



# FIONA MA, CPA

District 2 | California State Board of Equalization

**Message from the Board Member:**

***Tis The Season To Be Thankful:** During this time of year, I am reminded of how grateful I am, and take extra time to give thanks for things that we often take for granted.*

*On November 11, we observe Veterans Day and honor the brave men and women who have served in our Armed Forces. When we hear about the strife around the world, we know that our freedom and security are not free. We thank those who served on the front line and remember them for their patriotism, love of country, and willingness to serve and sacrifice for the common good. I hope veterans and business owners looking to hire veterans can join me on November 2nd in Pismo Beach at a small business seminar to learn about useful tax information. (See page 10 for more details.)*

*I am grateful to live in a country where women have access to opportunities and praise my colleagues who have taken bold steps to help achieve pay equity. Last month, Governor Brown signed Senate Bill 358 into law. The bill, authored by Senator Hannah-Beth Jackson, creates measurable standards and ensures transparency so that families are not shortchanged. While we must continue to fight against all wage disparities in the State, I am grateful that the new law makes equal pay protections the strongest in the nation.*

*I am also thankful to have shelter, access to food, and clean water. In California, devastating calamities like the Valley, Rocky, and Jerusalem Fires have hit communities in my District particularly hard. Although the fires have been contained, the affected families are still rebuilding their homes and their lives. If you are able to provide assistance to Lake County victims, please visit <http://www.lakecountylac.com/>.*

*It is estimated that over 610,000 people experience homelessness on any given night in the United States. Of the nation's homeless, 9% are veterans, and about 20% of the nation's homeless are in California. If you are able to help those in need of assistance, visit your local food bank or visit [www.cafoodbanks.org](http://www.cafoodbanks.org).*

*As always, if I can be of service, please feel free to call on me and members of my team at (415) 557-3000. We look forward to hearing from you.*

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## Board Member Fiona Ma Receives the Claire Joyce Temponkgo Award

On Monday, October 05, 2015, California State Board of Equalization (SBOE) Member Fiona Ma, CPA received the Claire Joyce Temponkgo Memorial Award from the Friends of the Commission on the Status of Women. This award is given to an individual or organization who has acted in a manner reflective of Claire Joyce Temponkgo, the young mother who was tragically murdered by her ex-boyfriend, but whose case inspired systemic reforms to San Francisco's criminal justice response to domestic violence.

"This horrific case serves as a reminder that we have much work left to do to aid and protect women who are victims of domestic violence," stated Board Member Fiona Ma. "Contrary to popular belief, domestic violence can occur in any home regardless of sex, race, age, or economic status, which is why we must all do our part to raise awareness,

*SBOE Member Ma Receives the Claire Joyce Temponkgo Award from Friends of the Commission on the Status of Women*



commit to speaking up when others lack the strength or knowledge to find their voice, and support those in need of our help."

Claire Temponkgo was brutally murdered in front of her two young children by an ex-boyfriend who had been arrested on five prior felony counts but was nonetheless released. Unfortunately, Temponkgo's case is similar to many others in which a

flawed law enforcement system composed of the police department, adult probation, the district attorney, and the courts, all failed to communicate with one another. During Board Member Ma's tenure on the SF Board of Supervisors (2002-2006) she vigorously led the effort to finish the Justice Information Tracking System (JUS-TIS) to connect the different law enforcement agencies.

As a member of the California State Assembly, Board Member Ma was appointed to serve as Chairwoman of the Assembly's Select Committee on Domestic Violence (2006-2012), where she raised awareness about teen dating violence and violence in the LGBT community; made it easier for judges to issue restraining orders; and helped re-allocate \$16.3 million to prevent domestic violence shelters from closing throughout the state.

## ALERT: Telephone Scam Failure to Appear for Jury Duty

The San Mateo County Sheriff's Office is issuing a warning to the public to beware of phone calls from individuals claiming to represent themselves as a member of the Sheriff's Office in an effort to defraud them.

