

Child Tax Credit, CTC, to qualifying taxpayers within these jurisdictions.

The tax codes of Guam and the Virgin Islands mirror that of the Internal Revenue Code, IRC, and taxpayers in these jurisdictions file their annual returns with their respective local departments of revenue and taxation in lieu of filing with the Internal Revenue Service. The revenue and taxation departments of Guam and the Virgin Islands must incorporate all provisions of the IRC related to individual and business taxes for their respective taxpayers, including provisions authorizing tax credits such as the EIC and the CTC. Revenues are retained by local treasuries, which they may use to cover the costs of operating local government agencies and providing for public services.

The coordination of the EIC and CTC is problematic because it requires the treasuries of Guam and the Virgin Islands to pay "refundable" portions of these credits, or those amounts that exceed an individual taxpayer's total tax liability. While I support the EIC and CTC and believe that low-income taxpayers in my district should be able to receive this form of tax relief, requiring the treasuries of Guam and the Virgin Islands to cover all "refundable" portions of these credits constitutes an unfunded federal mandate. In theory, the amount of such credit that exceeds an individual taxpayer's total tax liability is meant to offset the impact of FICA taxes on low-income individuals. While residents of Guam and Virgin Islands pay their FICA taxes to the U.S. Treasury, the territorial treasuries are tasked with covering the cost of the "refundable" portion of this credit out of local revenues. Our cashstrapped treasuries are simply incapable of covering the amount of claimed credit, which constitutes between 6 to 8 percent of all tax revenues in Guam.

Congresswoman CHRISTENSEN and I have been working on a fair resolution to this matter over the past 2 years. We have worked with the Department of the Treasury and the chairmen and ranking members of the House Ways and Means and Senate Finance Committees. The legislation I am introducing today is similar to a bill I introduced last year, H.R. 2186, but with several revisions aimed at facilitating implementation. This legislation proposes a fair federal-territorial cost sharing arrangement which will allow low income citizens in the territories who pay FICA taxes to realize the same tax benefits as their counterparts in the 50 States and the District of Columbia without bankrupting the local treasuries of Guam and the Virgin Islands.

I look forward to working with House Ways and Means Committee Chairman THOMAS and Ranking Member RANGEL on this legislation.

IN HONOR OF THEODORE  
REKLINSKI

**HON. DENNIS J. KUCINICH**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 12, 2005*

Mr. KUCINICH. Mr. Speaker, I rise today in honor and recognition of Theodore "Ted" Reklinski, upon the occasion of his retirement after more than 30 years of dedicated service with the Social Security Administration, where he worked diligently on behalf of the citizens of our community.

Mr. Reklinski began working as a Claims Representative for the SSA in 1973. He quickly ascended through the ranks, and by 1980, he was promoted to the position of Operations Supervisor at the Painseville office. In 1987, he returned to the Cleveland office as Operations Supervisor, and moved to the west side office in 1994. Mr. Reklinski's expertise, diligence and keen understanding of the complexities of our Social Security system, enabled him to provide solutions for countless individuals, children and families in critical need of assistance.

Beyond his outstanding service to his constituents, Mr. Reklinski forged solid bonds with community leaders and agencies. He served as an invaluable contact for my Congressional Staff, and his work reflected diligence and heart, enabling my Congressional Staff to assist our constituents and their families when needed.

Mr. Speaker and Colleagues, please join me in honor, gratitude and recognition of Mr. Ted Reklinski, for his exceptional work and advocacy on behalf of the citizens of our Cleveland community. His integrity and expertise, and more importantly, his sincere concern for others has uplifted the lives of countless citizens throughout our District.

A TRIBUTE TO THE UNITED JEWISH ORGANIZATIONS OF WILLIAMSBURG

**HON. EDOLPHUS TOWNS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 12, 2005*

Mr. TOWNS. Mr. Speaker, I rise today in recognition of a distinguished organization, the United Jewish Organizations of Williamsburg. It is an honor to represent The United Jewish Organizations of Williamsburg in the House of Representatives and it behooves us to pay tribute to such a selfless organization.

