

An IRS Extension

By Steven Goldburd

As the August 31, 2011 deadline for participating in the Internal Revenue Service's 2011 Offshore Voluntary Compliance Initiative (OVDI) approaches, the IRS announced on June 2 that they will grant taxpayers a 90-day extension to participate in the program.

Although the IRS February 8, 2011 introduction to the 2011 OVDI emphasized that the August 31 deadline was firm, the IRS now says that it will give a 90-day extension only to those taxpayers who have made a good-faith attempt to comply with the terms of the OVDI, but were unable to submit a complete package. The request for extension must be submitted in writing before August 31, 2011 and must include a statement explaining why the taxpayer is seeking an extension.

In this announcement, significant offshore penalty relief was also added for U.S. citizens who reside

in foreign countries that can show that they have timely complied with all tax reporting and payment requirements in the country of residency; and have \$10,000 or less of U.S. source income each year.

For a taxpayer to have been required to file an FBAR, that taxpayer must have had a financial interest in any financial account in a foreign country, if the aggregate value of such accounts exceeds \$10,000 at any time during the calendar year, even if the accounts were closed during that year.

The IRS is not satisfied with just those hiding money with UBS. They are very serious about attacking offshore tax evaders and they showed that to us on April 7th when they went after taxpayers banking with HSBC as well.

Remember 2010 FBAR (Form TD F 90-22.1) filings are due June 30, with no extensions available.

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S. Florida

SHELLEY BENVENISTE

SOUTH FLORIDA EDITOR



IT'S MY OPINION

A Lesson From The Heart

After an afternoon of target practice and beer drinking, a Florida International University student dared his girlfriend to shoot him with a pellet gun. She shot him in the heart. He was rushed to Jackson Memorial Hospital where doctors were in for a real shock.

The young man had a rare heart abnormality. Blood flowed through his arteries in the opposite direction. The cardiac anomaly helped to save his life. One surgeon called it, "a miracle case." Sometimes, the biggest impediment actually becomes a saving grace.

I read an article a few years ago that featured vignettes of cancer survivors. Shockingly, each of the "victims" indicated the disease and the subsequent struggle was actually the best thing that ever happened to them. They now appreciated every day of life. They had a new perspective. They didn't sweat the small stuff.

Life is not always experienced on a level playing field. We often learn and grow and benefit from the challenges that are most difficult.

There are many individuals who have turned problems into assets. Stubborn personalities can relentlessly reach out and attain difficult goals. Hyperactive types can use that energy to multitask. Those with learning disabilities are often able to approach problems with a unique perspective.

We all know the adage "When life hands you lemons, make lemonade." We should take this message to heart.

Miami Beach JCC To Build New Facility

The Miami Beach Jewish Community Center will begin construction on a 35,000 square-foot facility located on Pine Tree Drive. The Greater Miami Jewish Federation has agreed to guarantee the bond that will finance the construction of the center, which is expected to be completed by September 2012.

"For decades, the Miami Beach Jewish community has been in great need of a facility and institution that will serve to unify its diverse constituents, and that is exactly what the new Miami Beach JCC will do," said President and Capital Campaign Co-Chair Jerry Sokol.

"While we still have continued fundraising work to do, at long last, the dream of our new Miami Beach JCC will become a reality.

"We appreciate the support we have received from the Greater Miami Jewish Federation, including guaranteeing the bond to start construction. This project could not have come to fruition without the help of the City of Miami Beach and all of our donors, especially the family of Russell Galbut who provided the naming gift for the new Galbut Family Miami Beach JCC."

The Miami Beach JCC's new facility will serve as an essential community resource offering opportunities to enrich the lives of families, adults, teens, children and seniors seeking vibrant programs and services in a unique and inclusive environment. It will allow the Miami Beach JCC to provide expanded programming, new and improved spaces for sports and recreation, and a comfortable gathering space where the Miami Beach Jewish community can connect.

"Miami Beach has a thriving Jewish community and is one of the most historic Jewish communities in the world. We will now have a haven where the entire community can participate in social, recreational, educational and cultural programs in one convenient location," said Jay Roth, Miami Beach JCC executive director.

The new facility will include a state-of-the-art fitness center and a 4,200-square-foot outdoor swimming pool, as well as a multi-purpose playing field. Additional facility highlights include a large gymnasium, a social hall, and special rooms dedicated to the arts and parenting programs.

For more information about the Miami Beach Jewish Community Center, contact Jerry Sokol at 305-347-6514 or Jay Roth at 305-534-3206.

SHABBAT FORSHPEIS

RABBI AVI WEISS

Truly Tested

The episode of the spies indicates that the challenges facing the Jewish people after we left Egypt were not merely a temporary phase. They were built into the very fabric of our nation.

