



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

July 1, 2019

Dear Seller,

eBay is registered as a marketplace facilitator with the South Dakota Department of Revenue, effective July 1, 2019. eBay will collect and remit sales taxes as required on transactions into South Dakota on your behalf. Effective July 1, 2019, you are no longer required to collect sales tax on items shipped to South Dakota.

eBay's SD Registration Number: 1034-5712-ST

Please note, you may be responsible to report all sales transactions shipped into South 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://dor.sd.gov/media/e0ajtwtg/marketplace-provider-bulletin.pdf>

Sincerely,

A handwritten signature in black ink that reads "Vanessa M. Frank".

Vanessa Frank
Director, Indirect Tax