

Taxes and Financial from 3

Are you moving at least 50 miles to your new job? You may be able to reduce your income even if you don't itemize. Eligible moving expenses are an above-the-line deduction.

More tax issues to consider when you change jobs include stock options, employment-related educational expenses, and the sale of your home.

If you have additional questions about the ideas mentioned here and/or the many other strategies available to you, they may be directed to me at 800-CPA-KROL (272-5765), or you may write to:

News of Polonia

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Music News from 3

over 350 songs, garnering the sobriquet of the Polish Schubert in many circles. Collected under an unassuming title *Śpiewniki domowe* [Songbooks for home use], they were designed to serve amateur musicians far and wide. Simple and direct, they show Moniuszko's great melodic gifts and highlight the achievements of the best known Polish poets, including Mickiewicz, Kraszewski, Lenartowicz, and Syrokomla. At a time when Polish language and literature were eliminated from schools and public life by the governments of Russia or Germany that administered partitioned Poland, Moniuszko's songs kept the national literature alive through his unforgettable musical settings. Moniuszko can also be credited for introducing his audiences to excellent contemporary translations of poems by Shakespeare, Goethe and Hugo, among others, which he used to excellent effect in several dozen of his songs. Among the great many of Moniuszko's most treasured achievements, *Pieśń wieczorna* [The Evening Song], *Znasz-li ten kraj* [Do You Know the Land], *Kozak* [The Cossack], and *Prząśniczka* [The Spinning-Wheel Maiden] continue to exercise their magic spell upon the successive generations of music lovers. ☐

Investments from 3

are so many options out there that we become paralyzed and stay with the familiar.

Often this is motivated by fear of short-term regret at making a less-than-perfect decision even though we know that there are no perfect decisions. But, as Mark Twain said, "Twenty years from now, you will be more disappointed by the things you didn't do than by the things you did do." By placing more emphasis on what we have already expended than on what could be gained by change, we ignore lost opportunity costs because they don't seem real. But with your financial security at stake, where you are headed is much more important than where you have been.

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Los Angeles

Legal from 3

based green card system with a merit based points system, and put increased emphasis on skills-based immigration rather than family unity.

The current family-based immigrant categories would be drastically changed and some categories eliminated altogether. The following family-based preference categories would be eliminated:

- ♦ First Category: Unmarried Sons and Daughters of Citizens
- ♦ Second Category: Unmarried adult Sons and Daughters of Permanent Residents
- ♦ Third Category: Married Sons and Daughters of Citizens
- ♦ Fourth Category: Brothers and Sisters of Adult Citizens

There would also be reductions in the categories for parents of U.S. citizens and in the second preference category for spouses and minor children of permanent residents.

This means that for the first time in many decades, U.S. citizens could not sponsor their adult children or siblings for a green card. There would also be a cut-back in the number of citizens who could sponsor their parents.

Instead, a yet undefined "point system" would be established to determine eligibility for a large segment of the immigrant pool. This point system would be similar to the immigration systems that exist in Great Britain, Canada and Australia, among others. Applicants would be graded on their eligibility for permanent residence based upon their education, experience and job potential, as well as family ties. The method of weighing each of these criteria is yet unclear, but would have a great role in allocating available green cards among applicant groups.

This is likely to be one of the most hotly-contested provisions of the proposed law.

Guest Worker Provisions in the Proposed Law.

The guest worker portion of the law would establish a new temporary Y visa for workers who are coming to the U.S. to perform temporary jobs. The categories created by the law include:

- ♦ a non-seasonal Y temporary worker (Y-1 visa)
- ♦ a seasonal temporary worker (Y-1 visa)
- ♦ a visa for agricultural workers, animal herders, and dairy workers (Y-2A)
- ♦ a visa for non-agricultural workers (Y-2B); and
- ♦ their spouses and minor children (Y-3 visa).

Dependents of Y visa holders can accompany Y workers if the worker can show proof of valid medical insurance and demonstrate that the wages of the principal Y visa holder are 150% above poverty level for the household size.

A Y-1 worker can be admitted for a two year period that can be renewed twice. However, the worker must spend a period of one year outside the United States after each two years in the U.S. Y-2A and Y-2B visas would be valid for 10 months with no extensions possible. A Y worker who fails to timely depart the U.S. at the expiration of their visa is permanently barred from any future immigration benefit.

Workers applying for a Y visa must be paid the market or "prevailing wage" of all similar workers in the area.

The Y-1 visas would be limited to 400,000 with yearly adjustments based on market fluctuations and need. The Y-2B visas would be limited to 100,000 with the potential for adjustments, but there would be no numerical limitations for Y-2A visas.

Border Security Measures in the Proposed Law.

As have many prior immigration proposals, the bill contains a number of border security measures. However, this bill stipulates that the legalization terms of the law do not take effect unless or until these "triggers" are in place.

They include the hiring of 18,000 Border Patrol agents; the construction of 200 miles of vehicle barriers and 370 miles of fencing; the emplacement of 70 ground-based radar and camera towers along the southern border; the deployment of 4 Unmanned Aerial Vehicles and supporting systems; and increased detention of undocumented immigrants. Another benchmark for the

legalization provisions would be the implementation of the employment verification system described below.

The bill would also increase the penalties relating to passport, visa and immigration fraud; mandate the detention of criminal aliens; establish increased penalties for illegal entry and reentry into the country; and simplify background checks for immigration status.

Employment Verification Measures in the Proposed Law.

