

Taxes - Dependent from 3

of any other taxpayer for the year. For example, Johnny lives with his mother. Mother has a small part time job. She and Johnny live with her sister Beth for the entire year. Johnny could be a dependent of mom or Aunt Beth. Because Johnny is a qualifying child of mom, Aunt Beth would not be able to claim Johnny as a qualifying relative. But Aunt Beth could claim Johnny as a qualifying child if his mother did not.

When a child goes off to college, the dependency exemption should be examined closely. The child could be a qualifying child while a full-time student and under the age of twenty-four. The definition of a full-time student depends on the institution attended. In many cases, as little as twelve credits per semester can be full time. The important consideration is, did the child support him or herself. Loans are often used to finance education. It is necessary to look at who is responsible for those loans and what other expenses were paid for the child. If the child works and is responsible for the college loans, the child may have provided more than half of his/her own support for the year which would disqualify him or her as a dependent.

The year the child graduates also poses a problem. If the child meets the age test and full-time student test during the year, but graduates and gets a good paying job, the child may have provided more than half of his/her own support for that year.

Support is determined by compiling a list of the expenses paid for the student. This includes the cost of tuition, books, living expenses at college, medical care and insurance, food, transportation, clothing, and the child's share of the cost to maintain a permanent residence during the non-school year. If the child is receiving scholarships, the scholarships and the expenses paid with those scholarships are ignored for support purposes.

Divorce

Divorce casts another shadow on the dependent process. There is a lot of confusion when divorced parents attempt to claim the child. A child's dependency cannot be shared equally between parents. The law gives the right to claim the child to the custodial parent. That right exists until the child reaches the age of majority (generally age eighteen). The custodial parent is the parent whom the child lives with for the majority of the year. The custodial parent can release the right to claim the child to the noncustodial parent using a Form 8332 (Release of Claim to Exemption for Child of Divorced or Separated Parents). Doing so gives the noncustodial parent the deduction, the child tax credit, and the education tax benefits. The custodial parent still retains the right to the head-of household status, the child care credit, and the EIC. The noncustodial parent will not receive those benefits. Many people are confused because a judge may have determined that the noncustodial parent should have all the benefits of the custodial parent and included that in the settlement agreement. Unfortunately, the IRS has not given the judge the right to legislate tax law and IRS is not bound to follow the judge's verdict if it disagrees with tax law. The IRS expects to see a Form 8332 attached to the noncustodial parent's return even when the divorce agreement gives the noncustodial parent the claiming rights.

Other Dependents

When you're considering dependents, do not limit your thoughts only to young people. Mom, dad, or other relatives might be qualified. Age is not a factor for the qualified relative. Support is a big factor. Even if you do not pay more than half your relative's expenses, if a group of you collectively pay over half, you may be able to alternate the deduction.

For example: Gran needed to go to a nursing home but she did not have

sufficient resources to pay the bill herself. Gran and her three children each shared one fourth of the bill. Because Gran does not pay over half of her own expenses, the children collectively are paying more than half the bill. The children can file a multiple support agreement and alternate who gets to claim Gran on their tax return.

Dependency is a difficult issue. Understanding the rules will enable you to make the most of your tax situation.

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:

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Music News - Krauze from 3

authors as Stanislaw Wyspiański and Witold Gombrowicz. Iwona, premiered in Warsaw on 29 September 2006, was recorded by Polish TV in April of 2008. Krauze's latest opera, Polyectus, is scheduled for premiere in Spring 2009.

For the past two decades Zygmunt Krauze has continued to travel far and wide - from Europe to Asia, South America and North America, giving concerts, lectures, masterclasses, and participating in various competition juries. Audiences in Southern California had the pleasure of hearing Mr. Krauze at Newman Recital Hall in May of 2002, when he inaugurated the Paderewski Lecture-Recital Series organized by the Polish Music Center. As we wish Zygmunt Krauze a Happy Birthday, we also hope to experience the pleasure of hearing his music live once again and soon! ☐

Legal - Canada visa from 3

If your brother is married or has unmarried children under 21, they can come with him. Original documents showing the relationship between him and his dependents, such as marriage certificates and birth certificates, are also required.

What is the Procedure to apply for TN visas?

Once all the required application forms and documentation is ready, the person applying needs to schedule an appointment with the Embassy.

During the interview, the applicant will present all of the documents. The applicant needs to be prepared to describe his/her qualifications for the job, professional experience, and the nature of the work offered.

The officer considering the case will then make a decision after the initial interview.

Once inside the U.S., the visa can be extended by the applicant as long as the job remains in place.

Conclusion.

Professionals from other countries typically come to the United States on H1B visas. Because there is annual limit on H1B visas and that limit has already been reached for fiscal year 2007, presently there are no H1B visas available until October 1, 2007. The TN visa is a way for Mexicans and Canadians to avoid this backlog and come to the U.S. relatively easily, provided they have a job offer and the required qualifications. ☐

Beginning Polish Language Study Group

Meet at Hastings Library
3325 E. Orange Grove Blvd.
Pasadena, CA, 91107
Beginning Saturday September 20th
from 1.00 PM to 4.30PM.
For info: Ronald Small 818-785-4094.
E-Mail dazyron@earthlink.net
Richard Lis 626-799-7930

Polish Profiles - Góralu from 2

Maria Konopnicka is also known for a beautiful patriotic poem called ROTA "Nie Rzucim Ziemi Skąd Nasz Ród, Tak Nam Dopomóż Bóg" (We will never abandon our country, so help us God).

Music to those words was written by a well known composer, Feliks Nowowiejski. That same composer also wrote music to some of Konopnicka's other poems. Sometimes I think that Polish history more than in any other country, was not only written in history books, but also sung in songs that touch ones heart and soul.

