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IRS Awards Whistleblower \$104 Million in Qui Tam Action

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A former **UBS banker, Bradley Birkenfeld**, has been awarded [\\$104 Million](#) by the IRS for his role as a **whistleblower** in an action by the IRS that ultimately has recovered **\$5 billion in unpaid taxes** by Americans using **UBS to hide money in Swiss bank accounts**.

A [full discussion](#) of the former proceedings, including the legal basis and ramifications of the IRS attempting to uncover the identity of Americans hiding assets in tax havens, can be found [here](#).

Previously, Birkenfeld was prosecuted by the IRS for defrauding the government of \$7.2 million in taxes. He spent two years in prison for his actions as a UBS employee in assisting certain American clients of UBS in setting up Swiss bank accounts to evade paying taxes. Ultimately, utilizing information provided by Birkenfeld, the IRS was able to force UBS to disclose the identity of accounts whose anonymity had previously been protected by Swiss law.

Birkenfeld availed himself of a **qui tam action, under the IRS's whistleblower provision** which allows an informant, who substantially contributes to the IRS' detection and recovery of taxes, to recover up to 30% of the proceeds collected by the IRS.

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