

**Comunicazione
da parte dell'Amministrazione federale delle contribuzioni (AFC)
concernente la procedura d'assistenza amministrativa richiesta
dall'Internal Revenue Services (IRS) degli Stati Uniti d'America
del 3 luglio 2012 riguardante la relazione tra Credit Suisse Group
e alcuni suoi clienti**

L'AFC, visto l'articolo 20i dell'ordinanza del 15 giugno 1998 concernente la convenzione svizzero-americana di doppia imposizione (OCDI-US; RS 672.933.61, modificata il 30 novembre 2011), comunica quanto segue:

1. In virtù della Convenzione del 2 ottobre 1996 tra la Confederazione Svizzera e gli Stati Uniti d'America per evitare le doppie imposizioni in materia di imposte sul reddito (CDI-US; RS 0.672.933.61), il 3 luglio 2012 l'IRS ha inoltrato all'AFC una domanda d'assistenza amministrativa riguardante la relazione tra il Credit Suisse Group e alcuni suoi clienti. Simultaneamente all'ordinanza di produzione di documenti, l'AFC ha richiesto al Credit Suisse Group di informare della procedura in corso le persone interessate dalla domanda d'assistenza amministrativa e di invitarle a designare, entro il termine di 20 giorni, un mandatario in Svizzera autorizzato a ricevere le notificazioni. Al fine di essere certi che tutte le persone interessate siano al corrente, la notificazione viene anche pubblicata nel Foglio federale.
2. Tramite la presente pubblicazione, l'AFC attira l'attenzione sull'esecuzione semplificata della procedura, la quale consiste nella trasmissione delle informazioni in seguito al consenso irrevocabile della persona interessata, conformemente all'articolo 20i OC DI-US, così come sul fatto che l'AFC notificherà una decisione finale al mandatario autorizzato a ricevere le notificazioni da lei designato, qualora la persona interessata non ne avesse designato alcuno entro il termine di 20 giorni.
3. L'AFC informa inoltre che le persone interessate possono ottenere ulteriori informazioni concernenti la procedura presso il mandatario autorizzato a ricevere le notificazioni designato dall'AFC: Bill Isenegger Ackermann AG, Avvocati – Attorneys at Law, Witikonstrasse 61, Casella postale, 8032 Zurigo, Svizzera, www.bialaw.ch.
4. Essendo la maggioranza delle persone interessate di madre lingua inglese, questa comunicazione sarà pubblicata anche in inglese, conformemente agli allegati.

18 settembre 2012

Amministrazione federale delle contribuzioni

**NOTICE TO UNITED STATES BENEFICIAL OWNERS
OF ACCOUNTS WITH CREDIT SUISSE AG /
NEUE AARGAUER BANK AG**

The United States Internal Revenue Service (the IRS) has submitted a request for administrative assistance to the Swiss Federal Tax Administration (the SFTA) pursuant to Article 26 of the Convention of October 2, 1996 between the Swiss Confederation and United States of America the with respect to Taxes on Income (the 1996 Convention). The IRS is seeking *information with regard to accounts of certain U.S. persons owned through a domiciliary company (a DC) that have been maintained with Credit Suisse AG / Neue Aargauer Bank AG* (as applicable in a given case in the IRS Treaty Request) *at any time during the years January 1, 2002 through December 31, 2010.*

The identifying characteristics are as follows:

- The account is held by a domiciliary company (a "DC account") with a U.S. beneficial owner;
- The account includes U.S. securities;
- The account had, at any point in time during the tax period defined in the following section of the request, an aggregate balance in excess of US \$ 50,000;
- Credit Suisse has no record of the timely filing of accurate Forms 1099 naming the account's U.S. beneficial owners and reporting to the IRS all payments made to such U.S. beneficial owners;
- There exists a contradiction between Form A and Form W-8BEN (or other equivalent documentary evidence), or a Form W-8 or W-9 is not associated with the account; and
- There is evidence that the U.S. beneficial owner exercised control over the account in violation of corporate governance, for instance by giving investment instructions to the bank regarding the DC account without being an authorized officer, trustee, or director of the DC or without the express written authorization of the DC, or by withdrawing funds from the DC account for personal use.

This notice provides information to you that the Credit Suisse AG / Neue Aargauer Bank AG account of which you have the beneficial ownership appears to be within the abovementioned scope of the IRS Treaty Request.

This notice also provides certain information on the Treaty Process opened by the SFTA and the steps available to you in connection with that process, which are the following:

- Appoint within 20 days from 18 September 2012 an agent and/or lawyer in Switzerland to receive all official notifications by the SFTA. In the event that the SFTA comes to the conclusion that exchange of information has to be granted by the SFTA, this may – subject to your judicial rights – ultimately result in the submission of your Credit Suisse AG / Neue Aargauer Bank AG account documents by the SFTA to the IRS. The SFTA encourages you to promptly consult with a U.S. qualified tax advisor to determine the appropriate course of action. Should you not react to this notice, your account will stay in the Treaty Process and the SFTA will proceed as described under #1. below.
- Consent to the SFTA's sending the account information directly to the IRS, see # 2 below.

Should you have any questions, please consult the Credit Suisse AG website at www.credit-suisse.com, or call the teams of dedicated advisors at Credit Suisse AG on +41 44 335 60 00, at Neue Aargauer Bank AG on +41 44 335 60 42.

