

Declarations

The United States of America
and
the Swiss Confederation

have made, at the signing of the Agreement on the request for information from the Internal Revenue Service of the United States of America regarding UBS AG on August 19, 2009 in Washington, DC, the following declarations which form an integral part of the Agreement:

Declaration by the Swiss Confederation

The Swiss Confederation declares that it will be prepared to review and process additional requests for information by the IRS under Article 26 of the existing Tax Treaty if they are based on a pattern of facts and circumstances that are equivalent to those of the UBS AG case.

Declaration by the United States of America

The United States of America declares that in determining what rebalancing measures in Paragraph 4 of Article 5 are proportionate, the United States of America will consider the totality of the circumstances and fully recognize the compliance and cooperation of UBS AG with the terms of this Agreement.

Done at Washington, DC this 19th day of August 2009, in duplicate, in English.

For the United States of America:

For the Swiss Confederation:

by: _____
Barry B. Shott
United States Competent Authority
Deputy Commissioner (International)
Internal Revenue Service
Large & Mid-Size Business

by: _____
Guillaume Scheurer
The Chargé d'Affaires a.i. of Switzerland