



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

July 1, 2019

Dear Seller,

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

eBay's VT Registration Number: 770430924000

Please note, you may be responsible to report all sales transactions shipped into Vermont, 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://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace>

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