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that time of year when accountants have a bit of time to spare before they ...

**Gail Perry** • Nov. 07, 2014

Once the elections are over, we expect Congress will finally get busy focusing on sales tax legislation. But that's only part of the excitement here at the magazine. It's that time of year when accountants have a bit of time to spare before they jump into busy season. Are you looking at your practice, trying to imagine the future or rethinking the big picture? We can help with those crystal balls.

According to many reports, legislators and lobbyists supporting the Marketplace Fairness Act are aligning to try to get some action on Capitol Hill before the end of the current Congressional session. The International Council of Shopping Centers, the group that runs the Marketplace Fairness Coalition, claims that 70 percent of Americans support legislation requiring sales tax collection for online purchases. While it's likely that small business owners who will have to collect and pay the taxes are not in that majority, there is definitely support for a change in the sales tax laws.

It never really made sense to have online shopping be a tax-free experience. When the laws that govern out-of-state sales were passed, there was catalog shopping, but the Internet shopping concept was not in play. Some lucky few lived in states where there was no sales tax, and others could take a trip across states lines to shop in those states, for most people, sales taxes have been a way of life. And while this hiatus of tax-free buying on the Internet has been fun, it's not really surprising that the experience is likely to come to an end.

So we will wait and see what our lame duck Congress does between now and the end of its term, but don't be surprised if there are changes in store, and you can count on us to keep you posted on how these potential changes will affect you. Don't forget to

read our *Year in the Life of a SALT Accountant* each month, sponsored by Avalara, for

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back and looked at your practice and tried to imagine how it will look five to ten years from now? If you haven't, the ideas in Randy's article, "How Collaborative Accounting Can Help Grow Your Practice," will help you form a new perspective.

Often our product reviews focus on discussions about how the product works and where you can see strengths and weaknesses. This month, John Higgins takes his reviews of tax document automation systems to a higher level, explaining what life is like in an accounting firm that uses a tax documentation system.

While some accountants are growing their firms, and some are winding down, others are choosing to merge. What role does technology play when firms combine? How do you choose which programs to keep, how do you work out training, Do you make changes all at once or over time? Check out Jim Boomer's article, "The Role of Technology in Mergers and Acquisitions of Accounting Firms," for ideas and answers to your questions.

Are you starting or improving a payroll practice? You should be keeping an eye on our *Year in the Life of a Payroll Accountant* series, sponsored by SurePayroll and ADP, for the latest tips and information on managing a payroll practice. This month, Taija Jenkins worked with our sponsors to create a year-end payroll to-do list and to provide the nuts and bolts of your payroll client engagement letter.

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