

W/P REF	PREPARED BY	DATE PREPARED	QUALITY CHECK
WP S-1	RazaPro production team	October 2026	Checked by RazaPro before delivery ✓
Tickmarks: ✓ agreed to source document F footed and cross-footed R recomputed ¶ see exceptions page. Source documents used: e-commerce platform order export by delivery address (Aug 2026); platform tax-collected report; resale certificate file; marketplace remittance statements; July 2026 returns and payment confirmations; state and city rate sources			

PREPARED FOR YOUR FIRM

Multi-state sales tax workpaper August 2026 filing period

Client: **Peak & Pine Outfitters LLC** (online outdoor-gear retailer, Texas LLC, registered to collect in Georgia and Colorado and with Denver) · Platform: client's e-commerce store export · Prepared by RazaPro · Returns due Sept 20, 2026 (a Sunday, so next business day Mon Sep 21, 2026).

Result: tax due for August is **\$10,492.65** on taxable sales of \$124,290.75. The store collected \$9,617.15. **Under-collection: \$875.50**, all of it Denver city tax (exception 1).

Returns to prepare

AUTHORITY	RETURN	TAXABLE SALES	STATE TAX	LOCAL TAX	TOTAL DUE	DUE DATE
Texas Comptroller	Sales and use tax return (monthly), Aug 2026	65,290.50	4,080.66	1,305.81	5,386.47	Mon Sep 21, 2026
Georgia DOR	Sales and use tax return (monthly), Aug 2026	42,000.25	1,680.01	1,870.67	3,550.68	Mon Sep 21, 2026
Colorado DOR (state return)	Retail sales tax return (monthly), Aug 2026	17,000.00	493.00	187.00	680.00	Mon Sep 21, 2026
City and County of Denver	Denver sales tax return, Aug 2026 (self-collected)	17,000.00	0.00	875.50	875.50	per Denver rules, confirm

Rates are the 2026 published rates for each named city: Houston 8.25%, Austin 8.25%, Atlanta 8.9%, Savannah 7.0%, Denver 9.15% (state 2.9% + RTD 1.0% + Cultural Facilities 0.1% + Denver city 5.15%). Texas caps the combined state and local rate at 8.25%. A real filing applies the rate for each customer's delivery address, and special districts can change a rate inside a city, so each rate is confirmed against the state's rate lookup and Denver's published rate before filing.

Method

- Source data: order export by delivery jurisdiction, with refunds and exemption certificates matched to orders.
- Taxable sales = gross sales – sales to resale-certificate customers – refunded orders. Marketplace-facilitator sales (TX 6,200.00; GA 2,100.00; CO 1,450.00) are excluded because the marketplace collects and remits.
- Tax due = taxable sales × (state rate + local rate), rounded to the cent per jurisdiction.
- Denver is a home-rule city that collects its own sales tax, so Denver's city tax goes on a separate Denver return. The state return carries the 2.9% state tax and the state-collected RTD and Cultural Facilities District taxes.

Computation by jurisdiction

JURISDICTION	GROSS SALES	RESALE / EXEMPT	REFUNDS	TAXABLE	RATES	STATE TAX	LOCAL TAX	TAX DUE	COLLECTED BY STORE	OVER / (UNDER)
Houston, TX (city 1.00% + transit 1.00%)	48,320.00	(3,100.00)	(1,240.00)	43,980.00	6.25% + 2.00%	2,748.75	879.60	3,628.35	3,628.35	0.00
Austin, TX (city 1.00% + transit 1.00%)	21,775.50	0.00	(465.00)	21,310.50	6.25% + 2.00%	1,331.91	426.21	1,758.12	1,758.12	0.00
TX subtotal	70,095.50	(3,100.00)	(1,705.00)	65,290.50		4,080.66	1,305.81	5,386.47	5,386.47	0.00
Atlanta, GA (Fulton County, city and TSPLOST)	34,910.00	(1,850.00)	(920.00)	32,140.00	4.00% + 4.90%	1,285.60	1,574.86	2,860.46	2,860.46	0.00
Savannah, GA (Chatham County 3.00%)	9,860.25	0.00	0.00	9,860.25	4.00% + 3.00%	394.41	295.81	690.22	690.22	0.00
GA subtotal	44,770.25	(1,850.00)	(920.00)	42,000.25		1,680.01	1,870.67	3,550.68	3,550.68	0.00
Denver, CO (RTD 1.00% + CD 0.10% state-collected; city 5.15% self-collected)	17,265.00	0.00	(265.00)	17,000.00	2.90% + 1.10% + 5.15% city	493.00	1,062.50	1,555.50	680.00	875.50
CO subtotal	17,265.00	0.00	(265.00)	17,000.00		493.00	1,062.50	1,555.50	680.00	875.50
All states	132,130.75	(4,950.00)	(2,890.00)	124,290.75		6,253.67	4,238.98	10,492.65	9,617.15	875.50

