaint with the Council) while others wrote in with concerns which could clearly be dealt with by the CBSC under the Codes. Four of the complainants who wrote in with specific complaints ended up filing the Ruling Requests which triggered this adjudication.

The first complainant, Mr. H, who apparently had some knowledge of the production phase of the segment, wrote on the date of the broadcast. He said, in part (the full text of his letter, those of the other complainants and all other correspondence can be found in the Appendix):

I am aware of the time they spent with people in the detax movement. It was literally over a dozen hours of interviews. They used about 3 or 4 minutes of data from those interviews ... and used that material "out-of-context".

They tied terrorist activity from the U.S. into the Canadian detax debate? That was just unbelievable. No one in this movement talks about breaking laws ... only enforcing "higher" laws over "lower" laws. Guarantees of the *Magna Carta*, the *Royal Proclamation of 1776* [sic], and the right of an individual not to belong to an association (*Universal Declaration of Human Rights* - Canada ascribes) Canada is a "legal fiction" and incorporation, little more ... and citizenship is nothing other than an "association." Did any of these facts come out? No. Because the show was intended to make participants look like terrorists.

The complaint from Mr. P emphasized a different concern and alleged the influence of "government propaganda":

As a viewer of such an investigative nature show I would expect CTV to report on both sides in an unbiased manner, not to take a side and most importantly not to question the right to free speech when it comes to government issues.

Mr. M also referred to "government propaganda" and complained about "the airing of such obviously biased drivel." Misspellings of the name of segment host Wei Chen (as "Whey Chen") and other shared phraseology suggest to the Panel that complainants Mr. M and Ms. G may have had a common motivating source. Ms. G did, however, add a litany of specific complaints about the show. Some of these related to material that she, among others, had apparently brought to the attention of the program's producers but that had not been reflected in the ultimate segment, as aired. She was clearly concerned about the fact that material that she considered important had not been included, some of which she alleged had been returned in the boxes in which it had been delivered to the broadcaster, still unopened.

The fact that the *W-FIVE* researchers and moderators would not give any assurances as to the treatment of and interviews or video material that could have been provided, to the many people across this nation who should have been heard, ought to have been told to the public.

All of this was clearly provided to the show, and yet, they chose to make it a campaign to tie "detaxers" to "McVeigh" and the Oklahoma bombing.

The Broadcaster's Responses

The Senior Producer of *W-FIVE* replied to every one of the complainants. He tailored his letters to reflect the specific issues of concern expressed by each of the individuals. There were, however, common provisions and each of his replies included the following information. First, the respondent explained the thrust of the "segment [which] was an important investigation into the so-called 'detax' movement in Canada, its goals, practices and possible links with extremist groups."

In our opinion, the *W-FIVE* report about the detax movement was both fair and accurate. Our documentary hardly took "a side" and included interviews with leading proponents, including Mr. Alex Muljiani and Mr. Eldon Warman. In addition, we consulted many other leaders of this movement, across Canada and the United States. We also attended seminars and extensively reviewed literature distributed by detax followers.

He argued that the piece was not about free speech but it did deal with a number of situations in both Canada and the United States in which "anti-tax believers have been prosecuted for failure to pay taxes."

In addition, we looked at actions by detax supporters, including attempts to opt out of Canadian society. More disturbing, however, were examples where proponents have threatened violence against civil servants and the judiciary. This issue was considered serious enough that a Justice of the Court of Queen's Bench in Manitoba took the rare step of granting an interview on the subject [...].

He provided reasons for investigating links between the detax movement in the United States and extremists in that country,

some of whom who have used violent means to oppose their government - actions such as those of the Montana Freemen, who were involved in an armed-standoff with American law enforcement officials, and Timothy McVeigh, an anti-tax movement adherent who later blew up the Murrah Federal Building in Oklahoma City.

He then drew the link to Canada, saying that "Experts interviewed as part of our documentary raised concerns that the detax movement in Canada may be moving in the same direction." He added:

"No Tax" was produced after extensive research and, as noted above, included consultation with many proponents of the detax movement. Exhaustive research is a standard we at *W-FIVE* apply to all of our stories.

However, I do not agree with your claim that our documentary was "government propaganda". *W-FIVE* vigorously defends its journalistic credibility and independence.

Once again, this report was an important investigation into a movement that suggests citizens of Canada can avoid paying income tax. Our report was accurate, fair and balanced. The fact that you may not agree with the concerns

raised in our documentary, or the laws of Canada, in no way make our journalism irresponsible, biased or propaganda.

The letter then cited a number of the provisions in the Canadian Association of Broadcasters (CAB) *Code of Ethics* and the Radio Television News Directors Association (RTNDA) *Code of (Journalistic) Ethics* and drew links between those provisions and what the W-FIVE segment had achieved in those respects. He also pointed out that “Our responsibility is to all our viewers – not just those who hold a particular viewpoint on a specific issue.”

The Complainants’ Replies

Mr. H, Mr. P and Ms. G sent responses either to CTV (copied to the CBSC) or to the CBSC directly. These letters strongly disagreed with the Senior Producer of *W-FIVE* and with the accuracy and balance of the segment. They did, however, add additional points, some of which are referred to here (for the full argumentation, see the entire letters, which are in the Appendix). Mr. H decried the fairness, balance and honesty of the report, pursuant to which, he argued,

the only conclusion watchers could reasonably make are:

- a) detaxers will likely become violent terrorists in the future (as in U.S.A so too in Canada)
- b) detaxers always fail and then have all their assets seized
- c) that taxes somehow make us better off.

He argued that

[p]erhaps with a longer exposure and more complete evidence you would have concluded

- detaxers have been successful, and as more Canadians become disillusioned with Justice, government choices and government excesses ... even more Canadians will embrace the detax movement ... either partially or totally. [...]
- there is no real evidence of violence of the detaxers in Canada.
- the real aggressors here, those who keep escalating injuries, is [*sic*] the Canadian government
- in-depth study of the systems lead [*sic*] any thinking man to conclude that a significant portion of our poverty is found embedded in the actual systems of government control [...]

He added a series of rhetorical questions:

With all your research did you report one instance where a Canadian blew anything up? I guess you were just fear mongering! Did you report the success of the defence of "consciousness". Did you report on the success of the "free man in truth". Those stand as successes for the people with this preference. Did you report on the burden the taxes were putting on the poor? How about those who simply administrate the government so much so that the government has chosen to "leave them alone".

