



**Attention:  
Foreign Affairs L.A.**

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**Armenian National Committee of America**  
NATIONAL HEADQUARTERS

**To:** Foreign affairs aide  
**From:** Abraham Niziblian, Government Affairs Director  
**Date:** May 21, 2004  
**Re:** *U.S.-Armenia Tax Treaty*

I am writing to share with you that we sent a letter today to Secretary of the Treasury John Snow in support of the negotiation of a comprehensive U.S.-Armenia Tax Treaty.

With the expansion of U.S.-Armenia economic ties, it is more important than ever that our government negotiate a comprehensive and far-reaching tax treaty that will strengthen the U.S.-Armenia economic relationship for many decades to come. The Department of the Treasury can move this process forward by working closely with the Armenian government and with American businesses operating in Armenia, including a growing number run by Diasporan Armenians. Working together, the U.S. and Armenian governments can specifically tailor an agreement that addresses the needs of Americans who divide their careers between the U.S. and Armenia - or who plan to retire to Armenia - in terms of portability of pensions and healthcare and a variety of other concerns.

As you may recall, in January of 2002, Congressional Armenian Caucus Co-Chairmen Joe Knollenberg and Frank Pallone urged the then Treasury Secretary, Paul O'Neill, to help expedite a bilateral tax treaty between the U.S. and Armenia.

The U.S. has negotiated tax treaties with over forty nations in order to clarify the taxation of transactions, investments, rents, royalties, management contracts, dividends, interest and salaries of companies and employees working in both countries. We recently exchanged instruments of ratification for tax treaties with three new countries - Ukraine, Luxembourg, and Denmark.

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For an overall review of U.S. Tax Treaties, visit:  
<http://www.irs.gov/pub/irs-pdf/p901.pdf>

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