



Սուրբ Խաչ Հայաստանեայց Եկեղեցի  
Holy Cross Armenian Church

P.O. Box 2387 Station "C", Downsview, Ontario, Canada M3N 2V8

Reverend  
Houssig Nishanian  
Pastor  
Telephone (416) 759-6958

Toronto..... 19....

Mr. D. McCrae  
Charitable and Non-Profit Organizations Section  
Department of National Revenue, Taxation  
400 Cumberland St.  
Ottawa, Ont.  
K1A 0X5

File # 52457

Dear Mr. McCrae,

In reply to our Aug. 21, 1980 letter, it was written in your letter of Nov. 14, 1980 that "As the Diocese of the Armenian Church of America is not a qualified donee we must advise that any distribution of funds to the Diocese would not provide for compliance with the provisions of the Income Tax Act and, as such, could place the status of the Holy Cross Armenian Church as a registered charity in jeopardy."

In reply to the general counsel for the Diocese of the Armenian Church of America, Mr. E. Chapien's Feb. 2, 1981 letter, it was written in your letter of April 1, 1981 "We note your contention that these 'Diocesan dues' are payment for 'services rendered'...if in fact 'services' are being rendered to the Holy Cross Armenian Church by the Diocese, it will be necessary for the Canadian church to verify this contention, and to maintain sufficient records to substantiate that such 'services' have been purchased, and purchased at a reasonable cost."

It was also added in your letter of April 13, 1981 addressed to us that, "Before such payment is made, the Holy Cross Armenian Church should verify for its own purposes, as well as those of this Department, that this is in fact the case."

Since then we have been asking for a list of 'services rendered' with their costs, but we have not yet received such a list.

In a letter dated Oct. 2, 1981, sent by the Diocese, it was stated "If we have not received payment by the above date (Oct. 16, 1981), we may be forced to take decisive action."

On October 21, 1981, our lawyer wrote to the Diocese "In order to attempt to satisfy ourselves that any payment to the Diocese is within the parameters permitted by Revenue Canada, we would appreciate receiving from you, on Diocese stationary, a description of those services being provided to the Holy Cross Armenian Church in Toronto, together with a reasonable estimate of their cost.. As an indication of the good faith of the Holy Cross Armenian Church, I am enclosing a cheque for \$1000.00 as payment on account..."

We received no list but the cheque was returned.

In a letter received from the Diocese dated Nov. 24, 1981 it was stated that if the Parish Council does not pay the Diocesan dues-assessments amounting to \$17080.00 (U.S.) for the years 1980 and 1981, the Diocesan Council will decide to withdraw the Parish Priest and dissolve the Parish Council.

If the Parish Council decides to transfer this amount, without having a specific list of 'services rendered', this could place the status of the church as a registered charity in jeopardy, on the other hand, if the Parish Council decides not to pay, the Parish Priest will be withdrawn and the Parish Council will be dissolved.

The Parish Council does not want to see these happen and we are sure, the Department does not want it either. If these happen, there will be no church services, marriage performances, christenings or burials.

As it is described in Mr. E. Chapien's letter, the Diocese conducts various national programs from which a member of the Armenian Church can benefit.

Recently, His Grace Archbishop Torkom Manoogion, the Primate of the Armenian Church, came to Canada to celebrate the Armenian Christmas.

On the 6th of January, His Eminence was in Toronto to celebrate the Armenian Christmas. Ahead of time the elementary school age Armenian children were invited to have lunch with His Grace after the Divine Liturgy.

These events were well covered by the news media. It was televised by channels 5, 47 and 79. An interview with the Primate appeared in the Toronto Star.

In order to be able to conduct such a variety of businesses the Diocesan budget, for the year of 1981, was about one million American dollars. \$440,000.00 of this \$1,000,000.00 comes from the parishes, levied on them as diocesan dues-assessments according to their sizes. The share of the Holy Cross Armenian Church amounts to \$17,080.00 (U.S.) for the years of 1980 and 1981.

The Holy Cross Armenian Church. is part of this Diocese. Thus, its Parish Council feels that it has a moral obligation to pay this amount bringing the parish's participation into the Diocesan budget.

Non payment of the Diocesan dues-assessments, being considered as disobedience, will lead to the withdrawl of the Parish Priest and dissolvment of the Parish Council.

Under these circumstances the Parish Council asks the Department's permission to send the said amount to New York, to the Diocesan Headquarter.

Your prompt attention to this matter and earliest reply will be most appreciated.

Respectfully,  
On behalf of the Parish Council

Ghevont Shahmelikian  
Secretary

Armen Kurkjian  
Chairman