

**Congress of the United States**  
**Washington, DC 20515**

February 6, 2018

The Honorable Steven Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, DC 20220

Dear Secretary Mnuchin:

We are writing you with regards to the current U.S. tax treaty with the Republic of Armenia. The current tax treaty between the United States and Armenia is insufficient for the needs of the two countries, as it was last negotiated with the Union of Soviet Socialist Republics (USSR) during the Cold War in 1973.

We believe the unrealized benefits of an updated double tax treaty between Washington and Yerevan necessitate immediate negotiations, which could be based upon the frameworks of treaties recently ratified with other nations. In fact, the Armenian Embassy has said it would be “willing to conclude such an accord on the basis of the latest U.S. Model Income Tax Convention of 2016.”

The complexities of the international tax structure should not discourage American and Armenian companies from conducting business with each other due to double taxation. The need for updated guidelines that reflect the current state of U.S.-Armenian relations and recently passed tax reform legislation cannot be understated.

As Members of Congress, we respectfully urge you to prioritize the renegotiation of the double tax treaty with Armenia. The existing Soviet-era treaty does not reflect the increasing complexity of a globalized world and the friendship between the American and Armenian peoples. Furthermore, it is vital we provide businesses from both countries the ability and incentive to invest in one another.

Thank you for your service to the United States. We look forward to your response.

Sincerely,



David G. Valadao  
Member of Congress



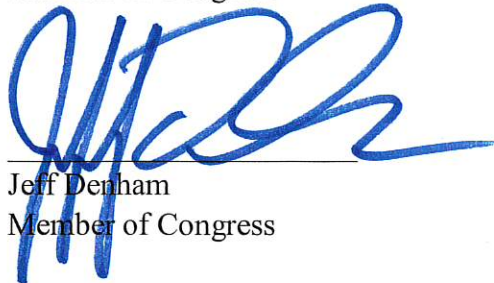
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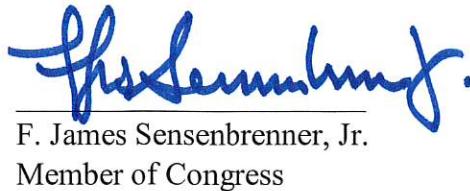
  
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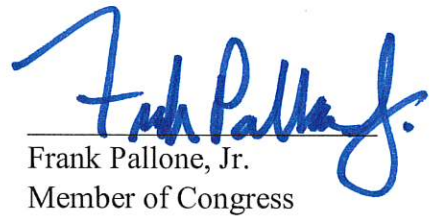
  
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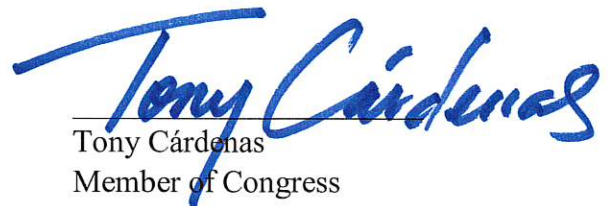
  
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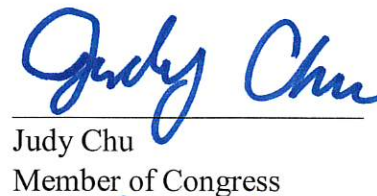
  
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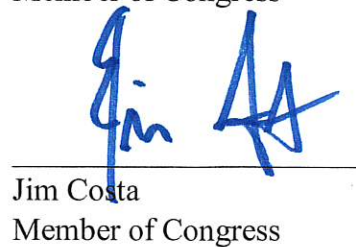
  
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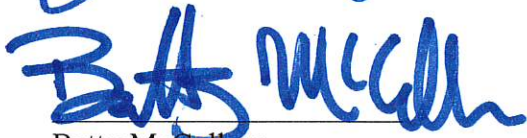
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*Niki Tsongas*

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Niki Tsongas  
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