Mr. P's letter of response took a different tack. A principal component of his approach focused on the unbalanced approach of the program:

ONE SIDED REPORTING: The closing of the segment leaves the viewer with one big message: 'Don't challenge the government – or else'. In a balanced report the viewer would have been encouraged to do his own research. Further, just listen to the voice of the commentator: It suggests that everything the detax movement suggests, is completely 'nuts'. In a balanced report the voice and suggestive commentary would have been neutral.

He then branched out on an argument to the effect that the "*Income Tax Act* does not apply to the 'Natural Person'." His final point was not dissimilar to an argument raised by Mr. H:

MIXING UP FACTS: To align the majority of this movement, which is very peaceful and law abiding, with extremists and even the Oklahoma City bomber McVeigh must be considered a cheap-shot even by the biggest stretch of the imagination. Instead of asking pointed questions which encompass the detax movement's concerns and expecting the government and experts to comment on specifically, *W-FIVE* mixed images of terrorists with those of seminar participants who only want one thing: Clarification in a government created jungle of laws.

Ms. G took the Senior Producer's letter and responded point-by-point. One of her principal areas of concern

has to do with the fact that many of those who indicated they had sent materials to you received no phone calls, and received their materials back unopened. You say your program undertook extensive research ... please tell me exactly what research you did.

She expressed in different ways her concern about the interviewing process and, in effect, her distrust of the editing process. On another issue (not far removed from her basic challenge to research and other production matters), she challenged the Senior Producer's reference to tax cases reviewed in the United States and Canada.

Just tell me which ones you reviewed, and I will tell you which ones you didn't review that would have shed a far different light on the subject matter.

It should be noted that she did not supply any contrary examples in, or accompanying, her letter. She argued that the CTV position

that “anti-tax” and “anti-government” ought to be said in with the same breath is simply a huge blunder. Are you saying that dissent is equal to criminal activity? That tax avoidance is unlawful?

She considered that the people involved in the detax movement were serious and that their challenging and serious questions were “not the product of rabid militia-types running around with guns and knives cornering government officials.” In fact, she asserted, the movement was made up of credible people of all backgrounds:

accountants, lawyers, doctors, business persons, mothers, husbands, wives, daughters, sons, at least one person over 80, and many below 25, Christians, Hindus, Islam, Jewish, atheists, agnostics, straight and gay, white, brown and black, PhD’s, post-grads, and persons with less than high school educations.

She also raised a number of questions relating to the legitimacy of the *British North America Act* and other Canadian statutes. She claimed that she had watched the program with friends of other political backgrounds and inclinations who “were offended that your program would come as close to equating the dissent in Canada with the brutal and terrorist-like acts of McVeigh.” The final charge of her reply was that the program was guilty of “shoring up the party-line of a government who gives you license to provide entertainment.”

THE DECISION

The National Conventional Television Panel considered the complaint under the following provisions of the *CAB Code of Ethics* and the *RTNDA Code of (Journalistic) Ethics*, which read as follows:

CAB Code of Ethics, Clause 6 (News):

It shall be the responsibility of member stations to ensure that news shall be represented with accuracy and without bias. The member station shall satisfy itself that the arrangements made for obtaining news ensure this result. It shall also ensure that news broadcasts are not editorial. News shall not be selected for the purpose of furthering or hindering either side of any controversial public issue, nor shall it be designed by the beliefs or opinions or desires of the station management, the editor or others engaged in its preparation or delivery. The fundamental purpose of news dissemination in a democracy is to enable people to know what is happening, and to understand events so that they may form their own conclusions.

Therefore, nothing in the foregoing shall be understood as preventing news broadcasters from analysing and elucidating news so long as such analysis or comment is clearly labelled as such and kept distinct from regular news presentations. Member stations will, insofar as practical, endeavour to provide editorial opinion which shall be clearly labelled as such and kept entirely distinct from regular broadcasts of news or analysis and opinion.

It is recognized that the full, fair and proper presentation of news, opinion, comment and editorial is the prime and fundamental responsibility of the broadcast publisher.

CAB Code of Ethics, Clause 7 (Controversial Public Issues):

Recognizing in a democracy the necessity of presenting all sides of a public issue, it shall be the responsibility of member stations to treat fairly, all subjects of a controversial nature. Time shall be allotted with due regard to all the other elements of balanced program schedules, and to the degree of public interest in the questions presented. Recognizing that healthy controversy is essential to the maintenance of democratic institutions, the broadcast publisher will endeavour to encourage presentation of news and opinion on any controversy which contains an element of the public interest.

RTNDA Code of Ethics, Article 1 (Accuracy):

Broadcast journalists will inform the public in an accurate, comprehensive and fair manner about events and issues of importance.

RTNDA Code of Ethics, Article 3 (Authenticity):

Broadcast journalists will present the news and public affairs without distortion. Interviews may be edited provided that the meaning is not changed or misrepresented. Broadcast journalists will not present news that is rehearsed or re-enacted without informing the audience. Newsrooms should take steps to ensure the authenticity of amateur video and audio tape before broadcasting it. Editorials and commentary will be identified as such.

The National Conventional Television Panel read all of the correspondence and viewed a tape of the April 21 episode of *W-FIVE*. The Panel concludes that the report was generally fair and accurate and not in breach of any of the above-quoted provisions.

The Issues

The four original letters of complaint and the replies raised several different issues, some of which relate to the underlying controversy as to the legitimacy of the detax movement and not to the content of the broadcast. The Panel's fundamental concerns relate to the presentation of the broadcast and not to the underlying debate on the philosophical merits of the detax position. It is not, and cannot be, the responsibility of the broadcaster (much less the CBSC) to sort out those philosophical arguments. The broadcaster's responsibility lies in the presentation of arguments that permit the viewer to understand the material issues and to arrive at his or her conclusions on that basis. To the extent that the show as broadcast has left the detax proponents feeling unrequited, it appears to the Panel that the complainants are simply reiterating what they would have

wished that the broadcaster include in its report in order to “make a better case” for their position.

In a similar situation, namely, in *TVA re J.E. “Crusade for a Presbytery”* (CBSC Decision 97/98-0555, September 24, 1998), the Quebec Regional Panel dealt with a complaint about a report on the botched sale of a presbytery and the “controversial” decision of a Quebec Superior Court on the issue. TVA’s report had been boiled down to “a contract is a contract” and highlighted the hardship imposed on the willing purchasers by this decision. The complaint came from the allegedly reneging vendors who presented a detailed listing of all the facts supporting their position. While the complainants alleged bias and inaccuracy in the report, the Quebec Panel concluded

[t]hat the broadcaster did not include *all* of the facts and facets of the case does not lead inexorably to the conclusion that the report was inaccurate. In the Council’s view, such comprehensiveness in news and public affairs reports is not required, nor even reasonable, particularly when one takes into account the limited time available in which to bring *any* matter to the small screen. While such a limitation never entitles a broadcaster to be *misleading*, it does entitle it to simplify or telescope a report in a fair and reasonable way to fit the constraints of the medium.

