

KHAASBAAT

A PUBLICATION FOR INDIAN AMERICANS IN FLORIDA

DECEMBER 2025

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FLORIDA RANKS 7TH HOST STATE FOR INTERNATIONAL STUDENTS

By **NITISH S. RELE** – editor@khaasbaat.com

Florida keeps its ranking as seventh in the United States for total number of international students (42,590) attending colleges in the 2022-23 academic year. That's up 7.5 percent from 2021-22. Most students are from India (17.3 percent), China (11.6 percent), followed by Brazil (5.9 percent), and Venezuela and Colombia, both at 3.9 percent. Florida ranked No. 7 among top host states with California, New York, Texas, Massachusetts, Illinois and Pennsylvania in the lead. Once again, no Florida university made it into the top 20 national ranking for number of international students. However, University of South Florida in Tampa continues to be the leader in the Sunshine State surpassing University of Florida in Gainesville with 7,142 students. UF came in at No. 2 with 6,203 students.

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FOR INDIA
REPUBLIC DAY
EVENTS IN
FLORIDA,
WATCH FOR
OUR JANUARY
2026 ISSUE

PRESORTED
STANDARD
U.S. POSTAGE
PAID
PERMIT NO. 489
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WHO'S WHO

Khaas Baat is a monthly publication that has been in circulation since August 2004. Issues are direct mailed to subscribers and also are available at South Asian grocery stores and restaurants. It presents exclusive, informative and relevant news about the Indian American community in Florida to its readers.

EDITOR/PUBLISHER: NITISH S. RELE, M.A. IN JOURNALISM
ASSOCIATE EDITOR: SHEPHALI J. RELE, M.A. IN JOURNALISM
CREATIVE DIRECTOR: TIM LANCASTER

Khaas Baat, 8312 Windsor Bluff Drive, Tampa, FL 33647
Phone: 813-758-0518 • e-mail: editor@khaasbaat.com

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EVENTS

TAMPA/CLEARWATER/ST. PETERSBURG

DEC. 3: GSTB SENIOR DAY; organized by Gujarati Samaj of Tampa Bay; India Cultural Center, 5511 Lynn Road, Tampa; 10:30 a.m. to 2:30 p.m.; \$10 for GSTB members, \$15 for non-members; lunch and entertainment; for information, call Jitubhai Vora at (941) 962-9774.

DEC. 9: HANUMAN CHALISA; second Tuesday of month; Vishnu Mandir Tampa, 5803 Lynn Road; 7 to 9 p.m.; for information, call Deo Gajadhar at (813) 817-9714.

DEC. 17: ICC SENIORS GET-TOGETHER; India Cultural Center, 5511 Lynn Road, Tampa; 11 a.m. to 3 p.m.; free seminar, lunch and entertainment; only for 65 years and older; for information, text email address along with your name to Bhikhu Nayi at (631) 560-2718 to receive details about seniors gathering every month; or call Mahesh Modha at (813) 476-1540.

ORLANDO

ONGOING THROUGH DEC. 9: "FROM EARTH TO SOUL;" art exhibit by Vidisha Bajpai of Orlando; Atrium Gallery, Orange County Administration Center, 201 W. Rosalind St., Orlando; 8 a.m. to 5:30 p.m. Monday-Friday; for information, call (407) 836-5540.

SOUTH FLORIDA (COOPER CITY)

DEC. 13: CHRISTMAS NEW YEAR CELEBRATIONS; organized by Kerala Samajam of South Florida; Cooper City High School, 9401 Stirling Road, Cooper City; 5 to 8 p.m.; for information, email samajamsfl@gmail.com

Disclaimer: Event details are subject to change. Please check with local organizers. Event submissions are free, e-mail information to editor@khaasbaat.com by the 20th.

FLORIDA RANKS 7TH HOST STATE FOR INTERNATIONAL STUDENTS

Cont'd from page 1

Florida International University is third with 4,491 students, followed by University of Central Florida at 3,736 students and University of Miami with 2,905 students.

