

IN THE UNITED STATES DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF FLORIDA

CASE NO.

**08-21864-MC-LENARD/GARBER**

IN THE MATTER OF THE TAX  
LIABILITIES OF:

JOHN DOES, United States taxpayers, who at any time during the years ended December 31, 2002 through December 31, 2007, had signature or other authority (including authority to withdraw funds; to make investment decisions; to receive account statements, trade confirmations, or other account information; or to receive advice or solicitations) with respect to any financial accounts maintained at, monitored by, or managed through any office in Switzerland of UBS AG or its subsidiaries or affiliates and for whom UBS AG or its subsidiaries or affiliates (1) did not have in its possession Forms W-9 executed by such United States taxpayers, and (2) had not filed timely and accurate Forms 1099 naming such United States taxpayers and reporting to United States taxing authorities all reportable payments made to such United States taxpayers.

**EX PARTE PETITION FOR LEAVE  
TO SERVE "JOHN DOE" SUMMONS**

The United States of America avers as follows:

1. This *ex parte* proceeding is commenced pursuant to Section 7402(a), 7609(f) and 7609(h) of the Internal Revenue Code (26 U.S.C.), for leave to serve an Internal Revenue Service "John Doe" summons on UBS AG.
2. UBS is found at 701 Brickell Avenue, Miami, Florida and at 100 SE 2<sup>nd</sup> Street, Miami, Florida, within the jurisdiction of this Court.
3. As explained in the Declaration of Revenue Agent Daniel Reeves attached hereto, the Internal Revenue Service is conducting an investigation to determine the correct federal

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income tax liabilities for tax years ended December 31, 2002 through December 31, 2007, of United States taxpayers, who at any time during the years ended December 31, 2002 through December 31, 2007, had signature or other authority (including authority to withdraw funds; to make investment decisions; to receive account statements, trade confirmations, or other account information; or to receive advice or solicitations) with respect to any financial accounts maintained at, monitored by, or managed through any office in Switzerland of UBS AG or its subsidiaries or affiliates and for whom UBS AG or its subsidiaries or affiliates (1) did not have in its possession Forms W-9 executed by such United States taxpayers, and (2) had not filed timely and accurate Forms 1099 naming such United States taxpayers and reporting to United States taxing authorities all reportable payments made to such United States taxpayers.

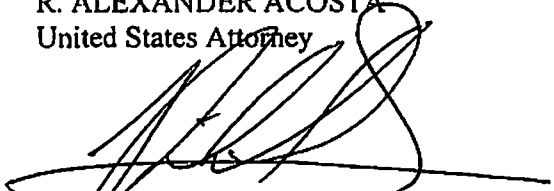
4. In furtherance of this investigation, the Internal Revenue Service, once service of the summons is authorized by the Court, will issue under the authority of Section 7602 of the Internal Revenue Code, an administrative "John Doe" summons to UBS AG. A copy of the summons is attached as Exhibit A to the Declaration of Revenue Agent Reeves.
5. The "John Doe" summons relates to the investigation of an ascertainable group or class of persons, that is, United States taxpayers, who at any time during the years ended December 31, 2002 through December 31, 2007, had signature or other authority (including authority to withdraw funds; to make investment decisions; to receive account statements, trade confirmations, or other account information; or to receive advice or solicitations) with respect to any financial accounts maintained at, monitored by, or managed through any office in Switzerland of UBS AG or its subsidiaries or affiliates and

for whom UBS AG or its subsidiaries or affiliates (1) did not have in its possession Forms W-9 executed by such United States taxpayers, and (2) had not filed timely and accurate Forms 1099 naming such United States taxpayers and reporting to United States taxing authorities all reportable payments made to such United States taxpayers. There is a reasonable basis for believing that such group or class of persons may fail, or may have failed, to comply with one or more provisions of the Internal Revenue laws. The information sought to be obtained from the examination of the records or testimony (and the identity of the persons with respect to whose tax liabilities the summonses have been issued) is not readily available from other sources.

6. In support of this Petition, the United States submits the Declarations of Revenue Agent Reeves and Deputy Commissioner Barry B. Shott; the Exhibits attached thereto; and a supporting Memorandum.

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By:



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