



# FIONA MA, CPA

District 2 | California State Board of Equalization

## Message from Board Member Ma:

California is rolling out our own version of the federal EITC (Earned Income Tax Credit) and we want to make sure you claim your refundable credit, if you qualify! This year, I am particularly excited to note that so many SBOE staff (including me) are participating in the free VITA (Volunteer Income Tax Assistance) program. We will be on hand to help low to moderate income working individuals fill out his/her tax return at various locations around my district (page 4). Last year in California, 3.1 million taxpayers filed their income tax returns and received an average of \$2,401 in Federal EITC. These same individuals could receive an additional \$2,653 in California EITC depending on the workers income and the number of dependents in the family. To determine if you qualify, visit <https://www.ftb.ca.gov/individuals/faq/net/900.shtml>.

Our San Jose SCOP (Statewide Compliance and Outreach Program) team will be visiting businesses in the Monterey area the weeks of Feb 1-16. SCOP team members focus on educating businesses, as well as identifying and registering businesses who are actively selling or leasing tangible personal property in California without a seller's permit. SCOP team members also advise on other State tax and fee permits and licenses a business may need to obtain. For more information, visit [http://www.boe.ca.gov/sutax/SCOP\\_Overview.htm](http://www.boe.ca.gov/sutax/SCOP_Overview.htm).

Finally, I want to note that February is Black History Month. I join in commemorating the contributions made by African Americans throughout our nation's history. This past Veteran's Day, I was honored to speak at a banquet honoring some of California's remaining Tuskegee Airmen. Their stories were such a powerful reminder of how much progress we have made in healing the wounds of Slavery and Jim Crow—and their bravery over the skies of Europe inspires each of us to be equally brave and fearless in confronting the remaining vestiges of bigotry and intolerance in our society.

In Peace and Friendship,

Fiona Ma, CPA

## Contents

- Message from Board Member . . . . 1
- Fuel Consumption Facts. . . . . 2
- 1099-MISC Deadline. . . . . 2
- Tax Tip: IRA Charitable Rollover . . 2
- Flood Preparedness. . . . . 3
- United Way VITA Tax Sites. . . . . 4
- Fight Against Human Trafficking . 5
- Did You Know. . . . . 5
- Human Trafficking Luncheon. . . . 6
- Nonprofit Spotlight: Tax-Aid . . . . 6
- Women's First Award. . . . . 7
- Legislative Update. . . . . 7
- Wine Makers Celebrate. . . . . 7
- Employee Recognition. . . . . 8
- SBOE D2 Staff Birthdays. . . . . 8
- On the Road. . . . . 9
- Seminars and Events . . . . . 10
- Social Media . . . . . 10
- Thank You for Your Support . . . . 10
- Happy Year of the Monkey. . . . . 10

## Reminder: File Form 1099-MISC by Feb. 28

If you are a business owner who hires or contracts with outside individuals to provide services, you are required to file a Form 1099-MISC, Miscellaneous Income, with the IRS to report payments of \$600 or more made to each independent contractor during the year, including payments to attorneys. You must file Form 1099-MISC to the IRS by February 28th if filing by paper, or by March 31st if filing electronically via IRS's Filing Information Returns Electronically ([https://www.irs.gov/Tax-Professionals/e-File-Providers-%26-Partners/Filing-Information>Returns-Electronically-\(FIRE\)](https://www.irs.gov/Tax-Professionals/e-File-Providers-%26-Partners/Filing-Information>Returns-Electronically-(FIRE))). You are also required to furnish a copy of the 1099-MISC to each independent contractor by January 31st.

Please visit the IRS website for more detailed information on how to file Form 1099-MISC:  
<https://www.irs.gov/pub/irs-pdf/i1099misc.pdf>

*This information has been prepared for general informational purposes only and may not reflect the most current legal developments. This informational is not intended, and should not be taken, as legal advice and is subject to change without notice. Always consult an attorney or tax professional regarding your specific legal or tax situation.*

## Fuel Consumption Facts

Californians consumed 14.921 billion gallons of gasoline in FY 14-15, a 2.4 percent increase from 14.574 billion in FY 13-14. California's average price of gasoline during FY 14-15 was \$3.42 per gallon, a decline of 12.8 percent from the average price of gasoline of \$3.92 in FY 13-14. Diesel consumption rose 2.5 percent during FY 14-15, following a 3.5 percent jump in FY 13-14. For the full press release, visit <http://www.boe.ca.gov/news/2016/7-16-M.htm>. For more data on fuel prices and consumption, visit <http://fuelgaugereport.aaa.com/states/california/>.