According to the Open Doors yearly report, published by the not-for-profit Institute of International Education, the total number of international students at U.S. universities increased by 11.5 percent to 1,057,188. It is the fastest growth rate in 40 years. Also, the number of Indian students in the U.S. in 2022-23 is up 35 percent compared to the previous year.

China sent the most students, 289,526 to the U.S.,

followed by India, sending 268,923, an increase of 25.4 percent from prior year. In South Asia, Nepal sent 15,090 students, Bangladesh dispatched 13,563 students and Pakistan sent 10,164 students. Currently, the leading host institutions for international students are New York University (24,496), Northeastern University in Boston with 20,637, Columbia University (19,001), Arizona State University-Immersion campus (17,981) and University of Southern California (17,264).

For more details on the study, visit www.iie.org/opendoors



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December Events

Thursday, December 4 (6:00-8:00pm)
Dattatrya Jayanti
Paduka Puja Abhishek
Bhajan, Kirtan & Aarti

Saturday, December 6 (6:00-8:00pm)
Shree Jagannath Bhajan

Sunday, December 14, 2025 (5:00-6:00pm)
Shree Jhulay Lal Bhajan

Monday, December 15, 2025 (8:00pm)
Saphala Ekadashi
(Dhanurmass Aarambh)

Tuesday, December 16, 2025 (6:30-8:00pm)
Pradosh Vrat - Group Shiv Puja

Sunday, December 28, 2025 (4:00-6:00pm)
Gujarati Bhajan

Weekly Events

EVERY MONDAY - 6:30 PM
• SHIV ABHISHEK AND PUJA

EVERY TUESDAY - 7:00 PM
• SUNDERKAND PATH
• HANUMAN CHALISA

EVERY THURSDAY - 7:00 PM
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THYROID DISORDERS – PART I

By DR. VENKIT IYER, MD, FACS



Thyroid disorders are common medical problems, affecting about 200 million people worldwide. It affects 10 percent of population in United States of America. However, it affects 30 percent of population in Middle East and Far East countries. In certain endemic areas with iodine deficiency in food, it can affect nearly 80 percent of their population. Thyroid cancer is 10th most common cancer, resulting in 47,000 deaths per year worldwide.

Thyroid is an endocrine organ, situated in front of the neck, striding on the two sides of upper part of trachea. It is an important organ controlling metabolism

of the whole body through the hormones it secretes. It makes three hormones namely thyroxin (T-4), Triiodothyronine (T-3) and Calcitonin. It manages energy production and metabolic consumption, along with controlling chemical balance, particularly calcium levels.

The enlargement of thyroid gland is called goiter. They can present as diffuse enlargement of the whole gland filling both sides of front of neck, or enlarge one side disproportionately, or there can be one or more palpable nodules in it. Careful palpation of the gland is done by standing behind the neck as well as from the front of the neck to evaluate the nodules. One key feature of nodule of thyroid origin is that it moves with deglutition. The doctor may ask you to swallow your saliva when feeling the thyroid.

Causative factors for thyroid problems include iodine deficiency in food, genetic factors, autoimmune problems, environmental and lifestyle problems. Certain medications, previous radiation exposure, female gender and older age group are risk factors. Smoking, obesity and metabolic syndrome increase risk. Certain

hereditary hormonal conditions can happen to include thyroid gland disorder. In addition to iodine, other trace metals such as selenium, iron, calcium, vitamin D and zinc also influence thyroid function.

Disorders of the thyroid gland include overactive (hyperthyroidism) or underactive (hypothyroidism) functioning of the gland. Both are not good and need to be corrected. Other disorders can be due to infections or autoimmune conditions. It is possible to have cysts and nodules of varying sizes which may not be cancers. However, cancer of the thyroid gland must be ruled out in such instances. Fortunately, vast majority of thyroid problems are benign or non-cancerous. Even most of the cancers of thyroid gland can be effectively treated and controlled.

