



# FIONA MA, CPA

District 2 | California State Board of Equalization

**Year End Reflections:** December is a great time to review accomplishments for this year. My goals in January 2015 were my 3 F's: 1) Ensure a "Friendly" tax agency; 2) Make sure everyone pays their "Fair" share of taxes; 3) "Fix" issues administratively or through the Legislative process. I believe we have accomplished much in the above three areas.

Here are some of our accomplishments this year:

- Visited all 23 counties in District 2 and met with/spoke to county Assessors and other local elected officials, Chamber of Commerces, Rotaries and Farm Bureaus
- Visited all six SBOE district offices and got involved in various monthly department meetings
- Hosted 11 free small business/non-profit/veterans seminars serving 2,500 attendees
- Visited the SBOE New York office
- Conducted industry seminars and created publications for easier access and navigation of SBOE resources
- Led District Audit and Compliance staff to work collectively across District 2 to reduce collection accounts and increase voluntary compliance
- Sent out monthly e-newsletters to educate and alert constituents about upcoming events, deadlines, available resources, hot topics, tax tips, scams and more

It's been a pleasure serving you. If I or any of my team can be of assistance, please do not hesitate to contact us. I wish you all a safe and happy holiday season!

In peace and friendship,

Fiona Ma, CPA  
Member – District 2, California State Board of Equalization

## Table of Contents

|   |                                       |
|---|---------------------------------------|
| Tax Tips: Charitable Donations.....2            | U.S. Treasury launches myRA.....6     |
| Latest Scam: Get Paid to Drive Your Car.....2   | Gift Wrapping Tax.....6               |
| ScholarShare College Savings Plan.....3         | VITA Sites This Tax Season.....7      |
| Member Ma Presents SHero Equalizer Award..... 4 | Intern Spotlights.....8               |
| Tips: Holiday Fire Safety..... 4                | SBOE Staff Birthday Shoutout.....8    |
| Veterans Equalizer Award.....5                  | Tips: Flood Preparedness.....8        |
| Covered CA Open Enrollment.....5                | Member Ma and Staff on the Road.....9 |
| Bring Agriculture Home this Holiday.....6       | Events Calendar.....10                |

## Tax Tips: Charitable Donations

Tis the season for considering making a charitable contribution to your favorite charity this holiday season. If you also want to claim a tax deduction for any charitable contribution that you make, here are some important things to keep in mind:

- Charitable contributions are deductible only if you itemize deductions on your federal Form 1040, Schedule A.
- To be deductible, you must make charitable contributions to qualified organizations (payments to individuals are never deductible).
- To determine if the organization that you have contributed to (or, are planning to contribute to) qualifies as a charitable organization for income tax purposes, go to this website: <https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check> to search for and select an exempt organization and check certain information about its federal tax status and filings. Or, consult IRS Publication 526, Charitable Contributions which can be found here: <https://www.irs.gov/publications/p526/index.html>.
- For a contribution of cash, check, or other monetary gift (regardless of amount), you must maintain as a record of the contribution a bank record or a written communication from the qualified organization containing the name of the organization, the amount and the date of the contribution.
- For any contribution of \$250 or more, you must obtain and keep in your records a contemporaneous written acknowledgment from the qualified organization indicating the amount of the cash and a description of any property contributed. The acknowledgement must say whether the organization provided any goods and services in exchange for the gift, and if so, must provide a description and a good faith estimate of the value of those goods and services – one document from the qualified organization must satisfy both the written communication requirement for monetary gifts and the contemporaneous written acknowledgement requirement for all contributions of \$250 or more.
- In addition to deducting your cash contributions, you generally can deduct the fair market value of any other property you donate to qualified organizations. See Publication 561, Determining the Value of Donated Property which can be located at: <https://www.irs.gov/publications/p561/index.html>.
- Special rules apply to donations of certain types of property, such as automobiles, inventory and investments that have appreciated in value. For more information, refer to Publication 526, Charitable Contributions.

*This information has been prepared for general information purposes only. The information presented should not be construed as legal or tax advice. Always consult an attorney or tax professional regarding your specific legal or tax situation.*

## Latest Scam: Get Paid to Drive Your Car

It has been brought to our attention that fraudsters have been using the Red Bull Brand to commit certain type of frauds. The main objective is to obtain personal data from the contacted persons (so-called phishing) in order to reuse this data for later illegal actions (identity theft). The fraudsters pretend to make the victims believe that they would get money if they are prepared to place Red Bull advertising on their private cars and are asked to submit personal data first. This is part of a larger identity theft and phishing attack. Red Bull never asks third parties to brand their private cars. Consumers should never have to pay funds from their personal checking accounts to participate in these advertising campaigns. Any request to wire money to someone you don't know should be considered a major red flag. Consumers who have been approached by or been a victim of these scammers should report it to your local police department.





