

# EXHIBIT I

**BAKER & MCKENZIE**

**Baker & McKenzie LLP**

452 Fifth Avenue  
New York, NY 10018  
United States

Tel: +1 212 626 4100  
Fax: +1 212 310 1600  
www.bakermckenzie.com

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Miami  
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San Francisco  
Toronto  
Washington, DC

\* Associated Firm

\*\* In cooperation with  
Trench, Rossi e Watanabe  
Advogados

July 27, 2015

VIA FACSIMILE AND CERTIFIED MAIL

FOIA Request  
Department of the Treasury  
Washington, DC 20220

Departmental Offices  
Disclosure Services  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

**Re: Microsoft Corporation and Subsidiaries  
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 maintained by the Departmental Offices of the Department of the Treasury ("Treasury") concerning the temporary regulations under 26 U.S.C. § 7602 relating to the participation of persons described in 26 U.S.C. § 6103(n) in summoned witness interviews. Specifically, I request copies of the following:

1. All pre-publication documents provided to the Treasury Executive Secretary and/or his or her staff regarding Temp. Treas. Reg. § 301-7602-1T, RIN 1545-BM25, contained in Treasury Decision 9669, published in the Federal Register at 79 Fed. Reg. 34625 (Jun. 18, 2014), including but not limited to all briefing materials.
2. All pre-publication documents prepared by and/or distributed within Treasury regarding Temp. Treas. Reg. § 301-7602-1T, RIN 1545-BM25, contained in Treasury Decision 9669, published in the Federal Register at 79 Fed. Reg. 34625 (Jun. 18, 2014), including but not limited to weekly memoranda regarding the status of the guidance item.

3. All documents prepared by and/or provided to Treasury's Office of Legislative Affairs regarding Temp. Treas. Reg. § 301-7602-1T, RIN 1545-BM25, contained in Treasury Decision 9669, published in the Federal Register at 79 Fed. Reg. 34625 (Jun. 18, 2014).

For purposes of this request, the term "document" is used expansively and includes, by way of illustration and without limitation, all communications, letters, reports, analyses, memoranda, e-mails, transcripts, minutes, notes, bulletins, worksheets, schedules, notebooks, drawings, drafts (including "pink sheet" and "green sheet" drafts and all versions of such drafts), comments on drafts, weekly bulletins to the Secretary of the Treasury and other Treasury officials, materials for joint briefings (briefings attended by attorneys and other staff of the IRS, IRS Office of Chief Counsel, and the Treasury), materials used to brief the Treasury Executive Secretary and the Treasury General Counsel, materials used to brief committees and members of Congress and their staff (including the Joint Committee on Taxation, the Senate Finance Committee, the House Ways and Means Committee, and staff of such committees), communications between Treasury and the Department of Justice, correspondence between Treasury and Congress pursuant to the Congressional Review Act (5 U.S.C. § 801 et seq.), diaries, calendars, workpapers, telecopies, 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.

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), cert. denied, 415 U.S. 977 (1974); see also Church of Scientology v. IRS, 792 F.2d 146 (D.C. Cir. 1986); Osborne 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)).

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.

A copy of my State of New York driver's license is attached for photo identification. See Exhibit A (attached). 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

To the extent that any responsive documents constitute or contain return information under 26 U.S.C. § 6103(b)(2)(A), Microsoft requests, pursuant to 26 U.S.C. § 6103(c) and 26 C.F.R. § 301.6103(c)-1(c)(1), that such return information be disclosed and produced directly to the undersigned. See Exhibit B (attached).

Microsoft is a "commercial requester" and 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 Departments and 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

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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.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel A. Rosen". The signature is fluid and cursive, with a large initial "D" and "R".

Daniel A. Rosen

Attachments: Exhibits A and B





July 23, 2015

FOIA Request  
Department of the Treasury  
Washington, DC 20220

Departmental Offices  
Disclosure Services  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

**Re: Written Request for Disclosure and Production of Return Information Pursuant to  
26 U.S.C. § 6103(c) and 26 C.F.R. § 301.6103(c)-1(c)(1)**

Dear Sir or Madam:

This is a written request that the Department of the Treasury produce certain return information, described below, under 26 U.S.C. § 6103(c) and 26 C.F.R. § 301.6103(c)-1(c)(1).

**Taxpayer's Taxpayer Identity Information Under 26 U.S.C. § 6103(b)(6)**

Microsoft Corporation and Subsidiaries ("Microsoft")  
E.I.N. [REDACTED]  
One Microsoft Way  
Redmond, WA 98052-6399

**Identity Of The Person Or Persons To Whom Disclosure Is To Be Made**

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

**Type of Return Information To Be Disclosed**

All of Microsoft's return information that is responsive to the Freedom of Information Act request to which this letter is attached.

**Taxable Year Or Years Covered By The Return Information**

Taxable years ended June 30, 2004, June 30, 2005, June 30, 2006, June 30, 2007, June 30, 2008, and June 30, 2009.

I certify that I have the authority to execute this written request with respect to the matters set forth above.

Sincerely,

A handwritten signature in blue ink, appearing to read "W Sample".

William J. Sample  
Corporate Vice President, Worldwide Tax  
Microsoft Corporation