Excessively overactive thyroid gland is termed hyperthyroidism, thyrotoxicosis or Grave's disease. These patients may have fine tremors of hands, bulging eyes (exophthalmos), rapid heart beats (tachycardia), restlessness, heat intolerance, irregular heart beats (atrial fibrillation), weight loss, muscle weakness, fatigue, menstrual irregularities, sweating and anxiety. First line of treatment is with antithyroid medications such as methimazole, propylthiouracil, iodine supplements and beta blockers. One may consider radio-iodine ablation therapy or subtotal thyroidectomy based on recommendations of the endocrinologist for more definitive treatment.

To be continued

Dr. Venkit S. Iyer, MD, FACS, is a retired general and vascular surgeon. He has authored six books: "Decision making in clinical surgery" first and second editions; "Aging well and reaching beyond," "The Clinic," "Geriatrics Handbook" and "Iyer's story book for children." They are available through Amazon or from the author. His website venkitiyer.com has necessary links and contact information.

GUJARATI SOCIETY OF CENTRAL FLORIDA IN ORLANDO HOLDS DANCE COMPETITION

Story provided by MALAY SHAH

More than 580 participants across 50-plus teams showcased Indian heritage Nov. 15 at the 38th annual Group Dance Competition in Orlando. Hosted by the Gujarati Society of Central Florida, classical, folk and Bollywood fusion dance styles were on full display.

Participants ranged from young children to university students from UCF (Orlando) and UF (Gainesville), as well as adults, all united by their passion for dance and cultural pride. Over 15 choreographers from Orlando, Jacksonville, Lakeland and Tampa dedicated their time and talent to train the teams.

Winners were honored with special trophies, certificates, and monetary awards, recognizing their creativity, discipline and commitment to preserving Indian tradition.



The event came to life thanks to a dedicated team led by Jayesh Patel, Chairman, board members Falguni Parikh and Dr. Sejal Patel, with Toral Palan as Executive Event Coordinator. Ronak Shah, Amar Bulsara, Ashna Bulsara, Hema Patel, Nirali Patel, and Bijal Shodhan managed logistics and planning, supported by spirited volunteers including Bhavnita Bulsara, Rajata Desai, and Dimple Jani. Cheerful student volunteers from UF and UCF, Dhruti Patel, Divya Patel, Kruti Bosmia, Heli Bosmia, and Ansh Shah added to its success.

For more information, visit www.gujaratisocietycfl.com

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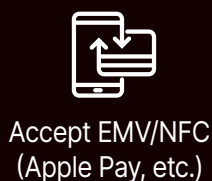
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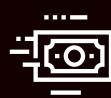
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UNDERSTANDING THE NEW H-1B PROCLAMATION: WHAT EMPLOYERS AND WORKERS NEED TO KNOW

By **DILIP PATEL** and **KHUSHBU PATEL**



In a move that has sent ripples through the U.S. immigration landscape, the Trump administration announced a new proclamation impacting the H-1B visa program on Sept. 19, 2025. While initially causing widespread concern among employers and prospective H-1B workers, subsequent clarifications have shed light on its scope and implications. But many questions still loom, prompting legal challenges and sparking debate about the authority and fairness of the new rules.

New H-1B Proclamation

The proclamation introduced a new fee — a hefty \$100,000 — that noncitizens seeking H-1B visas would need to pay before entering the United States. The initial announcement created panic, with many fearing that this fee would apply immediately and broadly to all H-1B applicants. However, within 24 hours, the White House clarified that the fee would only apply prospectively — that is, only to petitions filed on or after Sept. 21, 2025, at 12:01 a.m. Eastern Time.

USCIS further explained the implementation details on Oct. 20, 2025. Applicants and employers now know that to comply, the fee must be paid via pay.gov before a U.S. employer files an H-1B petition. Failure to do so results in the petition being denied — a significant hurdle for many employers and workers.

When does the fee apply?

Understanding when the fee applies is crucial for employers and prospective visa holders. According to USCIS:

• \$100,000 fee applies if:

- o The petition requests consular notification, port of entry notification, or pre-flight inspection for the beneficiary.
- o The petition requests a change of status or amendment or extension of stay and USCIS rejects that request and requires the H-1B to be obtained outside the U.S. The rejection could be for various reasons, such as the beneficiary's failure to maintain valid status inside the US or departure from US before the change, amendment, or extension petition was approved.