## Tax Tip: Congress Extends Individual Retirement Account (IRA) Charitable Rollover

President Obama recently signed the Protecting Americans from Tax Hikes Act of 2015 into law, which includes a permanent extension of the IRA Charitable Rollover Provision. This provision not only removes negative tax consequences for individuals, but it also encourages individuals to give back to their communities by donating to eligible charities.

Individuals are required to take annual distributions from their IRAs at age 70 ½, which are included in their adjusted gross income (AGI) and are subject to tax. The IRA Charitable Rollover Provision allows individuals aged 70 ½ and older to exclude up to \$100,000 from their AGI for donations paid directly to an eligible charity from their IRA. This distribution counts toward the required minimum distribution for IRA holders. The tax benefits of the IRA Charitable Rollover are available to individuals regardless of whether they itemize their deductions on their income tax returns.

To qualify, contributions must go directly to a qualifying public charity from traditional IRAs or Roth IRAs. Charitable donations from 403(b) plans, 401(k) plans, pension plans, and other retirement plans are ineligible for the tax-free treatment. Donors cannot receive goods or services in return for their contribution. The donor must also obtain written documentation from the charity substantiating the contribution.

To make a charitable donation from your IRA, please seek advice and assistance from your IRA plan administrator. For more information regarding the Protecting American from Tax Hikes Act of 2015, please visit [http://docs.house.gov/billsthisweek/20151214/121515.250\\_xml.pdf](http://docs.house.gov/billsthisweek/20151214/121515.250_xml.pdf).

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## Prepare for the Possibility of Flooding



Each year, more deaths occur due to flooding than from any other thunderstorm related hazard. The Centers for Disease Control and Prevention report that over half of all flood-related drownings occur when a vehicle is driven into hazardous flood water. The next highest percentage of flood-related deaths is due to walking into or near flood waters. Many of the deaths occur in automobiles as they are swept downstream. Of these drownings, many are preventable, but too many people continue to drive around the barriers that warn you when the road is flooded. A mere 6 inches of fast-moving flood water can knock over an adult. It takes just 12 inches of rushing water to carry away a small car, while 2 feet of rushing water can carry away most vehicles. It is NEVER safe to drive or walk into flood waters.

To ensure you and your family are ready for natural disasters, including floods, develop a family emergency plan, take a household inventory, make copies of critical documents and prepare emergency supply kits.

Determine your family's risk of flooding: Many areas of California are prone to different types of flood events. To determine your risk at home, work and in your community, please visit [http://www.water.ca.gov/floodsafe/ca-flood-preparedness/finding\\_your\\_flood\\_risk.cfm](http://www.water.ca.gov/floodsafe/ca-flood-preparedness/finding_your_flood_risk.cfm), which has links to maps showing flood hazards in your area. This webpage also provides technical map information from FEMA for use in GIS applications.

Tax relief is also available if there is a disaster. Please visit [http://www.boe.ca.gov/info/state\\_of\\_emergency\\_tax\\_relief.htm](http://www.boe.ca.gov/info/state_of_emergency_tax_relief.htm) or <http://www.boe.ca.gov/news/2015/65-15-G.htm> for more information.

### At Home

- Put together emergency supply kits that you can grab and go. Please [https://www.floodsmart.gov/floodsmart/pages/preparation\\_recovery/before\\_a\\_flood.jsp](https://www.floodsmart.gov/floodsmart/pages/preparation_recovery/before_a_flood.jsp).
- It's also important to know how to turn off water, gas and electricity connections to your home in the event that your home floods. Contact your local utility company for their help.
- Do not try to escape rising floodwater by going into the attic unless you have roof access or unless it's your only option.
- If you live in a flood-prone area, consider purchasing flood insurance. Standard homeowners insurance does not cover damages incurred by flooding. The Federal Emergency Management Agency offers flood insurance through the National Flood Insurance Program
- For more information, please visit [FloodSmart.gov](http://www.floodsmart.gov).

### In Your Vehicle

- Driving through flood waters is extremely dangerous; more people are trapped and die in their vehicles than anywhere else during a flood.
- It's important to be prepared and aware of potential hazards when you're away from home.
- For more tips on vehicles and flood waters, see NOAA's Flooding Safety Card at [http://www.nws.noaa.gov/os/water/tadd/images/FLASH\\_Flooding\\_Safety\\_Card.pdf](http://www.nws.noaa.gov/os/water/tadd/images/FLASH_Flooding_Safety_Card.pdf)

### Emergency Supply Kits

- Maintaining emergency supply kits in your home as well as in your vehicle can provide essential supplies during the initial days following a flood. Examples of emergency supply kits can be found at [Ready.gov](http://www.ready.gov).
- Be sure to include any medications necessary for you and your family.
- If you have pets, you can access the list of supplies recommended by the Red Cross website <http://www.redcross.org/prepare/disaster-safety-library>

## SBOE D2 Partners With United Ways 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 <http://www.unitedway.org/myfreetaxes>. The MyFreeTaxes program provides households with income up to \$62,000 special free access to tax filing software from H&R Block. Board Member Ma's VITA website also includes information on VITA locations and information - <http://www.boe.ca.gov/ma/vita.htm>.