A number of the public have received unsolicited phone calls from an individual who fraudulently claims he is a Deputy Sheriff or a Sheriff's Lieutenant. They are told they must pay fees for failure to appear for jury duty. The impostor instructs them to pay the fees by purchasing a prepaid "green dot card" or be subjected to arrest.

The public is reminded to be vigilant and never provide personal information over the phone, like Social Security. If you believe you were the victim of this scam or a similar scam, contact your local law enforcement agency and/or my office.

**San Mateo County  
Sheriff's Office  
Public Information Office**

400 County Center  
Redwood City, CA 94063  
Det. Salvador Zuno  
650-363-4800 (office)  
650-421-1243 (cell)  
pio@smcgov.org

## SBOE DISTRICT 2 EMPLOYEE RECOGNITION

### Appointment of D2 New Technical Advisor, Lynn Chavez

Congratulations to Lynn Chavez on her new role as the District 2 Technical Advisor to the Assistant Chief of Field Operations. Ms. Chavez will start her new role effective November 1, 2015.

### Appointment of Chief of SBOE County-Assessed Property Division David Yeung

On October 27, 2015, David Yeung was appointed as Chief of County-Assessed Properties Division. David has been with the SBOE since 2000 as a property appraiser and Business Tax Administrator III; prior to that he worked for the Sacramento County Assessor's office. We look forward to working with him and look forward to his leadership in his new role.

### Retirement of Tse Ming Lau



Business Taxes Specialist II, Tse Ming Lau, will be retiring after 30 years of service this month. He will be missed by all the staff in the San Francisco office.

Happy retirement!

### Retirement of Ben Tang

Ben Tang was appointed as Chief of County-Assessed Properties Division, Property Tax Department, on July 28, 2015 after having worked in the division since 1999 as an Appraiser, Supervisor, and Manager. We are saddened that Ben retired on September 25, 2015.

### D2 Shout Out: Santa Rosa Office

This month's D2 Shout Out goes to our Santa Rosa office. Thank you for volunteering your time for the Napa Earthquake and the Valley Fire.

#### The Napa Earthquake Volunteers are:

Zachary Beshore  
Tina Mitchell  
Charles Wilson  
Jermaine Sheppard  
Priya Kaur  
Johnny Young  
Thomas Le  
Surob Tursonzadah  
Joe Pycz  
Ashia Ismail  
Monica Hunt  
Lisa Yuan  
Rocio Watteyne  
Vicki Pederson  
Kate Wade

#### The Valley Fire Volunteers are:

Sophia Ficarra  
Charles Wilson  
Scott Yokel  
Lesah Weist  
Kathleen Miller  
Zachary Beshore  
Lida Niadj  
Rocio Watteyne  
Greg Sien  
Cathy Sorg  
Ariana Canul  
Lisa Yuan

### Happy Birthday SBOE D2 Staff:

Nov. 3 Salma Chowdhury  
Nov. 4 Rollie Vergara  
Nov. 5 Lourdes Servigon  
Nov. 6 Xia (Summer) Chen, Cheng Li  
Nov. 7 Richard Cotter  
Nov. 13 Anna Lau  
Nov. 15 Shirley Stager  
Nov. 16 Matthew Stender  
Nov. 21 Maria 'Maricar' Sobrepena  
Nov. 24 Emily Vena  
Nov. 29 Cally Wong

## California Clears the Haze Around Cannabis

Recently, California took historic and progressive steps to provide a regulatory framework for the medicinal Cannabis Industry. With the signing of AB 266, AB 243 and SB 643 by Governor Brown, California will finally bring a 20-year-old industry out of the shadows of the underground economy and into compliance.

Although the state will begin to promulgate regulations, the core element of these laws is local control. The new laws strengthen the rights of local governments to regulate land use and zoning, levy additional taxes, and allow or prohibit cultivation and sales within California's 58 counties and 482 municipalities.