The Panel has found nothing in the broadcaster’s approach to the subject of detaxation that has inappropriately telescoped or simplified the issues and it will limit its evaluation of the complaints to *those* issues rather than the merits of the detaxers’ case regarding the underlying issues.

Time and Opportunity to Present the Detaxers’ Position

Leaving aside for the moment the issue of the link to U.S. violence which is dealt with below, the Panel finds that the detaxers were provided ample opportunity to state their case. To begin, it was the detaxers who were first provided the time and opportunity to lay out their position. In that sense, it could justifiably be argued that the initial philosophical impact was theirs. Messrs. Muljiani and Warman “had the floor”. They staked out the justification for their movement’s position. They raised the issues of *Magna Carta* and applicable (or, as they argued, inapplicable or irrelevant) legal systems. Ms. Rosenberg, one of the individuals who lost her anti-taxation case, was permitted to express her perspective on the taxation system and, at the end of the segment, Muljiani and Warman were again given the opportunity to comment on the program’s thesis, relating to the connection between detaxation, anti-government views and violence.

Moreover, the detaxers were given the platform to enunciate a number of unusual and unconventional positions relating to issues like drivers being “artificial persons”, the primacy of the *Magna Carta* over Canadian fiscal

legislation, the Timothy McVeigh fall guy theory and the like. Overall, the Panel has not the slightest doubt that the detaxers were given ample time and opportunity to express their viewpoints. As noted above, the broadcaster was under no obligation to provide time for *every* argument the detaxers wished to raise. Television is not print. Nor is it the Internet. The detaxers may well be able to expound on their arguments in those media that provide fewer, if any, limitations of space or time. On television, on the other hand, they must fit within the constraints of the medium. That being said, they were right to expect that the broadcaster would allow them to put their case. It did and they did. CTV had no further obligation in this respect.

Detaxer Successes?

The Panel notes that two of the complainants allege that the report incorrectly leaves the impression that detaxers always fail. Actually, the Panel is unconvinced that that is the impression that is left when one considers that at least four detaxer “gurus” were shown, two of whom were interviewed and one of whom was allowed to state: “I don’t [pay taxes]... I haven’t been thrown in jail. I haven’t had anybody show up at my door... And I’m not worried about it.” In counterpoint, two specific cases were presented in the *W-FIVE* report where detaxers were prosecuted for not paying their taxes; in one case, a Winnipeg couple lost their home and other assets and, in another, “Sir Daniel Kingsly Lear” was identified as someone serving a prison term of 5 years. Moreover, the Minister pointed out that there are 10-20 successful fiscal prosecutions posted on the CCRA web site *every month* relating to individuals who had refused to pay their taxes. The detaxers had ample opportunity to cite contrary examples, either on air or in their letters of complaint. With the exception of “Reverend” Muljiani, not a *single* example was proffered.

The Broadcaster’s Responsibility to Include Extraordinary Perspectives

There are, among the many assertions of the complainants, sweeping suggestions relating to poverty, the harmful role of taxation, the government’s right to levy taxes, and so on. There is no need for the broadcaster to raise these political philosophies or government policies or to deal with them in any way. *W-FIVE’s* report dealt with a very specific and narrow subject.

In any event, the Panel sees no reason to conclude that the broadcaster ought to be presenting such extraordinary perspectives in order to *balance* its program on the subject of detaxers. In its view this is patently unreasonable. If balance depended on the obligation of a broadcaster to reach out to exponents of every contrary viewpoint (however spurious), it would put an effective halt to dealing

with controversial public issues within a reasonable time frame, both as to the preparation and the broadcast of such segments as that before the Panel today.

***W-FIVE* as Government Propaganda**

Finally, the Panel rejects out of hand the argument of three of the four complainants that the segment was in any way “government propaganda”. That is simply an untenable position. The fact that the information in the segment does not appear to support the position of the detaxers does not lead inexorably to the conclusion that the producers are slavishly *parroting* the position of the government. The fact that the weight of the argument may lead viewers to conclude that the position of the government in the fiscal area is correct does not mean that the broadcaster is *responsible* for taking the position of the government. After all, just because the *government* has a position does not mean that that position is necessarily *wrong*. That would be a facile argument.

The Link between the Canadian Detax Movement and U.S. Terrorism

The issue that appears to most concern the complainants centres on the implied link drawn by the show between the detaxers and violence. Just prior to and then following the commercial break, the piece began to emphasize the more militant, anti-government view of some detaxers and the potential for violence. A number of different people were interviewed in support of this contention, including lawyer and author Warren Kinsella, who alleged that the detax movement was prime recruitment territory for more radicalized anti-government groups, Judges Jeffery Oliphant and Allan Fay, and the President of the Union of Tax Employees, who described the detax movement as “sinister” and relayed cases of death threats from anti-government activists and being held at gunpoint by individuals quoting detax propaganda. Moreover, an internal report from the RCMP, which warned of “increased militancy” by anti-tax and anti-government groups, was also presented. The producers then segued to the United States and described the 30-year escalation of the anti-tax, anti-government movements as exemplified by the Posse Comitatus and the Montana Freemen for which archival footage was shown. Warren Kinsella went so far as to indicate that Timothy McVeigh, the Oklahoma City bomber, had started out as an anti-tax protester. This statement was also reinforced by the producer’s use of video tape of McVeigh and of the bombing’s aftermath, footage which was repeated later in the report.

In general, *W-FIVE* clearly attempted to build its case that, in the fundamental anti-government attitude implied in the anti-tax movement, there are the seeds of violence. To some extent, it succeeded in bringing examples of *threatened* violence in the Canadian context to the fore. None of them, however, exceeded

the “threat” threshold. The Panel expects that the producers did not find this a convincing enough conclusion to attain. Not surprisingly, they reached to the south and raised the example referred to above. It was only in the American environment that they could find examples of threats converted to reality; however, even that reality seemed not to have gone far enough for their taste. To achieve that result, the program imported the not well-known example of mass murderer Timothy McVeigh as detaxer, illustrated by references to the destroyed Murrah Building in Oklahoma City. Without making any attempt to explain the political and legislative differences between Canada and the United States that *might* account for such distinctiveness in anti-government attitudes and the occasional violent nature of these, it presented the logical progression as potentially pertinent to Canadian viewers.

