

State Tax Collection for Online Sales

GUIDE.SUMMARY Introduction As soon as January 1, 2019 online market facilitators such as eBay are required to collect and remit sales taxes for online purchases in some states. In these states, eBay will add the sales tax at checkout and collect the tax from the buyer and remit it to the state. Sellers will not have to do anything as this will be calculated automatically based on the ship to address of the buyer, regardless of the ship from date. This article includes information about how states have expanded the collection of state sales tax and eBay's new obligation to collect and remit sales tax on behalf of the seller.

Who Sellers continue to be responsible for any sales taxes related to their eBay activity in states other than those marketplace responsibility states for which eBay is required to collect. Sellers do not have to have employees or facilities inside the state's borders to still be required to collect state sales tax and remit those back to the state. Regardless of where sellers are physically located (even if they reside outside of the United States), if they do business in certain states, those states may require them to collect applicable taxes on their transactions. eBay can't provide tax advice and does not have a definitive list or table to give to teammates or customers about which states have these requirements.

What As a market facilitator, eBay will calculate, collect, and remit applicable sales tax in certain states that legally require them. These taxes will apply even if there isn't a physical presence inside states' borders. Sellers continue to be responsible for any taxes related to their eBay activity in states other than those listed on the marketplace responsibility table below, where required by law. For more, refer to information about [sales tax policies for sellers](https://cskb.qa.ebay.com/csxbapp/art?page=content&id=GUIDE1576) and [seller sales tax questions](https://cskb.qa.ebay.com/csxbapp/art?page=content&id=GUIDE1403). Based on the Supreme Court's decision

in South Dakota v. Wayfair, Inc the number of states where sellers may have tax obligations may increase.

For more information about the sales tax rules that may be applicable to a seller's business outside of marketplace responsibility states, we suggest they consult with their tax advisor.

When and where

Certain marketplace responsibility states and territories are shifting the responsibility for collecting and remitting sales tax for online purchases from the individual sellers to market facilitators such as eBay.

For specific state information for sellers, refer to <https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section3> Taxes and import charges. For specific state information for buyers, refer to <https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section3> Paying tax on eBay purchases.

Why

The Supreme Court's decision in South Dakota v. Wayfair, Inc removed the requirement that a retailer have a physical presence in a state for that state to impose sales tax and use tax obligations on the retailer.

By adding these features, eBay can prevent the additional burden on sellers of collecting and remitting sales taxes.

We can also make the buyer experience as positive and seamless as possible.

What this article includes

In addition to this section, this article includes:

Related Links - eBay information, eBay tools, related Customer Service Knowledge Base (CSKB) articles and solutions

Talking Points - Sellers outside of the US, confusion about Nexus and Marketplace, threshold confusion, tax exemptions, and general questions

Detailed Information - Customer experience and teammate tools including Unify2, GJ, and Billing Hub.

Buyer Workflow - What buyers see

Seller Workflow - What sellers see

GUIDE.RELATED_LINKS

EBay information

<https://www.ebayinc.com/stories/news/supreme-court-decision-in-south-dakota-v-wayfair/>

target="_blank">Supreme Court rules on internet sales tax

##

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#Sellers_outside>Sellers outside of the US Threshold confusion Supreme Court ruling Alaska Colorado Minnesota California North Carolina Illinois Louisiana Florida General Buyer Questions General Seller Questions <a

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#Sales_Tax_Holiday&Sales Tax Holiday

[Sellers outside of the US](#): I live outside of the US; how will this IST affect me? The buyer's ship to address determines the tax to be collected for each state, regardless of the ship from. Both requirements are in play regardless of the seller being outside of the US. If a seller meets the requirements of an economic nexus state, they would need to collect and remit sales tax in their state. For marketplace responsibility states, eBay will add a sales tax at checkout and collect the tax from the buyer and remit to the state. Please check with your tax advisor for more information.

[Threshold confusion](#): If I'm a small revenue seller making under \$5000 annually. Will eBay still Collect & Remit sales tax on my behalf? eBay will collect tax as per each states' legislation. Most of the states, eBay will collect and remit the tax regardless of the seller's revenue threshold. Some states have enacted a small business exemption where out of state sellers with revenue under a certain amount into their state, eBay will not be required to collect sales tax on their transactions.

[Supreme Court ruling](#) Supreme Court ruling How did the Supreme Court rule? The Supreme Courts decision in South Dakota v. Wayfair on June 21, 2018, removed the requirement that a larger retailer have a physical presence in a state for that state to impose sales and use tax obligations on the retailer. But the Supreme Courts decision leaves open several important questions about a states ability to collect those taxes from remote small business sellers. Those questions are likely to be answered through ongoing and future litigation.

eBay will help provide updates as the legal landscape becomes clearer.

Why was eBay so strongly opposed to a change in Internet sales tax law? We believe it is bad for small businesses, entrepreneurs and artisans who use the Internet to make a living. We want to protect small businesses, entrepreneurs and artisans from new taxes, out-of-state audits and onerous collection burdens because these sellers can least afford the added costs. We also want to protect

buyers who could see a rise in prices due to the costs associated with having to comply with new and highly burdensome tax rules.

What is eBay's position on the decision?

The Court's decision is focused on large retailers who engage in a significant quantity of business in a state, and the retailers involved in the case are large, national companies.

In other words, it remains to be seen what today's ruling may mean for small businesses.

As a next step, we are calling on Congress to step in and provide clear tax rules, with a strong small business exemption, to help small businesses take advantage of the Internet to grow and create local jobs.

Alaska Why am I being charged sales tax in Alaska?

Alaska does not impose a state level sales tax, however certain Alaska locals do impose local sales taxes at the city or borough level.

Effective November 1st, 2021, eBay began collecting sales tax in 40 Alaska localities that have passed a marketplace legislation.