However, we need to keep working on one crucial issue: getting Medicinal Cannabis Dispensaries (MCDs) banked because California can get back the taxes it is owed. Last year, in the 23 counties that I represent (from the Oregon border to Santa Barbara), SBOE collected about \$28 million of sales tax in 2014 from the licensed dispensaries, representing about 35% of the MCDs in operation. That means 65% of the Medical Cannabis Dispensaries are not paying sales taxes. Read more at [Cannabis Business Executive](#).



## SBOE Member Ma looking for Volunteers this Coming Tax Season!

Will you join SBOE Member Ma by participating in the Volunteer Income Tax Assistant program as a volunteer this season? VITA is a partnership between the Internal Revenue Service, local partners, and community organizations. This year our District 2 offices/employees are partnering with United Way at VITA sites that are conveniently located in community and neighborhood centers to provide easier access to the disabled, elderly, and those that require language assistance.

The VITA program is an IRS program designed to help low-and moderate-income taxpayers complete their annual tax returns at no cost. As an IRS-certified volunteer, you will be able to provide free basic income tax return preparation to qualified individuals. In 2014 nearly 96,000 VITA volunteers prepared over 3.6 million returns at thousands of tax sites nationwide!

Additionally, California now has a new state Earned Income Tax Credit (EITC), which supplements the federal credit. In combination with the federal EITC, families can get a significant boost to their cash assets to help pay for essential living expenses such as housing, transportation, childcare, and debt. VITA sites will be essential to helping families and taxpayers access any credit for which they are eligible.

A variety of volunteer opportunities are available, including tax preparers, screeners, interpreters, and greeters. Tax preparers and screeners are required to get certified through an exam offered by the IRS. Interpreters and greeters can sign up at one of the local United Way/VITA sites.

Click here for more information - <http://www.uwsv.org/free-tax-help>

## 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 through 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.



Visit [CoveredCA.com](http://CoveredCA.com) for more information. 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.

## Tax Tip for Independent Contractors: Claiming a Mileage Deduction

Are you an independent contractor? The best way to save during tax season is to know what you can deduct. You may deduct many of your expenses from business activities! Not writing off these expenses may mean that you're overpaying tax dollars.

One crucial expense for contractors is to keep track of their auto expenses, which includes miles driven to client offices. You have the option of claiming the actual automobile expenses incurred, or using the standard mileage rate prescribed by the IRS. Effective January 1, 2015, the standard mileage rate is 57.5 cents for every business mile driven. The IRS allowable mileage rates should be checked every year as they can change.

If you want to use the standard mileage rate for a car you own, you must choose to use it in the first year the car is available for use in your business. Then, in later years, you can choose to use either the standard mileage rate or actual expenses. If you want to use the standard mileage rate for a car you lease, you must use it for the entire lease period. If you are using the standard mileage rate, you should maintain a mileage log, which includes the date of travel, destination, business purpose, odometer readings, and miles driven for each business trip.

If you chose to deduct actual car expenses, be sure to include depreciation, lease payments, registration, insurance, fees, licenses, gas, oil, tolls, garage rent, parking fees, repairs, and tires. Adequate records must be maintained to support your claimed expenses.

For IRS reporting purposes, records must generally be maintained for three years from the date you file your income tax return. A return filed early is considered filed on the due date.

For more information about deducting car expenses and keeping accurate records, including a sample Daily Business Mileage and Expense Log, please refer to IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses, available at <http://www.irs.gov/pub/irs-pdf/p463.pdf>.

*This material has been prepared for general informational purposes only and may not reflect the most current legal developments. These informational materials are not intended, and should not be taken, as legal advice and are subject to change without notice.*

## SBOE Board Member Ma Visits Marymount's Lakeside Castle

The Lucerne Hotel Castle, or "The Castle" as it is known by locals, has been a landmark in the small town of Lucerne, Lake County. The facility, featuring 50,000 square feet on seven acres, first opened in 1928. The Great Depression postponed the buildings' completion several times, leaving the property underutilized for most of the 20th century.