• \$100,000 fee does not apply if:

- o The beneficiary already holds an H-1B visa or status.
- o The petition was filed before Sept. 21, 2025.
- o The beneficiary receives approval of an H-1B petition filed as a change of status or amendment or extension of stay, even if filed on or after September 21, 2025. This includes beneficiaries of such approved petitions

that later leave the US to obtain a visa stamp in their passport based on the underlying approved petition.

The "National Interest" Exception — A Narrow Door

The proclamation grants the DHS secretary the authority to issue exceptions, but only under strict criteria:

1. The noncitizen's presence must be in the national interest.
2. No American worker is available to fill the role.
3. The noncitizen does not threaten security or welfare.
4. Requiring the fee would undermine U.S. interests.

An email address (H1BExceptions@hq.dhs.gov) is provided where those seeking the exception may submit a detailed request and supporting evidence in advance of filing the H-1B petition. However, USCIS describes these exceptions as "extraordinarily rare."

Legal Challenges: Is the Proclamation lawful?

Legal challenges have already emerged. Two lawsuits — Global Nurse Force v. Trump and Chamber of Commerce of the United States v. DHS — argue that:

- The president lacks authority to impose such fees beyond what Congress has authorized.
- The fee functions as an unlawful tax and restricts lawful entry in violation of the H-1B statute.
- The implementation and scope are inconsistent with the law and the proclamation's stated intent.

What does this mean for employers and workers?

The new fee, if enforced broadly, could significantly restrict the use of the H-1B program. Employers may face increased costs, and some may hesitate to sponsor foreign workers altogether. This could impact sectors like healthcare, technology, academia, and religious organizations, many of whom rely heavily on H-1B workers. For workers, especially those outside the U.S., the fee will be a barrier to entry, delaying or preventing employment opportunities. For those already here, extensions and amendments seem less affected, but the overall climate of increased scrutiny and higher costs is likely to influence future hiring and retention.

Sept. 24, 2025 – Proposed Rule to Replace the Random Lottery Process with a "Weighted Selection"

While this proposed rule for the weighted lottery system has not gone into effect, it is likely for the 2026 lottery process. Under the proposed rule, the employer must select one of four wage levels to pay beginning on the H-1B start date, based on the position occupational classification, salary, and area of employment.

Weighting by Wage Level:

- Wage Level I – entered once
- Wage Level II – entered twice
- Wage Level III – entered three times
- Wage Level IV – entered four times

The rule would reward employers that pay higher salaries and disadvantage those offering lower-paid or entry level jobs.

Final Thoughts

The H-1B proclamation represents a significant shift in U.S. immigration policy, with broad implications for employers, workers, and the economy. While some clarifications have emerged, many uncertainties remain, especially regarding legal authority and implementation. The ongoing lawsuits highlight the contentious nature of these changes and suggest that the final outcome could still be influenced by court decisions.

For now, employers and workers should stay informed, plan strategically, and prepare for potential adjustments as the legal landscape unfolds. The future of the H-1B program — and the opportunities it provides — may well depend on the resolution of these legal challenges.

Dilip Patel of Buchanan Ingersoll & Rooney PC, a board-certified expert on immigration law, can be reached at (813) 222-1120 or email dilip.patel@bipc.com



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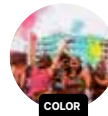
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TOYOTA LAND CRUISER BOASTS OFF-, ON-ROAD CAPABILITIES

Test-drive story by NITISH S. RELE motoringflorida@gmail.com

Who doesn't like to experience the best of both worlds? Last year, we had the opportunity to sit behind the wheel of the Land Cruiser 1958, throwback to the good ole days. And recently, Toyota dispatched over the 2025 Land Cruiser trim but without the 1958 label. This SUV may preserve some of the heritage and look of yesteryear but with a contemporary twist, shall we say. Of course, it is as off-road and all-terrain worthy as its sibling.

