

CANADA / JUDGMENT

Curran v. The King

2026 TCC 79

COURT

Tax Court of Canada

DECIDED

8 May 2026

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2014-3503(IT)G

Judges and Taxing Officers

Perry Derksen

Subjects

Income Tax Act

Decision Content

Docket: 2014-3503(IT)G

BETWEEN:

JEFFREY CURRAN,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

(Moving Party)

Respondent's motion to dismiss, in writing, filed on April 2, 2026 at Ottawa, Ontario

Before: The Honourable Justice Perry Derksen

Participants:

For the Appellant:

The Appellant himself

Counsel for the

Respondent:

Katharine Hsu

JUDGMENT

In accordance with the attached Reasons: IT IS ORDERED that: The respondent's motion is granted; The appeal from reassessments made under the Income Tax Act in respect of the appellant's 2003 and 2008 taxation years is dismissed; and Costs are awarded to the respondent in the fixed amount of \$1,500. Signed this 8th day of May 2026. "Perry Derksen" Derksen J. Citation: 2026 TCC 79 Date: 20260508 Docket: 2014-3503(IT)G BETWEEN: JEFFREY CURRAN, Appellant, and HIS MAJESTY THE KING, Respondent. (Moving Party) REASONS FOR JUDGMENT Derksen J.

I. Overview [1] This matter concerns a motion by the Crown based on written representations under rule 69 of the Tax Court of Canada Rules (General Procedure). The Crown seeks an order dismissing the appeal. I am satisfied that the Crown's motion record was served on the appellant on April 1, 2026, by registered mail at his address for service.

- [2] This appeal has a long history, having been commenced by the appellant in 2014, and concerns his 2003 and 2008 taxation years. The appeal is part of a group of appeals known as the Guidepost Group and the underlying issues concern the Guidepost Exploration & Mining L.P. and deductions claimed for Canadian exploration and development expenses. Several lead cases were selected and in 2017 the appellant entered into an agreement to be bound by the lead cases. As sometimes happens, the lead cases were discontinued. And since there was no final decision in the lead cases, the remaining appeals in the Guidepost Group lingered for some time.
- [3] On July 17, 2025, I held a case management conference for this appeal and the remaining appeals that were pending in the Guidepost Group. Since then, all but two appeals have been discontinued and only the appellant's appeal plus one other remain.
- [4] Returning to the case management conference on July 17, 2025, the appellant's then counsel, Mr. McCaffrey, did not attend seemingly because he had signed a timetable agreement earlier that day for the completion of the remaining steps to bring this appeal to hearing. And so, on July 18, 2025, I issued an Order based on the proposed agreement of counsel for the parties, which among other deadlines, required that examinations for discovery be completed on or before December 17, 2025.
- [5] On December 16, 2025, Mr. McCaffrey filed a notice of withdrawal as counsel, and he provided a last known address for service for the appellant. However, a lot happened beforehand, and both the appellant and counsel for the Crown, Ms. Ham, knew since about October 31, 2025, that the appellant would be representing himself.
- [6] Now on his own, the appellant had choices to make. And the appellant made bad ones. Instead of attending the examination for discovery that the Crown had scheduled for December 3, 2025, to be held virtually and on a date that the appellant had confirmed was suitable, the appellant adopted a pseudo-legal stance.

- [7] The appellant fails to appreciate that he commenced this proceeding, not the Crown. It was his appeal to prosecute. He has not done so. Although this Court should be slow to dismiss an appeal for want of prosecution, or for failing to attend an examination for discovery—and especially where there are extenuating circumstances—a slow pace is not warranted here. Sometimes pseudo-legal theorists require a swift and decisive response. For this reason, and as discussed further below, the appellant’s appeal will be dismissed. II. Additional Factual Context [8] The Crown’s supporting affidavit, confirms that Ms. Ham, counsel with carriage of the appeal itself, was informed by Mr. McCaffrey on October 31, 2025, that he would no longer be representing the appellant. By that point, the appellant had failed to file a list of documents as required by my previous Order.
- [9] On November 19, 2025, Ms. Ham served a notice to attend an examination for discovery by sending it to Mr. McCaffrey since he had not yet filed and served a notice of intention to cease to act. The notice advised that the examination would be held virtually on December 3, 2025, at 10:00 am EST.
- [10] Mr. McCaffrey responded by email on November 20, 2025, and advised Ms. Ham again that the appellant would be representing himself. He attached a letter to that effect dated October 22, 2025, which was signed by the appellant and included his address for service, and a notice of withdrawal of counsel. Mr. McCaffrey also advised Ms. Ham that materials concerning the examination for discovery were forwarded to the appellant.
- [11] Ms. Ham next had what seemed to be productive telephone discussions with the appellant on November 20 and 21, 2025. She offered to reschedule the examination provided it occurred before the deadline of December 17, 2025. The appellant told Ms. Ham that he would follow up to confirm whether he could proceed with the examination. Next, on November 27, 2025, the appellant informed Ms. Ham that he was ready to proceed with the examination on December 3, 2025. Arrangements were then made by the court reporter for attendance by MS Teams and the necessary information and link to join the virtual discovery was sent to the appellant at his email address.
- [12] The pseudo-legal approach surfaced on December 1, 2025, when a letter from the appellant to Ms. Ham, dated November 24, 2025, was delivered by registered mail. The letter was headed, “Non-negotiable inquiry of notice.” On December 2, 2025, the appellant telephoned Ms. Ham and inquired about whether she received his letter. Ms. Ham confirmed that it had been received and then the appellant informed her that he would not attend the examination, seemingly because of the arguments raised in his letter. Ms. Ham told the appellant that the examination would not be cancelled, and so he was expected to attend. He did not.
- [13] The appellant’s letter dated November 24, 2025, is signed “:Jeff-Lawrence:” and it contains a fingerprint stamped in red ink. The initial portion of the letter reads as follows: Hello I’m known as :Jeff- Lawrence:, I am the beneficiary, beneficial owner, beneficial entitlement holder for the all caps name JEFF CURRAN Birth certificate estate, certificate number