We will continue to monitor additional locales going live for collect and remit. A complete list of the Alaska locales where eBay has a responsibility to collect local sales tax can be found here:

<https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#alaska>

<https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#alaska>

I have a sales tax exemption in Alaska, and tax should not apply to my purchases. To verify if a buyer has already received a Tax Correction, follow the steps located

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#verify_tax_correction

Please send your sales tax exemption cards to the Buyer Exemption Team for processing. See Buyer Tax Exemption Workflow in

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#BuyerWorkflow

Buyer Workflow

section. Buyers who have a senior citizen sales tax exemption card in the following cities:

Juneau, Alaska

Bethel, Alaska Internal Information

We should let the buyer know that the exemption cannot be applied on the entire account due to the nature of items that qualify for a sales tax exemption. The buyer needs to request a refund on an item by item basis. Please attach a copy of the buyers exemption card (front and back) in an email to _US_GCX_IST@ebay.com (internal DL only) with the buyer ID, item no, issue description, and ship to city & state.

 Colorado What is the Colorado retail delivery fee? Colorado imposes a retail delivery fee on all deliveries by motor vehicle to a location in Colorado with at least one item of tangible personal property subject to state sales or use tax. eBay is required to collect the Colorado retail delivery fee of \$0.27 for each sale when taxable goods are shipped into the state of Colorado. Is there any action required by the seller related to Colorado retail delivery fee? eBay is required to collect the Colorado retail delivery fee for transactions shipped to Colorado. There is no action required by the seller. Sellers outside of the US: I live outside of the US. How will this tax/fee affect me? The Colorado retail delivery fee applies to transactions shipped to Colorado, regardless of where the item is being shipped from. Why am I getting charged more than normal % in sales taxes on my purchase? The sales tax rate appears higher than normal because the Colorado retail delivery fee is included within the tax line. I picked up my item locally from the seller. Why am I being charged a retail delivery fee? Local pickup items should not be subject to the retail delivery fee. Internal Information

If the buyer was charged the retail delivery fee, please send these inquiries in an email to _US_GCX_IST@ebay.com (internal DL only) for review. I'm exempt from CO sales tax. Why am I being charged sales tax? Buyers who are exempt in CO should not see the retail delivery fee being charged. Internal Information If the buyer was charged the retail delivery fee, please send these inquiries in an email to <a

[href="mailto:_US_GCX_IST@ebay.com">_US_GCX_IST@ebay.com](mailto:_US_GCX_IST@ebay.com) (internal DL only) for review. I purchased a non-taxable item, why am I being charged sales tax? Buyers may see sales tax being charged on non-taxable items which is likely related to the CO retail delivery fee. Internal Information Since the retail delivery fee should only apply to an order containing a taxable item, please send these inquiries in an email to _US_GCX_IST@ebay.com (internal DL only) for review. I am getting charged the retail delivery fee more than once. Internal Information If the buyer is complaining that the retail delivery fee is being charged more than once on their order, please send these inquiries in an email to _US_GCX_IST@ebay.com (internal DL only) for review. Colorado home rule cities Certain cities in Colorado impose and administer their own local sales and use taxes, and require marketplace facilitators to collect and remit the tax. Which Colorado home rule city is eBay required to collect and remit sales tax? Please refer to the https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#home-rule Taxes and import charges Help pageTaxes and import charges Help page for the list of Colorado home rule cities in which eBay is required to collect sales tax. Is there any action required by the seller? Once eBay starts to collect sales tax in the home rule cities, no action is required on the sellers part. Sales tax will apply to all sales shipped to the home rule cities, regardless of whether the seller is located in or outside of the United States. Sellers are not able to opt out of eBay automatically collecting the sales tax. Minnesota How does the threshold in Minnesota work for small sellers? Effective October 1, 2019, there is no longer a small seller exception for Minnesota, and eBay is required to collect sales tax on all sales. California What is the California eWaste Fee? CA charges an eWaste fee on certain electronics which is determined based on the item size. Please feel free to forward the below link to buyer: _US_GCX_IST@ebay.com

<https://www.cdtfa.ca.gov/taxes-and-fees/electronic-waste-recycling-fee.htm#overview>
<https://www.cdtfa.ca.gov/taxes-and-fees/electronic-waste-recycling-fee.htm#overview>
Internal Information This fee applies to new and refurbished items. If a buyer was charged fee on a used item, forward the buyer user name, item no, buyer oracle Id, issue description, ship to state to _US_GCX_IST@ebay.com (internal DL only) for the tax teams review. Is there a sales tax on the eWaste fee? No If I return the item will I be refunded the fee? If the item is returned the full fee will be refunded. If the buyer receives a partial discount the fee will not be refunded. Internal Information Logic is that the buyer still keeps the item. North Carolina Why was I charged a NC White goods disposal fee? NC imposes a flat fee of \$3.00 for every new white good sold by a retailer e.g. ovens, refrigerators, heaters, washers, etc. Separate sales of repair parts or components for white goods are not subject to this disposal fee. More information related to this fee can be found here: https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/white-goods-disposal-tax. Are used items subject to the NC White goods disposal fee? No used items are not subject to the NC White goods disposal fee. Internal Information If a fee was charged forward the buyer user name, item no, buyer oracle Id, issue description, ship to state to _US_GCX_IST@ebay.com (internal DL only) for the tax teams review. Is there sales tax on the NC White goods disposal fee? No If I return the item will I be refunded the fee? If the item is returned the full fee will be refunded. If the buyer receives a partial discount the fee will not be refunded. Internal Information Logic is that the buyer still keeps the item. Illinois Why am I getting charged more than 6.25% in sales taxes on my IL purchase? Effective January 1, 2021, eBay will charge sales tax

known in Illinois as the Retail Occupation Tax (ROT) based on the ship-to location of the buyer.

This is a change from the previous requirements, where eBay was only responsible to collect the 6.25% sellers use tax from Illinois buyers.

More information about this change can be found [here](https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2022/FY%202022-04%20N1021.pdf).

Louisiana

Why was I charged tax on shipping in Louisiana when I shouldn't have been? There was an error in tax collected for the Louisiana Internet Sales Tax launch. eBay collected tax on shipping and handling in error from July 1, 2020 July 7, 2020. Starting on September 8, 2020, we will be refunding the tax in batches to impacted members.