### 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)

## Board Member Ma Urges Californians to Fight Against Human Trafficking

In support of National Human Trafficking Awareness Month, which is commemorated in January, Member Fiona Ma is urging businesses and Californians to join together to raise awareness and fight back against human trafficking and the underground economy.

“Human trafficking is not just a law enforcement or foreign problem,” said Board Member Fiona Ma. “Businesses, the private sector, government agencies and community members have a role to play to ensure that these crimes and violations against vulnerable populations including immigrants, women and children, are not given an opportunity to take root in our cities and communities.” More information can be found on Board Member Ma’s Human Trafficking website <http://www.boe.ca.gov/ma/HumanTrafficking.htm>.

“I also want to recognize the Blue Ribbon Campaign, which seeks to bring awareness to human trafficking. This is a great way to bring visibility and awareness to this critical issue” added Ms. Ma. The Blue Ribbon Campaign was created by the United Nations Office of Drugs & Crime. Per the UN website promoting the Blue Ribbon Campaign, “The Blue...represents the sadness of those who are trafficked while reminding us of the cold-heartedness of those who buy and sell fellow human beings. The use of the blue UN color also demonstrates the commitment of the United Nations to combating this crime against human dignity.”

The FBI has named San Francisco, San Diego and Los Angeles as having the highest human trafficking numbers in the nation. The Bay Area, as a region, was ranked 13th in highest incidence of child sex trafficking. After drug trafficking, human trafficking is considered to be the second largest criminal industry in the world today – and is considered the fastest growing – generating \$32 billion a year.

To more proactively work against eradicating human trafficking, SBOE investigators and special agents participate in The Tax Recovery and Criminal Enforcement (TRaCE) Task Force which is a pilot program facilitated by California Assembly Bill 576, Revenue Recovery and Collaborative Enforcement Team Act. The Task Force is comprised of investigators and special agents from multiple agencies working together to investigate, prosecute and recover revenue lost to the underground economy. TRaCE joins existing state and federal resources to combat illegal business activities that rob California of public funds and its citizens of public services.

To report suspicious activity or a crime through the TRaCE program, please call: 1-855-234-9949. To report a crime using the online form, please visit: <https://www.boe.ca.gov/trace/report/>

### Resources Available:

Don’t Buy into California’s Underground Economy: [http://www.boe.ca.gov/info/pdf/under\\_brochure.pdf](http://www.boe.ca.gov/info/pdf/under_brochure.pdf)

Joint Enforcement Strike Force Brochure: [http://www.edd.ca.gov/pdf\\_pub\\_ctr/de665.pdf](http://www.edd.ca.gov/pdf_pub_ctr/de665.pdf)

## Did You Know...

California currently has 204 different taxing jurisdictions for sales and use taxes! While the statewide tax rate is 7.5%, local cities and counties may enact additional district taxes that may bring the total tax rate to as high as 10%. Local governments rely on these revenues, billions of dollars, to provide essential community services.

However, retailers are only required to collect the tax for areas where they are “engaged in business.” So, if a California retailer in San Francisco ships an item to their customer in Los Angeles, the retailer is only required to collect the statewide tax rate of 7.5% if the retailer is not “engaged in business” in Los Angeles.

For more information, please see Know Your Sales and Use Tax Rate at <https://www.boe.ca.gov/knowyourrate/>.

**ANTI-TRAFFICKING COLLABORATIVE OF THE BAY AREA**  
PRESENTS

# 4<sup>TH</sup> ANNUAL HUMAN TRAFFICKING BROWN BAG SERIES

To RSVP, please contact Leah Chen Price at API Legal Outreach  
lprice@apilegaloutreach.com  
Tel: 415.567.6255

**REPRESENTATION OF API WOMEN IN THE HUMAN TRAFFICKING DISCOURSE**  
January 27, 2016\* 1:00 pm - 3:00 pm \*RSVP required  
Dandelion Room, 405 Arguello Street, San Francisco

**IF YOU COULD HELP ONE SURVIVOR. FILM NIGHT AND PANEL DISCUSSION ON HUMAN TRAFFICKING**  
February 11, 2016 6:00 pm - 8:00 pm  
Roxie Theater, 3117 16th Street, San Francisco

