



EBAY INC.
2025 HAMILTON AVENUE
San Jose, California 95125

January 1, 2019

Dear Seller,

eBay is registered as a marketplace facilitator with the respective state tax authorities in the states listed below. eBay will collect and remit sales taxes as required, on transactions into these states on your behalf, and you are no longer required to collect sales tax on items shipped to these states.

Arkansas, effective July 1, 2019	SUT Account Number: 64768212-SLS
District of Columbia – effective May 1, 2019	SUT Account Number: 00006-74381
Georgia – effective April 1, 2020	SUT Account Number: 175-978636
Hawaii – effective January 1, 2020	General Excise Tax Account Number: GE-014-617-9072-01
Indiana – effective July 1, 2019	Taxpayer Identification Number: 0007268262
Iowa – effective February 1, 2019	SUT Account Number: 100000497
Kentucky – effective July 1, 2019	SUT Account Number: 000825300
Louisiana – effective July 1, 2020	SUT Account Number: 000000958
Maryland – effective October 1, 2019	SUT Account Number: 09754229
Michigan – effective January 1, 2020	SUT Account Number: 770430924
Minnesota – effective January 1, 2019	SUT Account Number: 4536355
Mississippi – effective July 1, 2020	SUT Account Number: 1416-3462
Nebraska – effective May 1, 2019	SUT Account Number: 009117121
New Jersey – effective May 1, 2019	Taxpayer Identification Number: 770430924000
North Carolina – effective February 1, 2020	SUT Account Number: 601266082
Ohio – effective September 1, 2019	SUT Account Number: 99117778
Oklahoma – effective July 1, 2019	Taxpayer Identification Number: SVU-10098024-05
Pennsylvania – effective July 1, 2019 S	SUT Account Number: 67652786
Rhode Island – effective July 1, 2019	Taxpayer Identification Number: 2-1064-9497
South Carolina – effective October 1, 2019	SUT Account Number: 116833329
Tennessee – effective October 1, 2020	SUT Account Number: 1001737550-SLC
Texas – effective October 1, 2019	SUT Account Number: 3-20719-3415-5
Utah – effective October 1, 2019	SUT Account Number: 11891809-010-STC
Virginia – effective July 1, 2019	SUT Account Number: 10-770430924F-001
West Virginia – effective July 1, 2019	SUT Account Number: 2379-4588
Wyoming – July 1, 2019	SUT Account Number: 24035547

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

For additional information about a state's marketplace guidelines or our sales tax registrations, please visit our sellers help page: <https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121>

Sincerely,

Vanessa Frank
Director- Indirect Tax