Florida

Why is the tax charged higher than the state tax? The discretionary sales tax applies to sales delivered into Florida counties that impose a surtax. This tax is imposed at the county level. The discretionary sales surtax applies to the first \$5,000 of the items sales amount. This threshold is not based on the total invoice level. Examples:

1. If a buyer makes a purchase of a single item at \$7,000. The discretionary rate is to be applied below: $\$7,000 * \text{State Rate (6\%)} - \$5,000 * \text{Discretionary Surtax rate (varies by county)}$ the discretionary surtax applies to only the first \$5k on the item.
2. If a buyer makes a purchase of a single item at \$4,500. The discretionary rate is to be applied below: $\$4,500 * \text{State Rate (6\%)} - \$4,500 * \text{Discretionary Surtax rate (varies by county)}$ the discretionary surtax applies to only the first \$5k on the item, since this item is below \$5k the rate will apply to the entire amount.
3. If a buyer makes multiple purchases in the same order: Item 1 (Laptop) - \$1,000 Item 2 (printer) - \$1,000 Item 3 (Copier) - \$1,000 Item 4 (Shredder) - \$3,000 Total - \$6,000 $\$6,000 * \text{State Rate (6\%)} - \$6,000 * \text{Discretionary Surtax rate (varies by county)}$ the discretionary surtax applies to the \$6k as each item in a single order is below \$5k.

Internal Information

If the buyer purchases multiple quantities of the same item on eBay under one order and one delivery, AND the sale amount of those items is greater than \$5,000, please forward the buyer user name, item no, issue description and ship-to state to

[href="mailto:_US_GCX_IST@ebay.com">_US_GCX_IST@ebay.com](mailto:_US_GCX_IST@ebay.com) (internal DL only) for the tax teams review.

[General Buyer Questions](#) I have never been charged sales tax in my state (if a marketplace responsibility state) previously, why am I being taxed now? As a result of Marketplace Legislation eBay is required to collect sales tax in certain states effective 1/1/2019. As of July 1, 2020 we are collecting sales tax in the majority of states. Refer to the <https://www.ebay.com/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section2> Buyer Help pages for the Internet Sales Tax states. How exactly will the process work? When a buyer decides to purchase an item on eBay and the ship to address in one of the above states, eBay will calculate and add the applicable sales tax at checkout. The buyer will pay both the cost of the item along with the sales tax. The tax will be collected immediately at checkout and eBay will remit the tax to the government. I was not aware that eBay started charging sales tax on items when shipped into IST states. Can eBay process a one-time courtesy refund? No, eBay is required to collect the sales tax by law, and we are unable to process a courtesy refund for sales tax. Why were we not informed that sales tax will be applied on our transaction? We have communicated this information on our buyer and seller help pages. Also, at the time of purchase sales tax is reflected at checkout before a payment is made when items are shipped into an Internet Sales Tax state. My state just barely went live. Why was I charged sales tax prior to that date? If you were charged sales tax prior to a state going live, in that case the seller had a collect and remit requirement as a remote seller. The sales tax was charged by the seller. If a buyer cancels a transaction or returns an item, will they be refunded the IST? Yes, they will be refunded the IST if they cancel a transaction or return an item. Will IST be refunded if the seller issues a partial refund? The tax refund will be credited back the same percentage of the refund. For example, 50% refund would be refunded 50% of the sales tax charged. How can a buyer request a tax refund on items shipped to a location outside of the United States through a freight forwarder? Please have the buyer provide supporting documentation to show that the freight forwarded items were shipped

to a location outside of the United States. This includes copies of the bill of lading or air waybills. If submitting a request for a tax refund on multiple items, please have the buyer clearly mark which document each item is associated with.
Internal Information
 Please attach the documents in an email to _US_GCX_IST@ebay.com (internal DL only) with the buyer ID, item number(s), and issue description. Can you refund the tax for an item before the item was purchased? No, if a sale is not complete a payment was never made, there is nothing to refund. Where can we direct sellers or buyers on rates? We will charge the rate based on their ship-to address. Buyers and sellers can look up sales tax rates for the ship-to rates on each State's Department of Revenue website. We won't have an internal central place for this. Members can also get more accurate rates by ensuring to enter their zip code + the 4 digits (ex: 12345-6789). If it does not, we should let the buyers know to use ZIP+4 when checking out on eBay.com for the correct rate to be applied for future transactions. Reason: certain jurisdictions have multiple tax area IDs which may result in different tax rates.

Internal Information
 If there are egregious differences in what the States Department of Revenue shows and what eBay shows, please report examples to _US_GCX_IST@ebay.com (internal DL only). In your subject line, write US Internet Sales Tax Inquiries Please include this in the body of your email: User ID: Item Number: Ship to State: Issue Description: Transaction Date: The team will reply to you within 60 business days. Please set appropriate expectations with the member. The member will not get a response directly. You, as the teammate, will need to follow up when you receive a reply from the Internet Sales Tax Team. Please also leave a MAC note when you send a new Internet Sales Tax refund request Use the MAC Note Tool in Agent Desktop Use the Reason Document Flows

