January 1, 2023

Dear Seller,

eBay is registered as a marketplace facilitator with the Missouri Department of Revenue effective January 1, 2023. eBay will collect and remit sales taxes as required, on transactions into Missouri on your behalf. Effective January 1, 2023, you are no longer required to collect sales tax on items shipped to Missouri.

eBay's MO Registration Number: 17173086

Marsha Helm

Please note, you may be responsible to report all sales transactions shipped into Missouri, including those facilitated by eBay, on your sales/use tax returns as Marketplace transactions.

For additional information about the State's marketplace guidelines, please visit: https://revisor.mo.gov/main/OneSection.aspx?section=144.752

Sincerely,

Marsha Helm

Director-Indirect Tax