

MARKETPLACE SELLER STATE GUIDANCE

State Marketplace facilitator information	Is the marketplace facilitator required to collect and remit tax	Is a seller who only sells through a marketplace required to register and file a return if the marketplace is required to collect and remit?	Does a remote seller include sales through a marketplace facilitator in the seller's remote seller threshold calculation?	If a marketplace seller is required to identify their sales through the marketplace separately from direct sales on its return how are those sales reported?
Arkansas https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers	Yes	No A seller that has physical presence may want to register in order to purchase merchandise for resale without payment of tax.	No	N/A
Indiana https://www.in.gov/dor/6744.htm	Yes	YES, if the marketplace seller has physical presence in Indiana.	No	N/A
Iowa https://tax.iowa.gov/marketplace-facilitators	Yes	No	Yes	See the example under the "Remote sellers that make marketplace and non-marketplace Iowa sales" section of our marketplace facilitator guidance: https://tax.iowa.gov/marketplace-facilitators
Kentucky https://taxanswers.ky.gov/sales-and-excise-taxes/pages/remote-retailers-marketplace-providers-faqs.aspx	Yes	No if the marketplace facilitator is registered with KY and filing returns.	Yes	No. The marketplace seller is required to file a separate return for its facilitated sales.
Michigan	Generally, yes. Facilitators are not required to collect and	No	Yes	N/A

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https://www.michigan.gov/documents/taxes/Marketplace_and_nexus_notice_HBs_4540_to_4543_674741_7.pdf	remit tax for use tax imposed on telecommunications services or if the facilitator facilitates a sale of hotel rooms/accommodations if the third-party selling the rooms/accommodations is itself registered for sales or use tax.			
Minnesota https://www.revenue.state.mn.us/sales-tax/update-marketplace-providers	Yes, unless there is an agreement between the parties that the marketplace seller is registered to collect MN sales tax.	No if the marketplace seller does not have a physical presence in the state and the marketplace facilitator is required to collect the sales and use tax. Yes, if the marketplace seller has physical presence in Minnesota	Yes - all retail sales are included in the calculation	N/A
Nebraska http://www.revenue.nebraska.gov/news_rel/remote_sellers.html	Yes	Yes All remote sellers who exceed a filing threshold must file a Nebraska and Local Sales and Use Tax Return, Form 10. The seller can claim a credit for any sales taxes collected and remitted by the multivendor marketplace platform with respect to such seller.	Yes	Yes. For those sellers that are reporting sales and tax on the Nebraska Sales Tax Return, Form 10, the marketplace seller reports total sales and deducts amounts related to sales by the facilitator. For sellers using the SST SER the marketplace seller reports total

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				sales and deducts amounts related to sales by the facilitator using part 2 of the SER.
Nevada	No. A marketplace facilitator is not required to collect and remit sales and use tax if: 1. they have entered into a written agreement whereby the marketplace seller agrees to assume responsibility for the collection and remittance of tax on sales made through the marketplace facilitator; and 2. the marketplace seller is registered with the Department of Revenue to collect sales and use taxes on retail sales made by the marketplace seller.	No	Yes	N/A
New Jersey https://www.state.nj.us/treasury/taxation/salesremoteseller.shtml	A marketplace facilitator is required to collect and remit Sales Tax on sales made through the marketplace facilitator, even if the marketplace	A remote seller that is over the economic nexus threshold, but sells solely through one or more marketplaces must register, but may request to be placed on a non-reporting basis for Sales Tax by completing Form C-6205-ST,	Yes	Yes. The marketplace seller does not report sales made through a marketplace on its return. The marketplace seller is required to

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	seller is registered with New Jersey for the collection and remittance of Sales Tax. However, a marketplace facilitator and marketplace seller are permitted to enter into an agreement with each other regarding the collection and remittance of Sales Tax.	since the marketplace facilitator is required to collect the tax on all marketplace transactions. A remote seller that is under the economic threshold is not required to register. A seller with physical presence in New Jersey that only sells through a marketplace must register, but may request to be placed on a non-reporting basis for Sales Tax by completing Form C-6205-ST, since the marketplace facilitator is required to collect the tax on all marketplace transactions.		maintain documentation in case of audit.
North Carolina https://www.ncdor.gov/taxes-forms/sales-and-use-tax/marketplace-facilitators-and-marketplace-sellers	Yes	No	Yes Provided the sales are sourced to NC	N/A
North Dakota https://www.nd.gov/tax/user/businesses/formspublications/sales-use-tax/streamlined-sales--	Yes	No if a marketplace seller who only sells through a marketplace facilitator does not have physical presence in the state. A marketplace seller who only sells through a marketplace facilitator but has physical	No	No North Dakota identifies sales made through a marketplace facilitator as the facilitator's sales. If the facilitator has certified they are collecting and remitting North Dakota sales tax to the seller, the

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use/marketplace-facilitator		presence in the state is required to register.		seller should not report the facilitated sales on their return at all.
Ohio https://www.tax.ohio.gov/sales_and_use/marketplacefacilitators.aspx	Yes		Yes Marketplace sellers will include all of their sales on Line 1, "Gross sales", of the UST1 and then include the sales that were made on the marketplace, on which tax was collected by the facilitator, on Line 2, "Exempt sales" (in addition to true exempt sales), if any.	No Marketplace sellers will include all their sales, including those facilitated by the facilitator, on line 1, "Gross sales", of the Ohio sales tax return, UST 1. Then on line 2, "Exempt sales", include the sales that were facilitated, and tax collected by the facilitator, in addition to their true exempt sales, if any.
Oklahoma https://www.ok.gov/tax/documents/news_releases_083118.pdf https://www.ok.gov/tax/documents/wayfair%20decision%20and%20hb%201019xx_083018.pdf https://www.ok.gov/tax/businesses/streamlined_sales_tax/oklahoma_remote_seller_law.html	Yes	A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register.	No	Yes. The marketplace seller reports total sales and deducts amounts related to marketplace facilitator sales.

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Rhode Island				
South Dakota https://dor.sd.gov/taxes/business_taxes/marketplaceprovider.aspx	Yes	Yes	Yes	No
Tennessee				
Utah	Yes	<p>A marketplace seller who only sells through a marketplace facilitator and does not have physical presence is not required to register.</p> <p>A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register.</p>	No	No
Vermont https://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace	Yes	<p>No</p> <p>Please note that marketplace seller may owe Vermont use tax based on physical presence activities. If marketplace seller does owe Vermont use tax, it is required to remit individually.</p>	Yes	No

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Washington https://dor.wa.gov/finance/taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field	Yes		Yes	Yes. The marketplace seller reports all of its retail sales on its tax return and may take a retail sales tax deduction for the sales through the marketplace in which the facilitator collected the tax. When taking the deduction, the marketplace seller identifies that it was for facilitated sales.
West Virginia https://tax.wv.gov/Business/SalesAndUseTax/Ecommerce/Pages/ECommerceAndWestVirginiaTax.aspx	Yes	A marketplace seller who only sells through a marketplace facilitator and does not have physical presence is not required to register. A marketplace seller who only sells through a marketplace facilitator but has physical presence in the state is required to register	Yes	No
Wisconsin "Marketplace Providers" in Wisconsin Tax Bulletin #206.	Yes, unless the marketplace provider is granted a waiver by the department.	No	Yes	No The marketplace seller reports all of its sales, including sales facilitated on its behalf by a marketplace provider, on Line 1, "Total Sales," of the marketplace seller's Wisconsin Sales and Use

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				Tax Return (Form ST-12). The marketplace seller then takes a subtraction on Line 5, "Other," for the sales amounts that are made through the marketplace provider.
Wyoming https://0ebaeb71-a-84cef9ff-sites.googlegroups.com/a/wyo.gov/wy-dor/marketplacefacilitator.pdf+q51:q53	Yes	No	No	No