

[Firm Name]  
[Firm Address]  
[City, State, Zip Code]  
[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

## **RE: Tax Opinion Regarding Marketplace Facilitator Nexus and Collection Obligations**

Dear [Client Contact Name],

This letter provides our formal tax opinion regarding whether [Company Name] (the "Company") qualifies as a "Marketplace Facilitator" and the resulting sales and use tax nexus implications under current state laws.

### **1. Scope of Analysis**

Our analysis is based on the operational facts provided by the Company, specifically regarding the processing of payments, the listing of third-party products, and the communication of offers between buyers and sellers via the Company's platform.

### **2. Factual Background**

The Company operates an online platform that [describe platform functions, e.g., lists products, processes payments, provides customer service]. The Company facilitates sales for third-party vendors to customers located in various jurisdictions.

### **3. Legal Analysis**

Following the U.S. Supreme Court decision in *South Dakota v. Wayfair, Inc.*, most states have enacted Marketplace Facilitator laws. These statutes generally shift the obligation to collect and remit sales tax from the individual seller to the platform operator if the platform meets specific economic thresholds (e.g., \$100,000 in gross sales or 200 transactions).

### **4. Opinion**

Based on the foregoing, it is our opinion that:

- The Company meets the statutory definition of a Marketplace Facilitator in the following jurisdictions: [List States].
- The Company has established "Economic Nexus" by exceeding the transactional thresholds in these states.
- Consequently, the Company is legally required to register, collect, and remit sales tax on all facilitated third-party sales delivered into these jurisdictions.

### **5. Limitations**

This opinion is based on the tax laws and administrative interpretations in effect as of the date of this letter. Changes in legislation or future court rulings may affect the conclusions reached herein.

Sincerely,

[Signature]

[Name of Partner/Principal]

[Title]