

AMERICAN SOCIETY FOR YAD VASHEM

MARTYRDOM & RESISTANCE



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Rabbi Justin Pines, Director of Lay Leadership for the Shalom Hartman Institute of North America and Abe Foxman, Holocaust Survivor and Former National Director of the Anti-Defamation League, who also serves on ASYV's Advisory Council.

Donor Recognition Event

Cocktails & Conversation

On Tuesday, August 1, ASYV held a donor recognition event, entitled "Antisemitism Today: A conversation with Rabbi Justin Pines and Abe Foxman." The meaningful and thought-provoking program was hosted by ASYV Executive Board Member and long-time ASYV supporter Caroline Massel and her husband Morris.

Rabbi Justin Pines is the Director of Lay Leadership Education for the Shalom Hartman Institute of North America. He also serves on the Education Committee for the American Society for Yad Vashem. Abe, a Holocaust survivor and the former National Director of the Anti-Defamation League also serves on ASYV's Advisory Council. Together, Justin and Abe, through their personal and professional experience, brought a unique perspective to the conversation about lessons of the Holocaust and its relevance to our lives today.

The evening began with refreshments and networking among our leadership circle members. The group

was then welcomed by Loren Weiss, Tristate Region Director. "Your commitment to the American Society for Yad Vashem means everything to us. Thank you for your

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Alexandra Benedon, Judith Lebovits, Elisa Pines, Rabbi Justin Pines, Jacqueline Bloom Levine, Barry Levine, Treasurer, ASYV Board.

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continued partnership and support and for allowing us the opportunity to show our appreciation,” said Weiss.

Weiss moved on to add that addressing questions of rising antisemitism and the dangerous impact it can have in our communal lives is especially topical. As the conversation between Pines and Foxman unfolded, the issue of how to keep the Holocaust relevant today and what does Holocaust memory look like in the far future took center stage. “The Holocaust is a Jewish tragedy with a universal message,” said Abe. “We each have a responsibility, as Jews, to protect the memory of the Holocaust so that the memory is not abused and distorted.”

Abe shared a memory of asking his father as a young child why he noticed Jews were so intent on writing things down. He asked his father “Why so many journals?” People were bartering bread for a pen and soup for a piece of paper when a piece of bread and a bowl of soup meant the difference

between life and death. Abe went on to share the lesson he has come to so clearly and deeply understand. “Why? Because they were afraid. Afraid that they would have lived and died and nobody would have known. If they knew then, that you would all be here today, wanting to know who they were... if only they knew then that we’d care so much.”

When asked by Rabbi Justin Pines, what will Holocaust memory look like in the far future, Foxman responded saying, “You each have a responsibility. Part of everything you do as a Jew, must be to protect the memory of the Holocaust, so that the memory is not abused”. He further added , “Yad Vashem is an anchor to our memory, to our history, and to our future”.

We are deeply grateful to our Leadership Circle donors for their commitment and meaningful support. It’s because of this sort of investment that we are able to fulfill Yad Vashem’s critical mission and keep the lessons of the Holocaust relevant today. ■



Loren Weiss, Chair of ASYV Tristate Region, addresses the audience.

MUSIC AND ART IN THE WEST



Cellist and featured soloist, Kristina Cooper with Japanese Consul General, Kenko and Mrs. Sone; and Lithuanian Consul General, Laima Jureviciene and her husband

The June issue of **Martyrdom and Resistance** reported on the American premiere of *A Concert for Sugihara*, a smashing success when it debuted at Carnegie Hall in April. In May, the West Region was honored to premiere this amazing work in Los Angeles.

The West Coast presentation of Lera Auerbach's *Symphony No. 6, "Vessels of Light"* took place at UCLA's Royce Hall on May 18 in conjunction with the Lowell Milken Center of American Jewish Experience at The UCLA Herb Alpert School of Music. Yad Vashem, the World Holocaust Remembrance Center in Jerusalem, and The American Society for Yad Vashem commissioned the creation of this transformative piece.

Guests of ASYV were treated to a lovely pre-event reception where they mingled with performers as well as with representatives from the Consulates of Israel, Japan, and Lithuania, including all three Consuls General. All were able to view a traveling exhibit from Yad Vashem on *The Righteous Among the Nations*, which was on display in the lobby.

Inspired by the heroism of Chiune Sugihara and the thousands of Jewish lives saved through his decisions and actions during WWII, Lera Auerbach created the music, libretto, and artistic concept for *Symphony No. 6, "Vessels of Light,"* for Violoncello, Choir, and Orchestra. Auerbach weaved a multi-layered tapestry of words and music with Yiddish poetry, inspired by the art of Japanese Kintsugi, the mystical *Shevirat ha-kelim* ("breaking of the vessels"), and the silent words of biblical Psalm 121 in a work she dedicated to Chiune Sugihara and all those who risk everything to save others.

Japanese-American violoncellist Kristina Reiko Cooper, whose father-in-law, Irving Rosen, was rescued thanks to the life-saving visas granted by Chiune Sugihara, was the catalyst behind the development of this piece.

"Chiune Sugihara's story deeply touched me, and I felt utterly compelled to help bring this incredible story forward," said Cooper. I could not stop thinking about how my husband and children are alive because of this man's bravery. Sugihara wasn't some outsized hero. He was a very humble man. He never sought recognition for his acts."