1. Appointment of an agent and/or lawyer in Switzerland

In connection with the IRS Treaty Request, the SFTA has issued an order directing Credit Suisse AG / Neue Aargauer Bank AG to submit responsive account information to the SFTA.

If, after a comprehensive examination of the bank documents, SFTA comes to the conclusion that information relating to your Credit Suisse AG / Neue Aargauer Bank AG account is required to be provided to the IRS pursuant to the 1996 Convention, this authority will render an appropriate final decision. Subject to an appeal to the Federal Administrative Court, the SFTA would make available to the IRS the relevant information and records relating to your Credit Suisse AG / Neue Aargauer Bank AG account.

If you wish to follow this process, the SFTA requests that you

- appoint a person authorized to receive notifications and/or a lawyer in Switzerland concerning these matters and
- inform the SFTA of the person you have appointed and his/her address in Switzerland within *20 days* from 18 September 2012. Please send this information to:

- Swiss Federal Tax Administration
Service for exchange of information in tax matters (SEI)
Eigerstrasse 65
CH-3003 Bern, Switzerland.

Should you have further questions, you can contact Bill, Isenegger, Ackermann AG, Rechtsanwälte, Attorneys at Law, Telephone +41 44 386 88 00
E-Mail: bia@bialaw.ch

If needed, you may obtain assistance in identifying a person who could serve as your agent and/or lawyer in Switzerland and, if desired, advise on Swiss legal matters, by going to the website of the Swiss Bar Association at www.swisslawyers.com.

You can also contact the
Swiss Bar Association
Marktgasse 4
CH-3001 Bern, Switzerland
Telephone +41 31 313 0615 (helpline)
infousa@swisslawyers.com

The Swiss Bar Association will refer you to lawyers with the appropriate specialization.

Should you not appoint an agent and/or lawyer within 20 days from 18 September 2012, the SFTA will retain the following law firm as your agent for the service of process and subsequently direct all correspondence and orders to it:

Bill Isenegger Ackermann AG
Rechtsanwälte, Attorneys at Law
Witikonstrasse 61
P.O. Box
CH-8032 Zurich, Switzerland
Telephone +41 44 386 88 00
E-Mail: bia@bialaw.ch

Obligations in respect of any appeal of an SFTA order governing your account

If the SFTA were to authorize the providing of information concerning your Credit Suisse AG / Neue Aargauer Bank AG account to the IRS pursuant to the 1996 Convention, the SFTA would notify your agent and/or lawyer in Switzerland and would also advise your agent and/or lawyer that you would have a *right under Swiss law to appeal* such a decision by the SFTA *to the Swiss Federal Administrative Court*.

It is important to note that if you choose to appeal such a decision, you should be aware that Title 18 United States Code Section 3506, which in Section (a) provides generally that "any national or resident of the United States who submits, or causes to be submitted, a pleading or other document to a court or other authority in opposition to an official request for evidence of an offense shall serve such pleading or other document on the Attorney General [of the United States] at the time such pleading or other document is submitted." The SFTA urges you to consult with a qualified lawyer concerning whether to appeal any such decision of the SFTA and concerning any obligations you may have under Section 3506 of Title 18 of the United States Code should you choose to appeal such decision.

2. Consent to transmission of information by the SFTA

If you prefer that the SFTA directly send your account information to the IRS, you can authorize the SFTA to do so by sending a consenting letter to the SFTA in accordance with Art. 20*i* of the Ordinance on the 1996 Convention.

You can find a standard letter for this authorization at
<http://www.estv.admin.ch/aktuell/00978/index.html?lang=en>.

The appropriately completed and duly signed authorization can be sent to the SFTA at the address indicated above. The SFTA will transmit the requested account information received from Credit Suisse AG / Neue Aargauer Bank AG to the IRS. *Consenting to the transmission of information to the SFTA will conclude the Treaty Process for your account.*

Credit Suisse AG / Neue Aargauer Bank AG
Reference No. (Account No):

Name and Address of the Domiciliary Company (Accountholder):

Name and Address of the Beneficial Owner:

To:

Swiss Federal Tax Administration
Service for exchange of information in tax matters (SEI)
Eigerstr. 65
CH-3003 Bern
Switzerland

Re: Consent to Transmission of Information by the SFTA

Dear Sir/Madam,

By publication Switzerland informed me that the IRS had submitted a request for information exchange to the SFTA based on Art. 26 of the Double Taxation Convention between the Swiss Confederation and the United States of America of 2 October 1996 and thereby has opened the administrative assistance procedure (the Treaty Process). The IRS is seeking information with regard to accounts of certain U.S. persons owned through an offshore company that have been maintained with Credit Suisse AG / Neue Aargauer Bank AG.

Based on point 2 of the notice, I hereby formally and irrevocably give my consent to the SFTA that all information and documents requested in the Treaty Process concerning my aforementioned bank account with Credit Suisse AG / Neue Aargauer Bank AG, Switzerland be transmitted to the IRS.

I note that after receiving this declaration to transmit the required information and documents to the IRS, the SFTA will conclude the Treaty Process as far as this account is concerned.

Yours faithfully,

.....
(Signature of the Beneficial Owner)

Place, Date:

.....
(Signatures of all Authorized Signatories for the Domiciliary Company)

Place, Date: