



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

January 1, 2019

Dear Seller,

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

eBay's WA Registration Number: 601-960-769

Please note, you may be responsible to report all sales transactions shipped into Washington, 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.wa.gov/tax-es-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field/remote-sellers>

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