Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Rannóg na gCánacha Gnó - Baile Átha Cliath Láir
9/15 Sráid Uí Chonaill Uachtarach
Baile Átha Cliath 1

www.revenue.ie
Business Division - Dublin Central
9/15 Upper O'Connell Street
Dublin 1

Ref : 4143435AH

Re : OPENAI IRELAND LIMITED

Certification of Tax Residence for Tax Year 2025

Dear Sir/Madam,

For the purposes of the tax treaties listed below, 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,

Emily Swift
Business Division - Dublin Central
9/15 Upper O'Connell Street

Business Division - Dublin Central
9/15 Upper O'Connell Street

21/02/2025

Dublin 1

Ireland has signed Double Taxation Agreements / Treaties with the following countries:
Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Greece, Hong Kong, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, The Republic of Korea, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, the Netherlands, New Zealand, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, UAE, Ukraine, United Kingdom, USA, Uzbekistan, Vietnam, Zambia.