

# What are the Central Tax Issues for MLM?

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## The MLM Video Series

Welcome to the [www.mlmlegal.com](http://www.mlmlegal.com) video series. In this series, you will find scores of short videos that touch on important legal and business issues that impact the starting and running of a company involved in Direct Selling, Direct Sales, MLM, Multilevel Marketing, Network Marketing and Party Plan. In addition, the information provides important overviews for distributors and sales force involved in this channel of distribution. The videos feature industry explanations by Jeffrey Babener, editor of [www.mlmlegal.com](http://www.mlmlegal.com), and recognized direct selling legal and business authority.

The Direct Selling/MLM/Network Marketing industry encompasses person to person sales of consumer products and services. As a channel of distribution, the industry involves more than 15 million individual salespersons in the U.S. who sell upwards of \$30 billion in products and services. Globally, more than 50 million individuals are involved in sales that exceed \$100 billion. Market leaders in this area include household recognized names such as Mary Kay and Pampered chef and NYSE traded companies such as Avon, Tupperware, Herbalife, Primerica or publicly traded parent companies such as Berkshire Hathaway.

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