While the Panel certainly does not find this tactic in breach of any of the foregoing Code provisions, it does consider the applicability of the conclusion somewhat tentative, if not weak, with respect to the Canadian experience. And to the extent that the Panel has *any* concern with the episode, it is with the pertinence of the use of the extreme visual images of the results of Timothy McVeigh’s murderous rampage. It considers, though, that all of the elements of the broadcaster’s “argument” in this respect were so clearly and accurately labelled (as American or Canadian) that the audience members were entirely free to reach their own conclusions regarding the applicability of the American historical examples to the Canadian future. There is no Code breach here. After all, the broadcaster has respected one of the primordial principles of the *CAB Code of Ethics*, namely, the “fundamental purpose of news dissemination in a democracy is to enable people to know what is happening, and to understand events *so that they may form their own conclusions*. [Emphasis added.]”

Broadcaster Responsiveness

In addition to assessing the relevance of the Codes to the complaint, the CBSC always assesses the *responsiveness* of the broadcaster to the substance of the complaint. It is clear in the present files that the broadcaster’s Senior Producer (*W-FIVE*) has been extremely thorough in his individualized responses to the various complainants. The care he took to reflect each group of concerns, despite the multiplicity of complaints and their expressed hostility for the segment, was admirable. Nothing more could have been expected. There is no breach of the obligation of responsiveness on this occasion.

This decision is a public document upon its release by the Canadian Broadcast Standards Council. It may be reported, announced or read by the station against which the complaint had originally been made; however, in the case of a favourable decision, the station is under no obligation to announce the result.

APPENDIX

CBSC Files 01/02-965+ CTV re *W-FIVE* ("No Tax")

The Complaints

The CBSC received 31 complaints about the segment entitled "No Tax" broadcast on CTV's public affairs program *W-FIVE*. Some of these files were treated as "General" complaints and thus the complainants were not given the opportunity to request a ruling. Of the complaints that were code relevant and specific, four complainants returned their Ruling Request forms. Each of their complaints, forwarded to the CBSC by the CRTC on June 6, are as follows:

The first complaint:

April 21st, 2002, *W-FIVE* segment on the detax movement.

I am aware of the time they spent with people in the detax movement. It was literally over a dozen hours of interviews. They used about 3 or 4 minutes of data from those interviews ... and used that material "out-of-context".

They tied terrorist activity from the U.S. into the Canadian detax debate? That was just unbelievable. No one in this movement talks about breaking laws ... only enforcing "higher" laws over "lower" laws. Guarantees of the *Magna Carta*, the *Royal Proclamation of 1776* [*sic*], and the right of an individual not to belong to an association (*Universal Declaration of Human Rights* - Canada ascribes) Canada is a "legal fiction" and incorporation, little more ... and citizenship is nothing other than an "association." Did any of these facts come out? No. Because the show was intended to make participants look like terrorists.

That is not the purpose of journalism.

These people are people of community, sharing what they have and can with their friends and neighbours. Almost all of them have been seriously injured by government. One justification for the detax movement is that while government is powerful, individuals are weak (victimized). Controlled government makes for strong individual rights ... you know ... freedom.

The editing and broadcasting of this show was little more than biased reporting. CTV should be penalized.

(CBSC File 01/02-0959)

The second complaint:

Dear Madam/Sir:

Complaint about the *W-FIVE* show about the 'de-tax movement' in Canada, produced by Silverstein and Chen which aired April 21, 2002.

As a viewer of such an investigative nature show I would expect CTV to report on both sides in an unbiased manner, not to take a side and most importantly not to question the right to free speech when it comes to government issues. At some point during the show one had the impression that heavy government propaganda was involved, something that should be investigated. What does the government (or CCRA) have to hide, if such a small organization can rock the boat to a degree that a high-class show like *W-FIVE* can be so heavily influenced by one side? Makes one wonder!!

(CBSC File 01/02-0963)

The third complaint:

I wish to formally complain about the airing of such obviously biased drivel as the April 21st, 2002 *W-FIVE* segment on the detax movement in Canada. The irresponsibility demonstrated by such individuals as Jeff Silverstein and Whey [*sic*] Chen, in producing this terribly biased product, and the CTV Network itself for allowing such government propaganda to be aired on its network, must be investigated.

I am, therefore, demanding an investigation.

Additionally, I wish to oppose the renewing of CTV's licence and request that you inform me how I can oppose the renewal of their license. In fact, please inform me of the procedure for demanding the revocation of its license. I can no longer sit idly by as my supposed independent news media allows itself to be prostituted as instruments of social engineering. I expect unbiased reporting and to be presented with all the facts, not sanitized versions of any situation or issue.

Finally, please inform me of the procedure for preventing any CTV programming from being broadcast on my television. If there is any way possible, I would like to block the signal from entering my home. I will, in the meantime, boycott all businesses that advertise on the CTV network. It is the least I can do while awaiting the removal of such drivel from my available television "programming selection."

(CBSC File 01/02-0965)

The fourth complaint:

I am formally complaining about the airing of such obviously politically-driven and biased material as the April 21st, 2002 *W-FIVE* segment on the "detax movement" in Canada. The irresponsibility demonstrated by such individuals as Jeff Silverstein and Whey [*sic*] Chen, in producing this terribly researched and written segment, and the CTV Network itself for allowing such government propaganda to be aired on its network, must be investigated.

I am demanding an investigation.

I wish to oppose the renewing of CTV's license and request that you inform me how I can oppose the renewal of their license. In fact, please inform me of the procedure for demanding the revocation of its license. I can no longer sit idly by as my supposed "independent news media" allows itself to be used as instruments of social engineering. I expect unbiased reporting and to be presented with all the facts, not sanitized versions of any situation or issue.

I will be boycotting all advertisers who support programming on the CTV network as well.

Grounds for my actions:

You may or may not be aware of the facts that there is a Working Agreement signed in 1992, and still current, between the Canada Customs and Revenue Agency, the RCMP, and the Department of Justice the effect of which is that any (read all) persons who have allegedly "failed to file" income tax returns might be branded by our government departments as a "security risk", part of "organized crime", or even a "terrorist", and especially, at the very least, someone who can be "seriously investigated" by the RCMP for whatever might be pulled out of a hat.

The CTV show *W-FIVE* was made privy to material that has been compiled over many many years, documenting the reasons behind a serious and on-going investigation of the practices of the Ministry of National Revenue, under the guise of Revenue Canada now known as the CCRA. This material is gathered by a rather segmented, "concerned citizens group", across the nation, one of which is me.

The prosecution of persons merely for asking questions is the least of the problem, although people ought to have been told about that.

The Constitutional issues raised by persons in Canada is the root, I say, of the problem, and people ought to have been told about that.