< General_Support_Document_Flows > Escalation_Details >

Escalation_Details_General Use Priority 5 Use the following template for MAC Note Content: Internet Sales Tax Refund request Orders / Items requested: xxxxxxxxxxxx xxxxxxxxxxxx To verify if a buyer has already received a Tax Correction, follow the steps located< a href="https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#verify_tax_correction">here Why does the invoice from seller not match what I paid on ebay.com does (seller generated invoices)? This is a known system issue with the "Seller Generated Invoices" and the team is working on a fix. If an item is excluded from tax, will the buyer still get taxed on shipping cost? No, if an item is excluded from tax the buyer not be taxed on the shipping cost. Is there anything to consider for currency conversion for items bought from Cross Border Trade (CBT) sellers? The percentage of the tax will be applicable on the transaction currency at checkout. If the purchase is made with a coupon/discount, would only the net cost be taxed or is the buyer taxed on the full amount? For seller provided coupons, buyers will only be charged tax on the net amount of the purchase. For example, if an item is \$25 with \$5 off, we would only charge tax on \$20. For eBay provided coupons, buyer will be charged tax on the gross amount of the purchase. eBay discount will apply after tax calculation. For example, if an item is \$25 with \$5 off, we would charge tax on \$25. Are there any excluded ZIP codes? There may be some exemptions for things like tribal lands. However, that will all be handled on the back end and those exclusions are not visible to teammates or customers. Why was I charged a Battery recycling fee? California, Florida and Texas impose a fee on certain sales of new, refurbished, or used lead-acid batteries. A lead-acid battery is any battery that contains lead and sulfuric acid. CA: https://www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm FL: <a href="https://floridarevenue.com/forms_library/current/gt800037.pdf"

target="_blank">https://floridarevenue.com/forms_library/current/gt800037.pdf
TX: https://comptroller.texas.gov/taxes/battery/faq.php

The fee will be refunded for full refunds, but is not refunded for partial refunds. Why was I charged a Mattress Recycling Fee? Certain states require a recycling program be created to help reduce carbon footprint and the state's unnecessary waste. Currently CA, CT, and RI charge a recycling fee for mattress, box spring and base. For more information feel free to forward the below to customers:

 CA: https://mattressrecyclingcouncil.org/programs/california/ CT: https://portal.ct.gov/DEEP/Reduce-Reuse-Recycle/Recycling/Mattress-Recycling RI: https://mattressrecyclingcouncil.org/programs/rhode-island/

 Are used items subject to the mattress recycling fee? No, used items are not subject to the fee in CA, CT or RI.

Internal Information If a fee was charged forward to _US_GCX_IST@ebay.com (internal DL only) for the tax teams review. In your subject line, write "US Internet Sales Tax Inquiries"

Please include this in the body of your email: User ID: Item Number: Ship to State: Issue Description: Transaction Date: Is there sales tax on the Mattress Recycling fee? Yes, CT and RI charge a sales tax on the mattress recycling fee. CA does not charge sales tax on the mattress recycling fee. If I return the mattress will I be refunded the fee?

The fee will be refunded for full refunds, but is not refunded for partial refunds. Internal Information Logic is that the buyer still keeps the mattress.

 Are there any category exceptions for the state tax collection?
dir="ltr">There are some exceptions and they will be dynamic based on state. We will not
have a definitive list or table to give to teammates or customers. dir="ltr">The most
common examples of item exemptions include food, medicine, clothing. These exemptions vary by
state. eBay mapped categories to a taxability matrix in the Vertex software so that the software will
exempt (or tax) items based on the item and the ship-to location. dir="ltr">Note:
Vertex is a 3rd party tax calculation and invoice software eBay uses to provide tax services to our
Premium sellers. Internal Information
 If a non-exempt buyer says a particular item should have been tax exempt in their
state, please report examples to _US_GCX_IST@ebay.com (internal DL
only). In your subject line, write US Internet Sales Tax Inquiries'
Please include this in the body of your email: User ID:
Item Number: Ship to State: Issue Description:
Transaction Date: The team will reply to you
within 60 business days. Please set appropriate expectations with the
member. The member will not get a response directly. You, as the teammate, will need to follow up
when you receive a reply from the Internet Sales Tax Team. Please also
leave a MAC note when you send a new Internet Sales Tax refund request Use the
MAC Note Tool in Agent Desktop Use the Reason Document Flows
> General_Support_Document_Flows > Escalation_Details >
Escalation_Details_General Use Priority 5 Use the following
template for MAC Note Content: Internet Sales Tax Refund request
Orders / Items requested: xxxxxxxxxxxx
xxxxxxxxxxxx To verify if a buyer has already received
a Tax Correction, follow the steps located

https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#verify_tax_correction>here Will there be any impact to Global Shipping Platform (GSP) sellers in the United Kingdom (UK) selling to WA or PA? GSP transactions are out of scope. eBay will absorb the cost of the tax in cases where it's a GSP transaction. Is the tax charged based on the buyer's registration address or shipping address? The tax is charged based on the buyer's shipping address.
 Why does the shipping cost get taxed as well? The taxability of shipping varies from state to state. Certain states impose a sales tax on shipping when item shipped is a taxable item, whereas some states exempt shipping from sales tax when the shipping is separately stated. Please refer to the below chart for shipping taxability. <table border="1" cellpadding="0" cellspacing="0"> <tbody> <tr> <td valign="top" width="60"> States and Territories </td> <td valign="top" width="67"> Taxable/Exempt </td> <td valign="top" width="254"> Comments </td> </tr> <tr> <td valign="top" width="60"> AK </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> AL </td> <td valign="top" width="67"> E </td> <td valign="top" width="254"> Exempt, unless seller uses his/her own vehicle to deliver. </td> </tr> <tr> <td valign="top" width="60"> AR </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> AZ </td> <td valign="top" width="67"> E </td> <td valign="top" width="254"> The shipping is exempt when listed separately on the invoice from the item price. </td> </tr> <tr> <td valign="top" width="60"> CA </td> <td valign="top" width="67"> E </td> <td valign="top" width="254"> The shipping is exempt when listed separately on the

invoice from the item price.			
CO			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
CT			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
DC			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
DE			
Delaware doesn't impose a sales and use tax			
FL			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
GA			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
HI			
Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.			
IA			
The shipping is exempt when listed separately on the invoice from the item price.			
ID			

E	The shipping is exempt when listed separately on the invoice from the item price.
IL	T
IN	T
KS	Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.
LA	E
MA	E
MD	E
ME	E
MI	E

width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> MN </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> MO </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable, the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> MS </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> MT </td> <td valign="top" width="67"> E </td> <td valign="top" width="254"> Montana doesn't impose a state sales and use tax. </td> </tr> <tr> <td valign="top" width="60"> NC </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> NE </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> ND </td> <td valign="top" width="67"> T </td> <td valign="top" width="254"> Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. </td> </tr> <tr> <td valign="top" width="60"> NH </td> <td valign="top" width="67"> E </td> <td>
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		RI	
T			

