January 1, 2020

Dear Seller,

eBay is registered as a marketplace facilitator with the Wisconsin Department of Revenue, effective January 1, 2020. eBay will collect and remit sales taxes as required on transactions into Wisconsin on your behalf. Effective January 1, 2020, you are no longer required to collect sales tax on items shipped to Wisconsin.

eBay's WI Registration Number: 4561020032549

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Please note, you may be responsible to report all sales transactions shipped into Wisconsin, 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.revenue. wi.gov/Pages/FAQS/ise-marketplace-providers-sellers.aspx#rst3

Sincerely,

Director, Indirect Tax