Make the holidays twice as bright.

**Open a ScholarShare 529 College Savings Plan account with \$50 on December 10 or 11 and we'll match your \$50!**

Open a new ScholarShare 529 College Savings Plan account (and sign up for ongoing automatic contributions of \$25 or more per month) on either December 10 or 11, anytime from 12:01 a.m. to 11:59 p.m. (PST) to participate.

Visit [ScholarShare.com/holidaymatch](http://ScholarShare.com/holidaymatch) for official Terms and Conditions. Void where prohibited or restricted by law. Sponsored by ScholarShare.



**SCHOLARSHARE**  
CALIFORNIA'S 529 COLLEGE SAVINGS PLAN

[scholarshare.com](http://scholarshare.com) | 800.544.5248



Financial Services

Consider the investment objectives, risks, charges and expenses before investing in the ScholarShare College Savings Plan. Please visit [ScholarShare.com](http://ScholarShare.com) for a Plan Disclosure Booklet containing this and other information. Read it carefully. Investments in the Plan are neither insured nor guaranteed and there is the risk of investment loss. Before investing in a 529 plan, consider whether the state you or your beneficiary reside in or have taxable income in has a 529 plan that offers favorable state income tax or other benefits that are only available if you invest in that state's 529 plan. TIAA-CREF Tuition Financing, Inc. (TFI) Plan Manager C27274a

## SBOE Member Ma Honors Marily Mondejar with SHERo Equalizer Award



*SBOE Member Ma Presents the SHERo Equalizer Award to Marily Mondejar with SF First Lady Anita Lee*

SBOE Member Fiona Ma celebrated Domestic Violence Awareness month by presenting her first SHERo Equalizer Award to Marily Mondejar. This award is given to an individual who exemplifies the dedication and drive of a fearless female leader. Their role as an “equalizer” is to be a tireless advocate for issues and causes to further expand women’s rights.

Marily is the Founder & CEO of the Filipina Women’s Network (FWN) and has dedicated the last decade to transforming how global Filipina women view themselves and how others perceive them. She has spearheaded initiatives to bring about this transformation which include producing alternative and more positive search results on the Internet for the term “Filipina,” leading a campaign to end domestic violence, and facilitating the creation of a pipeline of Filipina leaders with the skills to compete at all levels in all sectors in our state. Under Marily’s leadership FWN produced the first all Filipino women and all Asian women cast of the vagina monologues.

- What is Domestic Violence?
- Am I being abused?
- How can I make a safety plan?
- How can I help a friend?

**24/7 Hotline:** 1-800-799-7233

**National DV Official Site:** [www.thehotline.org](http://www.thehotline.org)

**For DV Restraining Orders:**

<http://www.courts.ca.gov/selfhelp-domesticviolence.htm>

## Holiday Fire Safety Tips

The winter holidays are a wonderful time for family get togethers and celebrations. They are also a time when fire departments nationwide see a significant increase in preventable home fires.

Hundreds of people die needlessly each winter season as a result of fires involving Christmas trees, candles and unattended cooking. By taking some simple precautionary steps everyone can enjoy the lights and festivities and remain safe while doing so.

1. Test your smoke alarms.
2. Choose decorations that are flame resistant or flame retardant.
3. Place Christmas trees at least 3 ft. from fireplaces, furnaces or any other heat source.
4. Water live Christmas trees on a regular basis (trees should have fresh green needles) and dispose of them safely within 4 weeks of placing them.
5. Keep lit candles away from decorations and other things that can burn.
6. Use lights that have the label of an independent testing laboratory. Some lights are only for indoor or outdoor use, but not both.
7. Replace any string lights with worn or broken cords or loose bulb connections.
8. Connect no more than three strands of mini light sets and a maximum of 50 bulbs for screw-in bulbs.
9. Use clips, not nails to hang lights so the cords do not get damaged.
10. Blow out lit candles when leaving the room or going to bed.
11. Turn off all string lights before leaving home or going to bed.
12. Do not burn Christmas tree branches or wrapping paper in fireplaces.
13. Keep children and pets away from lit candles.
14. Stay in the kitchen while cooking on the stovetop.

The San Francisco Fire Department wishes you a happy, healthy and SAFE Holiday Season!

