

Free Sales Tax Nexus Review

Willow & Mesa Goods

Economic nexus review

27 September 2026

PRIORITY FINDINGS

- **Two states with potential exposure**
- **Two states approaching a threshold**

Executive summary

The review of the supplied sales and transaction data found:

- Potential sales tax exposure in two states.
- Two states are close to their thresholds. We recommend closer monitoring because relatively little additional sales activity could put them over.

PRIORITY	STATE	REASON	RECOMMENDED RESPONSE
EXPOSURE	New Jersey	Transaction threshold met	Registration priority based on this review.
EXPOSURE	Virginia	Transaction threshold met	Registration priority based on this review.
MONITOR	Ohio	192 of 200 transactions	Flagged for closer monitoring as sales grow.
MONITOR	Pennsylvania	\$93,200 of \$100,000 in sales	Flagged for closer monitoring as sales grow.

What this means

- New Jersey and Virginia are registration priorities based on the supplied activity.
- Ohio and Pennsylvania are watchlist states only. Being close to a threshold does not itself create a registration or filing obligation.

SUGGESTED NEXT STEP

Bookkeeping Edge can handle registration in New Jersey and Virginia, prepare returns, and monitor all states, with closer attention to Ohio and Pennsylvania.

Appendix: state-by-state summary

This appendix summarizes the state-level transaction and sales activity reviewed. Each status reflects our economic nexus assessment of the activity provided. Omitted channels or other missing facts could change a finding.

STATE	TRANSACTIONS	SALES	STUDY STATUS
Alabama (AL)	76	\$8,080	No economic flag
Alaska (AK)	38	\$2,580	No economic flag
Arizona (AZ)	129	\$13,460	No economic flag
Arkansas (AR)	116	\$9,260	No economic flag
California (CA)	1,531	\$149,280	No economic flag
Colorado (CO)	43	\$4,360	No economic flag
Connecticut (CT)	216	\$20,730	No economic flag
District of Columbia (DC)	95	\$9,020	No economic flag
Florida (FL)	471	\$42,960	No economic flag
Georgia (GA)	33	\$2,700	No economic flag
Hawaii (HI)	69	\$6,060	No economic flag
Idaho (ID)	111	\$9,000	No economic flag
Illinois (IL)	385	\$33,510	No economic flag
Indiana (IN)	129	\$13,910	No economic flag
Iowa (IA)	70	\$5,830	No economic flag
Kansas (KS)	52	\$4,410	No economic flag
Kentucky (KY)	28	\$1,910	No economic flag
Louisiana (LA)	79	\$6,030	No economic flag
Maine (ME)	87	\$8,620	No economic flag
Maryland (MD)	147	\$13,920	No economic flag
Massachusetts (MA)	96	\$8,140	No economic flag
Michigan (MI)	159	\$15,110	No economic flag
Minnesota (MN)	82	\$6,590	No economic flag
Mississippi (MS)	27	\$2,690	No economic flag

Appendix: state-by-state summary

Continued from the preceding page.

STATE	TRANSACTIONS	SALES	STUDY STATUS
Missouri (MO)	80	\$6,500	No economic flag
Nebraska (NE)	106	\$7,170	No economic flag
Nevada (NV)	105	\$7,180	No economic flag
New Jersey (NJ)	238	\$31,820	Economic exposure
New Mexico (NM)	66	\$6,650	No economic flag
New York (NY)	832	\$77,280	No economic flag
North Carolina (NC)	105	\$9,550	No economic flag
North Dakota (ND)	103	\$10,760	No economic flag
Ohio (OH)	192	\$25,100	Monitor
Oklahoma (OK)	69	\$4,970	No economic flag
Pennsylvania (PA)	941	\$93,200	Monitor
Puerto Rico (PR)	74	\$5,940	No economic flag
Rhode Island (RI)	16	\$1,080	No economic flag
South Carolina (SC)	97	\$8,130	No economic flag
South Dakota (SD)	112	\$8,470	No economic flag
Tennessee (TN)	113	\$8,230	No economic flag
Texas (TX)	676	\$53,420	No economic flag
Utah (UT)	25	\$2,510	No economic flag
Vermont (VT)	75	\$5,910	No economic flag
Virginia (VA)	214	\$27,540	Economic exposure
Washington (WA)	366	\$34,340	No economic flag
West Virginia (WV)	66	\$4,780	No economic flag
Wisconsin (WI)	104	\$8,720	No economic flag
Wyoming (WY)	76	\$7,280	No economic flag

No economic flag means the supplied activity did not trigger the reviewed economic rule. It does not rule out another basis for nexus.

Scope, assumptions, and limitations

The findings reflect the records and facts supplied for this review as of 27 September 2026. They identify potential obligations and monitoring priorities, not the amount of tax owed.

Data source	We assessed the sales activity supplied for this review. Omitted channels or incomplete transaction details could change a finding.
State rules	Sales and transaction tests, measurement periods, and registration timing differ by state. A state may require either threshold or both, and rules can change.
Physical nexus	In-state inventory, employees, contractors, and other physical activities were outside this economic nexus review. These facts may create obligations regardless of sales thresholds and can be assessed separately.
Marketplace sales	Marketplace-facilitated sales can receive different threshold and collection treatment by state. Our findings depend on the supplied activity identifying those sales accurately.
Tax and exposure	Product taxability, tax collected, and potential back tax, interest, or penalties were not quantified in this assessment.
Legal limitation	This is a preliminary sales tax compliance assessment, not legal advice. Complex or disputed positions may require state guidance or legal counsel.

State rule references

New Jersey Division of Taxation

Ohio Department of Taxation

Virginia Tax

Pennsylvania Department of Revenue

TAKE SALES TAX COMPLIANCE OFF YOUR PLATE

Bookkeeping Edge can handle registrations, prepare and file returns, manage deadlines, and monitor for new nexus. Schedule a call to discuss the findings and getting started.