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Supplement to The CPA Journal

## THE 2012 CPA'S RESOURCE GUIDE

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### ARTICLE INDEX

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December 2011

Dear CPA Journal Subscriber:

Welcome to the NYSSCPA's 2012 CPA's Resource Guide. The guide incorporates *The CPA Journal* Annual Index with the Resource Guide to allow additional pages for *The CPA Journal* to deliver more of the articles that its readers have come to value.

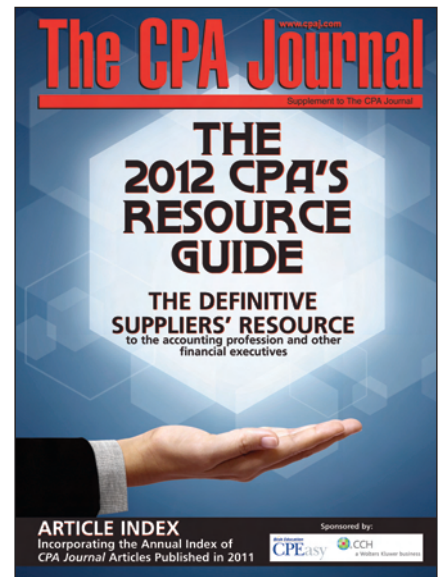
Use the Resource Guide to locate products and services you may need for yourself or your business. The guide is divided into useful subsections and is an important resource to help you improve and expand the value of your services.

The Resource Guide is also available to you online at [www.nyscpa.org](http://www.nyscpa.org). *The CPA Journal* Annual Index, and complete archives back to 1989, can be accessed at [www.cpajournal.com](http://www.cpajournal.com). We hope you will find them useful.

Sincerely,

Joanne S. Barry, CAE  
Publisher

Mary-Jo Kranacher, MBA, CPA/CFF, CFE  
Editor-in-Chief



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# REDW digs deep to construct a case that adds up to big savings for their client.

Sales tax on construction projects can involve a range of complexities. Practitioners in New Mexico need to understand the subtle differences between a gross receipts tax versus a standard sales tax. And if the issue relates to Indian tribes, a separate set of rules and regulations need to be considered.



"Clients rely on my professional expertise to protect their best interests. Recently, I needed to research the taxability of construction materials used for a project commissioned by an Indian tribe. Since I have the New Mexico Sales Tax Guide as one of my favorites on IntelliConnect, I was able to quickly find the statutory and regulatory authority I needed to support my position that the client was exempt from gross receipts taxes. On a ten million dollar project, that's significant."

*Racquel R. Barnes, CPA  
Tax Supervisor, REDW LLC, The Rogoff Firm*

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