The collusion between the DoJ and CCRA to withhold disclosure from the very people they are prosecuting because of "privilege" is a big part of the problem, and people ought to have been told about that.

The fact that the *W-FIVE* researchers and moderators would not give any assurances as to the treatment of and interviews or video material that could have been provided, to the many people across this nation who should have been heard, ought to have been told to the public.

All of this was clearly provided to the show, and yet, they chose to make it a campaign to tie "detaxers" to "McVeigh" and the Oklahoma bombing. How appropriate, when the Liberal House of Commons is trying to push through Bills that will curtail our Rights and Freedoms as guaranteed by the *Canadian Bill of Rights* and the *BNA Act*, all in the name of terrorism.

The people of Canada were not told the whole story that was delivered into the lap of Jeff Silverstein in boxes, cartons, videos and phone numbers. It was all just sent back, some of it unopened.

I personally invited the show to do Part 2 and 3 until the whole story was told – and I heard nothing.

I expect I will hear back from you.

(CBSC File 01/02-0968)

Broadcaster Response

W-FIVE's Senior Producer responded to all complainants. Although he tailored each letter to address the particular phrasing chosen by the complainants, each letter included the following information:

I write in response to your correspondence to the Canadian Radio-television and Telecommunications Commission (CRTC), forwarded to the Canadian Broadcast Standards Council, regarding a *W-FIVE* documentary entitled "No Tax", broadcast on April 21, 2002.

This *W-FIVE* segment was an important investigation into the so-called "de-tax" movement in Canada, its goals, practices and possible links with extremist groups. Our responsibility in this regard is set out in the Broadcasting Act, which states broadcasters should:

"safeguard, enrich and strengthen the cultural, political, social and economic fabric of Canada"

and:

"provide a reasonable opportunity for the public to be exposed to the expression of differing views on matters of public concern"

In our opinion, the *W-FIVE* report about the de-tax movement was both fair and accurate. Our documentary hardly took "a side" and included interviews with leading proponents, including Mr. Alex Muljiani and Mr. Eldon Warman. In addition, we consulted many other leaders of this movement, across Canada and the United States. We also attended seminars and extensively reviewed literature distributed by de-tax followers.

Our story was not about the right to free speech, as you suggest. We did, however, investigate numerous cases across Canada and the United States, where anti-tax believers have been prosecuted for failure to pay taxes.

In addition, we looked at actions by de-tax supporters, including attempts to opt out of Canadian society. More disturbing, however, were examples where proponents have threatened violence against civil servants and the judiciary. This issue was considered serious enough that a Justice of the Court of Queen's Bench in Manitoba took the rare step of granting an interview on the subject and the Honourable Elinor Caplan, Minister of the Canada Customs and Revenue Agency, also agreed to be interviewed.

Our report also investigated links between the de-tax movement in the United States and extremists, some of whom who have used violent means to oppose their government - actions such as those of the Montana Freemen, who were involved in an armed-standoff with American law enforcement officials, and Timothy McVeigh, an anti-tax movement adherent who later blew up the Murrah Federal Building in Oklahoma City - killing 168 people, including many children. Despite the views of Mr. Eldon Warman, a de-tax leader whose comments were included in our documentary, Mr. McVeigh was found guilty of this crime, sentenced to death and executed last year.

Experts interviewed as part of our documentary raised concerns that the de-tax movement in Canada may be moving in the same direction. An internal report, prepared by the RCMP, and obtained by *W-FIVE*, warns that increasing militancy by members and associates of anti-tax and other anti-government groups in western Canada has led to a pattern of criminal

activity relating to harassment of police officers, judges, and tax officials. Some examples of such activity in Canada were included in our report.

Taken in context with the statements made by Justice Jeffery Oliphant of the Manitoba Court of Queen's Bench, that the anti-tax movement in this country is "trying to do is bring down the government in their own way", this indicates that these are serious matters for all Canadians to consider and which we believe *W-FIVE* had a duty to report.

"No Tax" was produced after extensive research and, as noted above, included consultation with many proponents of the de-tax movement. Exhaustive research is a standard we at *W-FIVE* apply to all of our stories.

However, I do not agree with your claim that our documentary was "government propaganda". *W-FIVE* vigorously defends its journalistic credibility and independence.

Once again, this report was an important investigation into a movement that suggests citizens of Canada can avoid paying income tax. Our report was accurate, fair and balanced. The fact that you may not agree with the concerns raised in our documentary, or the laws of Canada, in no way make our journalism irresponsible, biased or propaganda.

In conclusion, we believe our report about the de-tax movement was an important investigation, presented in a fair and balanced report.

I would draw your attention to Section 7 of the Canadian Association of Broadcaster's *Code of Ethics*, which encourages the "presentation of news and opinion on any controversy which contains an element of the public interest" and "healthy controversy is essential to the maintenance of democratic institutions." Our report on de-taxers was certainly in the public interest.

Our responsibility is to all our viewers – not just those who hold a particular viewpoint on a specific issue. In that regard, I would again draw your attention to the Canadian Association of Broadcasters' *Code of Ethics*, Section 6, which states:

"The fundamental purpose of news dissemination in a democracy is to enable people to know what is happening, and to understand events so that they may form their own conclusions. ... It is recognized that the full, fair and proper presentation of news, opinion, comment and editorial is the prime and fundamental responsibility of the broadcast publisher."

I would also draw your attention to the Radio-Television News Directors *Code of Ethics* which states:

"Free speech and an informed public are vital to a democratic society. The members of RTNDA Canada recognize the responsibility of broadcast journalists to promote and to protect the freedom to report independently about matters of public interest and to present a wide range of expressions, opinions and ideas."

As mentioned earlier, our responsibility to all Canadians is also set out in the Broadcasting Act which states broadcasters should: "... provide a reasonable opportunity for the public to be exposed to the expression of differing views on matters of public concern".

Again, we believe our reporting on the de-tax movement has exposed the public to "matters of public concern." It is in that context that the *W-FIVE* documentary "No Tax" was reported.

We appreciate you taking the time to write with your concerns. Feedback from our viewers helps to shape our research and preparation of future *W-FIVE* programs.

Additional Correspondence

Three of the complainants sent additional correspondence either directly to the CBSC or copied the CBSC on replies to CTV. They are reproduced below.

To CTV:

If you think that was fair, balanced and honest then there is little hope for us. Ladened in that "fair, balanced and honest" report -- the only conclusion watchers could reasonably make are:

- a) detaxers will likely become violent terrorists in the future (as in USA so too in Canada)
- b) detaxers always fail and then have all their assets seized
- c) that taxes somehow make us better off.

