

SWISS BANK PROGRAM

The Swiss Bank Program, which was announced on August 29, 2013, provides a path for Swiss banks to resolve potential criminal liabilities in the United States. Swiss banks eligible to enter the program were required to advise the department by Dec. 31, 2013, that they had reason to believe that they had committed tax-related criminal offenses in connection with undeclared U.S.-related accounts. Banks already under criminal investigation related to their Swiss-banking activities and all individuals were expressly excluded from the program.

The Tax Division made comments on the Swiss Bank program on November 5, 2013, and June 5, 2014.

Under the program, banks are required to:

- Make a complete disclosure of their cross-border activities;
- Provide detailed information on an account-by-account basis for accounts in which U.S. taxpayers have a direct or indirect interest;
- Cooperate in treaty requests for account information;
- Provide detailed information as to other banks that transferred funds into secret accounts or that accepted funds when secret accounts were closed;
- Agree to close accounts of accountholders who fail to come into compliance with U.S. reporting obligations; and
- Pay appropriate penalties.

Swiss banks meeting all of the above requirements are eligible for a non-prosecution agreement.

NON-PROSECUTION AGREEMENTS EXECUTED UNDER THE SWISS BANK PROGRAM

NUMBER	BANK NAME	DATE	PRESS RELEASE	NPA and Attachments
1	BSI SA	3/30/15	Press Release	NPA and SOF (176.16 KB) Statement of Facts (209.47 KB) Board Resolution (64.37 KB)
2	Vadian Bank AG	5/8/15	Press Release	NPA and SOF (406.6 KB)
3	Finter Bank Zurich	5/15/15	Press Release	NPA and SOF (24.14 MB)
4	Société Générale Private Banking (Lugano-Svizzera)	5/28/15	Press Release	NPA and SOF (403.13 KB)
5	MediBank AG	5/28/15	Press Release	NPA and SOF (315.33 KB)
6	LBBW (Schweiz) AG	5/28/15	Press Release	NPA and SOF (338.89 KB)
7	Scobag Privatbank AG	5/28/15	Press Release	NPA and SOF (396.38 KB)
8	Rothschild Bank AG	6/3/15	Press Release	NPA and SOF (444.58 KB)
9	Banca Credinvest SA	6/3/15	Press Release	NPA and SOF (506.47 KB)
10	Société Générale Private Banking (Suisse) SA	6/9/15	Press Release	NPA and SOF (433.58 KB)
11	Berner Kantonalbank AG	6/9/15	Press Release	NPA and SOF (411.23 KB)
12	Bank Linth LLB AG	6/19/15	Press Release	NPA and SOF (566.31 KB)
13	Bank Sparhafen Zurich AG	6/19/15	Press Release	NPA and SOF (439.96 KB)
14	Ersparniskasse Schaffhausen AG	6/26/15	Press Release	NPA and SOF (3.16 MB)
15	Privatbank Von Graffenried AG	7/2/15	Press Release	NPA and SOF (5.13 MB)
16	Banque Pasche SA	7/9/15	Press Release	NPA and SOF (4.05 MB)

17	ARVEST Privatbank AG	7/9/15	Press Release	NPA and SOF (3.84 MB)
18	Mercantil Bank (Schweiz) AG	7/16/15	Press Release	NPA and SOF (336.05 KB)
19	Banque Cantonale Neuchâteloise	7/16/15	Press Release	NPA and SOF (353.24 KB)
20	Nidwaldner Kantonalbank	7/16/15	Press Release	NPA and SOF (383.84 KB)
21	SB Saanen Bank AG	7/23/15	Press Release	NPA and SOF (4.14 MB)
22	Privatbank Bellerive AG	7/23/15	Press Release	NPA and SOF (3.19 MB)
23	PKB Privatbank AG	7/30/15	Press Release	NPA and SOF (3.19 MB)
24	Falcon Private Bank AG	7/30/15	Press Release	NPA and SOF (3.97 MB)
25	Credito Privato Commerciale in liquidazione SA	7/30/15	Press Release	NPA and SOF (2.24 MB)
26	Bank EKI Genossenschaft	8/3/15	Press Release	NPA and SOF (5.59 MB)
27	Privatbank Reichmuth & Co.	8/6/15	Press Release	NPA and SOF (3.49 MB)
28	Banque Cantonale du Jura SA	8/6/15	Press Release	NPA and SOF (4.57 MB)
29	Banca Intermobiliare di Investimenti e Gestioni (Suisse) SA	8/6/15	Press Release	NPA and SOF (3.62 MB)
30	Bank Zweiplus Ag	8/20/15	Press Release	NPA and SOF (3.37 MB)
31	Banca dello Stato del Cantone Ticino	8/20/15	Press Release	NPA and SOF (3.88 MB)
32	Hypothekarbank Lenzburg AG	8/27/15	Press Release	NPA and SOF (392.71 KB)
33	Schroder & Co. Bank AG	9/3/15	Press Release	NPA and SOF (4.04 MB)
34	Valiant Bank AG	9/10/15	Press Release	NPA and SOF (13.3 MB)
35	Bank La Roche & Co AG	9/15/15	Press Release	NPA and SOF (344.31 KB)
36	St. Galler Kantonalbank AG	9/17/15	Press Release	NPA and SOF (1.49 MB)
37	E. Gutzwiller & Cie, Banquiers	9/17/15	Press Release	NPA and SOF (2.28 MB)
38	Migros Bank AG	9/25/15	Press Release	NPA and SOF (503.35 KB)
39	Graubündner Kantonalbank	9/25/15	Press Release	NPA and SOF (390.52 KB)
40	BHF-Bank (Schweiz) AG	10/1/15	Press Release	NPA and SOF (2.44 MB)
41	Schaffhauser Kantonalbank	10/8/15	Press Release	NPA and SOF (897.82 KB)
42	BBVA Suiza S.A.	10/16/15	Press Release	NPA and SOF (2.74 MB)
43	Piguet Galland & Cie SA	10/23/15	Press Release	NPA and SOF (2.79 MB)
44	Luzerner Kantonalbank AG	10/29/15	Press Release	NPA and SOF (391.78 KB)
45	Habib Bank AG Zurich (HBZ)	10/29/15	Press Release	NPA and SOF (509.23 KB)
46	Banque Heritage S.A.	10/29/15	Press Release	NPA and SOF (352.61 KB)
47	Hyposwiss Private Bank Genève S.A.	10/29/15	Press Release	NPA and SOF (425.12 KB)
48	Banque Bonhôte & Cie SA	11/3/15	Press Release	NPA and SOF (368.33 KB)
49	Banque Internationale à Luxembourg (Suisse) SA	11/12/15	Press Release	NPA and SOF (400.06 KB)
50	Zuger Kantonalbank	11/12/15	Press Release	NPA and SOF (382.13 KB)