Mr. Speaker, The United Jewish Organizations of Williamsburg was founded in 1966 to help families in need in South Williamsburg. Over the course of its Thirty-Nine years of service to the Brooklyn community The United Jewish Organizations of Williamsburg has thrived marvelously where today it represents more than 50,000 community residents and 148 not-for-profits, religious, educational, charitable organizations and civic associations in the Jewish community of Williamsburg, Clinton Hill and Bedford-Stuyvesant.

Under the tutelage of their President, Rabbi David Niederman, The United Jewish Organizations of Williamsburg has established itself as a direct provider of social and housing services and is the address for urban planning, public health and community development services for the Jewish community of Greater Williamsburg.

The United Jewish Organizations of Williamsburg, has been a leader in providing low-income housing to the Williamsburg community. Their most recent project includes the development of a waterfront property at the site of the former Schaeffer Brewery, which has 149 housing units reserved for low-income people. Additionally, they are the central address for the New York State and New York City Departments of Health and the Center for Disease Control in researching and conducting

pilot projects on Cancer and Shigellosis in the culturally rich Hasidic Jewish community. They also have been instrumental in providing treatment to those suffering from the adverse effects of tobacco as well as being involved in collaborative efforts with other not-for-profits to providing for the overall betterment of the Williamsburg community.

Mr. Speaker, I believe that it is incumbent on this body to recognize the achievements of the United Jewish Organizations of Williamsburg. After the destruction and decimation of many Hasidic dynasties in Europe during the Holocaust, it is truly an inspiration to see the Hasidic sects of Satmar, Pupa, Vishnitz, Vien, Tzelem, Skver, Klausenberg and Spinka join together under the umbrella of The United Jewish Organizations of Williamsburg and call Brooklyn their home.

Mr. Speaker, may our country continue to benefit from the civic actions of The United Jewish Organizations of Williamsburg and community groups similar to them.

HONORING THE 2005 ALICE PAUL  
EQUALITY AWARD RECIPIENTS

**HON. ROBERT E. ANDREWS**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 12, 2005*

Mr. ANDREWS. Mr. Speaker, I rise today to honor the recipients of the 2005 Alice Paul Equality Award: Vivian Sanks King, Esquire; Jennifer S. Macleod, Ph.D.; Ruth B. Mandel, Ph.D.; and the Honorable Sylvia B. Pressler. These remarkable individuals have helped to build a more just reality for women in New Jersey and beyond.

For 20 years, the Alice Paul Institute has worked to empower women and girls to become leaders in their communities, careers, and daily lives. Born in Mt. Laurel, NJ, Alice Paul was a lifelong advocate for equal rights for women, and led the final campaign for women's right to vote. She authored and lobbied for the Equal Rights Amendment, a much needed piece of legislation that would guarantee the equality of rights under the law for all persons regardless of gender.

The recipients of the 2005 Alice Paul Equality Award have all demonstrated a strong commitment to advancing women's equality throughout their lives. Vivian Sanks King, Esquire, currently serving as Vice President of Legal Management and General Counsel of the University of Medicine and Dentistry of New Jersey, is a community leader in the health law field, and is one of the first African-American attorneys appointed to head the legal department of a major academic medical center and university. Dr. Jennifer Macleod is an outspoken advocate for women's equality: she is a leader in the fight for the passage of the Equal Rights Amendment, and was a co-founder and first president of the first NOW chapter in New Jersey. Dr. Ruth Mandel, currently the Director of the Eagleton Institute of Politics at Rutgers University, teaches and writes about U.S. women's political leadership, and has received numerous distinctions for her extraordinary public service. The Honorable Sylvia Pressler, recently retired, served as the presiding judge for administration of the Appellate Division of the Superior Court of New Jersey. She was the first female appellate law clerk and the second woman ever to