Under the hood of the Land Cruiser sits a 2.4-liter inline-4 cylinder turbocharged engine that develops 326 horsepower @ 6000 rpm and churns out 465 pounds-feet of torque @ 1700 rpm. The I-FORCE MAX hybrid powertrain is paired with a 1.87 kWh battery and 48-hp electric motor. An 8-speed auto gearbox results in a drivetrain that is quiet and responsive. Assisting occupants isolate road sound and rough surfaces is an independent coil spring double wishbone front and a leaf spring rear suspension. The electric power rack-and-pinion steering is razor sharp, with a substantial on-center feel. Tow capacity is an impressive 6,000 pounds, so hauling a sailboat should be effortless.

That the Land Cruiser would retain its box-like look isn't no surprise but unlike the 1958 trim with round LEDs, our test drive distinguishes itself with rectangular triple headlights flanked by the iconic TOYOTA heritage grille. RIGID brand LED fog lamps are quite evident up front too. Front skid plates protect the engine, transmission and transfer case during those off-the-beaten-path trips. Peek inside the roomy cabin and you will notice 12.3-inch screens, one in the digital cluster, and the other for infotainment atop the dashboard. The



LAND CRUISER

Tires: 265/70R18
Wheelbase: 112.2 inches
Length: 193.8 inches
Height: 76.1 inches
Width: 77.9 inches
Weight: 5,038 pounds
Fuel capacity: 17.9 gallons
City/hwy/comb: 22/25/23 mpg
Base price: \$62,450
Price as tested: \$70,285
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driver has H4 and L4 dials at their fingertips. Eight-way power driver and six-way manual passenger leather seats, both heated/cooled, envelop the torso gently rather than too tightly. Other thought-out goodies are three-zone auto a/c, power tilt/telescopic steering wheel with the Toyota emblem, eight cup/bottle holders, six USB ports and a power liftgate. We suggest opting for the \$4,600 premium package with 14-speaker JBL audio, power moon roof, center console cool box, wireless phone charger, head-up display, lane-keep assist, front cross-traffic alert, and more.

It may be pricier than the 1958 model but this Land Cruiser can go places, whether you are cruising the highway or tackling the rigors of rugged trails. The numerous ultra-modern features make it a best buy in our eyes.

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THE BRIDGE TO COLLEGE

COLLEGE ESSAYS ... FROM THE READER'S PERSPECTIVE

By SIVA ANNAMALAI and ROBERT A.G. LEVINE



Once again, I'd like to present the thoughts of Siva Annamalai, who has begun to understand communication from an entirely different angle. At UCA, we like to hire our former students as editors because the editing experience is invariably eye-opening, teaching fine young people how to write effectively.

"From detailed lab reports to simple text messages, I use writing every day. Yet, it took me years to realize how little effort I'd dedicated to honing my writing skills.

"In high school, I was rarely – if ever – exposed to writing for readability. In fact, I only began to appreciate its importance

while serving as an Outline Editor for University Consultants of America. In this role, I review the beginning stages of student admissions essays and prompt them for specific details that are lacking. Although I didn't grasp this before, sometimes one line warrants 10 questions so that readers can fully understand what is trying to be conveyed. From the author's perspective, I'd never noticed these insufficiencies. From the reader's perspective, the difference is astounding. As Bob says, too often we write for ourselves, not for our readers.

"Seeing writing from the perspective of an editor has been eye-opening, teaching me which details are essential and which should be left unwritten. To be fair, editing is often frustrating, not because of the work I do, but because so many students try to tell great stories which I'm unable to understand because of those missing details. Even worse are the essays that are diminished by over-embellishment. Sometimes it's complex writing with flowery language about things that are unimportant to the student's message, while other times the student's commentary is too remote to be relevant or even credible. I cannot help but doubt the accuracy and the value of sentences like, 'At age 5, this experience changed my entire perspective on life.'

