



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

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STATE OF NEVADA MARKETPLACE FACILITATOR CERTIFICATE OF COLLECTION

LiveAuctioneers LLC
10 E 38th St Fl 4
New York, NY 10016-0621

Attached below is your Marketplace Facilitator Certificate of Collection. You are required to provide a copy of this certificate to Marketplace Sellers who use your forum to facilitate their sales. As a Marketplace Facilitator, you agree to the following:

- You will provide a copy of the certificate below to sellers using your forum.
- If a Marketplace Seller uses your forum to facilitate the sale of tangible personal property into Nevada, you will collect and remit Nevada sales tax on their behalf.
- If for any reason you are no longer required to file as a Marketplace Facilitator, you will timely notify both the Marketplace Seller and the Department of Taxation.
- You will be responsible for being audited on all facilitated sales.
- You will be included in a list of Marketplace Facilitators that appear on the Nevada Department of Taxation's website.



**NEVADA DEPARTMENT OF TAXATION
Marketplace Facilitator Certificate of Collection**

LiveAuctioneers LLC
10 E 38th St Fl 4
New York, NY 10016-0621

Sales/Use Tax Permit Number: TID 1042201862

This form certifies that the Marketplace Facilitator named above is registered with the Nevada Department of Taxation and as of the effective date shown below, will collect and remit sales tax on the sales that it facilitates into Nevada on your behalf.

****Please note:** If you are a Marketplace Seller that has nexus or meets the economic nexus threshold, you are required to report all Nevada direct sales (sales made by your company through store front or personal website, NOT through the Marketplace) on your Nevada sales tax return under your Nevada TID. If you have no direct sales, please file a zero return.

Effective date: 10/1/2020