Another important element of the proposed law is the establishment of a system of visa status verification by employers intended to reduce employment of undocumented workers. The system provides employers with a means of verifying potential workers' legal status quickly by electronic means.

All employers would be required to electronically verify newly hired employees within 18 months of the law's enactment, or on the date on which the Secretary certifies that the system is operational. Once the system is implemented, all employers would be required to verify all current employees within 3 years after enactment.

The law would also increase penalties significantly over current law for employment of workers without work authorization.

Future of the Bill.

The proposed law will be introduced in the Senate for debate immediately and into the House of Representatives shortly thereafter. The bill must now be approved by both houses of Congress. There is substantial opposition on both the political left and right to terms of the bill, but it remains to be seen whether that opposition is enough to defeat the careful compromise that has been reached. There could be some changes to the terms, especially the point system or the guestworker provisions, before Congress approves a final Immigration Reform law. There is some possibility that the opposition to the bill will be so strong that no final bill will be agreed upon before the Congress recesses at the end of summer.

If the Congress agrees on a final immigration reform bill, it must go to President Bush for approval. The President has already publicly stated his support for this version of the law. ☐

Katyn book review from 8

the Germans by the AK, just before the 1944 entrance of the Red Army, as part of Operation Burza (or Tempest).

Halina Kozłowska describes the entry of the Red Army into Skierniewice in 1944 (pp. 181-182). The Soviets threw Poles out of their homes, broke locks, and stole at will. Those who protested were often shot. Other Poles were shot in the nearby forests. The Soviets also raped Polish women and girls. Later, the Kozłowski domicile was, for a time, confiscated by the new Soviet puppet government of Poland (p. 182).

Generations later, some unscrupulous Poles, attempting to take advantage of the unresolved question of the ownership of the home, came to claim it. (This situation shows that it was not only the returning Polish Jews who sometimes experienced resistance to the reclamation of their properties.)

In the decades following the Katyn massacre, and especially after the fall of Communism, many Katyn Societies have sprung up all over the world in order to memorialize the victims. In Israel, the Yad Vashem Institute, focusing exclusively on the Jewish victims of the Nazis, has refused to include the Polish-Jewish victims of Katyn in its purview (p. 231).

Many of the children of Katyn victims have, during and since the 1990's, visited the several sites of the murders. Locally, excavations were conducted (pp. 35-37, 44). Some of the graves of the Poles had obviously been looted by Russians: "The local population began to find bones, Polish buttons, and military decorations when they, in need of fuel, were demolishing the fence that, during the war, had still bordered the burial areas. They would dig through this place in pursuit of military accessories and

Laguna Woods from 7

The complex of cottages in the park is a unique phenomenon that started with the 1935-36 California Pacific International Exposition which attracted thousands of visitors from all over the world. The idea of a "House of Pacific Relations" was conceived as one of the attractions with the word "Pacific" referring to peaceful relations between nations. The fifteen original cottages were constructed around a central lawn, to be occupied by different nations who would have the opportunity to show off their history, culture and artifacts, and hopefully befriend and entertain one another. Today the House of Pacific Relations consists of 31 national groups.

During the trip to San Diego, the Club members enjoyed traveling on the scenic Pacific Coast Highway from Oceanside to La Jolla. Everyone had a wonderful lunch in an Italian restaurant in Del Mar overlooking the Pacific Ocean on a lovely, sunny Southern California day.

On Wednesday, June 27th, our Polish Club of Laguna Woods will celebrate an American-Polish Fourth of July at 11 a.m. in Clubhouse 6. It will be a family picnic of American hamburgers, Boston baked beans, Polish sausage, Polish sauerkraut, and all the fixings, soft drinks and beer, and cake and ice cream. Everyone is invited to celebrate with us. The cost is \$10 for members and \$12 for non-members. Make check payable to PCLW and mail to Bożena Saduddin 310-B Via Castilla, Laguna Woods, CA 92637. Deadline is June 21. For more Information call (949) 206-9122.

We look forward to sharing our Polish heritage and fun-filled activities with you. ☐

Homeland Security from 5

and fill out a questionnaire 48 hours before their flight.

A public relations firm for Orlando's tourism agency reported that the comments appeared in 172 German language news stories since the weekend. The commentary from readers was: "We don't have to travel to the U.S. if they don't want us to spend money there," according to an e-mail from the firm.

Changes to visa-waiver rules are still up to Congress, said Russ Knocke, spokesman for the Department of Homeland Security. The intent is to give security agencies more time to look for potential terrorists, he said, not to discourage legitimate tourists. ☐

valuable. They destroyed a lot of remains." (Ewa Gruner, p. 41). (Holocaust materials commonly mention that Poles looted places where the remains of Jews were interred - all in search for valuables. The Katyn experience shows, once again, that such looting was a common occurrence. It obviously involved a variety of perpetrators and victims.)

Wanda Wasserman touches on her life in prewar Poland as an assimilated Polish Jew: "She admits that she personally never experienced any anti-Semitic sentiments on the part of Poles. She has even had many Polish friends. However, from other Jews she heard about the negative feelings of Poles toward her people." (p. 222). Her direct experience adds support to the premise that prewar Polish anti-Semitism had been sporadic and intermittent, not constant and relentless. It also contradicts Celia Heller, who, in her ON THE EDGE OF DESTRUCTION, would have us believe that assimilated Polish Jews experienced Polish anti-Semitism about as often as their non-assimilated counterparts. ☐

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