**PRO BONO LEGAL SERVICES TRAINING: WORKING WITH SURVIVORS OF HUMAN TRAFFICKING**  
February 19, 2016\* 12:00 pm - 1:30 pm \*RSVP required  
Fenwick & West, LLP, 555 California Street, San Francisco

**WORKING WITH SURVIVORS OF TRAFFICKING - A TRAINING COURSE FOR CASE MANAGERS**  
February 24, 2016 11:00 am - 1:00 pm  
Women's Building, 3543 18th St, 3rd Floor, San Francisco

**ANTI-TRAFFICKING COLLABORATIVE OF THE BAY AREA (ATCBA)** is comprised of three member agencies: Asian Pacific Islander Legal Outreach, Asian Women's Shelter, and Mujeres Unidas y Activas. Since 2000, ATCBA has engaged in legislative and policy advocacy on behalf of trafficking survivors, as well as provides comprehensive and holistic direct legal and social services to men, women, transgendered, and children survivors of human trafficking. We serve foreign-born survivors from around the world and those who have been trafficked throughout the United States.

## 4th Annual Human Trafficking Brown Bag Series

**Jan. 27, 1:00 - 3:00 P.M.**

Representation of API Women in the Human Trafficking Discourse  
*Dandelion Room, 405 Arguello St, San Francisco*

**Feb. 11, 6:00 - 8:00 P.M.**

If You Could Help One Survivor (Film Night and Panel)  
*Roxie Theater, 3117 16th Street, San Francisco*

**Feb. 19, 12:00 - 1:30 P.M.**

Pro Bono Legal Services Training  
*Fenwick & West, LLP, 555 California St., San Francisco*  
**\*RSVP REQUIRED**

**Feb. 24, 11:00 - 1:00 P.M.**

Working With Survivors of Trafficking  
*Women's Building, 3543 18th St, 3/F San Francisco*

**RSVP at 415.567.6255 or email  
lprice@apilegaloutreach.com**

## Nonprofit Spotlight: Tax-Aid

Tax-Aid ([www.tax-aid.org](http://www.tax-aid.org)) is a nonprofit founded in 1988 by a coalition of Bay Area accountants and lawyers with the mission of assisting, without charge, low income taxpayers in connection with the preparation of their tax returns. We help families and individuals with annual household income of less than \$54,000. In 2015, 704 Tax-Aid volunteers helped return over \$5.1M in refunds to more than 5,023 Bay Area families and individuals. For a list of our tax sites please visit:

<http://www.tax-aid.org/need-tax-help/>



Volunteers are critical to our organization. We are looking for volunteers who:

- Have strong communication skills
- Are comfortable working with diverse populations
- Are willing to volunteer five Saturdays during the tax season (January until April 15th)

For more information on volunteering please visit: <http://www.tax-aid.org/tax-volunteers/>

## Seeking Nominations for Women's First Awards

Have you or anyone you know ever been the first at something? The first person to open a small business, the first person to go to college in your family, or even the first person to win a marathon among your friends. Join California State Board of Equalization (BOE) Board Member Fiona Ma in honoring women who are First!

BOE Board Member Fiona Ma invites you to submit nominations of women residing or working within California State Board of Equalization, District 2 who have made a significant contribution or accomplishment as the first woman through their work in communities, organizations and in their professional and industry sectors. She is seeking to honor women who are leaders and who have played a significant role in Impact, Innovation, Involvement, and Professionalism.

Nominees must:

- Have made a notable contribution in their communities through volunteerism and civic engagement, OR
- Have a significant role in their professional and industry sector as a first to create impact and innovation, OR
- Have a significant role in advancing and mentoring women in their professional and industry sector, AND
- Live or work within District 2

Up to five pages of supporting material such as letters of recommendation may be attached. Completed nomination form and attachments can be either emailed or mailed to Cally Wong at [cally.wong@boe.ca.gov](mailto:cally.wong@boe.ca.gov) or 455 Golden Gate Ave, Rm 10500, San Francisco, CA 94102 no later than 5pm, February 22, 2016.

Online submissions can be sent through <http://bit.ly/FionaMa2016WomensFirstAwards>

### Legislative Update

The State Legislature convened January 4, 2016 from interim recess. This begins the 2nd year of 2015-16 legislative session. The year kicks off with a fast pace due to the January 31st House of Origin deadline. In addition, State Legislators have until February 19th to introduce new legislative proposals.

As Legislative Chair of the State Board of Equalization, Board Member Ma will sponsor and support a wide variety of legislation to protect California taxpayers. and combat the underground economy.

