



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

October 1, 2019

Dear Seller,

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

eBay's ND Registration Number: 349805 00

Please note, you may be responsible to report all sales transactions shipped into North Dakota, 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.nd.gov/tax/user/businesses/formspublications/sales-use-tax/streamlined-sales--use/marketplace-facilitator>

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