Perhaps with a longer exposure and more complete evidence you would have concluded

- detaxers have been successful, and as more Canadians become disillusioned with Justice, government choices and government excesses ... even more Canadians will embrace the detax movement ... either partially or totally. (It only took 15 years for Argentina to progress from 2% tax-withholders to 70%) What are we at? 3%? 4%?

- there is no real evidence of violence of the detaxers in Canada.

- the real aggressors here, those who keep escalating injuries, is the Canadian Government

- in-depth study of the systems lead any thinking man to conclude that a significant portion of our poverty is found embedded in the actual systems of government control, from the monetary system, through to the tax system, (are we actually creating planned poverty), through our government policies of catering to capital markets, through to the nature of government that converts rights to privileges -- then converts privileges to licences -- then withholds licences for reasons outside the sphere of "rights".

Today there are more driver's licences withheld for failure to pay child support than there are for driving while impaired. So you could be a meticulous driver and still have your "right" to the roads denied ... by government. Tell me, does impoverishing an additional person in any way help where others already are impoverished?

Is withholding taxes a legitimate protest against government? The beloved American philosopher Henry David Thoreau did so!

Your answer to my complaint is simply trite ... as your program was. I will let my complaint stand. With all your research did you report one instance where a Canadian blew anything up? I guess you were just fear mongering! Did you report the success of the defence of "consciousness". Did you report on the success of the "free man in truth". Those stand as successes for the people with this preference. Did you report on the burden the taxes were putting on the poor? How about those who simply administrate the government so much so that the government has chosen to "leave them alone". You will find that when Herb Daihiwal

[sic] was Minister of Revenue Canada he once stated "taxes are voluntary in Canada" ... but apparently voluntary where one doesn't want to be harassed to death.

Here, judges take the high chair and dismiss the *Magna Carta*, the *Royal Proclamation of 1776* [sic], and the *Charter of Rights and Freedoms* as tokenisms. People who practice law forget why these things came about. In the first two, the people rebelled against the excesses of the leaders ... and both with force ... and to ensure continuation of government and the return to peace the government recapitulated – ensured human rights over government whim and convenience – AND THAT IS HOW WE GOT OUR HUMAN RIGHTS. The Charter was meant to do the same in a preventive measure. These are to be the highest laws of the land. They are to overrule all other lesser laws. And the judges throw these out like they are nothing – things.

Tell me, if you have differences with your neighbour do you beat him up or do you leave him alone? Well should a fiction, like a government, have the right to beat someone up? Do you think that your CPP will be of any value in fifty years? You know, the government took billions off the populace without putting anything aside to 1984.

I have paid all my taxes due. I have not lost my driver's licence to unpaid child support.

Your fair reporting was little more than a sham.

My complaint stands.

(CBSC File 01/02-0959)

To CTV:

Thank you for your attention to this matter. [The Senior Producer] responded with a lengthy letter which sounds quite convincing to the unsuspecting [sic] reader. However, especially in regard to Section 6 of the Canadian Association of Broadcasters' *Code of Ethics* and the *Broadcasting Act*, I see major problems with the reporting in *W-FIVE's* 'No-Tax' which was broadcasted on April 21, 2002. And I am prepared to prove my point.

To make detailed reference to the respective sequences, I have requested a video copy of the piece in my response to [the Senior Producer] via e-mail, dated Friday, June 14, 2002. As of today my request has not been addressed in any way whatsoever.

I am sorry to have to concern you with this again, however, I feel strongly about the media having a fundamental responsibility to also report background information in context opposed to only on certain symptoms of a development in our society, which lead to a one-sided documentation in this instance.

Thank you for your assistance in this matter.

(CBSC File 01/02-0963)

To CBSC:

In the matter of *W-FIVE* 'No Tax' and my concern that the reporting was one sided, poorly researched and that facts were mixed up, I would like you to consider the following.

ONE SIDED REPORTING: The closing of the segment leaves the viewer with one big message: 'Don't challenge the Government – or else'. In a balanced report the viewer would have been encouraged to do his own research. Further, just listen to the voice of the commentator: It suggests that everything the de-tax movement suggests is completely 'nuts'. In a balanced report the voice and suggestive commentary would have been neutral.

POOR RESEARCH: Instead of immediately connecting Alex Muljani [*sic*] to the Oklahoma City bombing incident to discredit him, he should have been asked 'how he feels the government is tricking its tax-payers into a contract allowing to levy taxes'. *W-FIVE* would have found out that the '*Income Tax Act*' does not apply to the 'Natural Person' (living human flesh and blood). Further research in the government library would have revealed that other laws like the *Criminal Code* for example recognize and define specifically the 'Natural Person'. His point is that the government is banking on the 'Natural Person' applying to the government to create an artificial entity called the 'Tax Payer' to whom the Income Act does in fact applies.

But *W-FIVE* ridicules the importance of components of a legal contract (parties and identification of name) and asks the opposing side very generalized questions instead of coming down to the point:

- 1) Is the Federal Government authorized to levy a direct income tax on the provincial level against a 'Natural Person'?
- 2) Why is the 'Natural Person' being recognized and defined in other laws, however, not in the *Income Tax Act*.
- 3) Why is there no government printed original of the *Income Tax Act*? All even the Government can produce is a privately printed *Income Tax Act* which actually starts with a disclaimer How can one rely on that?

Asking the minister and a tax lawyer (who would discredit his entire profession if he was knowledgeable and honest in this regard): 'Are those (de-tax) people nuts?' is hardly a well pointed question of a trained investigative journalist.

MIXING UP FACTS: To align the majority of this movement, which is very peaceful and law abiding, with extremists and even the Oklahoma City bomber McVeigh must be considered a cheap-shot even by the biggest stretch of the imagination. Instead of asking pointed questions which encompass the de-tax movement's concerns and expecting the government and experts to comment on specifically, *W-FIVE* mixed images of terrorists with those of seminar participants who only want one thing: Clarification in a government created jungle of laws. With the net result and message that everybody who attempts to get educated is either going to lose everything, goes to jail or will become a weapon wielding stand-off, planning to overthrow the government.

Hoping the review panel is unbiased and can look at this issue critically, I would like to confirm that I am a law obeying tax payer and family father of three. Usually I do not have the time to criticize TV, however, this report stuck out like a 'sore thumb' and I feel it is my duty to bring this up with you.

(CBSC File 01/02-0963)

To CTV:

Well, it is indeed news to me tha the media's lawful task is to "safeguard, enrich and strengthen the cultural, political, social and economic fabric of Canada".

I must have missed that one when I studied about the integrity of the press and how they are there to "safeguard my right to freedom of expression".