"Last summer, I had the opportunity to expand my experience by also editing student Speed Drafts as a Content Editor. From this, I've learned that people often produce the best writing when their work is completely unadulterated. When they try to write perfectly, their voices are lost and their essays fail to charm. Whether it be by telling their story through a voice recording or just typing as fast as they can, we need their small quirks and phrases to come into the spotlight. Writing genuinely without worrying about technical accuracy is incredibly effective in conveying not only a story, but also a personality. In fact, we purposely avoid focusing on grammar; we focus on communicating effectively, which begins with authentic voice and tone.

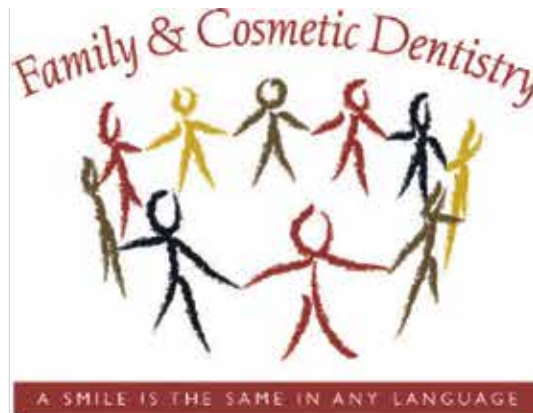
"While the four elements of great writing are critical – message, structure, detail and voice – my most important takeaway is that writing should be tailored towards the intended audience. If the audience is a 9th grade Language Arts teacher who is actively looking for a topic sentence, then you should write topic sentences to fulfill their expectations. If the audience is an admissions reader who is quickly skimming thousands of essays to get a feel for the applicants, then you should use language that flows well and charms them ... effectively. As Bob says, applications are digital conduits for connection, so essays should be designed for the purpose of connecting, not to win a Pulitzer Prize in poetry.

"I've been able to apply this skill in many settings, even in writing that is supposed to be more technical in nature. For example, it's been helpful as I prepare the research proposal for my honors thesis. While that project will be heavily focused on immunology, the professors on my committee – who are in charge of reviewing my proposal – lead efforts in other areas, including population health and neurobiology. Although there is some overlap between what I will be studying and the subjects they study, I've realized that many niche terms must be explained thoroughly because my audience is unlikely to know or understand these topics.

"It may seem trivial to focus on improving writing skills when we already write so much in our daily lives. However, there is a big difference between writing and writing with intent. As I continue through my education, I aim to actively tailor my writing to my audience. After all, sales – and admissions – is always about the buyer."

Robert Levine is the founder and CEO of University Consultants of America, an independent educational consultancy assisting students around the world with applications to colleges, universities and graduate schools.

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DECEMBER FORECAST

By PANKAJ KOHLI



ARIES / Mesha (Fire sign, ruling planet is Mars) - (March 21-April 20) Mars Sign - Stars covered Ashwini, Bharani, Krittika (1st Part) Professional goals become clearer, helping one to finalize plans for future. The first half of the month favors structured decision-making rather than impulsive action. Financial progress is steady, especially where earlier efforts are now maturing. Maintain patience in communication — clarity prevents misunderstandings. End the month by grounding yourself and preparing for a productive new cycle.

TAURUS / Vrushabha (Earthen sign, ruling planet is Venus) - (April 21-May 21) Venus Sign - Stars covered Krittika (last 3 parts), Rohini, Mrigashira (first 2 parts) Balance, restoration and spiritual growth are three pillars. Harmonizing personal and professional priorities brings inner stability. Collaboration is beneficial, though it's important to do due diligence. Finances gradually strengthen through practical planning and disciplined spending. Relationship dynamics improve through open communication and emotional sincerity. The month sees a slowdown; focus on well-being and close the year with clarity.

GEMINI / Mithuna (Air sign, ruling planet is Mercury) - (May 22-June 21) Mercury Sign - Stars covered Mrigashira (last 2 parts), Ardra & Punarvasu (first 3 parts) The month drives intellect, adaptability and communication flow. This is a favorable period for negotiations and strategic discussions that are beneficial. Some may revisit any unfinished plan and find new value or direction. Financial matters stabilize as some make more informed decisions. Emotional connections strengthen through honest conversations, helping you end the year with renewed clarity and purpose.

