

TP:  
TIN:

Agent:  
Date:

Treaty CD 2.2 Revenues by Year and Type  
Conversion from Switzerland (Swiss) Francs (CHF) to U.S. Dollars (USD)

Tax Year	<i>Input</i>			<i>Input</i>		
	Revenues (CHF) = Total of Interest and Dividends	Switzerland Francs (CHF)	Revenues Conversion to USD	Sales Proceeds (CHF) = Estimated Gains/Losses from Capital	Switzerland Francs (CHF)	Sales Proceeds Conversion to USD
2004	\$ 1.00	1.1400	\$ 0.88	\$ 1.00	1.1400	\$ 0.88
2005	\$ 1.00	1.3170	\$ 0.76	\$ 1.00	1.3170	\$ 0.76
2006	\$ 1.00	1.2260	\$ 0.82	\$ 1.00	1.2260	\$ 0.82
2007	\$ 1.00	1.1280	\$ 0.89	\$ 1.00	1.1280	\$ 0.89
2008	\$ 1.00	1.0980	\$ 0.91	\$ 1.00	1.0980	\$ 0.91
2009	\$ 1.00	1.0310	\$ 0.97	\$ 1.00	1.0310	\$ 0.97

NOTE: Sales proceeds in above schedule indicate that there are gains from investments. These amounts cannot be used directly from above schedule in >\$5,000 omission attributable to foreign account computation. If there are significant gains above, then individual gains on investment sales must be computed using data in sections 2.4 and 6 of the Treaty case CD.

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TAX YEAR \_\_\_\_\_

**COMPUTATION OF >\$5,000.00 OMISSION ATTRIBUTABLE TO FOREIGN ACCOUNT  
IRC 6501(e)(1)(A)(ii)(II), Substantial Omission of Items In Excess of \$5,000.00**

	<b>Unreported Income from IRC 6038D account in USD</b>
1. Interest Income (or Revenues converted to USD)	_____
2. Dividends	_____
3. Capital Gains (does not include losses)	_____
4. Other Income	_____
5. Total <b>current year</b> gains from PFIC investments **	_____
6. Total Gross Income from foreign financial account***	<u>\$ -</u>

**Omitted Income (Line 6), if greater than \$5,000, the six year statute applies.**

USD

\$ -

\*\* Total current year gains can be found on line 11b of Form 8621 (line 16b for revision date 12/2012) or 11b of the PFIC Calculator.

\*\*\* If Total Gross Income from foreign financial account is \$5,000 or less when using line 11b of Form 8621 (or 16b for 12/2012 revision) for current year gains for PFIC investments, but would be greater than \$5,000 if line 10f (or 15f for 12/2012 revision) for total gains was used, consider elevating the issue to the UBS Treaty team.

**IRC, 2011-CODE-VOL, SEC. 6501. LIMITATIONS ON ASSESSMENT AND COLLECTION.**

**6501(e) Substantial Omission of Items. —Except as otherwise provided in subsection (c) —**

**6501(e)(1) Income taxes. —In the case of any tax imposed by subtitle A —**

**6501(e)(1)(A) General rule. —If the taxpayer omits from gross income an amount properly includible therein and —**

6501(e)(1)(A)(i) such amount is in excess of 25 percent of the amount of gross income stated in the return, or

6501(e)(1)(A)(ii) such amount —

6501(e)(1)(A)(ii)(I) is attributable to one or more assets with respect to which information is required to be reported under section 6038D (or would be so required if such section were applied without regard to the dollar threshold specified in subsection (a) thereof and without regard to any exceptions provided pursuant to subsection (h)(1) thereof), and

**6501(e)(1)(A)(ii)(II) is in excess of \$5,000.**

**the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time within 6 years after the return was filed.**