



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

January 1, 2020

Dear Seller,

eBay is registered as a marketplace facilitator with the Illinois Department of Revenue, effective January 1, 2020. eBay will collect and remit sales taxes as required on transactions into Illinois on your behalf. Effective January 1, 2020, you are no longer required to collect sales tax on items shipped to Illinois.

eBay's IL Registration Number: 43459821

Please note, you may be responsible to report all sales transactions shipped into Illinois, 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://www2.illinois.gov/rev/research/legalinformation/EmergencyRules/MarketplaceFacilitator/Pages/default.aspx>

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