CANCER / Kataka (Watery sign, ruling planet is Moon) - (June 22-July 22) Moon Sign - Stars covered Punarvasu (4th part), Pushya, Aslesha Home, family and personal grounding are at center stage. A steady pace at work yields recognition. Mid-month, emotional shifts may require calm reflection and gentle communication. Financial planning ensures long-term stability, particularly when you prioritize essential commitments. Spiritual or creative pursuits bring comfort and inner peace. Honor your emotional needs as you prepare for a fresh year.

LEO / Simha (Fire sign, ruling planet is Sun) - (July 23-Aug. 22) Sun Sign - Stars covered Magha, Purva Phalguni, Uttara Phalguni (1st part) This period brings confidence and personal magnetism. Your leadership qualities attract support, making it an excellent time to showcase ideas or initiate new projects. Unexpected financial developments or additional opportunities may surface mid-month. Relationships deepen through sincere communication and shared goals. Balance ambition and focus to maintain steady progress. The month ends with a renewed sense of creative direction and purpose.

VIRGO / Kanya (Earthen sign, ruling planet is Mercury) (Aug. 23-Sept. 22) Mercury Sign - Stars covered Uttara Phalguni (last 3 parts), Hasta, Chitra (first 2 parts) December encourages precision, planning and responsible execution. Your organizational abilities shine as you wrap up pending tasks and prepare for new beginnings. Projects that were previously delayed begin to move favorably. Be mindful of overcommitting — rest is essential for balance. Financial stability improves through disciplined choices. Personal growth is fueled by reflection, learning and staying aligned with your long-term goals.

LIBRA / Tula (Air sign, ruling planet is Venus) - (Sept. 23-Oct. 23) Venus Sign - Stars covered Chitra (last 2 parts), Swati, Vishakha (first 3 parts) Reflection, recalibration and steady progress are signs of a successful month. It is a good time to reassess goals and refine ongoing projects. Professional and creative pursuits move forward gradually, rewarding patience. Relationships strengthen through open and thoughtful communication. Financial matters require mindful spending. A calm and steady approach brings one closer to year-end objectives.

SCORPIO / Vruschika (Water sign, ruling planet is Mars) - (Oct. 24-Nov. 22) Mars Sign - Stars covered Vishakha (4th part), Anuradha, Jyestha Your motivation intensifies, helping you outline next year's goals with clarity. Self-confidence attracts greater recognition, especially in personal projects or leadership roles. Emotionally — channel your inner-depth into constructive conversations and bonding. Financial prospects are strong where independence and long-term





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DECEMBER FORECAST

Cont'd from page 14

discipline are prioritized. Move with purpose while maintaining emotional balance.

SAGITTARIUS / Dhanush (Fire sign, ruling planet is Jupiter) - (Nov. 23-Dec. 21) **Jupiter Sign – Stars covered Moola, Purva Shada, Uttara Shada (first part)** The month opens up to optimism, expansion and a fresh outlook towards life. Academic, professional or spiritual pursuits gain momentum. Making new connections may bring valuable opportunities. Collaboration leads to meaningful financial developments. Avoid taking on more than you can handle — stay focused on realistic goals. Relationships grow through honesty and adventurous shared experiences. The month ends with an uplifting and forward-looking note.

CAPRICORN / Makara (Earthen sign, ruling planet is Saturn) - (Dec. 22-Jan. 20) **Saturn Sign – Stars covered Uttara Shada (last 3 parts) Shrivana, Dhanishta (first 2 parts)** December highlights self-discipline and personal growth. Hard work continues to pay off, especially in structured or team-oriented environments. Shared responsibilities or partnerships need clarity and goal setting. Financial progress remains steady, supported by careful planning. Personal and professional relationships deepen through trust and reliability. Quiet reflection helps one realign with long-term vision for the coming year.