<http://sf-fire.org/your-safety>

## SBOE Member Ma Honors Bob Handy with Veterans Equalizer Award



*SBOE Member Ma Presents Veterans Equalizer Award to Bob Handy*

In honor of Veteran's month, SBOE Member Ma honored Bob Handy with her first Veterans Equalizer Award. This award is given to an individual who exemplifies the leadership, dedication, and drive of veterans across the state and nation. Their role as an "equalizer" is to be a tireless advocate on behalf of veterans for resources and benefits that our servicemen and women have earned and deserve. Bob Handy joined the Navy at the age of 16. He was officially sworn in just after turning seventeen. Bob retired from the Navy after twenty two years of honorable service as a Chief Hospital Corpsman, specializing in environmental and preventative medicine. He left, in part, because of his opposition to the Vietnam War, which later led to his political activism and advocacy on behalf of veterans.

"Bob Handy is one of the most selfless, dedicated and staunch advocates and activists for veterans that I have had the privilege of meeting and working with," stated SBOE Member Ma. "As a concerned veteran, he has led numerous fights to address the needs of veterans and without expecting it, has become a leader and hero for many. I'm delighted to recognize and honor his lifelong work with my Veterans Equalizer Award."

Click here for CalVet services near you: <https://www.calvet.ca.gov/find-a-service-provider>

### Get Covered! Open Enrollment Runs Through January 31, 2016!

By law, most people are now required to have health insurance or pay a penalty when they file their taxes. Californians can apply through Covered California and select the health insurance plan that works best for their needs and budget. The open-enrollment will run from November 1, 2015 - January 31, 2016. Once open enrollment ends, you may enroll in a Covered California health plan only if you have a qualifying life event that makes you eligible to apply. Some examples of qualifying life events are: losing your health coverage, getting married, moving outside your plan's coverage area, having a baby and turning 26. To see if you qualify, visit [www.CoveredCA.com/individuals-and-families/getting-covered/special-enrollment](http://www.CoveredCA.com/individuals-and-families/getting-covered/special-enrollment). Individuals and families may also qualify for Medi-Cal benefits.



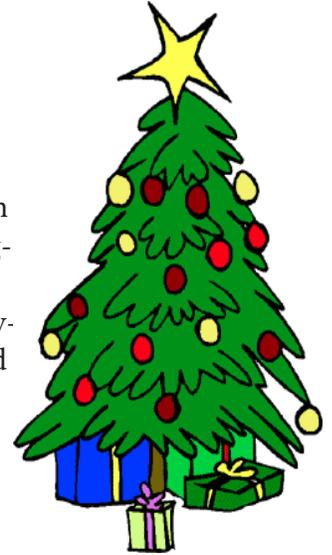
To find free, confidential, in-person help in your area, visit [www.CoveredCA.com/get-help/local](http://www.CoveredCA.com/get-help/local) or call (800) 300-1506.

## Bring Agriculture Home for the Holidays

Christmas tree farms started around 1901 but it was not until the 1930's that people started to migrate away from the forest to the Christmas tree lots. 30 million Christmas trees are harvested nationwide with 4 million of them finding their way to California tree lots supplied by Oregon and Washington.

### **DID YOU KNOW:**

- A 6 foot Noble Pine that takes 9 years to mature in an acre field produces enough oxygen daily for 18 people. Multiple that by the 500,000 acres now in production, and you get enough oxygen for 9 million people every day.
- Every tree lot needs a place of business which can run from \$2,500 to \$10,000 for the 60 days of operation depending on the owner of property. Business licenses can run \$200-\$400 per year. With 58 counties and 482 cities and unincorporated villages you can see all the seasonal jobs that fresh cut Christmas trees provide.
- When the season is over there are many ways to recycle your tree. They can be recycled into mulch, used as fish habitat in lakes, or used as erosion defense on hills and unsettled hillsides.
- The best thing about a fresh cut Christmas tree is the wonderful holiday fragrance



For information about recycling your tree, visit:

<http://www.pickyourownchristmastree.org/CaliforniaTreeRecyclingDisposal.php>

## U.S. Treasury launches myRA -- A New Way to Save

The U.S. Treasury officially launched its myRA program, a new simple, safe, no-fee retirement savings option for the millions of Americans without access to a retirement savings plan at work.

myRA makes saving simple, safe, and affordable for individuals to start saving, and is a good option for employers who do not offer a retirement savings plan to any portion of their staff, such as part-time, seasonal, or other employees. With myRA, there are no costs to open an account, no fees, and no complicated investment options. Plus, people can choose how much to contribute – any amount that fits their budget – and they can access the money they put into their account if they need it. Also, at tax time, individuals can direct all or part of their federal tax refund to their myRA account. To learn more or sign up for an account, visit [myRA.gov](http://myRA.gov).