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			width="60"> SC
		T	

Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well. The shipping will be exempt when seller uses his/her own vehicle to deliver or the buyer arranges for their own pick-up.

			width="60"> SD
		T	

Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.

			width="60"> TX
		T	

Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.

			width="60"> TN
		T	

Generally, the taxability of shipping follows the taxability of the item when shipped into the state. If the item shipped is taxable the sales tax will apply to shipping as well.

			width="60"> UT
		E	

The shipping is exempt when listed separately on the invoice from the item price.

			width="60"> VA
		E	

The shipping is exempt when listed separately on the invoice from the item price.

			width="60"> VT

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</tbody> </table> Internal Information If a buyer says shipping and handling should not be taxed in their state, please report examples to _US_GCX_IST@ebay.com (internal DL only). In your subject line, write US Internet Sales Tax Inquiries Please include this in the body of your email: User ID: Oracle ID: Item Number: Ship to State: Issue Description: Transaction Date: The team will reply to you within 60 business days. Please set appropriate expectations with the member. The member will not get a response directly. You, as the teammate, will need to follow up when you receive a reply from the Internet Sales Tax Team. Please also leave a MAC note when you send a new Internet Sales Tax

refund request

- Use the MAC Note Tool in Agent Desktop
- Use the Reason Document Flows > General_Support_Document_Flows > Escalation_Details > Escalation_Details_General
- Use Priority 5

Use the following template for MAC Note Content:

- Internet Sales Tax Refund request
- Orders / Items requested: xxxxxxxxxxxx
- xxxxxxxxxxx

To verify if a buyer has already received a Tax Correction, follow the steps located [here](https://cskb.qa.ebay.com/cskbapp/art?page_content&id=GUIDE1671&ViewLocale=en_US#verify_tax_correction)

If I am picking up an item outside of my state for local pickup, do I still need to pay sales tax? Yes, tax will be collected for any non-exempt item that has a ship to address in a marketplace responsibility state.

Internal Information

- The sales tax rate for a purchase is based on the shipping address. Therefore, in order to have the correct sales tax rate applied to a local pickup order, buyers should input the pickup location address as their shipping address at checkout until we have a fix.
- For example, if a buyer in Pennsylvania plans to pick up an order in Delaware, where sales isn't imposed, then the buyers shipping address at checkout should be the item pickup location address.

If I am doing in store pickup for an item outside of my state, do I still need to pay sales tax? If the state where the store is located is a marketplace responsibility state, then you will be charged the sales tax of that state. Why am I being charged sales tax on a used item? Unless exempt, all tangible personal property is subject to sales tax in states where sales taxes are imposed. Sales taxes are applied to all applicable items sold by retailers registered to collect and remit sales taxes and has nothing to do with whether the items are new or used. Why am I being charged sales tax on items shipped into the U.S. from outside of the U.S.? eBay is required to charge sales tax on all items shipped into the United States (IST states) unless specifically exempt by statute or unless the buyer provides us with a valid exemption certificate. Sales tax will not apply to items shipped from the U.S. to outside the U.S. Why was I

charged a Tire recycling fee? CA - California charges a \$1.75 flat Tire Recycling fee on all new tires shipped into the state. The fee does not apply to sale of used tires.
 The fee does not apply to sale of retreaded tires. What tires are subject to the tire fee: New solid or pneumatic* tires (including the spare) whether sold separately or included with the purchase of the following: New or used motor vehicles; Recreational or non-recreational trailers drawn upon a highway or road; Construction equipment (for example, tractor, backhoe, bulldozer, loader, etc.); or Farm equipment (for example, combine harvester, baler, cultivator, picker, etc.). New solid or pneumatic* tires intended for use with, but sold separately from the following: On-road or off-road motor vehicles; Motorized equipment (for example, lawn mower, golf cart, go-cart, etc.) Construction equipment; or Farm equipment A new tire does not include retreaded, reused, or recycled tires. *A pneumatic tire is a tire inflated, or capable of inflation, with compressed air. <a

tire disposal tax at a rate of 2% on tires with a bead diameter of less than 20 inches, and at a rate of 1% on tires with a bead diameter of 20 inches or more. The bead diameter is the diameter of the hole in the center of the tire or the diameter of the rim. The scrap tire disposal tax does not apply to: Bicycle tires and other tires for vehicles propelled by human power eBike tires Recapped tires Tires sold for placement on newly manufactured vehicles The scrap tire disposal tax is not subject to sales

tax in North Carolina. https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/scrap-tire-disposal-tax OH - Ohio

charges a \$1.00 Tire Recycling fee on all new tires shipped into the state when the tire rim is 13 inches or more. The fee does not apply to sale of used tires.
 The fee does not apply to sale of retreaded tires. "Vehicles" means everything on wheels or runners, including motorized bicycles,

but does not mean: Electric personal assistive mobility devices; Vehicles that are operated exclusively on rails or tracks or from overhead electric trolley wires; and Vehicles that belong to any police department, municipal fire department, or volunteer fire department, or that are used by such a department in the discharge of its functions. VA - Virginia charges a \$0.50 tire fee on all new tires

shipped into the state. The fee does not apply to the sale of used tires. The fee does not apply to the sale of new tires for: Any device moved exclusively by human power; Any device used exclusively upon stationary rails or tracks; or Any device used exclusively for farming purposes, except a farm truck. https://www.tax.virginia.gov/other-sales-and-use-tax https://www.tax.ohio.gov/portals/0/communications/publications/replacement_tire_fee.pdf

 WA - Washington charges a \$1.00 flat Tire Recycling fee on all new tires shipped into the state. Studded tire fee- \$5 fee on each new tire sold that contains studs. "New tire sold that contains studs" means a tire that is manufactured for vehicle purposes and contains metal studs, and does not include bicycle tires or retreaded vehicle tires. The fee DOES apply to sale of used tires.
 The fee does not apply to sale of retreaded tires. https://dor.wa.gov/find-taxes-rates/other-taxes/tire-fee