51	Standard Chartered Bank (Switzerland) SA	11/13/15	Press Release	NPA and SOF (472.58 KB)
52	Maerki Baumann & Co. AG	11/17/15	Press Release	NPA and SOF (460.31 KB)
53	BNP Paribas (Suisse) SA	11/19/15	Press Release	NPA and SOF (497.99 KB)
54	KBL (Switzerland) Ltd.	11/19/15	Press Release	NPA and SOF (469.25 KB)
55	Bank CIC	11/19/15	Press Release	NPA and SOF (388.06 KB)
56	Privatbank IHAG Zürich AG	11/24/15	Press Release	NPA and SOF (464.83 KB)
57	Deutsche Bank (Suisse) SA	11/24/15	Press Release	NPA and SOF (431.79 KB)
58	EFG Bank European Financial Group SA, Geneva, and EFG Bank AG	12/3/15	Press Release	NPA and SOF (588.89 KB)
59	Aargauische Kantonalbank	12/8/15	Press Release	NPA and SOF (468.96 KB)
60	Cornèr Banca SA	12/10/15	Press Release	NPA and SOF (446.77 KB)
61	Bank Coop AG	12/10/15	Press Release	NPA and SOF (404.48 KB)
62	Crédit Agricole (Suisse) SA	12/15/15	Press Release	NPA and SOF (454.09 KB)
63	Dreyfus Sons & Co Ltd, Banquiers	12/15/15	Press Release	NPA and SOF (512.32 KB)
64	Baumann & Cie, Banquiers	12/15/15	Press Release	NPA and SOF (453.32 KB)
65	Bordier & Cie Switzerland	12/17/15	Press Release	NPA and SOF (394.78 KB)
66	PBZ Verwaltungs AG	12/17/15	Press Release	NPA and SOF (582.22 KB)
67	PostFinance AG	12/17/15	Press Release	NPA and SOF (385.3 KB)
68	Edmond de Rothschild (Suisse) SA and Edmond de Rothschild (Lugano) SA	12/18/15	Press Release	NPA and SOF (480.3 KB)
69	Bank J. Safra Sarasin AG	12/23/15	Press Release	NPA and SOF (447.66 KB)
70	Coutts & Co Ltd	12/23/15	Press Release	NPA and SOF (460.87 KB)
71	Gonet & Cie	12/23/15	Press Release	NPA and SOF (372.35 KB)
72	Banque Cantonale du Valais	12/23/15	Press Release	NPA and SOF (481.25 KB)
73	Banque Cantonale Vaudoise	12/23/15	Press Release	NPA and SOF (392.63 KB)
74	Bank Lombard Odier & Co Ltd	12/31/15	Press Release	NPA and SOF
75	DZ Privatbank (Schweiz) AG	12/31/15	Press Release	NPA and SOF
76	Union Bancaire Privée, UBP SA	1/6/16	Press Release	NPA and SOF (495.2 KB)
77	Leodan Privatbank AG	1/20/16	Press Release	NPA and SOF (496.86 KB)
78	HSZH Verwaltungs AG	1/27/16	Press Release	NPA and SOF (756.21 KB)
79	NPB Neue Privat Bank	7/18/18	Press Release	NPB Executed Signed Resolution Statement of Facts
80	Mirelis Holding	7/24/18	Press Release	NPA and SOF
81	Lombard Odier	7/31/18	Press Release	NPA Addendum
82	Banque Bonhote & Cie SA	7/19/19	Press Release	Banque Bonhote & Cie SA Addendum