## Tax Applies to Charges for Gift Wrapping

Hard to believe that it's that time of the year again. December is a month where many spend quality time with loved ones, reflecting on yesterday and looking forward to tomorrow. When buying that special gift, remember that sales tax also applies to any charges to wrap it. So when that clerk adds sales tax to the charge, don't forget to wish them happy holidays. The taxes they collect are going to build roads, schools and provide essential services in our community.

As with most tax laws there is often an exemption: tax does not apply to charges for gift wrapping exempt food products sold by the person who does the gift wrapping, unless the value of the gift wrapping exceeds the value of the food products.

## District 2 United Ways sponsored VITA Sites This Tax Season

For a list of United Way Volunteer Income Tax Assistance programs serving District 2, please see below. United Way also provides free online tax preparation for both federal and state income tax returns at [MyFreeTaxes.org](http://MyFreeTaxes.org). The MyFreeTaxes program provides households with income up to \$57,000 special free access to tax filing software from H&R Block.

### United Ways District 2 VITA sites this tax season:

**United Way of the Bay Area**

(800) 358-8832

<http://earnitkeepitsaveit.org/>

**United Way Monterey County**

(831) 372-8026

<http://www.unitedwaymcca.org/>

**Northern Santa Barbara County United Way**

(805) 922-0329

<http://www.liveunitedsbc.org/>

**United Way of San Luis Obispo**

(805) 541-1234

<http://www.unitedwayslo.org/>

**United Way of Santa Cruz County**

(831) 479-5466

<http://www.unitedwaysc.org/>

**United Way Silicon Valley**

(408) 345-4300

<http://www.uwsv.org/>

**United Way of the Wine Country**

(707) 528.4485 (Sonoma County)

(707) 528.4485 (Lake County)

(707) 367.2915 (Mendocino County)

(707) 443.8637 (Humboldt/Del Norte Counties)

<http://www.unitedwaywinecountry.org/eitc>



**United Ways of California**

United Ways of California improves health, education and financial stability results for low income children and families by enhancing and coordinating the community impact work and advocacy of over 30 California United Ways. Individually and together, California's United Ways build a stronger California by mobilizing our communities' public, private and non-profit sectors through community engagement, public policy advocacy, research and results-based funding.

[www.unitedwaysca.org](http://www.unitedwaysca.org)

## Intern Spotlight: Congratulations to Richard Huey and his Wife

Ma Squad would like to congratulate Richard Huey and his wife Jia Qi Zhang on the birth of their family's newest addition, their son, Augustus Jun Fan Huey. We wish the best of luck and success to Richard and Jia Qi as they begin this new phase of family life. We send our warmest congratulations to them.



## Happy Birthday SBOE D2 Staffs:

- Dec. 05 Tammy Lee
- Dec. 11 Luvi Lui
- Dec. 13 Helen Karkazis
- Dec. 17 Gloria Yan
- Dec. 23 Shirley Hatton
- Dec. 25 Bernadette Cruz
- Dec. 25 Janica Li
- Dec. 25 Smriti Saha

## Intern Spotlight: EcoHub by Christian Leung



EcoHub is a brand new club at Mills High School that focuses on the importance of recycling founded by Christian Leung. Christian was a former MaSquad Intern who developed this program during his internship. On October 9th, a few members of the club participated in a fundraiser called Mills Mania at the school. In order to raise enough money to purchase bins to place around the campus, club members sold boba tea from Quickly. After selling about 150 drinks, they made approximately \$200, which is a great start for the club. With the money, the students will be purchasing three bins - one for paper, the other for compost, the last bin for trash. The placement of more bins will help reduce trash on the floor such as candy wrappers and bottles. The club's sole purpose is to help alleviate the environmental problem that the world faces.

## Flood Preparedness Tips

Forecasted El Nino conditions indicate heavy rainfall may be ahead. While these heavy downpours won't end our current drought, they will put our Golden State at high risk for flooding. Contact your local Department of Public Works to see if they offer free sand bags.

