

## 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 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 19<sup>th</sup> 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