Legislation supported or sponsored by Board Member Ma and the State Board of Equalization will be available to view on Board Member Ma's website - [www.boe.ca.gov/ma](http://www.boe.ca.gov/ma).

### New Ruling Gives Wine Makers Reason to Celebrate



Board Member Ma helped lead the effort for board staff to reconsider their long-standing position on the taxation of yeast added to wine manufacturing. It had been the position of SBOE staff that yeast used in the production of beer may be purchased without tax, but not so for wine.

SBOE staff recently issued guidance to clarify that yeast added during the manufacturing of wine is part of the product resold, just like it has been for beer, and thus may be purchased for resale without paying sales tax to the vendor. This opinion applies retroactively within the statute of limitations, generally three years.

While a consumer may file a refund directly with the SBOE for purchases subject to use tax, purchasers of yeast must obtain a refund from the seller when the transaction is subject to sales tax. It is important to note that a refund is not valid until approved by the SBOE, and customers are not to expect refunds until such time. This process may take six months to a year, and in some cases longer. It's not appropriate for wineries to take an immediate credit on their account with their vendor prior to the refund being approved by the SBOE.

## Employee Recognition: SBOE Holiday Food

Thank you to District 2 employees for their participation and generosity during this past season's holiday food drive. A special thank you to each office and volunteer for taking the time to put it all together.



**San Francisco:** This office will be contributing 2,053.75 pounds to the Sacramento Food Bank.

**Volunteer Coordinators:** Miyong Byun, Karen Pham, Mary Tran, Mike McGuinness

**Oakland:** Their fundraising efforts brought in \$3,061.90 and they collected 102 lbs. of food for the Alameda County Food Bank. Their donations will provide 6,974 meals for the community.

**Volunteer Coordinators:** Stephanie Tolman and Susan Woo

**San Jose:** This office raised \$811 and collected 178 lbs. of food which will be donated to the Second Harvest Food Bank of Santa Clara and San Mateo Counties. Their efforts will provide 1,770 meals.

**Volunteer Coordinators:** Tiffany Phan and Juanita Cabada-Morales

**Salinas:** They collected 198.29 pounds of food which will go to the Monterey County Food Bank.

**Volunteer Coordinators:** Tiffany Phan and Juanita Cabada-Morales (San Jose and Salinas)

**Santa Rosa/Fairfield:** They raised \$640 and collected 286 lbs. of food for the Redwood Empire Food Bank. This will provide 1,280 meals.

**Volunteer Coordinators:** Ashia Ismail and Sarah Nodder

**Fairfield:** Their fundraising efforts served 700 people for the Food Banks of Solano and Contra Costa Counties.

**Volunteer Coordinator:** Jill Wright

## Happy Birthday SBOE D2 Staffs

Feb. 2	Natasha	Ralston Ratcliff
Feb. 8	John	Vigna
Feb. 12	Marselis	Irving
Feb. 16	Shuping	Hou
Feb. 16	Erliza	Capistrano
Feb. 21	Susan	Block
Feb. 26	Lynn	Chavez
Feb. 26	Ashley	Neves



### Board Member Ma & Staff on the Road



Meeting with Contra Costa Assessor Gus Kramer



Meeting with Marin County Assessor Richard Benson



Meeting with Sonoma County Assessor William F. Rousseau



At the Virgin Galactic Headquarters with BOE Member Diane Harkey



With Local 798 at the SF Labor and Community MLK Breakfast



Congrats to Redwood City Councilmember Shelly Masur

Thank you Superintendent of Public Instruction Tom Torlakson and Rudy Ascercion for recognizing the passage of AB199 (Ma-2012) calling for the recognition of Filipino WW2 veterans in our social sciences curriculum



Meeting with Thomas Rooney and Rich Gomez at the Southwest Carpenters Training Center



## Free Small Business and Nonprofit Tax Seminars:

### Lake County Small Business & Resources Seminar

Tuesday, February 9, 2016

9:00am to 2:30pm

Calpine Geothermal Visitor Center

15500 Central Park Road

Middletown, CA 95461

### Fremont Small Business & Resources Seminar

Thursday, March 17, 2016

9:00am to 2:30pm

Warm Springs Community Center, 47300 Fernald St, Fremont, CA 94539

### San Mateo Small Business & Resources Seminar

Wednesday, April 13, 2016

9:00am to 2:30pm

Location: TBT

Register at: [www.boe.ca.gov/ma/events](http://www.boe.ca.gov/ma/events) or call 1-888-847-9652

*Walk-ins are welcome. Registration is not mandatory to attend. This event may be televised by a non-government agency*

## 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)

## 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.



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