*Click here for more information on Flood Preparedness:*

[http://water.ca.gov/floodsafe/ca-flood-preparedness/fpw\\_prepare.cfm](http://water.ca.gov/floodsafe/ca-flood-preparedness/fpw_prepare.cfm)

*Prepare your data and devices before a disaster:*

<http://www.redcross.org/prepare/location/home-family/tech-ready/data>

## SBOE Board Member Ma & Staff on the Road



*SBOE Member Ma with Lizette Mata, Joey Luiz, Natasha Ralston Ratcliff, Tim Morland, Jim Kuhl, and Eric Dang visiting the Sacramento SBOE Office*



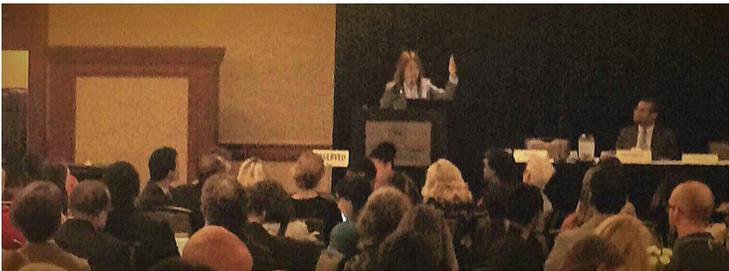
*SBOE Member Ma Visits Napa County Assessor Office with Jon Cretarolo, Staff Services Manager; Kathleen Brady, Mapping and Title Supervisor; John Tuteur, Assessor-Recorder-County Clerk; Lisa Carlile, Appraiser III; Vicki Poli, Assessment Records Supervisor.*



*Action for Nature Honoring Youth for Their Environmental Activism*



*Tuskegee DOTA Tech Sargeant Boyd Taylor, 97 years young and SMSgt Walter M. Suggs, USAF (Ret)*



*SBOE Member Ma Giving Opening Remarks at the CA Tobacco Research Symposium*



*SBOE Member Ma hosts Small Business Seminar in Pismo Beach with Assemblymember Katcho Achadjian, Pismo Beach Councilmember Erik Howell, Supervisor Adam Hill and Mayor Shelly Higginbotham*



*At the Plantel Nurseries with Les Graulich (CFO, Plantel), Kirti Mutatkar (CEO, United Agriculture), and Scott Nicholson (President, Plantel)*

## Free Small Business and Nonprofit Tax Seminars:

### Free Seminar for Nonprofit, Faith Based & Exempt Organization

Thursday, January 21, 2016

9:00 a.m. - 2:30 p.m.

San Francisco State Building  
Milton Marks Conference Center  
455 Golden Gate Avenue  
San Francisco, CA 94102

Register online at

<http://www.boe.ca.gov/sutax/nonprofitsched.htm>

or

call 1-888-847-9652.

Walk-ins are welcome. Registration is not required to attend.

## Other Events:

### FREE Federal/State Basic Payroll Tax Seminar December 8, 2015

9:00 a.m. – 3:00 p.m.

U.S. Small Business Administration  
455 Market Street, 6th Floor  
San Francisco, CA 94105

You will Learn:

- California payroll reporting requirements: forms, employer obligations, reporting, and payment requirements.
- Independent contractor reporting requirements.
- Electronic filing and payment requirements and options.
- Federal payroll reporting requirements, including Forms 940, 941, 1099, W-2, W-4, W-9, and alternative filing.

<https://www.sba.gov/offices/district/ca/san-francisco>

### FREE GO-Biz Summit - “Grow California Business”

January 19, 2016

8:00 a.m. – 4:00 p.m.

San Francisco State Building  
455 Golden Gate Avenue  
San Francisco, CA 94102

<https://business.ca.gov/>

## Thank You for Your Support

If you have a tax or fee problem, or have difficulty understanding the complexity of tax laws in California, my office can help provide you with assistance and resources. Email me directly at [fiona.ma@boe.ca.gov](mailto:fiona.ma@boe.ca.gov) or call my offices in Sacramento at (916) 445-4081 or in San Francisco at (415) 557-3000.

In addition, if you want to view some of the Board decisions or watch us live at the monthly Board hearings, please access [www.boe.ca.gov](http://www.boe.ca.gov) and choose the webcast option under Board Hearings.

Representing the interests of taxpayers in a district of more than nine million Californians in 23 counties, I will ensure that the agency treats all taxpayers with respect and dignity. As your SBOE representative, I will continue to ensure that taxpayers are being heard in Sacramento. It is truly an honor to serve you.

## Board Member Ma on Social Media



@ FionaMa



[www.facebook.com/CA.FionaMa](http://www.facebook.com/CA.FionaMa)



[www.linkedin.com/in/FionaMaCPA](http://www.linkedin.com/in/FionaMaCPA)



[www.boe.ca.gov/MA](http://www.boe.ca.gov/MA)