AQUARIUS / Kumbha (Air sign, ruling planet is Saturn) – (Jan. 21-Feb. 19) **Saturn Sign - Stars covered: Dhanishta (last 2 parts) Satabhisha, Purva Bhadra Pada (1st 3 parts)** Streamlining one's priorities enhances efficiency and productivity. Collaborative efforts bring steady progress, particularly in creative or analytical projects. Emotional connections improve through honest and balanced communication. Financial stability relies on careful budgeting and consistent planning. Persistence now sets the foundation for significant growth in the new year.

PISCES / Meena (Water sign, ruling planet is Jupiter) - (Feb. 20-March 20) **Jupiter Sign - Stars covered: Purva Bhadra Pada (last part) Uttara Bhadra Pada, Revathi** This is a powerful month for spiritual healing and a fresh perspective toward life. Professional recognition may derive from one's ability and unique talent. Financial re-organization brings better clarity and greater confidence. Route to a

great relationship is through empathy, honest and heartfelt conversations. This phase encourages you to align inner purposes, ending the year with peace and feeling positive and immensely satisfied.

For detailed horoscope analysis and chart reading, courtesy Pankaj-Astro Jyotish, call Pankaj Kohli at (905) 910-1441 or e-mail Pathofastrology@gmail.com



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5 SMART TIPS FOR INDIVIDUAL YEAR-END TAX PLANNING



By TEJAL DHRUVE, CPA

Even during the last month of the year, you can take steps to reduce your 2025 tax liability. Here are five practical strategies to consider.

1. Use Bunching to Maximize Deductions

If your itemized deductions are close to the standard deduction, consider a “bunching” strategy. This means timing certain payments (such as mortgage interest, state and local taxes, charitable gifts and medical expenses) so that they push you above the standard deduction in one year. The following year, you can take

the standard deduction and, to the extent possible, defer paying deductible expenses to the following year. This alternating approach helps you capture deductions that might otherwise be lost.

2. Balance Gains and Losses

If you have investments in taxable accounts, keep an eye on both realized and unrealized gains and losses. Selling appreciated securities held for more than a year ensures they’re taxed at your lower long-term capital gains rate (typically 15% or 20%, plus the 3.8% net investment income tax at higher income levels), rather than your higher, ordinary-income rate (which may be as much as 37%). But selling investments at a loss can offset gains. If losses exceed gains, up to \$3,000 can offset ordinary income, with the remainder carried forward. This flexibility can reduce taxes this year and in future years.

3. Gift Appreciated Assets to Loved Ones

If you want to support family members while cutting your tax bill, consider giving appreciated investments to adult children or other relatives in lower tax brackets. They can sell the assets at a lower capital gains rate, possibly even 0 percent. Just be cautious about the “kiddie tax,” which generally applies to children under age 19 (24 if they’re full-time students), and potential gift tax implications.

4. Give Wisely to Charities

Instead of donating cash, consider giving highly appreciated stock or mutual fund shares that you’ve held more than one year. You avoid the capital gains tax you’d owe if you sold the shares, and you can deduct the full fair market value if you itemize. Alternatively, selling investments at a loss and donating the proceeds allows you to claim both the capital loss and the charitable deduction. With some tax rules set to tighten in 2026, making larger gifts before year-end could be especially advantageous. (But if you don’t itemize, you can look forward to the limited charitable deduction that will be available to nonitemizers beginning in 2026.)

5. Use Your IRA for Donations

For those age 70½ or older, making charitable donations directly from an IRA, called “qualified charitable distributions” (QCDs), offers unique advantages. You can donate up to \$108,000 in 2025 directly to qualified charities, keeping those amounts out of your taxable income. This strategy reduces adjusted gross income, which may help preserve eligibility for other tax breaks.

Final Thought

The best tax strategies depend on your personal situation. Timing, income level and future expectations all matter. Before taking action, contact the office to tailor these approaches to your needs.

Tejal Dhruve, CPA, LLC, a full-service tax and wealth management firm with offices in Wesley Chapel, Florida, and Dublin, Ohio, can be reached at (614) 742-7158 or email info@dhruvecpa.com

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