



Commonwealth of Massachusetts
Department of Revenue
Christopher C. Harding, Commissioner

mass.gov/dor

Letter ID: L0242524032
Notice Date: September 30, 2019
Account ID: SLS-11172565-006



MARKETPLACE FACILITATOR CERTIFICATE OF COLLECTION



EBAY INC
2065 HAMILTON AVE
SAN JOSE CA 95125-5904



Attached below is your Marketplace Facilitator Certificate of Collection. You are required to provide a copy of this Certificate to vendors/ sellers who use your forum to facilitate their sales. As a marketplace facilitator, you agree to the following:

- If a Marketplace seller uses your forum to facilitate the sale of tangible personal property or services into Massachusetts, you will collect and remit Massachusetts sales tax on their behalf.
- You will provide a copy of the certificate below to sellers using your forum.
- If for any reason you are no longer required to file as a marketplace facilitator, you will timely notify both DOR and your marketplace sellers.
- You will be included in a list of marketplace facilitators that appears on DOR's website.



MASSACHUSETTS DEPARTMENT OF REVENUE
Marketplace Facilitator Certificate of Collection

Form ST-16

EBAY INC
2005 HAMILTON AVE
SAN JOSE CA 95125-6120

Sales/Use Tax Registration Number: SLS-11172565-006

This form certifies that the Marketplace Facilitator named above is registered with the Massachusetts Department of Revenue and as of the effective date shown below, will collect and remit sales tax on the sales that it facilitates into Massachusetts for marketplace sellers.

Effective Date: October 1, 2019