

Summary Award Report

Whistleblower Name: Bradley Birkenfeld

Whistleblower Office Claim Number(s): 2009- [REDACTED]

Collected proceeds based on information provided by whistleblower: [REDACTED]

Recommended Award Percent: [REDACTED]

Recommended Award Amount: \$104,000,000.00

This award recommendation is made under I.R.C. § 7623(b).

- a. Birkenfeld provided information on taxpayer behavior that the IRS had been unable to detect, provided exceptional cooperation, identified connections between parties to transactions (and the methods used by UBS AG), and the information led to substantial changes in UBS AG business practices and commitment to future compliance. The actions against UBS AG and the attendant publicity also contributed to other compliance programs. Each of these factors could support an increase in the award percentage above the statutory minimum. The comprehensive information provided by the whistleblower was exceptional in both its breadth and depth. While the IRS was aware of tax compliance issues related to secret bank accounts in Switzerland and elsewhere, the information provided by the whistleblower formed the basis for unprecedented actions against UBS AG, with collateral impact on other enforcement activities and a continuing impact on future compliance by UBS AG.

Confidential Taxpayer Information Withheld