<a

<https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-272>&https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-272 <a name="General_seller"General Seller Questions What if a seller does not want eBay to collect the sales taxes for them? There are no fees or cost for this change and sellers do not pay fees on collected taxes. These changes are required by law and other online marketplace facilitators are also required to follow these new laws there is not an option to opt-out. This practice also reduces the burden of collecting and remitting sales taxes for our sellers. The buyer experience is more consistent, positive, and seamless as possible. It levels the playing field as some sellers that do not follow state sales tax laws have an advantage of selling the items cheaper. How will customers know which states eBay collects for or when more are in scope? We have prioritized the states that have passed laws requiring marketplaces to collect and remit sales tax. Be sure to check back as we will continue to update this site as we have further clarity on next steps. Customers can go to the self-help article Taxes and Import Charges under

<https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section4>&eBay sales tax collection to find an updated list with the State, Effective Date, and Additional Information. When they set up or modify their tax table, sellers will be unable to modify or change for those states, as follows: <a

https://cskb.qa.ebay.com/library/EBAY/1671_GUIDE/GUIDE1671_Sales_tax_table.png
target="_top"<img alt=""

https://cskb.qa.ebay.com/library/EBAY/1671_GUIDE/GUIDE1671_Sales_tax_table.png Do I need to start collecting and remitting sales tax in states where I do business but dont have a facility or physical presence? If you have questions about your tax obligations, you should consult your accountant and tax adviser. I am being audited by the State Department, but eBay is collecting the state sales tax. The state has requested eBay provide proof of its collect and remit requirement, where can I find that? Please refer the seller to the following help page for eBay's

<https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section3>>https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121#section3 Here you can also find eBays Sales and Use Tax account number for each state.

Where can sellers get information around how much sales tax is being paid out by state? Sellers that use Seller Hub:
 Sellers can use their sales report in the Seller Hub to see how much sales tax is being paid out by state. Sellers would need to be part of the new Managed Orders page to view what they collected and what eBay has collected. . <ul type="disc"> Sellers can download reporting directly from the Managed Orders page via Seller Hub Currently all members who have Seller Hub are being opted into the new Managed Orders page. Once they click Download report, then they will be able to see two different tax fields that they can refer to
 <ul type="circle">
 Seller Collected Tax

 eBay Collected Tax

For sellers that use File Exchange: https://k2b-bulk.ebay.com/ws/eBayISAPI.dll?SMDownloadRequest Under the Listings and records drop-down, select the Sold report. Then choose the standard file format (Excel file) and choose the date range. Some caveats sellers must understand: The information is currently only available for a 90-day lookback (the date range will expand at some time in 2019), so for now, sellers must periodically download the data and save it to a personal drive so they can accumulate a full years worth of data. The tax collected is

available, but doesn't differentiate between eBay collected tax and seller collected tax. As such, sellers must use the buyer's address information to determine which taxes they collected and must remit. We are looking to add this functionality later in the year.

For Sellers that use APIs: Each of the below APIs has the following attribute that indicates whether eBay collected the tax to remit to State authorities.

API	Attribute	Boolean
eBayCollectAndRemitTax	eBayCollectAndRemitTax	

</TaxDetails> <!-- ... more TaxDetails nodes allowed here ... --> <TotalTaxAmount
currencyID="CurrencyCodeType"> AmountType (double) </TotalTaxAmount>
</eBayCollectAndRemitTaxes> You can find Post-order APIs at the following location: https://developer.ebay.com/de
vzone/post-order/index.html If a member lists in two different categories that
have two different tax percentages, will that automatically be calculated? The category and buyer
zip code determines the taxability. If the member lists in 2 categories, the tax will be calculated
based on the member's primary category. Do sellers pay eBay fees on collected taxes? We charge
final value fees on the total amount of the sale - this includes any shipping or other fees assessed
by the seller, including sales tax charged to your buyer. Sales Tax Holiday Sales Tax Holiday details
<table border="1" cellpadding="0" cellspacing="0"> <tbody> <tr> <td valign="top"
width="221"> Date </td> <td valign="top" width="104"> State </td>
valign="top" width="299"> General Info </td> <tr> <td valign="top"
width="221"> July 15-17, 2022 </td> <td valign="top" width="104"> ALABAMA
</td> <td valign="top" width="299"> Qualifying items for the 2022 Back to School sales tax
holiday are listed below. Clothing \$100 or less, per article of clothing
Computers, computer software, & school computer supplies - \$750 or less per
transaction School supplies - \$50 or less Books - \$30 or
less </td> <tr> <td valign="top" width="221"> July 25 -
August 7, 2022 </td> <td valign="top" width="104"> FLORIDA </td> <td valign="top"
width="299"> Qualifying items include clothing, footwear, and backpacks costing \$100 or less,
school supplies costing \$50 or less, personal computer costing \$1,500 or less, and more items.
</td> <tr> <td valign="top" width="221"> July 29-30, 2022 </td> <td
valign="top" width="104"> MISSISSIPPI </td> <td valign="top" width="299"> Sales Tax
is not due on the sale of following articles when sales price of a single item is less than One

