

BAKER & MCKENZIE

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* Associated Firm

** In cooperation with
Trench, Rossi e Watanabe
Advogados

March 12, 2015

IRS FOIA Request
HQ FOIA
Stop 211
2385 Chamblee Tucker Road
Chamblee, GA 30341

IRS FOIA Request
Disclosure Scanning Operations- Stop 93A
PO Box 621506
Atlanta, GA 30362-3006

Re: **Microsoft Corporation and Subsidiaries**
E.I.N. 91-1144442
Freedom of Information Act Request

Dear Sir or Madam:

In accordance with the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, as amended, I, on behalf of Microsoft Corporation and Subsidiaries ("Microsoft"), request access to, and copies of, certain documents relating to and/or arising from the Internal Revenue Service's ("IRS") contract with the law firm Boies, Schiller & Flexner LLP ("Boies Schiller"), bearing contract number TIRNE-13-C-00031. Specifically, I request copies of the following:

1. All documents exchanged between Boies Schiller and the IRS on or prior to September 19, 2013, in connection with the IRS's examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009.
2. All documents exchanged between or among any or all the following individuals, on or prior to September 19, 2013, relating to or referencing the potential engagement of Boies Schiller, its partners, and/or its employees in connection with the IRS examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009:
 - a. Cheryl Claybough, Industry Director, Large Business and International, Communications, Technology & Media

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- b. Christopher Sterner, Deputy Chief Counsel (Operations), Office of Chief Counsel
 - c. Drita Tonuzi, Associate Chief Counsel, Office of Chief Counsel, Procedure & Administration
 - d. Dustin Starbuck, Associate Chief Counsel, Office of Chief Counsel, Finance & Management
 - e. Eli Hoory, Senior International Advisor, Large Business & International, Transfer Pricing Operations
 - f. Heather Maloy, Commissioner, Large Business & International
 - g. Kimberly Edwards, Director, Field Operations, Large Business & International, Communications, Technology & Media
 - h. Linda Kroening, Division Counsel, Office of Chief Counsel, Large Business & International
 - i. Mark Kaizen, Associate Chief Counsel, Office of Chief Counsel, General Legal Services
 - j. Michael Danilack, Former Deputy Commissioner (International), Large Business and International
 - k. Nancy Bronson, Territory Manager (West), Large Business & International, Transfer Pricing Practice
 - l. Robert Ratchford, Former Deputy Area Counsel (SL), Office of Chief Counsel, Large Business & International
 - m. Samuel Maruca, Former Director of Transfer Pricing Operations, Large Business & International, Transfer Pricing Operations
 - n. Thomas Vidano, Deputy Division Counsel (International), Office of Chief Counsel, Large Business & International
 - o. William Merkle, Area Counsel (Retailers, Food, Transportation & Healthcare), Office of Chief Counsel, Large Business & International
 - p. William Sabin, Senior Counsel, Office of Chief Counsel, Large Business & International
 - q. William Wilkins, Chief Counsel, Office of Chief Counsel
3. All documents exchanged between the IRS (including the IRS Office of Chief Counsel) and the Office of the General Counsel, Department of the Treasury, relating to or referencing the potential or actual engagement of

Boies Schiller, its partners, and/or its employees in connection with the IRS examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009.

4. All documents exchanged between the IRS (including the IRS Office of Chief Counsel) and the Office of Tax Policy, Department of the Treasury, relating to or referencing the potential or actual engagement of Boies Schiller, its partners, and/or its employees in connection with the IRS examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009.
5. All documents exchanged between the IRS (including the IRS Office of Chief Counsel) and the Office of Legal Counsel, Department of Justice, relating to or referencing the potential or actual engagement of Boies Schiller, its partners, and/or its employees in connection with the IRS examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009.
6. All documents exchanged between the IRS (including the IRS Office of Chief Counsel) and the Tax Division, Department of Justice, relating to or referencing the potential or actual engagement of Boies Schiller, its partners, and/or its employees in connection with the IRS examination of Microsoft for any or all of Microsoft's tax years ended June 30, 2004 through June 30, 2009.
7. All documents provided to Boies Schiller by the IRS in connection with TIRNE-13-C-00031.
8. All documents provided to the IRS by Boies Schiller in connection with TIRNE-13-C-00031.
9. To the extent not otherwise requested above, all documents constituting Boies Schiller generated work products and workpapers pursuant to TIRNE-13-C-00031.
10. To the extent not otherwise requested above, all documents created or maintained by Boies Schiller in connection with TIRNE-13-C-00031.