The concert featured many wonderful soloists, as well as the UCLA Philharmonia, the flagship orchestra of the UCLA Herb Alpert School of Music and one of Southern California's premiere training orchestras, as well as The UCLA Chamber Singers, a 32-40 voiced mixed choir, representing the highest level of ensemble singing. The program was brilliantly conducted by Neal Stulberg, Director of Orchestral Studies and Conducting at The UCLA Herb Alpert School of Music.

"We were thrilled to partner with Yad Vashem, the World Holocaust Memorial Center," said Mark Kligman, director of the Lowell Milken Center for Music of American Jewish Experience. "Our center has global scope, and this concert offered us a tremendous opportunity to tell stories that remind us all how the acts of courageous individuals can have a ripple effect around the world. We hope to inspire humanity by creating awareness about how much of a difference music can make, and how even one person can impact the world through justice."

A second performance of *"Vessels of Light"* took place

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Amy Cooper, ASYV National Campaign Director, Edna Landau, Artistic Coordinator, Eileen Stempel, Dean of the UCLA Herb Alpert School of Music

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on July 18 at the Festival Napa Valley in Northern California. Maestro Constantine Orbelian led Festival Orchestra Napa and a stellar lineup of soloists in Seasons of Hope, an evening of works featuring stories of courage, sacrifice, and hope. Cellist Kristina Reiko Cooper and vocal ensemble Volti performed in the magnificent outdoor venue. Much like previous performances, the audience was moved by the music and message of the symphony and the magical performance of Ms. Cooper. San Francisco-based publication Classical Voice had the following to say, "The dramatic impact of the text, telling of loss, longing, forced travel, and faith, was irresistibly conveyed both by the vocalists and by Cooper's startling command of extended techniques, including strident bowing, scratch tone, and sul ponticello. Credit Cooper for taking on the demands of the work, her virtuosity showcased in an extended solo epilogue, which drew a standing ovation."

Heading back down the coast the next day, ASYV's Western Region collaborated on a Diversity and Inclusion program on June 19 for the Capital Group, a Downtown Los Angeles-based financial investment firm founded over 90 years ago and managing over \$2.2 trillion in investments. Two of their employee D&I organizations, CG Chaverim and CG Arts, collaborated on a program called Healing through Art - Documenting and Processing Trauma and Grief: Art and Resilience. ASYV was proud to assist in developing the program.

The featured speaker was Mr. Ted Comet, well known in the Jewish communal world for serving the global Jewish community in many capacities for over 70 years. At 99, Ted has made it his life mission to share his wife Shoshana's story of resilience through the five tapestries she created on her journey of healing as a Holocaust Survivor. In his presentation, he shows a brief clip of Shoshana speaking at an event where she states that she is not a victim but a victor.

As Ted weaves the story Shoshana tells through her artwork, he explains the meaning behind each piece and how each one builds upon the other. Interestingly, Shoshana never made a weaving before or after the five pieces, but the act of doing them allowed her the freedom and resilience to go on to become a psychotherapist helping others find strength and resilience from their own experiences. As Ted puts it, "Her tapestries illustrate the transmutation of trauma into creative energy."

The audience was enthralled with Ted's presentation and asked many questions. A key takeaway from the event was the following statement made by Ted: "the most effective way to heal yourself is to use your pain to heal somebody else. Helping people is where the good feeling comes from. As the old saying goes, 'you make a living by what you can get. You make a life by what you can give.'"

Ted recounted a story of his volunteer work when he was a student at Yeshiva University in 1946. He had agreed to serve as an intern for the Jewish Joint Distribution Committee in France and was assigned to a Jewish orphanage in Versailles. A friend from New York had given him the name and address of a young cousin which Ted placed in his wallet. As it turned out, Ted was volunteering at the exact address on the small slip of paper. When he showed it to a teenager he was speaking with and asked if he knew the person, the person responded, "It's me." That teenager turned out to be Elie Wiesel and he and Ted began a lifelong friendship that carried over to the U.S. and only ended with Wiesel's death in 2016. ■

ASYV is happy to work with organizations and institutions in the Western part of the United States on speakers and programs that may be of interest. Please contact Western Region Director, Sylvia Moskovitz at smoskovitz@yadvashemusa.org for more information.



Western Region Leader, Keren Perlmutter
with Kristina Cooper



Tennessee Holocaust Commission 2023

SPOTLIGHT ON EDUCATION

Looking Forward

**Marlene W. Yahalom, PhD -
Director of Education, ASYV**

We look forward to another productive and impactful year of raising awareness about the Holocaust through our educational programming and inspiring educators to engage students in applying its lessons to their daily lives. We broaden our students' understanding of the Holocaust as both a Jewish and universal tragedy with a significant universal impact. We want to ensure that future generations can further understand the causes of the Holocaust and reflect upon its consequences.

Our Educational Outreach continues to expand and make a difference. This past school year we engaged over 8500 individuals across 28 states and 13 countries. Our programs included professional development workshops and Holocaust Commemoration Events in Synagogues and Community Centers. That was in addition to opportunities for educators and students in private schools, public schools, Jewish Day Schools, and informal Jewish educational settings.

Through our vast array of programs and initiatives (54 for this past academic year alone), we continue to demonstrate our commitment to preserving the legacy of the victims and survivors of the Holocaust.

We held our 25th annual educational conference in March of this year—the Arfa Professional Development Conference on Holocaust Education. This conference is generously supported by the Arfa and Massel families in memory of Barbara Arfa, z"l. Our theme this year, From Documentation to Social Media: Empowering Students to Analyze (Mis) Information, focused on our obligations to honor the memory of Holocaust victims, preserve the factual record of the Holocaust through education, and make this history relevant decades later. It is incumbent upon us to safeguard students who might be exposed to manipulation and indoctrination through their activity on social media platforms. Antisemitism, Holocaust denial, and distortion are ever-present there, and we must enable students to learn and perpetuate the truth.