Maria Konopnicka died on October 8th in 1910 at the age of 68. She was buried in the Łyczaków cemetery in Lwów. ☐

Justyna Ball from 2

Gov. Palin the day before her speech, but it somehow did not bother Palin to expose her daughter and her daughter's boyfriend at the convention where in a flash of tens of cameras, she held her five month old brother, Trig (is Trig short for Trigger? I know the mother loves guns...).

Actually, everybody had a turn to hold the baby, Cindy McCain did too...

Probably to hide it from the cameras!

The lowest point of the convention was when the Republican speakers laughed at the community organizers. That was an attack on ordinary people in urban areas who deserve better lives and want to do something about their situation. And I hope that people in those poverty-stricken communities were watching and came to the right conclusions. The lowest point for Gov. Palin was to address hockey moms and mothers of children with special needs. Then I realized why that poor five month old with Down syndrome was there the whole time.

That's when I stopped feeling sorry for her, as that woman is an opportunist

Moments later, she accused Sen. Obama of using "change" to promote his career.

The best strategy to cover up your own "aspirations" is to point them out in the opponent.

I watched Fred Thompson, "Democrat" Joe Lieberman, Mitt Romney and Rudy Giuliani speak. Giuliani accused Obama of flip-flopping, as a day after the nomination, the Senator from Illinois favored an undivided Jerusalem ("Like I do and Sen. McCain does," Giuliani said) and he later changed his mind!

I won't comment!

We heard the Sen. McCain war story over and over and how his being shot down somehow predestines him for the president's office.

The speakers stated what the gum-chewing and triple-chinned crowd fanning themselves occasionally, wanted to hear which was that the country is fine, the economy is fine, Washington is all liberal, and Iraq is a success. All they needed was Miss Alaska to tell them, "Drill baby drill" (referring to the drilling of oil reserves, which Gov. Palin promotes). Did I mention that she also wanted to ban some books from her local library? Ok, let her ban books, but polar bears are off limits. She wanted them off the threatened species list because she does not believe in global warming.

Not all Republicans are so blindfolded.

Susan Eisenhower, Dwight's granddaughter, one of the speakers at the Democratic Convention, also an expert on international security, explained that "Deep in America's heart, I believe, is the nagging fear that our best years as a nation may be over. We are disliked overseas and feel insecure at home. We watch as our federal budget hemorrhages red ink and our civil liberties are eroded. Crises in energy, health care and education threaten our way of life and our ability to compete internationally. There are also the issues of a costly, unpopular war; a long-neglected infrastructure; and an aging and increasingly needy population." And she believes that Sen. Obama and not Sen. McCain is the right man who understands those needs and will lead the country back on the right track.

How can you try to fix something (like the economy) if you don't believe it's broken? The stubborn position on Iraq only costs us more lives, for what? For Bush's "mistake?" Do you ever think about the lives of Iraqis? Laura Bush in her speech stated that because of her husband, 50 million people in Iraq and Afghanistan have freedom. Are you kidding me? Where is Osama? I mean, c'mon... we send robots to Mars and we can't find a guy who is running around with a walkie-talkie wearing Converse sneakers? And if he does not live in a cave in a country the size of Texas, and I believe he does not, but comfortably somewhere in, let's say Pakistan, what does it say about us, our intelligence and our ability to capture terrorists? Unless we are not really trying, and we just pretend that we are to keep this war going and the public satisfied.

In Laura's footsteps, tiptoes Cindy, portrayed as a Republican Mother Teresa who was beatified while still alive for bringing a little girl from Bangladesh 17 years ago.

And that was probably the only diversity at the GOP's convention.

Cindy is so good at providing medical assistance to orphans overseas, but why not our own backyard?

It is odd, since in Massachusetts alone, we have 2,400 children eligible for adoption.

Not cool enough? You say they are crack babies? Why not pick one? Or we should rather sweep the problem of poverty under the rug? Cindy shone in the flash of cameras, but I would love to see a politician's wife setting an example by adopting one of our own American unprivileged ones.

Once I had an argument with a waitress who claimed that American orphans have a much better life than those in Bangladesh. Please tell that to our orphan children the next time you see them if you see them. I guess they don't realize how lucky they are.

Or at least allow people from other countries, like let's say, rich Somalis, to adopt them.

Cindy's half sister, Jim Hensley's other daughter, Kathleen Portalski, wife of Stanley (son Nicholas is a firefighter) cheers for Obama. But that may be, because she was left penniless by her wealthy father.

I don't think Cindy has a political view. As much as John needed her fortune, she needed him for celebrity status. A good politician needs a wife, a socialite and if she is a NASCAR fan and the heir to a beer fortune, it's even better.

But that pit bull Sarah may cry "victimhood" (that's where the lipstick comment comes handy, Sarah wants you to remember that although she is tough she is still a woman!) if Joe Biden presses too hard during the debate. So should we either see her as a woman or go beyond the gender factor? And we'll wrestle like equals?

She may not be impressed with Sen. Obama's resume, but at some point in her life she too found Hawaii attractive. Back when she enrolled at Hawaii Pacific College in Honolulu as one of the five colleges she attended in six years.

At the end, no matter how you see her: "as a restless reformer" as Joe Lieberman does, a hockey mom, an anti-abortion advocate, pro-war, pro-drilling, she is a pawn in McBush's politics.

Make people fear and later tell them that you are the only one who can keep them safe. Safe from the Axis of Evil, Islamic radicals, and most importantly... safe from liberals. The message remains the same, but this time it's delivered by a woman.

Sarah Palin, underneath all the Maybelline lipstick and waterproof mascara is just more of the same.

And those hockey moms better take their helmets and cages off to see clearer, before they say, "Mamma Mia! What have we done?" ☐

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