[omitted], you can refer to me as beneficiary and I'm hereby putting in a claim for interest and damages. A woman acting as Christina Ham for the Department of Justice representing CRA has put threats towards me :Jeff- Lawrence: the beneficiary, beneficial owner, beneficial entitlement holder for failing to file income tax under the income tax act and yet has shown no evidence to prove jurisdiction or contract of any kind over a living man but what you are doing is committing copyright infringement, Norman Traversy owns the copyrights to the Canada Income Tax Act. i :Jeff- Lawrence: beneficiary, beneficial owner, beneficial entitlement holder are not PERSON, I'm not an actor, character or false face, I'm not a body corporate, trust, syndicate or corporation, I'm a living breathing man, blood flows, skin breaths, born on land by natural birth. According to openparliament.ca a letter by Cathy Hawara, Director General Charities Directorate, Legislative Police (sic) and Regulatory Affairs Branch Canada Revenue Agency on January 31st, 2021 admitted at 3:30pm and I quote. "Canada's tax system is based on voluntary compliance and self-assessment" end quote. Then it goes on to talk about accountability and transparency. Wouldn't that be calling the kettle black, you talk about transparency and yet the trustee has failed to inform. Where's the transparency? You also did not tell the public income tax is only for the actor the PERSON and you did not inform the people. When you put my name in all CAPS it means I'm your slave, do you claim me as your slave, please see evidence below to prove your all caps name means slavery by the Government of Canada and jurisprudence Superior Court of Alabama.

- [14] The letter goes on to state that a statement of claim will be "put in against you and the CRA in 60 days from this notice."
- [15] The appellant's letter is nonsense.
- [16] As Associate Chief Justice Rooke stated in *Meads v. Meads*, 2012 ABQB 571, Courts will not tolerate pseudo-legal arguments, misconduct, or tactics. Such behaviour is an abuse of process: for a recent statement, see *Home Trust Company v. Campbell*, 2026 ONCA 92 at para. 11.
- [17] The appellant's time for responding to the Crown's motion has expired and no written representations in opposition of the motion or a request for an oral hearing was filed under rule 69(3).
- [18] Too much ink has been spilled on pseudo-legal arguments, or what are commonly referred to as "organized pseudo-legal commercial arguments."
- [19] In accordance with rule 64, an appellant is responsible for prosecuting an appeal with due dispatch. Moreover, under rule 110(b), I have the discretion to dismiss an appeal where a person who is a party to a proceeding fails to attend at the time and place fixed for an examination. Dismissing an appeal under rule 110(b) is a drastic remedy reserved for an egregious case: *Yacyshyn v. Canada*, [1999] 1 CTC 139, 1999 CanLII 7552 (FCA) at para. 18; and see *MacIver v. Canada*, 2009 FCA 89. It is not a remedy that can or should easily be granted: *Lichman v. The Queen*, 2004 TCC 245 at para. 28, *aff'd* at 2005 FCA 226.

- [20] The appellant made a calculated decision by sending his letter dated November 24, 2025, to counsel for the Crown. He even made the effort to send it by registered mail and then followed up to confirm delivery. I have no reason to believe—and especially now that at least five months have since passed—that the appellant intends to correct course. Instead, the appellant has disengaged from his appeal. His actions amount to a deliberate abuse of the Court’s process. And this is not a time for second or third chances.
- [21] In the circumstances, I am exercising my discretion and will dismiss the appellant’s appeal. Costs are awarded to the Crown, and payable by the appellant, in the fixed amount of \$1,500. Signed this 8th day of May 2026. “Perry Derksen” Derksen J. CITATION: 2026 TCC 79 COURT FILE NO.: 2014-3503(IT)G STYLE OF CAUSE: JEFFREY CURRAN v. HIS MAJESTY THE KING PLACE OF HEARING: Ottawa, Ontario DATE OF HEARING: April 2, 2026 REASONS FOR JUDGMENT BY: The Honourable Justice Perry Derksen DATE OF JUDGMENT: May 8, 2026 APPEARANCES: For the Appellant: The Appellant himself Counsel for the Respondent: Katharine Hsu COUNSEL OF RECORD: For the Appellant: Name: n/a Firm: n/a For the Respondent: Marie-Josée Hogue Deputy Attorney General of Canada Ottawa, Canada

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Prepared on 26 October 2026 · Esheria