



E-Commerce Sales Tax Nexus Assessment Checklist 2026

Nexus Determination & Physical Presence Review

Identify and document all physical nexus triggers including offices, warehouses, inventory, and employees in various jurisdictions.

Physical Presence Triggers Identified

- ☐ Warehouse/Distribution Center
- ☐ Office/Administrative Headquarters
- ☐ Remote Employees/Contractors
- ☐ Inventory Stored in Third-Party Logistics (3PL)
- ☐ Physical Retail/Pop-up Locations

Inventory Location Address

Write something...

Total Number of Registered Jurisdictions

Enter a number...

Date of Last Nexus Review

Enter date...

Lease Agreements or Warehouse Documentation

 Upload File

Notes on New State Presence or Operational Changes

Write something...

Tax Manager Verification

Economic Nexus & Sales Threshold Monitoring

Audit total sales volume and transaction counts against state-specific economic nexus thresholds (revenue and transaction count limits) for 2026.

State/Jurisdiction Name

Write something...

Total Gross Sales in Jurisdiction (USD)

Enter a number...

Total Transaction Count

Enter a number...

Nexus Status Identified

- ☐ Economic Nexus Triggered
- ☐ No Economic Nexus Detected
- ☐ Borderline/Monitoring Required

Threshold Review Period End Date

Enter date...

Revenue Report/Sales Ledger Evidence

 Upload File

Marketplace Facilitator Assessment

Evaluate tax collection responsibilities for third-party marketplaces (e.g., Amazon, eBay) and verify where the marketplace is responsible vs. the merchant.

Active Marketplace Platforms

- ☐ Amazon
- ☐ eBay
- ☐ Etsy
- ☐ Walmart Marketplace
- ☐ Direct Website (Shopify/BigCommerce)
- ☐ Other

Primary Tax Responsibility

- ☐ Marketplace Facilitator
- ☐ Merchant (Self-Collection)
- ☐ Split Responsibility

Marketplace Transaction ID/Reference

Write something...

Last Marketplace Sales Report Review Date

Enter date...

Marketplace Tax Summary Report

 Upload File

Discrepancies or Unresolved Marketplace Tax Issues

Write something...

Product Taxability & Category Mapping

Review product catalog to ensure correct taxability status (taxable, exempt, or non-taxable) and varying rates for specific product categories.

Product Categories Identified

- ☐ Physical Goods
- ☐ Digital Goods/Software
- ☐ Services
- ☐ Subscription-based Products

Taxable Product Description

Write something...

Taxability Status

- ☐ Taxable
- ☐ Exempt
- ☐ Non-Taxable / Out of Scope

Tax Exemption Justification

Write something...

Taxability Reference Documentation

 Upload File

Last Review Date

Enter date...

Exemption Certificate Management

Verify the validity, expiration dates, and completeness of tax-exempt certificates for B2B customers and resellers.

Types of Exemptions Handled

- ☐ Resale Certificate
- ☐ Non-Profit/Exempt Organization
- ☐ Government Agency
- ☐ Manufacturing/Industrial Exemption

Certificate Expiration Date

Enter date...

Upload Digital Copy of Certificate

 Upload File

Tax ID / VAT Registration Number

Write something...

Verification Status

- ☐ Pending Review
- ☐ Verified
- ☐ Expired/Invalid
- ☐ Missing Documentation

Auditor Verification Signature



Sourcing Rules & Destination-Based Tax Verification

Confirm accuracy of origin-based vs. destination-based sourcing rules and ensure shipping addresses trigger correct local/district taxes.

Primary Sourcing Method Used

- ☐ Origin-Based Sourcing
- ☐ Destination-Based Sourcing
- ☐ Hybrid/Mixed Sourcing

Verified Sourcing Factors

- ☐ Shipping Address Validation
- ☐ Point of Pickup Verification
- ☐ In-Store Pickup (BOPIS) Audit
- ☐ Drop-shipping Origin Verification

State/Jurisdiction Under Review

Write something...

Tax Rate Applied to Sample Transactions

Enter a number...

Sourcing Logic Documentation

 Upload File

Compliance Officer Verification

Sales Tax Software & Automation Audit

Audit the integration between the e-commerce platform (Shopify, Magento, etc.) and tax automation tools (Avalara, TaxJar) to ensure real-time accuracy.

Primary E-commerce Platform

- ☐ Shopify
- ☐ Magento/Adobe Commerce
- ☐ WooCommerce
- ☐ BigCommerce
- ☐ Amazon Seller Central
- ☐ Other

Tax Automation Tool in Use

- ☐ Avalara
- ☐ TaxJar
- ☐ Vertex
- ☐ Manual Calculation
- ☐ Other

Automated Features Verified

- ☐ Real-time Rate Calculation
- ☐ Automatic Exemption Certificate Validation
- ☐ Automated Tax Filing
- ☐ Address Validation/Verification
- ☐ Automated Transaction Logging

Last Software Integration Audit Date

Enter date...

Integration Log/Error Report



Upload File

Identified Discrepancies or Sync Issues

Write something...

Compliance Officer Verification

Returns & Refunds Tax Reconciliation

Reconcile sales tax collected on original orders against tax credits applied to processed returns and refunds.

Return Period Start Date

Enter date...

Return Period End Date

Enter date...

Total Gross Sales Returns Amount

Enter a number...

Total Sales Tax Refunded Amount

Enter a number...

Reconciliation Status

- ☐ Balanced
- ☐ Discrepancy Found
- ☐ Pending Investigation

Discrepancy Notes

Write something...

Refund Report Evidence

 Upload File

Reviewer Authorization

Filing Calendar & Remittance Compliance

Map out all state and local filing deadlines for 2026 to ensure timely remittance of collected sales tax.

Next Filing Deadline

Jurisdiction Type

- ☐ State
- ☐ County
- ☐ City
- ☐ District

Total Tax Amount to Remit

Proof of Remittance

 **Upload File**

Filing Status

- ☐ Not Started
- ☐ In Progress
- ☐ Pending Approval
- ☐ Completed

Accountant/Reviewer Approval

Audit Trail & Record Keeping

Ensure all transaction-level data, tax calculation logs, and nexus proofs are archived and accessible for potential state audits.

Audit Period Start Date

Enter date...

Audit Period End Date

Enter date...

Types of Documents Retained

- ☐ Sales Tax Returns
- ☐ Transaction Logs
- ☐ Exemption Certificates
- ☐ Bank Statements
- ☐ Nexus Study Reports

Upload Monthly Tax Summary Report

 Upload File

Storage Location/Cloud Directory Path

Write something...

Compliance Officer Verification

< Previous

> Next

✓ Finish

🔗 Generate Sample Report