Please note that this request seeks access to responsive documents contained in the files of the IRS and the IRS Office of Chief Counsel, as well as responsive documents contained in the files of, or maintained by, Boies Schiller, its partners, and/or its employees.

For purposes of this request, the term "document" is used expansively and includes, by way of illustration and without limitation, all agreements, contracts, communications, letters, reports, analyses, memoranda, e-mails, transcripts,

minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, photographs, drafts, comments on drafts, diaries, calendars, workpapers, purchase orders, teletypes, telexes, or any information stored on optical disc, magnetic tape, microfilm or microfiche, or computer memory storage device. The term "document" also refers to any draft or prior version of a document responsive to this request. A non-identical copy is a unique document. If a document has any notation or modification from an original, please produce the non-identical copy separately.

If it is determined that any requested document or record, or any portion thereof, will not be disclosed, please provide us with the non-exempt documents and records and with the non-exempt portions of the remaining documents and records. In the event an exemption is claimed, please provide us with all segregable non-exempt portions of any withheld document or record pursuant to 5 U.S.C. § 552(b). When material is to be redacted, please "black out" rather than "white out" or "cut out" any portions for which an exemption is claimed.

If document(s) responsive to this request have been destroyed, please identify the document(s) destroyed, the date of destruction, and the person or persons who destroyed the document(s).

Pursuant to 5 U.S.C. §§ 552(a)(6)(A)(i) and 552(b), if this request is denied either in part or in whole, please provide us with an index that specifies which exemption(s) is (are) being claimed for each portion of each document withheld. Please provide a detailed description of each document or record withheld, including the author(s) and any recipients, the date of its creation, its subject matter, and its current physical location. In addition, please provide the reason that each document or record falls within the exemption claimed for it. Please also specify the number of pages in each document or record and the total number of pages that are responsive to this request. Such an index is required to allow us to evaluate the IRS's claims that these documents are exempt from disclosure. See Vaughn v. Rosen, 484 F.2d 820 (D.C. Cir. 1973); see also Church of Scientology of Cal. v. IRS, 792 F.2d 146 (D.C. Cir. 1986); Osborn v. IRS, 754 F.2d 195 (6th Cir. 1985); White v. IRS, 707 F.2d 897 (6th Cir. 1983) (quoting Church of Scientology v. Bell, 603 F.2d 945 (D.C. Cir. 1979)); Brooks v. IRS, 80 AFTR 2d 97-6370 (E.D. Cal. 1997) (citing Wiener v. FBI, 943 F.2d 972 (9th Cir. 1991)).

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(H) and 601.702(f), I agree to pay reasonable charges incurred to search for and duplicate the requested documents. Once the materials have been assembled, please advise the undersigned of the projected copying charges.

In accordance with 26 C.F.R. §§ 601.702(c)(4)(i)(E) and 601.702(c)(5)(iii)(C), I establish my identity and right to access the requested documents by the Power of Attorney and Declaration of Representative on Forms 2848 executed by Microsoft, attached as Exhibits A and B. A copy of my State of New York driver's license is attached for photo identification as Exhibit C. Microsoft authorizes you to send the above requested documents to and/or communicate with counsel below regarding this request:

Daniel A. Rosen
Baker & McKenzie LLP
452 Fifth Avenue
New York, New York 10018
(212) 626-4272

In accordance with 26 C.F.R. § 601.702(f)(3)(i), Microsoft is a "commercial requester" as defined in 26 C.F.R. § 601.702(f)(3)(ii)(A). As set forth in 5 U.S.C. § 552(a)(6)(A)(i), 31 C.F.R. § 1.5(h), and 26 C.F.R. § 601.702(c)(9)(ii), we seek a response to this request within twenty (20) working days of its receipt.