<p>Hundred Dollars (\$100.00).</p> <ul style="list-style-type: none"> Clothing Footwear School supplies (means items that are commonly used by a student in a course of study) 		<p>July 29-31, 2022</p>
<p>TENNESSEE</p> <p>The following items are exempt from sales taxes.</p> <ul style="list-style-type: none"> General apparel that costs \$100 or less per item, such as shirts, pants, socks, shoes, dresses, etc. Items such as jewelry, handbags, or sports and recreational equipment do not qualify. School and art supplies with a purchase price of \$100 or less per item, such as binders, books, backpacks, crayons, paper, pens, pencils, and rulers, and art supplies such as glazes, clay, paints, drawing pads, and artist paintbrushes. Computers for personal use with a purchase price of \$1,500 or less. Laptop computers, if priced at \$1,500 or less, also qualify as well as tablet computers. 		<p>August 1-31, 2022</p>
<p>ILLINOIS</p> <p>Food and food ingredients are defined as liquid, concentrated, solid, frozen, dried, or dehydrated substances that are sold to be ingested or chewed by humans and are consumed for their taste or nutritional value. Food and food ingredients do not include alcoholic beverages, tobacco, candy, dietary supplements, or prepared food.</p> <ul style="list-style-type: none"> Items include qualifying clothing and footwear with a retail selling price of less than \$125 per item and certain school supplies used by students during study. 		<p>August 5-14, 2022</p>
<p>IOWA</p> <p>No sales tax or local option sales tax will be collected on sales of an article of:</p> <ul style="list-style-type: none"> Clothing or 		<p>August 5-6, 2022</p>

footwear having a selling price less than \$100.00. "Clothing" means any article of wearing apparel and typical footwear intended to be worn on or about the human body. "Clothing" does not include watches, watchbands, jewelry, umbrellas, handkerchiefs, sporting equipment, skis, swim fins, roller blades, skates, and any special clothing or footwear designed primarily for athletic activity or protective use and not usually considered appropriate for everyday wear. </td></tr> </tr> <td valign="top" width="221"> August 5-7, 2022 </td> <td valign="top" width="104"> NEW MEXICO </td> <td valign="top" width="299"> During this time the law provides a deduction from gross receipts for retail sales of qualifying tangible personal property; in effect allowing the retailer to sell the items "tax free." To qualify for the deduction, clothing or shoes must be priced at less than \$100 per unit. The price limit for desktop, laptop, tablets or notebook computers is \$1,000, and for related computer hardware it is \$500. School supplies for use in standard, general-education classrooms must be under \$30 per unit. There are items specifically excluded by statute in all categories. Those items are always taxable. </td> </tr> </tr> <td valign="top" width="221"> August 5-7, 2022 </td> <td valign="top" width="104"> OHIO </td> <td valign="top" width="299"> During the holiday, the following items are exempt from sales and use tax: An item of clothing priced at \$75 or less; An item of school supplies priced at \$20 or less; and An item of school instructional material priced at \$20 or less. Items used in a trade or business are not exempt under the sales tax holiday. </td> </tr> </tr> <td valign="top" width="221"> August 5-7, 2022 </td> <td valign="top" width="104"> OKLAHOMA </td> <td valign="top" width="299"> During this time period, sales of eligible clothing and shoes less than \$100 are exempt from sales tax. All qualified items are exempt from state, city, county and local municipality sales tax. </td> </tr> </tr> <td valign="top" width="221"> August 5-7, 2022 </td> <td valign="top" width="104"> SOUTH CAROLINA </td> <td valign="top" width="299"> During the annual Sales Tax Holiday, a variety of

purchases are exempt from the state's 6% Sales Tax and any applicable local taxes. Tax-free items include:

<ul style="list-style-type: none"> Clothing Accessories Footwear School supplies Computers, software, and printers Certain bed and bath supplies 	<ul style="list-style-type: none"> August 5-7, 2022
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TEXAS

Certain retail sales of clothing, school supplies, and more. Sold for less than \$100. Below are some items that do not qualify for sales tax holiday exemption.

- items sold for \$100 or more
- clothing subscription boxes
- specially-designed athletic activity or protective-use clothing or footwear
- clothing or footwear rentals, alterations (including embroidery) and cleaning services
- items used to make or repair clothing, such as fabric, thread, yarn, buttons, snaps, hooks and zippers
- jewelry, handbags, purses, briefcases, luggage, umbrellas, wallets, watches and other accessories
- computers; software ; textbooks

<ul style="list-style-type: none"> August 5-7, 2022 	<ul style="list-style-type: none"> VIRGINIA
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During the sales tax holiday, you can buy qualifying school supplies, clothing, footwear, hurricane and emergency preparedness items, and Energy Star and WaterSense products without paying sales tax.

- School supplies, clothing, and footwear
- Qualified school supplies - \$20 or less per item
- Qualified clothing and footwear - \$100 or less per item
- Hurricane and emergency preparedness products
- Portable generators - \$1,000 or less per item
- Gas-powered chainsaws - \$350 or less per item
- Chainsaw accessories - \$60 or less per item
- Other specified hurricane preparedness items - \$60 or less per item
- Energy Star and WaterSense products
- Qualifying Energy Star or WaterSense products purchased for noncommercial home or personal use - \$2,500 or less per item

<p>August 5-8, 2022</p> <p>WEST VIRGINIA</p> <p>During the holiday, the following items are exempt from Sales and Use tax:</p> <ul style="list-style-type: none"> Certain clothing with a purchase price of \$125 or less; Certain school supplies with a purchase price of \$50 or less; Certain school instruction material with a purchase price of \$20 or less; Certain laptop and tablet computers with a purchase price of \$500 or less; Certain sports equipment with a purchase price of \$150 or less; and Items purchased for use in a trade or business are not exempt under the sales tax holiday. 	<p>August 6-7, 2022</p> <p>ARKANSAS</p> <p>During the sales tax holiday, may not charge tax on items on items such as:</p> <ul style="list-style-type: none"> Clothing \$100 or less, per article of clothing. Clothing Accessories or Equipment An item worn on the person or in conjunction with clothing with a sales price of less than fifty dollars (\$50) per item. Electronic devices a calculator, cellular phone, computer mouse, computer monitor, computer keyboard, desktop computer, e-reader, laptop computer, printer, or tablet. Does not include video game consoles, TVs, music or video players, or systems, devices, or peripheral designed primarily for recreational use. School Art Supply - An item commonly used by a student in the course of study for artwork. See the product definition list for the specific items that are eligible for the sales tax exemption when purchased during the holiday period. If an item is not on the listing, it remains taxable during the sales tax holiday period. School Instructional Materials - Written materials commonly used by a student in a course of study as a reference and to learn the subject being taught. School Supply an item commonly used by a student in a course of study.
<p>August 13-14, 2022</p> <p>MASSACHUSETTS</p>	

width="299"> Certain retail sales of items up to \$2,500. Below are some items that do not qualify for sales tax holiday exemption. Meals Motor vehicles Motorboats Telecommunications services Gas Steam Electricity Tobacco products Marijuana or marijuana products Alcoholic beverages, and Any single item whose price is more than \$2,500. </td> </tr>

