



**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](mailto:john.duffy@revenue.ie)**