We understand and appreciate that you will exercise a presumption in favor of disclosure, and that you are committed to accountability and transparency in connection with this request. See Memorandum from President Barack Obama, Memorandum for the Heads of Executive Agencies, 74 Fed. Reg. 4,683 (Jan. 26, 2009); Eric Holder, Memorandum for Heads of Executive Departments and Agencies (Mar. 19, 2009) (stating that an agency "should not withhold information simply because it may do so legally. I strongly encourage agencies to make discretionary disclosures of information. An agency should not withhold records merely because it can demonstrate, as a technical matter, that the records fall within the scope of a FOIA exemption.").

Please send the requested documents to the address set forth above. If you have any questions concerning this request or require further information, please contact me at (212) 626-4272. Thank you in advance for your attention to this matter.

BAKER & MCKENZIE

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel Rosen".

Partner

+1 212 626 4272

daniel.rosen@bakermckenzie.com

Attachments: Exhibits A through C

cc: Eli Hoory, Esq.

Woo Jung (Walter) Choi

EXHIBIT A

Form **2848**
 (Rev. July 2014)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No. 1545-0150
 For IRS Use Only
 Received by _____
 Name _____
 Telephone _____
 Function _____
 Date / /

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Microsoft Corporation & Subsidiaries One Microsoft Way Redmond, WA 98052-6399		Taxpayer identification number(s) 91-1144442	
		Daytime telephone number (425) 702-6339	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Daniel Rosen - Baker & McKenzie LLP 452 Fifth Avenue New York, NY 10018 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. 0310-99756R PTIN P01787930 Telephone No. 212-626-4272 Fax No. 212-310-1672 Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Mireille Oldak - Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. 0310-07696R PTIN P01605136 Telephone No. 202-835-6176 Fax No. 202-416-7176 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Yea-Jin Angela Chang - Baker & McKenzie LLP 300 E. Randolph Street, Suite 5000 Chicago, IL 60601 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0310-50893R PTIN P01751448 Telephone No. 312-861-4226 Fax No. 312-698-2797 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Federal Income Tax	1120	June 30, 2004 - June 30, 2006

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____
- _____
- Other acts authorized: _____
- _____

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.


List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____


6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**


2/16/14
CVP-UW Tax

 Signature Date Title (if applicable)

Microsoft Corporation & Subsidiaries

 Print Name Print name of taxpayer from line 1 if other than individual

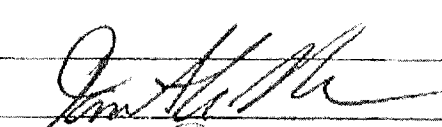

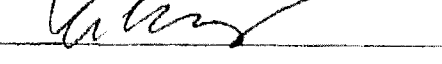
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. See the instructions for Part II.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	NY	2790442		9/15/14
A	NY	5004346		9/16/14
A	IL	6312513		9/11/14

Form **2848**
 (Rev. June 2008)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address Microsoft Corporation & Subsidiaries One Microsoft Way Redmond, WA 98052-8399	Social security number(s)	Employer identification number
	Daytime telephone number (425) 702-6339	91 1144442 Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address James M. O'Brien, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	CAF No. _____ Telephone No. 312-861-8602 Fax No. 312-698-2323 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Paul E. Schick, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	CAF No. _____ Telephone No. 312-861-8650 Fax No. 312-698-2381 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address SEE ADDENDUM	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
Federal Income Tax	Form 1120	6/30/2004-6/30/2006

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See Unenrolled Return Preparer on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a If you also want the second representative listed to receive a copy of notices and communications, check this box
- b If you do not want any notices or communications sent to your representative(s), check this box
- 8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.
- YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature: [Handwritten Signature] Date: 5/10/11 Title (if applicable): C.P.A. - U.S. Tax

Print Name: William D. Sample PIN Number: Print name of taxpayer from line 1 if other than individual: Microsoft Corporation

Signature: _____ Date: _____ Title (if applicable): _____

Print Name: _____ PIN Number:

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(o)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date
a	IL	<u>[Handwritten Signature]</u>	<u>5/10/2011</u>
a	IL	<u>[Handwritten Signature]</u>	<u>5/10/2011</u>
		SEE ADDENDUM	