Our goals in Holocaust education remain as relevant as ever before.

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THANK YOU TO YEFIM!



*The American
Society for Yad
Vashem extends
its gratitude and
appreciation
to M&R's long
standing editor
Yefim Krasnyanskiy,
for his 17 years of
dedicated service.*



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We are obligated to honor the memory of the victims, commemorate, and pay tribute to the lost Jewish communities of Europe and safeguard this information against Holocaust denial and distortion. But we must also be prepared to answer the questions of why is it so important to remember the Holocaust? How can we ensure that future generations do not forget the Holocaust? What advocacy do we owe to Holocaust survivors? We also need to consider how Holocaust victims would want to be remembered.

In studying the Holocaust, we learn about the atmosphere in which a genocide can take place. The beliefs that result in a genocide survive because the political and social climate make these beliefs acceptable and unchallenged. The hatred that the world witnessed during the Holocaust, is a manifestation of centuries-old antisemitism and continues today in the form of Holocaust denial and distortion.

The legacy of the Holocaust is acutely relevant to understanding the resurgence of antisemitism and the danger that lies in population groups that are not 'experts' on a topic and can be easily influenced by those who distort knowledge to gain a following. To address these kinds of challenges, we also offer professional development workshops on these timely issues that need to be introduced and included in classroom instruction: Challenges of Holocaust Denial; Pages of Testimony - the Importance of Holocaust

Documentation; The Russia-Ukraine War and the Holocaust: Comparisons and Considerations; and The Longest Hatred and the Holocaust: Learning from History and Looking Ahead. ■

For a variety of professional development resources available through the American Society for Yad Vashem, including workshops, conferences, and seminars, please see the link below.

<https://www.yadvashemusa.org/for-educators/>

For more information on ASYV education programs and initiatives, contact Marlene W. Yahalom, PhD, Director of Education - mwy@yadvashemusa.org.



ASYV Professional Development Programming
and Curriculum Instruction at Kushner Academy

DR. STEPHEN BERK PRESENTS IN AVENTURA, FL

On March 2, the Southeast Region hosted "The Holocaust Revisited: What We Know, Don't Know and Need to Know 70 Years Later", featuring Professor Dr. Stephen Berk, the Henry and Sally Schaffer Professor in Holocaust and Jewish Studies at Union College. More than 30 people attended the program, held at Temple Israel in Aventura, Florida. The event was the first educational program of the Southeast Region in the Miami area. More programming is planned for the fall throughout the region. ■



Denise Herschberg, ASYV Southeast Regional Director,
Dr. Steven Berk, Andrew Draznin, Chair, ASYV Southeast Region

THE DAUGHTER OF THREE MOTHERS

It's not unusual to hear stories of Holocaust Survivors who took on assumed identities during the war to blend in, or to simply live in the protective shadows of non-Jewish families. It is, however, remarkable to hear the story of a woman who took on multiple assumed identities as a young child during the war, living as the beloved daughter of three different mothers.

Larisa Stirman was just three years old and living in Odessa, Ukraine when her father Boris, was called to join the Red Army and her mother Ida, planned to evacuate with her three young children to either Crimea or Caucasus. En route to the Odessa port with her children, Ida returned to her apartment fearing she had forgotten something and in so doing, saved her and her daughters' lives. The ship they were set to board was bombed by German airplanes while still in port.

Ida and her daughters relocated to live with her mother and brother, but tragically lost them both to a bomb that exploded near their home. Once again, Ida and her children were miraculously spared as Ida was out of the house at the time of the explosion, and her girls were sleeping in the apartment, shielded from harm by a feather bed.

Since the Romanian army had occupied Odessa and there was no way to evacuate, Ida and her girls had to stay in the city. When the Jews of Odessa were forced into the ghetto, Ida and her very young daughters lagged behind the crowds. An angry soldier hit Ida on the head with the butt of a rifle, rendering her unconscious. Ultimately, Ida woke up in the small village of Dusya (just outside of Odessa) where she was kindly cared for, but no one was able to provide her with any information on the whereabouts of her children.

Meanwhile, three-year-old Larisa, separated from her mother and sisters, found herself all alone in the ghetto. A young woman named Anna Cherkasova was working with the partisan underground and visited the ghetto regularly. On one of those visits, prepared to smuggle someone out, Anna was persuaded to take the young orphan Larisa. For the price of five German marks and one kilogram of sugar, Anna "bought" Larisa.

Young Larisa, who didn't even remember her own name, lived with Anna from the Winter of 1941 though the Spring of 1942 as Anna's daughter Tanya. During the day, Anna worked in the market but at night,



Larisa Kulish (nee Stirman) today

partisans would come to their home to trade food and goods on the black market. In May of 1942, the police raided Anna's home, arresting her and the partisans. She was sentenced to 10 years in prison.

Larisa (a.k.a. Tanya) was sent to prison with Anna. While there, Larisa was able to occasionally go to a little shop across the street from the prison, and on one such visit to the shop, she was abducted by a Romanian soldier, looking to present his girlfriend Emilia with a "pet" or "toy." Emilia had no interest in caring for a little girl, but her distant relatives, Christina and Michail Voronstovs, took Larisa in and named her Liliya, Larisa's third identity.

