

Switzerland	2-14-2013	Agreement subject to domestic ratification procedures of Switzerland.
United Kingdom	09/14/2012	Agreement subject to domestic ratification procedures of the United Kingdom.

**C. FATCA IGAs Under Negotiation**

Argentina	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Australia	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Belgium	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Canada	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Cayman Islands	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Cyprus	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Estonia	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Finland	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
France	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Germany	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Guernsey	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Hungary	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.

**IV. FATCA Intergovernmental Agreements (FATCA IGAs)**

**A. FATCA IGAs in Force**

Country	Effective Date
None	

**B. FATCA IGAs Signed, Awaiting Final**

Country	Date Signed	Action Required
Denmark	11-15-2012	Agreement subject to domestic ratification procedures of Denmark.
Ireland	12-21-2012	Agreement subject to domestic ratification procedures of Ireland.
Mexico	11-19-2012	Agreement subject to domestic ratification procedures of Mexico.

## TAX TREATIES

Isle of Man	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Israel	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Italy	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end. <b><i>An agreement was initialed on January 24, 2013.</i></b>
Japan	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Jersey	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
Korea	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Liechtenstein	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Malaysia	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Malta	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Netherlands	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end.
New Zealand	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Norway	On November 8, 2012, the U.S. Treasury Department announced it is in the process of finalizing a FATCA IGA and hopes to conclude negotiations by 2012 year end. An agreement was initialed on January 7, 2013.
Singapore	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.
Slovak Republic	On November 8, 2012, the U.S. Treasury Department announced it is actively engaged in a dialogue toward concluding a FATCA IGA.