



A. INTRODUCTION Entering the U.S. market presents significant opportunities for foreign businesses, but understanding the U.S. tax system is crucial for success. Unlike many countries with centralized tax systems, the U.S. has a multifaceted tax structure, including federal, state, and local taxes, each with distinct rules and rates. This article serves as an introduction to a few key U.S. state tax concepts, providing foreign businesses with a basic understanding of what to watch for and when to seek assistance. Key topics covered include the differences between federal and state taxes, the concept of nexus, recent changes in sales and use tax laws, and specific considerations for multinational businesses looking to expand into the U.S. market. By gaining insights into these areas, foreign companies can navigate the U.S. tax system more confidently, make well-informed decisions, and potentially achieve significant financial benefits. B. FEDERAL.....