

Taxes - New rules from 3

be sure to keep your receipts. Recent tax law changes have ratcheted up the recordkeeping required for both cash and noncash charitable deductions.

If you use your vehicle for charitable activities, take note of a recent IRS clarification on what you can deduct. You can deduct either a standard rate of 14¢ a mile, or with reliable written records, you can deduct actual out-of-pocket expenses for your vehicle usage in charitable volunteer work.

Hit the books

Some tax-cutting options remain the same from year to year. Proper recordkeeping is always a winning strategy. Are you keeping track of your business mileage? Is your accounting for home office deductions up to date?

One standard tax planning rule is to defer income to the next year and accelerate deductions into the current year. Cash basis business owners might hold off billing some of their December work until January. Consider stocking up on supplies and paying invoices early. Individuals may want to prepay their real estate taxes, especially now that non-itemizers can also deduct real estate taxes (limited to \$500 for singles and \$1,000 for joint filers). If you have significant medical expenses, try to consolidate the payment of medical bills into one calendar year to exceed the 7.5% of income threshold.

The general expectation is that tax rates will go higher next year. If you think that will happen, you may want to reverse this strategy and pull income into 2009 and delay deductions until 2010. It's always wise to take a multi-year approach to tax planning.

Another smart move is to check your tax withholding and estimated tax payments. Assumptions you made going into this year may have been dramatically affected by the economy. Also, the "making work pay" credit may have reduced the amount of tax withheld from your paycheck. Those who may end up with too little withheld as a result of this credit include married couples with two incomes, individuals with more than one job, retirees, and social security recipients who also work. Remember, if you pay in too much, you tie up important cash. Pay too little, and you could end up owing a penalty.

If the majority of your income is from a small business, there is an added reason to check your withholding or estimates in 2009. You may be permitted to pay in the lower of 90% of your 2008 or 2009 tax bill and still avoid penalties.

Have a plan

Through economic recessions or expansions, tax planning is one strategy that always makes bottom-line sense. Not every strategy mentioned here is appropriate for everyone, and other options not discussed may be more suitable in your particular 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 - Renaissance from 3

Lublin Tablature], compiled between 1537-1548—is the most comprehensive collection of its kind in Europe. This 260-page keyboard compendium contains three dozen instrumental dances and other largely two-part compositions, written by Polish composers as well as masters from around Europe. In addition to musical notation, it includes a discussion of compositional techniques and various issues regarding organ tuning. Almost nothing is known about Jan, the organist who assembled the compendium. However, it is assumed that he was well educated and moved amongst the various circles of society, from the court and town to the village and monastery, all of which are represented in his collection. Whether at court or in the village, dance has long been an integral part of Polish music and culture, and the Tablatura Jana z Lublina is an important written codification of this tradition. Although some of the compositions in this tablature can be attributed to Mikołaj z Krakowa and other recognized composers, most were written by authors now unknown.

In addition to the three lively dances from the Tablatura Jana z Lublina, another anonymous composer is represented on the program with *A Song of the Captivity and Sad Constraint of the Land of Hungary*, found in the Zamość Song Book (ca. 1588). The construct of the introspective *duma* form that is employed in this piece is thought to have originated with the Cossacks in the 15th century, and probably became a part of the Polish music tradition as Poland's borders and political influence expanded eastward during this period. The people of Poland and Hungary have always had close cultural ties and represented two strongly Catholic countries in Central Europe which sometimes shared rulers, such as Stefan Bathory (1533-1586) who was both King of Hungary and King of the Commonwealth of Poland-Lithuania. This plaintive song laments the destruction wrought upon Hungarian families during the Turkish occupation, which lasted intermittently from 1526-1686.

Wacław z Szamotuł [Wacław of Szamotuły] (ca. 1520 – after 1560), whose motets are of extraordinary beauty and skill, was by far the most gifted composer of the Polish Renaissance. Educated in law, mathematics and philosophy, he was also a poet, writing in Latin and Polish. In 1547 Wacław z Szamotuł was appointed as composer to the court of Sigismund II August, where he wrote sacred music for the King's Chapel choir. He also worked for Prince Radziwiłł and was involved in the Calvinist movement in Poland. Among his many masterpieces, the musical setting of his own poem *Daylight Declines* continues to be a choral all-time favorite. This beautiful and haunting piece will be presented in an arrangement for solo voice and ensemble. Also on the program will be a lilting string arrangement of *Ego sum pastor bonus* and joyous rendition of *Dies est laetitiae*. Wacław z Szamotuł died very young, and one of his first biographers wrote that "... if the Gods had let him live longer, the Poles would have no need to envy the Italians their Palestrina, Lappi and Vadena."

