



EBAY INC.  
2025 HAMILTON AVENUE  
San Jose, California 95125

October 1, 2019

Dear Seller,

eBay is registered as a marketplace facilitator with the California Department of Tax and Fee Administration, effective October 1, 2019. eBay will collect and remit sales taxes as required on transactions into California on your behalf. Effective October 1, 2019, you are no longer required to collect sales tax on items shipped to California.

*eBay's CA Registration Number: 240-487552*

Please note, you may be responsible to report all sales transactions shipped into California, 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://www.cdtfa.ca.gov/industry/MPFAct.htm>

Sincerely,

A handwritten signature in black ink that reads "Vanessa M. Frank". The signature is written in a cursive style.

Vanessa Frank  
Director, Indirect Tax