Despite Larisa's new identity as Liliya, daughter of Christina and Michail, Larisa's original two mothers; her birth mother Ida, and her second mother, Anna, were heartbroken over being separated from the girl, and both were determined to find her. While Anna was in prison, one of the inmates knew the true identity of Larisa, having recognized her as a neighbor from home, and shared the identifying information with Anna. It was

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Anna's key to finding Larisa when she left prison. Ida, Larisa's birth mother, recovered from her injuries and began to search for her daughters. Thanks to her non-Jewish appearance and forged Moldavian papers, she was able to stay in Odessa as she attempted to reunite her family.

Ida's search was filled with many dramatic twists and turns. Once she was part of a raid in which scores of people were taken to a ravine and shot. Ida had miraculously fallen on the ground of the pit and hid under the dead bodies, climbing out during the night when the soldiers had left. Another raid resulted in her being sent on a train to work camps in Germany, and once again she survived, this time by escaping through a hole in the floor of the car.

Ultimately, when Odessa was liberated by the Soviet Army, Ida returned to her old home. At the very same time, Anna was released from prison and she too found her way back to Larisa's old home. Anna shared enough details with Ida about Larisa, that it gave both women hope that they might find Larisa, as well as her sisters, alive.

Ida and her cousin Zlata searched and searched and one day saw a girl on the street who looked very familiar. They found the daycare the girl attended and began to watch the girl from a distance. It was Larisa. Larisa understandably didn't remember her birth mother and had become attached to her adoptive mother, Christina Vorontsova.

Once confronted, the Vorontsovs didn't want to give the girl back, but Ida went to court to try and prove that she was the birth mother. Neighbors and people who knew the family gave testimonials that the girl looked like her father Boris Stirman. During the trial she was taken to her old apartment and was asked if she recognized the place. Larisa was eight years old, but when she entered the apartment, she went straight to her old room and said that she remembered playing in the corner when she was little. The judges were convinced and granted custody of the girl to Ida.

Sadly, Ida was never able to find additional information or reunite with her other daughters.

After the war, Anna Cherkasova got married and continuously stayed in touch with Ida and Larisa. Larisa also stayed in touch with the Vorontsovs who she loved very much. Christina Vorontsova died in 1974, Ida died in 1986, and Anna Cherkasova died in 1992. Larisa says that she buried all "three of her mothers".

It was Marina Vorontsova, a granddaughter of the Vorontsovs, who heard about Yad Vashem and its Righteous Among the Nations designation and suggested to the family to submit Larisa's rescue story. On January 1, 2020, Anna Cherkasova and Mikhail and Christina Vorontsov were recognized as Righteous Among the Nations by Yad Vashem.

Larisa Kulish (nee Larisa Stirman) has a son, daughter, and grandchildren, and today lives in Brooklyn, NY. She celebrated her 85th birthday on August 9 of this year. ■



LEFT: Larisa with her "three mothers": Christina Vorontsova, Ida, and Anna Cherkasova. Photo from the article in newspaper "Chornomorska komuna", March 30, 1967.

RIGHT: Larisa with her mother Ida.

YLA CORNER: RACHEL OHAYON

YLA Board Member



Esther with Granddaughter Rachel and Great-Granddaughter!

My connection to the Holocaust is through my grandma Esther, who was born in Budapest and taken by the Nazis to Auschwitz with her family. Despite being Jewish, my grandma was favored due to her Aryan appearance - she had blonde hair and blue eyes - and was spared from the gas chambers. Instead, she was selected to work in the hospital and bore witness to horrific experiments and cruelty at the hands of Dr. Joseph Mengele. In anticipation of Auschwitz's liberation on January 27, 1945, my grandmother was forced to walk nearly 300 miles to Mauthausen, another concentration camp in Austria, during brutal winter conditions often referred to as the death marches. She somehow survived this last push, and after liberation, eventually made her way to New York to find her brother, one of the only other survivors in her family of 11. Eventually, she met my grandfather and they started their family on the Upper West Side.

In opposition to the senseless hatred she faced, she lived her life with senseless love. It didn't matter how well we knew someone, they were always invited to come sit around grandma's table and enjoy her stuffed cabbage, goulash, and chicken paprikash. Since my grandma Esther passed away, I carry the weight on my

shoulders to spread awareness about the Holocaust. As the number of living survivors dwindles, it is our generation's responsibility to carry on their stories. This innate feeling is only exacerbated by the state of the world today. Each day, online and in our communities, we see senseless hatred of others, including Holocaust

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Esther and Eli Ohayon

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deniers, and antisemitism among other forms of bigotry. In honor of my grandma and all those who suffered during the Holocaust, I have made it my mission to spread awareness and live my life void of hate. This led me to join the American Society for Yad Vashem Young Leaders Association, which has provided me with countless opportunities to learn, engage, and honor the memory of those lost.

Holocaust remembrance matters to me for multiple reasons. As the number of living survivors diminishes, it becomes imperative for our generation to preserve their memories. I believe it is equally crucial to educate both Jewish and non-Jewish individuals about the Holocaust. Understanding the atrocities committed during this period is essential for promoting love of those different from you, discouraging bystander behavior, and recognizing the capacity for evil in society. Engaging the Jewish community in Holocaust discussions is important, encouraging young people to view it as an honor rather than a burden to share the stories of survivors. In our generation, there is a prevailing belief that someone else will take up responsibility (for anything), absolving us from personal involvement. However, it is our collective duty to carry on these stories, educate others, and actively support institutions like Yad Vashem which is dedicated to the critical work of Holocaust remembrance. ■



Rachel hosted a corporate program in commemoration of Yom HaShoah and shared her story alongside featured speaker, Ted Comet. Rachel has made it her mission to spread awareness of the Holocaust and live her life void of hate in honor of her Holocaust Survivor grandmother, Esther.

