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CONFIDENTIAL ASSESSMENT

Sales Tax Nexus Findings

Willow & Mesa Goods

Economic nexus review

30 June 2026

SAMPLE

PRIORITY FINDINGS

- **Two states have met the economic nexus threshold**
- **Two states approaching a threshold**

ECOMMERCE ACCOUNTING
SALES TAX COMPLIANCE

Prepared by Bookkeeping Edge

BOOKKEEPING EDGE

Sales Tax Nexus Findings

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30 June 2026

Executive summary

The sales activity reviewed identified two states that have already met the economic nexus threshold and two states approaching their economic nexus threshold.

THRESHOLD STATUS	STATE	FINDING	RECOMMENDED RESPONSE
Met	New Jersey	238 transactions against a 200-transaction threshold.	Register in this state if you have not already done so.
Met	Virginia	214 transactions against a 200-transaction threshold.	Register in this state if you have not already done so.
Approaching	Ohio	192 of 200 transactions. **8 transactions below** the threshold.	Monitor new sales and reassess registration requirements as activity grows.
Approaching	Pennsylvania	$93,200 of $100,000 in sales. **$6,800 below** the threshold.	Monitor new sales and reassess registration requirements as activity grows.

SAMPLE

What this means

You will need to register in New Jersey and Virginia if you have not already done so. Ohio and Pennsylvania are approaching their economic nexus thresholds and should be monitored closely.

DATA AND PERIODS REVIEWED

Sales channels: Shopify and Amazon.
Current year: 1 January to 30 June 2026.
Prior year: 1 January to 31 December 2025.
Rolling 12 months: 1 July 2025 to 30 June 2026, where applicable.
Basis: NJ, VA, and OH figures use the current year. PA uses the rolling 12-month period.

Business name and reporting dates changed for this sample.

SUGGESTED NEXT STEP

Contact our sales tax team to discuss the findings, confirm existing registrations, and agree on registration and filing next steps. We can coordinate approved registrations and manage sales tax compliance.

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	THRESHOLD STATUS
Alabama (AL)	76	$8,080	Below
Alaska (AK)	38	$2,580	Below
Arizona (AZ)	129	$13,460	Below
Arkansas (AR)	116	$9,260	Below
California (CA)	1,531	$149,280	Below
Colorado (CO)	43	$4,360	Below
Connecticut (CT)	216	$20,730	Below
District of Columbia (DC)	95	$9,020	Below
Florida (FL)	471	$42,960	Below
Georgia (GA)	33	$2,700	Below
Hawaii (HI)	69	$6,060	Below
Idaho (ID)	111	$9,000	Below
Illinois (IL)	385	$33,510	Below
Indiana (IN)	129	$13,910	Below
Iowa (IA)	70	$5,830	Below
Kansas (KS)	52	$4,410	Below
Kentucky (KY)	28	$1,910	Below
Louisiana (LA)	79	$6,030	Below
Maine (ME)	87	$8,620	Below
Maryland (MD)	147	$13,920	Below
Massachusetts (MA)	96	$8,140	Below
Michigan (MI)	159	$15,110	Below
Minnesota (MN)	82	$6,590	Below
Mississippi (MS)	27	$2,690	Below

SAMPLE

Appendix: state-by-state summary

Continued from the preceding page.

STATE	TRANSACTIONS	SALES	THRESHOLD STATUS
Missouri (MO)	80	$6,500	Below
Nebraska (NE)	106	$7,170	Below
Nevada (NV)	105	$7,180	Below
New Jersey (NJ)	238	$31,820	**Met**
New Mexico (NM)	66	$6,650	Below
New York (NY)	832	$77,280	Below
North Carolina (NC)	105	$9,550	Below
North Dakota (ND)	103	$10,760	Below
Ohio (OH)	192	$25,100	**Approaching**
Oklahoma (OK)	69	$4,970	Below
Pennsylvania (PA)	941	$93,200	**Approaching**
Puerto Rico (PR)	74	$5,940	Below
Rhode Island (RI)	16	$1,080	Below
South Carolina (SC)	97	$8,130	Below
South Dakota (SD)	112	$8,470	Below
Tennessee (TN)	113	$8,230	Below
Texas (TX)	676	$53,420	Below
Utah (UT)	25	$2,510	Below
Vermont (VT)	75	$5,910	Below
Virginia (VA)	214	$27,540	**Met**
Washington (WA)	366	$34,340	Below
West Virginia (WV)	66	$4,780	Below
Wisconsin (WI)	104	$8,720	Below
Wyoming (WY)	76	$7,280	Below

Below means sales activity did not meet or approach an economic nexus threshold in the data reviewed. Other circumstances may create obligations. See the threshold status definitions on page 5.

SAMPLE

Scope, assumptions, and limitations

The findings reflect the records and facts supplied for this review as of 30 June 2026. They identify potential obligations and monitoring priorities, not the amount of tax owed.

Data source	Sales channels and reporting periods are shown on page 2. The findings depend on complete sales records and the applicable state measurement period. Missing 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 liability	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.

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HOW TO READ THE STATUS

Met: Sales activity has met the applicable economic nexus threshold.
Approaching: Sales activity is below an economic nexus threshold but close enough to warrant closer monitoring.
Below: Sales activity is below the applicable economic nexus thresholds and is not currently classified as approaching.

These statuses address economic nexus only. Other circumstances, including physical presence, may create sales tax obligations.

TAKE SALES TAX COMPLIANCE OFF YOUR PLATE

We prepare and file returns, manage deadlines, coordinate registrations, monitor economic nexus, and handle state sales tax notices. Contact our team to discuss your findings and next steps.