In 1968 a religious organization from San Francisco purchased the property and for many decades utilized it as a retreat and event center. In 2008 "The Castle" was closed again during another economic crash. After years of failed attempts to sell the property, the Lake County leaders working with the now dissolved Lake County Redevelopment Agency, purchased the property with the plan to market it to educational institutions. Southern California based Marymount University answered the request for proposal and signed a 15-year lease on the property in 2012.



*Member Ma and her district liaison Joey Luiz with Michelle Scully and Sharon Maher*

On October 15th, SBOE Board Member Ma and her district liaison Joey Luiz joined Michelle Scully (Executive Director) and Sharon Maher (Enrollment Coordinator) for a tour of the 75,000 square foot building. Bachelor's of Science degree classes are underway in the area of psychology, business or liberal arts with an emphasis in psychology and business. Advanced Master's Degree programs are available in the areas of community psychology, leadership & global development, and business administration. This is the first four year educational institution in Lake County.

For more information: <http://www.marymountcalifornia.edu/lakeside/programs>.



*SBOE Member Ma at the Marymount California University's Lakeside Campus in Lucerne, Lake County*

## There Ought to Be a Law!

Did you know that it is illegal to throw a Frisbee on a Los Angeles beach without a lifeguard's permission?

As your Board Member, I am looking for ways to improve customer satisfaction while fixing problems and pursuing fairness in tax administration. As Legislative Chair, please send me your ideas.

Email me at [Fiona.Ma@boe.ca.gov](mailto:Fiona.Ma@boe.ca.gov).



## Nov. 16: Taxpayer Bill of Rights Interested Parties Meeting

The Harris-Katz California Taxpayers' Bill of Rights was signed into law in 1989 to ensure that the rights, privacy, and property of California taxpayers were adequately protected in the assessment and collection of sales and use taxes. Effective January 1993, the Special Taxes Bill of Rights expanded the Bill of Rights statutory authority to special tax and fee programs administered by the SBOE. The Taxpayers' Rights Advocate is a position mandated by statute who reports directly to the Executive Director. It's the Advocates duty to ensure that your rights are protected!

**Date:** November 16, 2015

**Time:** 10am - 1pm

**Location:** 450 N. Street, Room 121, Sacramento  
(State Board of Equalization Headquarters)

### Agenda:

1. Revision or deletion of outdated laws
2. Incorporation of clarifying and strengthening language to make it easier for taxpayers to understand their rights and for BOE staff and the Advocate to protect the rights of taxpayers.

*If you cannot attend, please feel free to send your suggestions to me at [Fiona.Ma@boe.ca.gov](mailto:Fiona.Ma@boe.ca.gov).*

## Nov. 20 Cannabis Transportation Meeting

Expert speakers from the legislature, law enforcement, labor and the cannabis industry will discuss current a future regulations regarding transportation of cannabis in the State of California.

**Date:** November 20, 2015

**Time:** 1 p.m. till 3:30 p.m.

**Location:** 450 N. Street, Room 121, Sacramento  
(State Board of Equalization Headquarters)

USA Toll Free (877) 336-1828

USA Caller Paid/Int'l: (404) 443-6396 Code: 6236742

### Agenda:

1. Welcome Message by SBOE Members Fiona Ma and George Runner.
2. Legislative Roundtable
3. California Highway Patrol
4. Teamsters role in transportation
5. BlueLine Protection Group
6. SpeedWeed Demo
7. Meadow Demo
8. John Ford Insurance Agency
9. Comments and questions by Audience
10. Closing remarks by SBOE Member Fiona Ma

## Filipino American History Month

October was established to commemorate the first documented landing of Filipinos over 425 years ago in what is now known as the continental United States in Morro Bay of San Luis Obispo County, California. Through the advocacy work of the Filipino American National Historical Society (FANHS), the United States Congress passed subsequent Resolutions to recognize October as Filipino American History Month nationally starting in 2009. The Filipino American community is the second largest Asian American group in the United States with a population upwards of 3.5 Million. In California alone, Filipinos are the largest Asian ethnic group tracking in at 1.5 Million.