OBITUARIES

ROCHELLE ETINGIN, z"l

The American Society for Yad Vashem mourns the passing of Rochelle Etingin, long-time supporter and mother-in-law of ASYV Board Member Neil Davidowitz. A fifth-generation Sabra who fought in the IDF for Israel's statehood, Rochelle emigrated to the U.S. to study fashion design and together with her beloved husband Maks, a Holocaust survivor, built a loving family consisting of daughters Orli (and Jonathan Silver) and Doreen (and Neil Davidowitz), six grandchildren, and eight great-grandchildren. May the family be comforted among the mourners of Zion and Jerusalem.

ELISSA CZUKER, z"l

The American Society for Yad Vashem mourns the untimely passing of Board Member Elissa Czucker, beloved wife of Board Member Edward Czucker, daughter of Denis Wallach, and daughter-in-law of Board Member Susanne Czucker. Elissa, together with Edward, have been steadfast supporters of Holocaust remembrance and education, in addition to playing leadership roles in Jewish communal life across the U.S. and Israel. We send our heartfelt condolences to Edward, Denis, and Susanne, in addition to children Sarah, Elana, Abraham, Mimi, Ephraim, Isaac, Rivka, Yossi, and Chavi. May the family be comforted among the mourners of Zion and Jerusalem.

2023 END OF YEAR TAX PLANNING

By Robert Christopher Morton, Director of Planned Giving
American Society for Yad Vashem



Listed below are several tax planning ideas for you to consider in charitable planning for the end of the calendar year, 2023.

IRA ROLLOVER

If you are over the age of 70 ½, you can make a Qualified Charitable Distribution (QCD) of up to \$100,000 annually from your individual IRA (Traditional or Roth) to the American Society for Yad Vashem (ASYV) before the end of the calendar year. This type of gift is also commonly called the IRA Charitable Rollover. Many charities are recommending this option for donors over the age of 70 ½, especially towards the end of the calendar year.

In addition, commencing in 2023, you may also include in your QCD a one-time gift of up to \$50,000 to a split-interest equity, such as a charitable remainder trust (CRT) or charitable gift annuity (CGA). The \$50,000 limit will be indexed for inflation, starting in 2024.

DETAILS

A donor older than 70 ½ can individually distribute up to \$100,000 each year from his or her IRA (through its administrator) to the American Society for Yad Vashem without having to recognize the distribution as income to the donor. This distribution can be used to satisfy the RMD (Required Minimum Distribution) for the year the distribution has been made. Please note that the gift must be completed by December 31 (check cashed by ASYV) in order to qualify and no benefit may be received by the donor from the charity.

As the American Society for Yad Vashem is a public charity, it falls within the permitted charitable recipients of an IRA Charitable Rollover. The donor must notify the administrator of the IRA to make a direct distribution to the charitable beneficiary in order to qualify. This giving opportunity was made permanent by the passing of the PATH (Protecting Americans from Tax Hikes) Act in December of 2015 by Congress.

TAX CUTS AND JOBS ACT OF 2017

The Tax Cuts and Jobs Act of 2017 made a number of significant changes regarding income taxes for individuals and families, most important among them are now a total of seven income tax brackets, lowering taxes for some and raising taxes for others. We are living with the impact of the 2017 law, as it has simplified tax preparation for many, but significantly increased taxes for individuals living in states where there are high state income taxes (SALT), such as New York, New Jersey, Connecticut and California.

DETAILS

This coming tax season again will produce much angst for individuals and families domiciled in states that have state income taxes, as the final version of the Tax Cuts and Jobs Act of 2017 maintained this deduction, but limited the total deductible amount to \$10,000, which includes income, sales, and property taxes. This limitation on deductibility has been quite significant for most upper income individuals and families. There was an expectation that this limitation might be eliminated in 2020, 2021 or even in 2022 by Congress, but it has not come to pass in 2023 (as of the date of the writing of this planning note in August 2023). Also included in the Tax Cuts and Jobs Act was an increase in the deductibility of cash gifts from 50% to 60% of AGI (Adjusted Gross Income). The 2020 CARES ACT raises the limit to 100% of AGI for 2020 and 2021, but this deduction expired and the deductibility of cash gifts is now back to 60% of AGI.

In addition, the standard deduction for individuals will be \$13,850 in 2023, for heads of household will be \$20,800 in 2023, and for married couples filing jointly and widows will be \$27,700 in 2023 or about

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a seven percent increase over 2022. Some additional consequential income tax deductions were eliminated by Congress as a part of the Tax Cuts and Jobs Act of 2017, a few of which are listed here: most insurance casualty and theft losses; tax preparation charges; moving expenses; and employee expenses not reimbursed by the employer. Many more individuals and families utilized the standard deduction in 2022 than in past years. One more note: the Federal estate tax exclusion has increased to \$12,920,000 in 2023 and will increase again to an estimated \$13,440,000 in 2024. Please note that for a married couple the estate tax exclusion for 2023 will be \$25,840,000 in 2023. In addition, there are a number of clean energy tax deductions that commenced in 2023.