Mikołaj Zieliński (ca. 1550 – 1616) was an early Baroque composer, whose *Offertoria et Communiones totius anni* was highly appreciated and published in Venice in 1611. Having served as the *magister capellae* of the Polish Primate, his catalogue of compositions consists mainly of polychoral works like those popular in Italy during the same period. Zieliński's use of instruments for choral accompaniment and his inventive approach to harmonies and textures, such as alternating homophony and polyphony for expressive means, is similar to the techniques of other composers from the

Venetian school. Four of his sacred works—*Viderunt omnes fines terra, Haec Dies, O gloriosa Domina* and *Benedicimus Deum coeli*—have been transformed from the original chorales into brilliant wind and string arrangements by Ted Stern and Jacek Urbaniak, Artistic Director of the Orchestra of the Golden Age in Poland.

The output of Adam Jarzębski (ca. 1590 – ca. 1649) consists mainly of instrumental works, a sophisticated example of the existing chamber music tradition in Poland. The only surviving collection of his works, *Canzoni e Concerti*, demonstrates a mingling of Renaissance and Baroque elements. Having most likely studied in Italy, by 1619 Jarzębski had returned to Poland to serve at the court of King Sigismund III. A continuing interest in foreign dances is shown in the lively rhythms found in many of his *Concerti*, such as the *Concerto a tre "Nova casa"* presented on this program.

Although the Victoris Codex (ca. 1660) was notated in Slovakia near the Hungarian border and now resides in the Hungarian Academy of Sciences in Budapest, seven of the 61 dances included in the collection originated in Poland. The *Taniec z kapeluszem* [Hat Dance] from this collection is clearly influenced by the musical traditions of Southeastern Poland. One can hear the deftly pounding feet of peasant dancers in the driving percussion, and the passion of folk fiddlers common in Poland's mountainous regions in the spinning violin line.

Kolędy [Christmas carols] represent a very important and enduring tradition in Polish music, and a selection of these meaningful songs will end the program. In this largely Catholic country, the holidays last from Christmas Eve, which ends a period of fasting and austerity, through the Feast of Epiphany in mid-January and even, in some regions, through Candlemas Day on February 4. It is a period of great joy and good will, and this spirit is most often displayed in song. Traditional Polish rhythmic patterns, such as the *polonaise* or the *mazurka*, can be heard in these celebratory carols. Although some of the melodies date back to the Baroque period or even to Gregorian chant, their popularity has continued throughout the ages in Poland and abroad, assuring their survival in a great variety of settings to this day.

For more information about this concert, please contact
polmusic@thornton.usc.edu
or 213-821-1356 or see www.usc.edu/
dept/polish_music/Events/
Wessex_Jan2010.pdf. 🎵

Strybel - Katyn from 11

Whatever the case, Peszkowski would later be among the Polish POWs who joined the army of General Władysław Anders which led thousands of Polish troops and civilians out of the Soviet Union. After leaving Stalin's "inhumane land", Peszkowski cared for Polish orphans in India for a time and eventually made his way to England. From there here traveled to America, where he became a priest and went on teach courses in Polish and theology at the Polish Seminary in Orchard Lake, Michigan until his retirement. He then returned to Poland and served as the chaplain of the Katyn Families' Association until his death in 2007.

Katyn has become a code-name for Stalin's illegal execution of some 22,000 Polish officers and soldiers at three known death sites: Katyn, Kharkiv and Mednoye. Of that number, some 7,000 victims have never been accounted for. ☐

Strybel - Chopin from 10

Garrick Ohlsson, the only American ever to win the competition (1970), will be back in Poland on March 1st to perform a birthday concert at Warsaw's Fryderyk Chopin Institute. There the Fryderyk Chopin Museum will be opened and the Third International Chopin Congress will be held.

Thousands of tourists from around the globe, many from the Far East where Chopin is much beloved, are expected to come to Poland for the anniversary. The composer's most ardent admirers may decide to take to the Chopin Trail comprising 34 localities across the country where Chopin performed or was connected to in some way. They include the village of Brochów where he was baptized, the palace of Duke Antoni Radziwiłł, whose daughter he gave piano lessons to, and Duszynki Zdrój, where he performed concerts for charitable causes. This year's 65th annual Chopin Festival is being held at Duszynki on August 6th - 14th.

Although Żelazowa Wola has been on the itinerary of ordinary tourists for years, this year it is expected to be more heavily besieged than ever. The open-air piano recitals on the terrace of the quaint white-washed manorhouse in an idyllic rural setting are an experience enjoyed even by those who don't go in for classical music.

Chopin died prematurely of tuberculosis at the age of 39, but he left behind a cultural legacy that will live forever. No one has ever better captured the spirit of Poland than he did in his stately polonaises, elegant waltzes and sprightly mazurkas. One of Chopin's Scherzos was based on the Polish Christmas carol "Lulajże Jezuniu". Some say they can detect tinges of a homesick émigré's nostalgia for his native land in various of his Études, Sonatas and Poems. And numerous heads of state and other prominent individuals have been laid to rest amid the haunting strains of his haunting Funeral March. Perhaps our Polonia would do well to more widely promote the Chopin heritage at its events. His inimitably beautiful compositions filling our halls, churches, schools, ballrooms and restaurants would greatly enhance our love of heritage and sense of cultural worth. ☐

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