Most recently, Governor Jerry Brown signed AB 7 authored by the first Filipino American Assembly-member Rob Bonta with unanimous and bipartisan support to annually proclaim October 25th as "Larry Itliong Day". October 25th marks the birthday of the late Larry Itliong, leader of the Agricultural Workers Organizing Committee (AWOC) which was the first union to strike for improved wages and work conditions in Delano in 1965. This strike launched the California farm labor movement. Soon after, Itliong joined with Cesar Chavez and Dolores Huerta of the National Farm Workers Association to start the United Farm Workers of America.



The celebration of Filipino American history month serves as a time for people to learn and appreciate about Filipino Americans and their historic contributions to the nation through program and activities promoting culture and history. For more information visit <http://www.fanhs-national.org/>

## CALVET and Specialized License Plate

Available to all California motorists, these “Honoring Veterans” specialized California license plates may be ordered with the armed force or veterans’ service organization logo/emblem of your choice. Over 100 insignias are available, and your logo will be prominently displayed to the left of a six number/letter combination. Sequential plates have an initial cost of \$50, and have a \$40 yearly renewal fee (this may be a tax-deductible contribution and is in addition to normal DMV license fees). You may also personalize your veterans license plate (your choice of up to 6 characters) for an initial cost of \$78 and a yearly renewal fee of \$40. All proceeds from the sale of veterans’ plates are used to expand veteran services statewide.

Information on how to obtain Honoring Veterans plates may be obtained from your local County Veterans Service Office, DMV office or by calling CalVet at (916) 653-2573 or visit the [DMV Specialized License Plate](#) for online ordering information or to download an application.

*Order Specialty License Plates!*

**CALIFORNIA**

**Protect Our Coast & Ocean**  
Whale Tail® EcoPlates fund community projects throughout California to clean up beaches, teach ocean science & stewardship, build coastal trails, and restore natural habitat.  
[www.ecoplates.com](http://www.ecoplates.com) 1-800-262-7848

**Show Your Love for Lake Tahoe**  
Tahoe plates fund hiking and biking trails, wildlife programs, and critical water quality projects. Sponsored by the nonprofit Tahoe Fund. [www.tahoeFund.org](http://www.tahoeFund.org) 1-800-510-8246

**Protect Kids!**  
Kids plates fund child abuse prevention and child safety programs in communities throughout California. Help kids - with a unique plate featuring \*\* or + symbols.  
[www.dmv.ca.gov/online/ei/p/elp.htm](http://www.dmv.ca.gov/online/ei/p/elp.htm)

**Drive the Arts**  
The Arts Plate funds California Arts Council programs, giving kids the tools to imagine, create and innovate - essentials for success in all walks of life.  
[www.artsplate.org](http://www.artsplate.org) 1-800-201-6201

**Love Yosemite?**  
Yosemite plates support trail repair, habitat restoration, wildlife protection, and more in the park. Tell us about your plate and receive a free gift! 1-800-469-7275  
[www.yosemiteconservancy.org](http://www.yosemiteconservancy.org)

**Save Lives: Buy the Pet Lovers Plate**  
Funds free and low cost spay and neuter to stop the killing of millions of innocent cats and dogs. Show the world you care. The plate features artwork by actor Pierce Brosnan.  
[www.petloversplate.com](http://www.petloversplate.com)

**Be a Patriot!**  
California Memorial Plates support California's Antiterrorism Fund.  
[www.dmv.ca.gov](http://www.dmv.ca.gov)

**Honor Our Veterans!**  
Veterans plates fund County Veterans Service Offices statewide. Choose from over 70 military and veteran decals.  
[www.calvet.ca.gov](http://www.calvet.ca.gov) 1-800-952-5626