DONATING APPRECIATED SECURITIES TO CHARITY

One tried and true option is to utilize appreciated (increased in value) publicly traded securities as a method of donation to a charity such as ASYV. If the stock has been held for one year by the donor, the donor is entitled to deduct the fair market value of the security (based on the average of the high and low on the date

of transfer to the charity) and avoid paying capital gains on the increase in value of the security or securities transferred. This is a wonderful way to maximize the value of the donation and many donors take advantage of this opportunity towards the end of the calendar year.

A PEEK INTO THE CRYSTAL BALL

President Biden has proposed a number of tax changes, but no legislation has been passed as of this date (August) in 2023. With a very divided Congress as a result of the election of November 8, 2022, it is not likely that we will see anything but gridlock in Congress until the next Federal election on November 5, 2024. There is also the possibility of a U.S. Government shutdown in the fall of 2023. ■

Remember, it is always wise to check with your accountant or tax advisor as part of your annual financial and tax review process. If you have any questions, please feel free to contact me by phone at: 212-220-4304 extension 213, or by e-mail cmorton@yadvashemusa.org.

HOW YAD VASHEM PROTECTS THE WORLD'S HOLOCAUST MEMORIES

Israel's largest Shoah centre is investing in a new high security bunker as it responds to new threats

BY JONATHAN FREEDLAND

Senior officials at Yad Vashem in Jerusalem, the world's best-known Holocaust museum, memorial and collection of archives, refer to the site as "the mountain".

And it is indeed built, as ancient fortresses were, on a hilltop. A fortress is the right image. Because it is defending against a threat.

A visitor might even confuse it for the state-of-the-art headquarters of a Bond villain.

That thought crept up on me when I was shown around, hearing of plans to build a six-storey, maximum-security



The Yad Vashem archives (Photo: copyright unknown)

bunker – only one and a half storeys visible, the rest below ground – due to be opened in time for Holocaust Memorial Day in January 2024.

The thought returned as I was ushered into an operational centre where, around the clock, technicians watch a bank of screens showing attempted breaches of Yad Vashem's digital defences.

Yad Vashem is second only to the nation's government as the Israeli institution most frequently under cyber-attack. On a central screen the electronic bombardment was tabulated: Malware, Content Violation, Advanced Threats. Another display measured "named viruses".

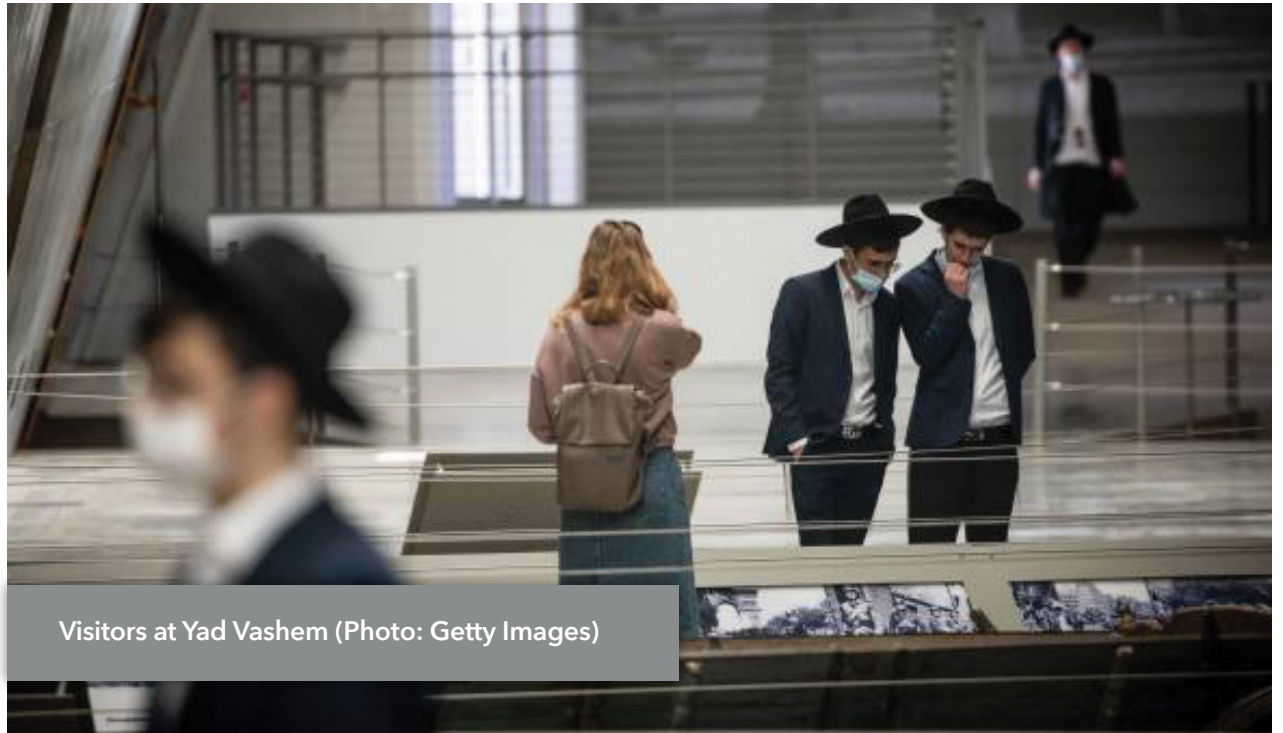
Those in charge were cagey about who was raining fire on them, but Yad Vashem is clearly the target of choice for a global army of anti-Jewish extremists and Holocaust deniers, determined to hit the memory bank of the Shoah.