I find your response both arrogant and distasteful to say the least.

Let us further examine the facts as I know them to be true. I have attached my comments to your below.

The complainant inserted the following remarks into the text of CTV's letter (her comments are underlined):

Re: CBSC File Number C01/02-968

I write in response to your correspondence to the Canadian Radio-television and Telecommunications Commission (CRTC), forwarded to the Canadian Broadcast Standards Council, regarding a *W-FIVE* documentary entitled "No Tax", broadcast on April 21, 2002. This *W-FIVE* segment was an important investigation into the so-called "de-tax" movement in Canada, its goals, practices and possible links with extremist groups. Our responsibility in this regard is set out in the *Broadcasting Act*, which states broadcasters should:

"safeguard, enrich and strengthen the cultural, political, social and economic fabric of Canada"

and:

"provide a reasonable opportunity for the public to be exposed to the expression of differing views on matters of public concern"

1. You write: "I am formally complaining about the airing of such obviously politically-driven and biased material as the April 21st, 2002 W-5 (sic) segment on the "detax movement" in Canada. The irresponsibility demonstrated by such individuals as Jeff Silverstein and Whey (sic) Chen, in producing this terribly researched (sic) and written segment, and the CTV Network itself for allowing such government propaganda to be aired on its network, must be investigated."

W-FIVE Responds:

In our opinion, the *W-FIVE* report about the de-tax movement was both fair and accurate and was in no way "politically-driven" or "biased".

I reject your assertion that our journalistic staff, including Mr. Silverstein and Ms. Chen, was irresponsible in any way. "No Tax" was produced after extensive research and included consultation with many proponents of the de-tax movement.

Furthermore, I do not agree with your claim that our documentary was "government propaganda". *W-FIVE* vigorously defends its journalistic credibility and independence. This was an important investigation into a movement that suggests citizens of Canada can avoid paying income tax. Our report was accurate, fair and balanced. The fact that you do not agree with the concerns raised in our documentary, or the laws of Canada, in no way make our journalism irresponsible, biased or propaganda.

My complaint about your report has no basis in my disagreement with the concerns raised in your documentary. My analysis has to do with the fact that many of those who indicated they had sent materials to you received no phone calls, and received their materials back unopened. You say your program undertook extensive research ... please tell me exactly what research you did.

You may wish to defend your journalistic credibility and independence, and yet you quote from the Broadcasting Act, a section which in no way underlines that you will do so, since you do not have to do so. In fact, the Broadcasting Act does not require you to be credible nor independent.

I claim government propaganda because of the actual material that made its way to the report. There was no discussion of the legal matters, nor of the possibility that these legal questions may have some credence before the courts in live cases today.

2. You write: "The fact that the *W-5* (sic) researchers and moderators would not give any assurances as to the treatment of and interviews (sic) or video material that could have been provided, to the many people across this nation who should have been heard, ought to have been told to the public."

W-FIVE Responds:

Our documentary included interviews with leading proponents, including Mr. Alex Muljiani and Mr. Eldon Warman. In addition, we consulted many other leaders of this movement, across Canada and the United States. We also attended seminars and extensively reviewed literature distributed and provided to us by de-tax followers.

Yes, I was one of those "consulted". I might add, that I also made it clear that I was extremely happy that I did not participate given the treatment of the subject matter, in particular the illusion/allusion that tax protester = terrorist.

It is interesting that the very independence you question in Point 1, above, (" ... for allowing such government propaganda to be aired on its network.") now seems to offend you as we would not "give any assurances as to the treatment of ... interviews and video material."

While *W-FIVE* would have been pleased to consider additional video and interviews in the production of our report, in no way could *W-FIVE* staff agree to any form of prior restraint when it comes to such material. Generally-accepted journalistic principles and CTV journalistic policy forbid such external control of our reporting. Acceptance of such controls would be a form of censorship, which is a violation of respected journalistic principles and expressly forbidden by CTV's own journalistic policy.

Specifically, the CTV News Policy Handbook frowns on any censorship in our coverage:

Where censorship in any of its forms has affected the coverage of a story in any significant way, or caused material to be withheld or deleted from a report, the audience must be informed of this fact. ... In no case should such restrictions simply be acceded to as they represent a direct interference with freedom of the press.

The assurances that we requested stemmed from the fact that we are very aware of the "cut 'n' paste" methods of video-interviewing that goes on. I personally was the victim of such in the early 80's on a much different subject matter where my interview was split off at the most opportune time to make the case for my opponents and the status quo. Would that an assurance of how the video interview would be aired, in its entirety, or an assurance that we might have the opportunity to ask questions of our deponents on the air, have been offered, the body of video material you had to work with may have been quite different.

Prior restraint with regard to interviews is also forbidden:

It is not permissible to provide an interviewee with an advance list of questions, to make agreements limiting the scope of questions within the specific questions or to make agreements to submit a tape or transcript of the interview for approval. All interviews recorded by CTV News are subject to editing.

Are you really asking us to believe that you never vet a series of questions, or a direction or questioning past your interviewees? There have been references on the air during interviews that I have seen where interviewers make subtle allusions to the fact that they were told not to walk down certain paths. The public shall not be misled by this statement of yours to me.

Besides speaking to many de-tax adherents and reviewing their documentation, we have a journalistic requirement to be fair and balanced. Our research also included investigation of numerous cases across Canada and the United States, where anti-tax believers have been prosecuted for failure to pay taxes.

Oh please tell me which cases. And do not think that releasing matters of public record like this to me would be transgressing privacy laws. Just tell me which ones you reviewed, and I will tell you which ones you didn't review that would have shed a far different light on the subject matter.

In addition, we looked at actions by de-tax supporters, including attempts to opt out of Canadian society. More disturbing, however, were examples where proponents have threatened violence against civil servants and the judiciary. This issue was considered serious enough that a Justice of the Court of Queen's Bench in Manitoba took the rare step of granting an interview on the subject and the Honourable Elinor Caplan, Minister of the Canada Customs and Revenue Agency, also agreed to be interviewed.

This was not as rare an interview as you might think since I have seen this Justice and Warren Kinsella waxing eloquent on this subject before on TV on a panel discussion after a movie aired regarding the same subject. And this panel discussion had no – read zero – persons speaking in the alternative.

You write: "... they chose to make it a campaign to tie "detaxers" to "McVeigh" and the Oklahoma bombing."