August 14-20, 2022	<p>width="104"> MARYLAND </td> <td valign="top" width="299"> The sales and use tax is not due on the sale of a qualifying article of clothing or footwear if: The sales price of the article is \$100 or less; and The sale takes place during a period beginning the second Sunday in August and ending at 12 midnight on the following Saturday. The first \$40 of back/bookbag sales also qualify. The exemption applies to each qualifying item selling for \$100 or less, regardless of how many items are sold at the same time. For example, if a customer purchases two shirts for \$80 each, both items qualify for the exemption, even though the customers total purchase price (\$160) exceeds \$100. </td></p>
August 21-27, 2022	<p>width="104"> CONNECTICUT </td> <td valign="top" width="299"> During the Sales Tax Holiday Week, most individual items of clothing and footwear priced under \$100 are exempt from Connecticut Sales and Use Tax. For items costing \$100 or more, sales tax is calculated on the full purchase price. </td></p>
Aug 26-28, 2022	<p>width="104"> MISSISSIPPI </td> <td valign="top" width="299"> Mississippi provides a Mississippi Second Amendment Weekend (MSAW) holiday in the State of Mississippi. The holiday is a temporary period when sales taxes are not collected or paid on purchases of specific products. Sales Tax is not due during the holiday on the sale of: Firearms Ammunition Certain hunting supplies as defined below "Hunting Supplies" are the</p>

following items when used for hunting: archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts and slings. The sale of general hunting supplies are not exempt. Hunting supplies does not include animals used for hunting.

<p>August 27-Sept 5, 2022</p> <p>NEW JERSEY</p>	<p>Certain retail sales of computers, school supplies, sports equipment and more. Some sales of items have threshold for sale price.</p> <ul style="list-style-type: none"> Computers, with a sales price of less than \$3,000; School art supplies; School computer supplies, with a sales price of less than \$1,000; School instructional materials; School supplies; and Sport or recreational equipment sold to individual purchasers for non-business use.
<p>Sept 3-9, 2022</p> <p>FLORIDA</p>	<p>During the 2022 Tool Time Sales Tax Holiday, the following qualifying tools and equipment are exempt from sales tax:</p> <ul style="list-style-type: none"> Selling for \$25 or less per pair: Work gloves Selling for \$50 or less per item: Duffle bags Hand tools LED flashlights Protective coveralls Tote bags Selling for \$50 or less per pair (or the equivalent if sold in sets of more than one pair): Safety glasses Selling for \$75 or less per item: Toolboxes Selling for \$100 or less per item: Electrical voltage and testing equipment Shop lights Tool belts Selling for \$125 or less per item: Industry code books Industry textbooks Selling for \$150 or less per item: Drain opening tools Handheld pipe cutters Plumbing inspection equipment Power tool batteries Selling for \$175 or less per pair: Work boots Selling for \$300 or less per item: Power tools Toolboxes for vehicles

Internal Information

If a fee was charged forward the buyer user name, item no, buyer oracle Id, issue description, ship to state to &a

mailto:_US_GCX_IST@ebay.com (internal DL only) for the tax teams review.

GUIDE.DETAILED_INFORMATION

Unify2 Unify2 displays both the item tax and shipping tax amounts in the Items View



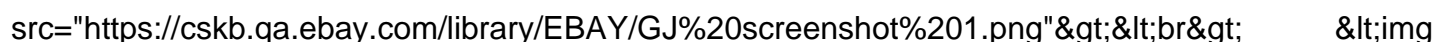
GJ GJ displays internet sales tax information in the Transaction History page.

Guided_judgement.png



Guided_judgement.png

In May 2019, GJ will show refunds for claims split by buyer and seller. The seller amount is what the seller refunded. The buyer amount is the total refund that the buyer received. Sales tax refunded is the difference.





The Billing Tool displays the internet sales tax information in the Checkout Order Summary included in

Full	Order	Details.
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Billing_hub.png



Billing_hub.png

You can find information on collected tax in the Billing Hub. The information appears in the Item Details

tool:

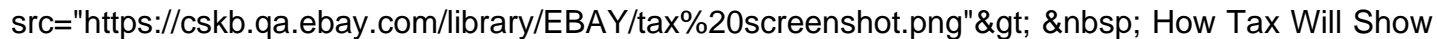
<https://billing.vip.ebay.com/cs/item-detail.php>

Once you've accessed the Full Item Details, look for Buyer Transactions. Select

Checkout Transaction Detail and then Expand for More Transaction Details. The breakout will

be in the Transaction Distribution. If you see refunds for sales tax collected by eBay not processing after a case, please refer to <https://cskb.qa.ebay.com/csKBapp/art?page=content&id=GUIDE1412>

on submitting a manual correction.



The payment to eBay will be a combined transaction. For example, if the item + shipping is \$1.00 and tax is \$.06, then the payment to eBay will show as \$1.06.

If you see refunds for sales tax collected by eBay not processing after a case, please refer to <https://cskb.qa.ebay.com/csKBapp/art?page=content&id=GUIDE1412>

on submitting a manual correction.

How to check if the buyer has received a tax refund:

Enter the User ID into Workbench.

Search Money Movement.

Select Views then Money Movement.

Select Manual Correction History.

Select the ASAC ID dropdown to switch to User ID

Select date range

Tip: Range of dates cannot be greater than 6 months: Example 11/1/2022 5/1/2023 would work but 11/1/2022 6/1/2023 would not yield search results

Select Search

The order ID will appear in the first column.

alt=""

src="https://cskb.qa.ebay.com/library/EBAY/1671_GUIDE/Final%20screen%20with%20results.png"

> </h2>