And yet more striking than the threat is the response. What I saw at Yad Vashem was an almost obsessive effort to collect, protect and preserve every shred of evidence of what can credibly claim to be the greatest crime in human history.

First, the staff guard what they have already accumulated: a collection of 224 million pages of documents (tens of millions of which are original hard copies), 535,000 photographs, 44,600 artefacts and 13,650 pieces of art.

There's that digital war room, access to which is granted to only a select, authorised few.

But there's also the laconic answer from Michael Lieber, the 60-ish chief information officer of Yad Vashem, to this question: how do



Visitors at Yad Vashem (Photo: Getty Images)

you ensure this archive remains intact even in the face of cyber onslaught? Laconic because, as Lieber puts it, "we don't want to give pointers" to those who intend Yad Vashem harm. "The first step is to have a very good back-up."

In Yad Vashem's case, that means an electronic set of duplicate copies held away from and unconnected to the internet, out of reach of hackers.

It means storage "on tape", held in a system defiantly offline. It also means relying on not just one bank of servers, but several, dotted around the country.

Still, the danger is not just of elimination, with hackers breaking in and destroying the digital archive. There's also the risk that, once in, they won't simply press delete but rather attempt something subtler and more invidious.

They might try to alter documents, change photographs or tweak numbers, using advanced technology to doctor the historic record. What was to stop them from, say, adding a fictitious face to the image of senior Nazis in the dock at Nuremberg or subtracting a zero on a crucial document, thereby reducing the death toll at a camp?

Haim Gertner, who, having run Yad Vashem's archives division, is now in charge of the institution's international relations, tells me this is the new danger of the digital age.

"Someone can take a document and manipulate it. They can add to it, colour it, cut things, give it a different context. This is a new era now and we are not alone in this ... fake news is everywhere."

I ask him what Yad Vashem is doing to guard against the risk. Gertner answers with a smile. "We keep the originals." That way, you can always compare and be sure.

The result, however, is that those original documents – whether they be the diary of a Jew in a ghetto or the correspondence of a Nazi bureaucrat – have to be guarded like precious jewels. There are cameras in every room.

Each vault is climate-controlled. A red pipe runs overhead, punctuated by sprinklers ready to activate in case of fire.

The documents are held in sealed boxes, designed to insulate their contents against water damage.

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In time, the sprinklers will be replaced by valves which, in the event of a blaze, will release fire-retardant gas.

When you stand in one of those vaults with Gertner you understand why he and Yad Vashem go to such lengths. There is a box containing a set of index cards from Mauthausen concentration camp in Austria, one for each inmate.

I stop at the one for Abraham Lipot, a Jew from Ungvar, in Hungary, examining the card that charts his journey through the machinery of Nazi extermination, learning that he was taken to Auschwitz on 1 June, 1944, then moved on a week later, until he finally reached Mauthausen.

It records in neatly typed lines his marital status (single), his height, the colour of his eyes, even a description of the shape of his nose: gebogen, bent or hooked. "This is evidence," says Gertner. "This is evidence, of course, of the murder."

Next the archivist points to a handwritten Jewish calendar, compiled and hidden by an inmate in Buchenwald. The captive "risked his life" to do it, says Gertner: if he was caught, "it would have been a murder sentence.

But he did it because it was important for him and for the rest of the inmates in Buchenwald to know that today is Sunday not Monday. Because if you know today is Sunday, you are a human being. And if you know tomorrow is Pesach [or Passover], then you are a Jew."

It is only then that I spot a set of cardboard boxes in a cabinet, behind glass. They are clearly labelled and on them is a name so familiar, it makes me shiver: Oskar Schindler.

Inside one of those boxes is the register of people saved by Schindler, the Nazi who developed a conscience and used his power to employ Jews in his factory to save their lives. Inside those boxes is the actual piece of paper: Schindler's list.

But Gertner does not simply guard what Yad Vashem has. The institution wants more, its appetite for tangible proof of the Holocaust voracious.

With pride, Gertner notes that the collection has quadrupled in the last decade. It has researchers scouring libraries, archives, family basements and attics



Yad Vashem museum (Photo: Copyright Unknown)

in Europe – like the one in the home of a British soldier, a liberator of Mauthausen, where those index cards were found. They hunt down any document they can find.

There are 40 teams at work in Eastern Europe, making digital copies of archives held there: if a library in Poland or Romania doesn't have the specialist equipment for that task, Yad Vashem will pay for it and leave the kit behind as a gift.

Gertner estimates the collection is adding as many as 15 million pages of documents each year through this scanning operation.

But it's happening on "the mountain", too. In one room, staff are at work on table scanners, placing documents on a black desktop board, positioning an overhead camera and capturing images for the digital archive. These are annotated, catalogued and then, where possible, made available to the public online.

Gertner marches into the paper preservation lab. Here conservators in white lab coats, hands gloved, work to save the originals that he is so determined to keep.

One of them is concentrating hard on a typewritten letter, sent originally by a Jew caught up in the Shoah.

The conservator is running a delicate strip of white ribbon along an edge: "Japanese paper", designed to strengthen the letter so that it won't tear. Next to her is a jar containing methyl cellulose, a reversible glue that allows anything stuck to be unstuck. Carefully, she smooths out the creases of the letter, dampening it slightly so that the fibres of the paper can be straightened.

