



04 Jan 2017

Ref : 8256796U

Re : Microsoft Ireland Operations Limited

Certificate of Tax Residence for Tax Year 2017

Dear Sir/Madam,

I confirm that the above named company is registered for corporation tax in Ireland and files its corporation tax returns, for the year stated above, on the basis that it is resident for tax purposes in Ireland. The company is therefore liable to Irish corporation tax on all of its profits wherever arising, for the said year.

Yours faithfully,



**John Duffy,
Inspector of Taxes,
Customer Service Branch**

Icdcertificates@revenue.ie

**Revenue Commissioners
Large Cases Division
Customer Service Unit**

04 JAN 2017

**Ballaugh House
73-79 Lower Mount Street
Dublin 2**