



Date:

To (Royalty recipient/Application Developer's name):

Subject: Individual Taxpayer Identification Number

The purpose of this letter is to confirm that you, if you are an individual, may be receiving distributions during the current tax year of royalty income from Microsoft Corporation. If you are a resident of a treaty that has a double-taxation treaty in force with the United States, you may be eligible for a reduction or exemption of United States income withholding tax on this royalty income. As withholding agent for the payments made to you, Microsoft requires an IRS Individual Taxpayer Identification Number (ITIN) from you in order to grant such reduction in federal tax withholding.

You may keep a copy of this letter and attach the original, on Microsoft letterhead, to your Internal Revenue Service Form W-7 (Application for IRS Individual Taxpayer Identification Number).

Best Regards,

A handwritten signature in black ink, appearing to read "Todd Biggs", written in a cursive style.

Todd Biggs
Marketplace, Director of Product Management
Microsoft Corporation