She works with a set of fine scalpels and rulers that would not look out of place in an operating theatre. The effort of

those restoring a Rembrandt or Vermeer could hardly be more meticulous, all for a single letter from an ordinary woman to her family.

Gertner is very clear that the object of this labour is to preserve the documents exactly as they are. "We are not fixing them. We are preserving them and keeping them, so they will not deteriorate but will be with us for generations to come."

Each stage of the conservation is documented and catalogued: inoculation against any future allegations of forgery. The shadow cast by the deniers is never very far away.

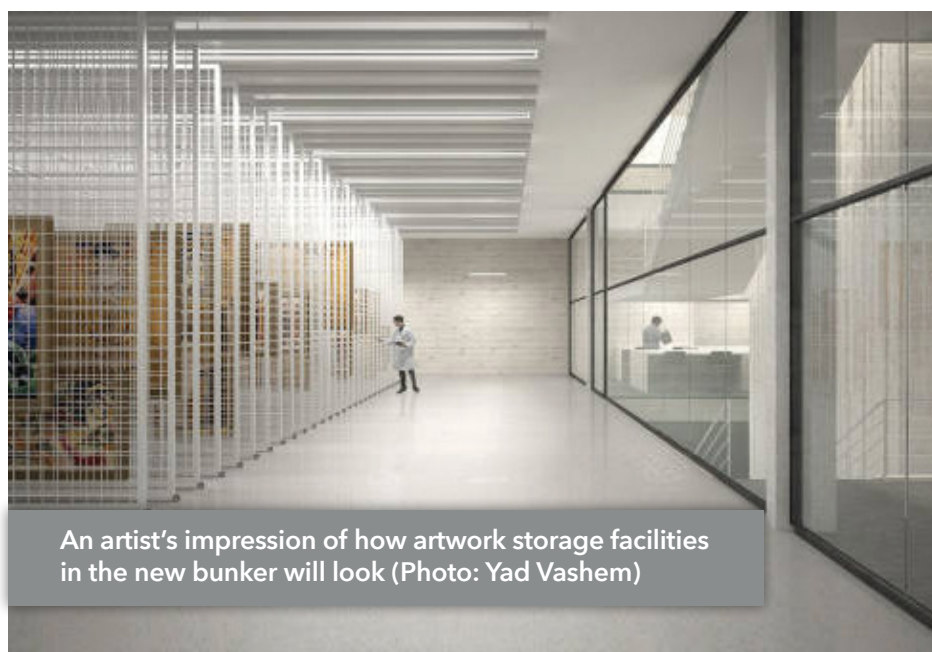
Next comes the Digital Media Lab, one wall of which is filled with screens, like the gallery of a TV studio during transmission, each showing a different image.

Several are talking heads, old people speaking in various languages. Slowly it becomes clear that these are interviews with Holocaust survivors, recorded ten, 20, 30 or 40 years ago.

Some might have been done professionally, perhaps by a news organisation. But many are amateur, filmed by a local school or family member.

The technicians here are converting recordings from formats fast becoming functionally obsolete – VHS, Betamax, U-matic, cine film – into digital files with a longer life expectancy.

Meanwhile, a large, highly specialised machine is scanning old microfilm, page by page, at a clip. If a Holocaust testimony exists in any form, anywhere in the world, Yad Vashem wants it and will do what it takes to digitise it, preserve it and make it accessible.



An artist's impression of how artwork storage facilities in the new bunker will look (Photo: Yad Vashem)

There is something frenetic about all this industry, soon to be contained in that single, new, mostly subterranean facility, a "collections centre" that aims to bring the storage, conservation and preservation efforts together under one supremely well-equipped roof, so that what Yad Vashem has now will be maintained "in perpetuity".

The intensity of activity makes sense. For Yad Vashem's guardians are fighting multiple threats. One is time. Or, more precisely, mortality.

They know that soon there will not be any direct survivors of the Holocaust left. Until now, the simplest, most visceral proof of the Shoah has been the testimony of those who witnessed it first-hand. Won't their imminent absence allow the deniers to advance?

Yad Vashem is preparing for that day, and so are others around the world. The Visual History Archive at the University of Southern California, the bank of survivor interviews established by Steven Spielberg after his success with *Schindler's List*, is working on adapting some of those countless hours of video testimony into holograms.

I learn about this from David Silberklang, a senior historian at Yad Vashem. It is true, he concedes, that a hologram could easily be dismissed as a hi-tech forgery. "Anything can be faked," he says.

Yet technology offers other possibilities. Just as carbon-dating can separate genuine from bogus archaeological finds, so Silberklang expects equivalent tools will become available "to expose the fakes".

By recording every interaction made with an item of digital information, and keeping that record across several computers, blockchain technology could provide a reliable guide to the provenance of digital documents. That in turn could yield a system of watermarks authenticating irrefutable evidence of the Holocaust.

"We have so much of the truth out there," says Silberklang, "I'm cautiously optimistic that the sheer volume of what we have that is the truth will prevail." And so he and the others stand guard on the mountain, defending the historical record against anything, and anyone, that threatens it.

This is an adapted extract from 'Seasick' by Jonathan Freedland, available exclusively on Alexander (alxr.com) with audio narration by Richard E Grant. ■

Via thejc.com

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The American Society for Yad Vashem, founded in 1981 by a group of visionary Holocaust survivors, was led by Eli Zborowski, z"l, until his passing in 2012.

FOR FURTHER INFORMATION ABOUT THE ZBOROWSKI LEGACY CIRCLE, PLEASE CONTACT:

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