



EBAY INC.  
2025 HAMILTON AVENUE  
San Jose, California 95125

June 1, 2019

Dear Seller,

eBay is registered as a marketplace facilitator with the Idaho State Tax Commission, effective June 1, 2019. eBay will collect and remit sales taxes as required on transactions into Idaho on your behalf. Effective June 1, 2019, you are no longer required to collect sales tax on items shipped to Idaho.

*eBay's ID Registration Number: 005240912*

Please note, you may be responsible to report all sales transactions shipped into Idaho, 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://tax.idaho.gov/i-1171.cfm?seg=bus>

Sincerely,

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

Vanessa Frank  
Director, Indirect Tax