



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

January 1, 2021

Dear Seller,

eBay is registered as a marketplace facilitator with the Puerto Rico Department of Treasury, effective January 1, 2021. eBay will collect and remit sales taxes as required, on transactions into Puerto Rico on your behalf. Effective January 1, 2021, you are no longer required to collect sales tax on items shipped to Puerto Rico.

eBay's Puerto Rico Merchant Registration Number: 1242583-0001

Please note, you may be responsible to report all sales transactions shipped into Puerto Rico, including those facilitated by eBay, on your sales/use tax returns as Marketplace transactions.

For additional information about Puerto Rico's marketplace guidelines, please visit:

<http://www.hacienda.gobierno.pr/publicaciones/carta-circular-de-rentas-internas-num-20-40-cc-ri-20-40>

Sincerely,

Vanessa M. Frank

Vanessa Frank
Director- Indirect Tax