



Oifig na gCoimisinéirí Ioncaim Rannán na gCásanna Móra Teach Ballaugh 73/79 Sráid an Mhóta Íocht Baile Átha Cliath 2 Éire

www.revenue.ie

Office of the Revenue Commissioners Large Cases Division Ballaugh House 73/79 Lower Mount Street Dublin 2 Ireland

Microsoft Ireland Operations Ltd., The Atrium Building, Block B, Carmanhall Road, Sandyford Industrial Estate, Dublin 18. Ireland

02 January 2015

Ref: 8256796U

Re: Microsoft Ireland Operations Limited

Certificate of Tax Residence for Tax Year 2015

Ireland/Romania Double Taxation Agreement

Dear Sir/Madam,

The above named is a company which under Irish law, is regarded as resident in Ireland for tax purposes and thereby subject to Irish tax legislation. An Irish resident company is required to account for Irish corporation tax in respect of its profits or gains wherever arising. It complies with the conditions of Article 2 of Directive 90/435/EEC of July 1990.

Yours faithfully,

John Duffy,

Inspector of Taxes, Customer Services Branch

john.duffy@revenue.ie

REVENUE COMMISSIONERS LARGE CASES DIVISION CUSTOMER SERVICE UNIT

02 JAN 2015

BALLAUGH HOUSE 73-79 LOWER MOUNT STREET DUBLIN 2