As we left Egypt, the Jews complained that they lacked food and water. They were forced to defend themselves against the vicious Amalekites. Even after they received the Ten Declarations, they built the golden calf at Sinai. Despite experiencing the greatest miracles from God, we were a people constantly struggling to believe in the constant presence of the Divine.

Sensing that these problems were simply the natural reactions of a new nation, Moshe came to Israel's defense and asked (Exodus 32:11), "Why, Oh

God, should Your anger flare up against Your people whom You have taken out of the land of Egypt?"

Moshe asked God to have patience with the people who have just come out of an experience of slavery.

Indeed, after leaving Sinai, things improved. The Tabernacle was built; in the Book of Leviticus the laws of the priesthood and Torah ethics are given; and, in the beginning of the Book of Numbers, the Jewish people are counted as they prepare to enter the land of Israel.

Just as they're ready to enter, we encounter the *mitonenim*, the complainers (Numbers 11:1). For Rabbi Naftali Zvi Yehuda Berlin, that word comes from *ana*. It is a cry of woe, a cry of a people that had lost its way.

Here it became clear that the problem the Jewish people faced was no longer temporary but one endemic to its very core. Soon after, the spies were sent out. Later, Korach rebelled against Moshe. In the end, the Jews wandered in the desert for forty years.

In the incident of *mitonenim*, Moshe cried out with yet another *lamah* – another *why*?

But this time, he did not question God as he did in the incident of the golden calf. Rather, he asked (Numbers 11:11), "Why have You done evil to your

servant?" Here Moshe recognized the challenges facing the Jewish people would remain for many years and Moshe bemoaned that he would have to lead the Jewish people like "a nurse carries a suckling" (Numbers 11:12).

There is an axiom that *kol hatchalot kashot* – literally, "all beginnings are difficult." One wonders why it says "*beginnings*" in the plural, rather than "*every beginning is difficult*." Normatively, the axiom is understood to relate to many ventures. However, the late Dr. Samuel Belkin once shared with me that this axiom refers to a singular venture. The reality is that often when we embark on a venture there are many beginnings. You start, you fail, you start again, and you fall – but to succeed, one must be tenacious and never give up.

This is true in the institutional setting, it is true in the world of politics, it is true in our own personal family lives. The key is not to let the "why?" paralyze us, but to recognize the obligation to do our share step by step to overcome.

Rabbi Avi Weiss is founder and president of Yeshivat Chovevei Torah and senior rabbi of the Hebrew Institute of Riverdale.

HELP US UNCOVER THESE HIDDEN TREASURES

After decades of oppression, Poland's "Hidden Jews" are finally emerging from the shadows, seeking to reclaim their Jewish identity. The downfall of the Iron Curtain has opened up new worlds, and allowed previously-buried family secrets to come to the fore.

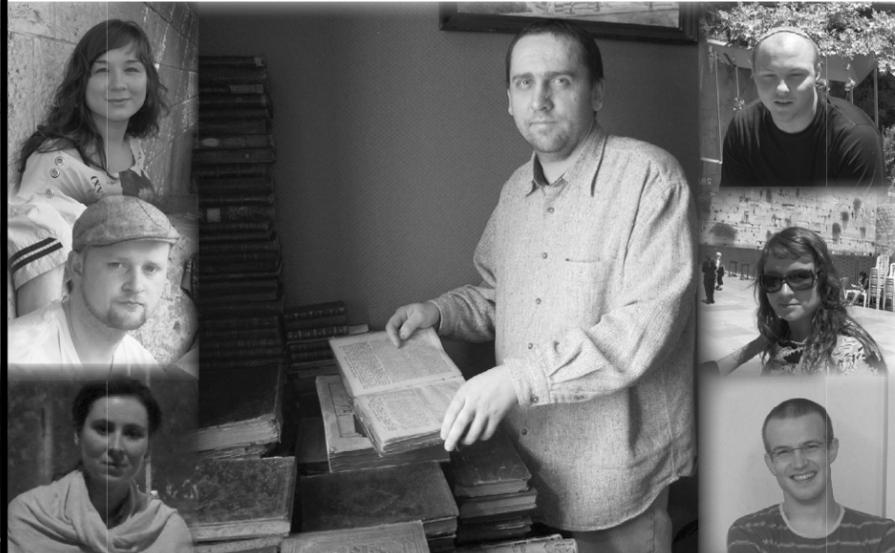
Across Poland, countless young people are suddenly discovering the Jewish roots that their parents or grandparents

sought to hide because of fear or persecution, and an increasing number are seeking to learn more about Judaism.



Shavei Israel is leading the way, reaching out to Poland's "Hidden Jews" with a helping hand and a welcoming heart.

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