W-FIVE's documentary investigated links between the de-tax movement in the United States and extremists, some of whom who have used violent means to oppose their government – actions such as those of the Montana Freemen, who were involved in an armed-standoff with American law enforcement officials, and Timothy McVeigh, an anti-tax movement adherent who later blew up the Murrah Federal Building in Oklahoma City – killing 168 people,

including many children. Despite the views of Mr. Eldon Warman, a de-tax leader whose comments were included in our documentary, Mr. McVeigh was found guilty of this crime, sentenced to death and executed last year.

Experts interviewed as part of our documentary raised concerns that the de-tax movement in Canada may be moving in the same direction. An internal report, prepared by the RCMP, and obtained by *W-FIVE*, warns that increasing militancy by members and associates of anti-tax and other anti-government groups in western Canada has led to a pattern of criminal activity relating to harassment of police officers, judges, and tax officials. Some examples of such activity in Canada were included in our report.

"Increasing militancy"? "Harassment of police officers, judges and tax officials"? The peaceful gatherings that take place in "Western Canada" are the citizens of Canada exercising their freedom of association and political dissent.

How dare you "tar and feather" the "movement" as potentially violent.

If you have this "internal report" in your hands, then I dare you to make it public in its entirety if you wish to "defend your independence and credibility".

I say to you that your belief – and I take it a personal one, or worse, a corporate one, or worse, that of the CCRA/RCMP/Government you appear "sworn to protect" – that "anti-tax" and "anti-government" ought to be said in with the same breath is simply a huge blunder. Are you saying that dissent is equal to criminal activity? That tax avoidance is unlawful? Well, I guess that if *W-5* had covered the Boston Tea Party you wouldn't have spoken about the issues any differently, after all, taxation without representation, tariffs that were out-of-control, business persons and individuals that were being set-down by officials at every turn, and unlawfully so, would have been part of the "cultural, political, social and economic fabric" of the United States. I guess that Louis Riel, in your view, was jailed properly, since that was the "political fabric" of the time.

Taken in context with the statements made by Justice Jeffery Oliphant of the Manitoba Court of Queen's Bench, that the anti-tax movement this country is "trying to do is bring down the government in their own way", these are serious matters for all Canadians to consider and which we believe *W-FIVE* had a duty to report.

The "detax" movement is not trying to bring the government down, in any way. If I were to be seen as a spokesperson for this movement, then my statement would be, we are exercising our political freedoms, legal rights, and freedom to dissent. The questions asked by these very intelligent and quite cerebral people are very pointed in their nature, very specific in their research, not without basis in fact, and are not the product of rabid militia-types running around with guns and knives cornering government officials.

You have a duty to report that amongst those that are asking the questions are: accountants, lawyers, doctors, business persons, mothers, husbands, wives, daughters, sons, at least one person over 80, and many below 25, Christians, Hindus, Islam, Jewish, atheists, agnostics, straight and gay, white, brown and black, PhD's, post-grads, and persons with less than high school educations.

You have a duty to report that these are serious matters for all Canadians to consider: Do we have a Constitution pursuant to the amending formula in the British North American Act, pursuant to the *Statute of Westminster*, pursuant to the British laws of the time? Do we have an *Income Tax Act* in Canada that was passed and proclaimed according to the laws of the land at the time? Or today? Can we read the Statutes, read laws of the land, in their entirety, in their original form, bound as one, true and certified, as guaranteed to us by the laws of the

land? Do we deserve an answer to our questions from the very departments of the government that are bound to answer these questions?

If we are seeking anything, it is to ask that the government follow the Statutes they passed, to the letter. That cannot be too much to ask. We are seeking remedy to the disservice, not dissolution. Let us be clear.

3. You write: "The people of Canada were not told the whole story that was delievered (sic) into the lap of Jeff Silverstein in boxes, cartons, videos and phone numbers. It was all just sent back, some of it unopened."

W-FIVE Responds:

This is simply untrue. *W-FIVE* carefully reviewed and considered all the material provided as part of our extensive research. "No Tax" was not a "terribly researched (sic) and written segment" as you allege. No material was returned unopened.

In conclusion, we believe our report about the de-tax movement was an important investigation, presented in a fair and balanced documentary.

I would draw your attention to Section 7 of the Canadian Association of Broadcaster's *Code of Ethics*, which encourages the "presentation of news and opinion on any controversy which contains an element of the public interest" and "healthy controversy is essential to the maintenance of democratic institutions." Our report on de-taxers was certainly in the public interest.

Our responsibility is to all our viewers – not just those who hold a particular viewpoint on a specific issue. In that regard, I would again draw your attention to the Canadian Association of Broadcasters' *Code of Ethics*, Section 6, which states:

"The fundamental purpose of news dissemination in a democracy is to enable people to know what is happening, and to understand events so that they may form their own conclusions. ... It is recognized that the full, fair and proper presentation of news, opinion, comment and editorial is the prime and fundamental responsibility of the broadcast publisher."

Your report was in the public interest. The public would be interested in those facts that you withheld. Your responsibility is to the viewers and to those who hold a particular viewpoint.

Are you saying that you do not think people in general would be interested in the questions I raised above. There is no one, I repeat no one in this country who thinks that they are taxed fairly or proportionately. No one. No one.

Your viewers are being treated by you as stupid sheep, not the intelligent, rational, well-informed people they really are. No wonder no one votes in this country.

Just as a side note, let me tell you that I watched this program with two friends of mine who I consider of a very different political nature than I, with little or no understanding of the subject matter at hand. After the show, their only comment was: "like you can believe anything in the media". They were offended that your program would come as close to equating the dissent in Canada with the brutal and terrorist-like acts of McVeigh. And so am I.

I would also draw your attention to the Radio-Television News Directors *Code of Ethics* which states:

"Free speech and an informed public are vital to a democratic society. The members of RTNDA Canada recognize the responsibility of broadcast journalists to promote and to

protect the freedom to report independently about matters of public interest and to present a wide range of expressions, opinions and ideas."

As mentioned earlier, our responsibility to all Canadians is also set out in the *Broadcasting Act* which states broadcasters should:

"... provide a reasonable opportunity for the public to be exposed to the expression of differing views on matters of public concern"

Again, we believe our reporting on the de-tax movement has exposed the public to "matters of public concern." It is in that context that the *W-FIVE* documentary "No Tax" was reported.

We appreciate you taking the time to write with your concerns. Feedback from our viewers helps to shape our research and preparation of future *W-FIVE* programs.

Well, then, let me shape your research and preparation in the future. In my emails to you I have invited you to do a second, third and fourth part to your "expose", to further study the matters at hand. And you have chosen to ignore that. Why don't you give your audience a forum that will work towards positive change. Air these political, legal, and economic views so that the public might become better informed. Why not take a step towards freedom of the press, instead of a step backwards towards shoring up the party-line of a government who gives you license to provide entertainment.