**Microsoft Corporation & Subsidiaries
E.I. No. 91-1144442
Power of Attorney (Form 2848)
Addendum**

Part I: Box 2 Additional Representatives

John M. Peterson, Jr., Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5538 Fax No. 650-856-9299
Salim R. Rahim, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-835-1658 Fax No. 202-416-7041
Ivan A. Morales, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-251-5911 Fax No. 650-856-9299
Nancy E. Hacker, Baker & McKenzie LLP 660 Hansen Way Palo Alto, CA 94304	Telephone No. 650-856-5531 Fax No. 650-856-9299
Colleen F. Romero, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-8280 Fax No. 312-698-2945
Brian C. Dursch, Baker & McKenzie LLP 130 E. Randolph Street, Suite 3700 Chicago, IL 60601	Telephone No. 312-861-2944 Fax No. 312-698-2135
Phillip J. Taylor, Baker & McKenzie LLP 815 Connecticut Avenue, NW Washington, DC 20006	Telephone No. 202-452-7082 Fax No. 202-416-7071

Microsoft Corporation & Subsidiaries
 E.I. No. 91-1144442
 Power of Attorney (Form 2848)
 Addendum (continued)

Part II: Declaration of Representatives

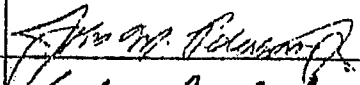
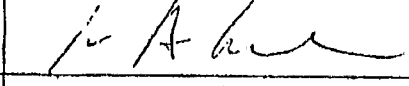
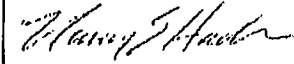
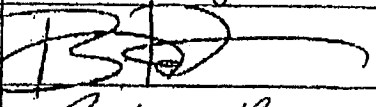

<u>Designation</u>	<u>Jurisdiction</u>	<u>Signature</u>	<u>Date</u>
a	CA		5/10/11
a	DC	Salim R. Rahim	5/10/11
a	CA, FL		5/10/11
a	CA		5/10/11
a	IL	Collin Feeney Romero	5/10/11
a	IL		5/10/2011
a	NY		5/10/11

EXHIBIT B

Form **2848**
 (Rev. July 2014)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

OMB No 1545-0150
For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

Part I Power of Attorney
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Microsoft Corporation & Subsidiaries One Microsoft Way Redmond, WA 98052-6399		Taxpayer identification number(s) 91-1144442	
		Daytime telephone number 425-702-6339	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address James M. O'Brien, Baker & McKenzie LLP 300 E. Randolph Street, Suite 5000 Chicago, IL 60601	CAF No. 0309-62211R PTIN P01365560 Telephone No. 312-861-8602 Fax No. 312-698-2323
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Paul E. Schick, Baker & McKenzie LLP 300 E. Randolph Street, Suite 5000 Chicago, IL 60601	CAF No. 4005-70761R PTIN P01249152 Telephone No. 312-861-8850 Fax No. 312-698-2381
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Daniel Rosen, Baker & McKenzie LLP 452 Fifth Avenue New York, NY 10018	CAF No. 0310-99756R PTIN P01787930 Telephone No. 212-626-4272 Fax No. 212-310-1672
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note. IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return)

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Federal Income Tax	1120	June 30, 2007 - June 30, 2009

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

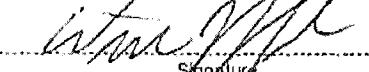
5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- Authorize disclosure to third parties; Substitute or add representative(s); Sign a return; _____
- _____
- Other acts authorized. _____

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**


Signature
William H. Sampth
Print Name

9/22/14
Date

CUP-ww Tax
Title (if applicable)
Microsoft Corporation & Subsidiaries
Print name of taxpayer from line 1 if other than individual

Part III Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation h).
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have prepared and signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions (PTIN required for designation i).
 - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.** See the instructions for Part II.

Note. For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

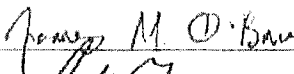
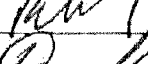
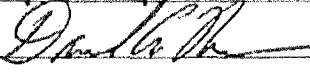
Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable) See instructions for Part II for more information.	Signature	Date
A	IL	6180576		9/22/2014
A	IL	6230204		9/22/2014
A	NY	2790442		9/22/2014

EXHIBIT C