"Collected by store" is the tax the e-commerce platform actually charged. A positive difference means the store charged less than the tax due.

Sales tax payable roll-forward (GL account 2200)

	AMOUNT
Opening balance, Aug 1 (July collections)	7,946.11
Add: tax collected in August per platform	9,617.15
Less: July return paid Aug 20	(7,946.11)
Closing balance, Aug 31 (August collections, due Sept 21)	9,617.15
Add: under - collected city tax, not yet recorded (exception 1)	875.50
August tax due per computation	10,492.65

Ties: closing GL balance \$9,617.15 + identified under-collection \$875.50 = tax due \$10,492.65.

Economic nexus monitor, trailing 12 months to Aug 31, 2026

Since the Supreme Court's 2018 Wayfair decision, states can require out-of-state sellers to collect tax based on sales or transactions alone, with no physical presence. Thresholds below are the dollar thresholds on each state's tax agency page; confirm with each state before acting (Georgia's test is gross revenue over \$100,000 or 200 or more separate retail sales, per Georgia DOR Policy Bulletin SUT-2019-02; the monitor below tracks the dollar test, and transaction counts should be tracked as well).

STATE	DOLLAR THRESHOLD	SALES INTO STATE (12 MO)	% OF THRESHOLD	STATUS	FLAG
Texas	500,000	612,400.00	122%	Registered	Over threshold, registered
Georgia	100,000 or 200 sales	241,900.00	242%	Registered	Over threshold, registered
Colorado	100,000	143,250.00	143%	Registered	Over threshold, registered
Florida	100,000	96,150.00	96%	Not registered	ALERT: nearly there
Washington	100,000	88,900.00	89%	Not registered	Watch
California	500,000	301,200.00	60%	Not registered	Low

Action for the firm: Florida is at 96% of its threshold. At the current monthly run rate of about \$8,012.50, the client crosses \$100,000.00 within roughly one month. Recommend the firm raise registration timing with the client now. Washington (89%) should be watched monthly.

Exceptions and questions for the firm

#	ITEM	AMOUNT	WHAT WE DID AND WHAT WE NEED
1	Denver orders: store charged 4.00% (state, RTD and CD) and no Denver city tax (5.15%)	875.50	Denver city tax was not collected on 17,000.00 of taxable sales. The firm and client decide: file and pay the Denver tax from the client's funds, and correct the store's tax setting for Denver orders. We have not assumed any customer refunds or re-billing.
2	Resale certificates, Texas and Georgia	4,950.00	Sales of 4,950.00 treated as exempt based on certificates on file. Two certificates expire this year; list attached to the work file.
3	Marketplace-facilitator sales excluded	9,750.00	Excluded from taxable sales. Needs to be revisited if the client changes marketplaces.
4	Vendor discount or timely-filing allowance	—	Not applied in this workpaper. The firm decides if and how to claim any allowed discount.

Filing calendar for this client

Texas, Georgia and Colorado monthly returns are due on the 20th of the following month; when that day falls on a weekend or holiday the next business day applies. The full 12-month schedule is in the compliance tracker sample.