**ALL PLATES CAN BE PERSONALIZED!**  
Order with this form or online at [www.dmv.ca.gov](http://www.dmv.ca.gov) →  
'Online Services' → 'Special Interest Plates'

Other special license plates are available at  
[DMV Specialized License Plate](#)

## 2015 Fair Season Winds Down but the Activities are Year Round



*Dickens Fair takes place from Nov. 21 to Dec. 20 for 5 weekends at the Cow Palace.*

More info at [www.dickensfair.com](http://www.dickensfair.com)

In 1854, the California State Legislature created the State Agricultural Society. On October 4, the first exhibit of the state’s fruits, vegetables, flowers, grain and livestock, was scheduled in San Francisco at the Music Hall on Bush Street, near Montgomery Street. The following year, the State Fair was held in Sacramento, then San Jose, Stockton and Marysville, and then back to Sacramento before given the official permanent residence in 1961 at Sacramento’s Capitol Park (now at the Cal Expo). Today, there are 58 counties in California and 78 fairs operate under the guidelines of the California Department of Food and Agriculture - Division of Fairs and Expositions.

California has one of the longest seasons in the nation. With over 80 fairs between February and November, these events are one of the more affordable, family-friendly community activities. The fairgrounds are more than just an agriculture learning center or a place to ride the ferris wheel; they also serve as a safe haven for animals and humans in case of natural disasters like fires and earthquakes. Just this year, the Lake County fairgrounds served as CalFire’s Command Center for the Rocky, Valley, and Jerusalem fires which housed thousands of fire fighters and equipment for many months. Our fairgrounds are important local community assets that are worth preserving and supporting. It might not be fair season, but please stop by your local fairground to see how you can help or volunteer.

## SBOE Board Member Ma & Staff on the Road



Full House at the Humboldt Small Business Seminar hosted by SBOE Member Ma

Visiting the Tehama Board Chambers with Supervisor Bob Williams



Monterey Small Business Seminar hosted by SBOE Member Ma and Assemblymember Mark Stone and Monterey County Supervisor Dave Potter



Superhero Emcees SBOE Member Ma and Millbrae Councilmember Wayne with special guest Assemblymember David Chiu at the Annual SF Hep B Free Gala



Visited ZenPayroll's (now Gusto) Zaad Shahzad, Head of Channel Sales and their mascot Panda



At the Monterey County Fairgrounds with District Liaison Seth Doulton and Fairground CEO Kelly Violini

The Golden Gate University Women in Power Panelists Karen Royce, Melinda Eisenhut-Dunn, SBOE Member Ma, Rebecca Prozan and Agness Mnena Gaadi



## Free Small Business and Nonprofit Tax Seminars:

November 2, 2015, 9:00am to 1:00pm  
Small Business Seminar with the United States  
Department of Veterans Affairs, Senator Bill  
Monning, Assemblymember Katcho Achajian, and  
the City of Pismo Beach

Pismo Beach Veterans' Memorial Hall  
780 Bello Street  
Pismo Beach, CA 93449

Register online at  
<http://www.boe.ca.gov/ma/events/> or  
call 1-888-847-9652.

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

## Other Events:

November 7, 2015, 9:00am to 4:00pm  
San Francisco Financial Planning Day  
San Francisco Public Library  
100 Larkin Street, San Francisco  
[www.financialplanningdays.org/sanfrancisco](http://www.financialplanningdays.org/sanfrancisco)

*The event is free and open to the public.*

November 16, 2015, 10:00am to 1:00pm  
Taxpayer Bill of Rights Meeting  
450 N Street, Sacramento

*More information on Page 7*

November 20, 2015, 1:00pm-3:30pm  
Cannabis Transportation Meeting  
450 N Street, Sacramento

*More information on Page 7*

## 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)

## Happy Halloween from the Ma Family

