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## Magazine

### My Story: Hametz and taxes

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April 15 is the day Americans must file their taxes, which means that for Jewishly observant accountants, the Pessah season is as hellish at work as it is at home. That Gregorian date invariably falls immediately before, during or just after Pessah. But the coincidence of timing between tax filing and Pessah is a mere superficial connection between the two. Earlier in my career, I learned of a more subtle connection.

It was a spring morning abutting the Pessah holiday. Rising in the dark, I got in some scrubbing before a business trip to Washington. Then I woke my daughter: Before I flew off, I wanted to travel on the school bus with her as that day's contribution to quality time.

The bus was like an amusement-park ride: no suspension, no seat belts, bouncing around a load of kids practicing basketball, high jump and sleep. My daughter was the littlest on the bus, and I could not believe she survived the potholes or the other passengers when I wasn't there.

As soon as I dropped her off, I flagged down a taxi to LaGuardia, transformed into business mode. The driver looked at my empty hands: No luggage? That's right, I nodded. You drive around Manhattan by day and go home at night. I fly to Washington by day and try to return at night too.

In the taxi, a client called. At that time, I had a decade of experience answering questions on the tax consequences of complex financial transactions, but this client's issue was novel: He wanted to understand the tax implications of selling hametz before Pessah. Jews cannot own unleavened food during the holiday, but it can be financially disastrous to force them to discard it. So our

sages developed the solution of selling hametz to non-Jews over Pessah and buying it back afterward.

But what are the tax consequences of such a sale, my client asked. It wasn't selling the leftover granola that worried him, but stocks of companies like Quaker that own forbidden foods. Such assets could be valuable, and if you sold them, there is tax to pay. Truly a question only a meshuga pious Jew could have.

I offered to call a lawyer at the Treasury Department who was as punctilious about the American tax laws as my client was about Halacha. The rest of the taxi ride I debated vociferously with that Treasury employee over the esoterica of my client's question: about contingent sales, substance over form, ritual and law. This Treasury lawyer knew something about Pessah, too.

I arrived in DC in time for the meeting. The key player was a brilliant accountant whose inspirations came in the form of ways to save rich companies on their taxes. On that auspicious day virtually erev Pessah, a select group of deep thinkers gathered from the all corners of the globe to assist him in his mission. I was the sole woman.

The head of the firm kicked off with a harangue over the impropriety of the casual attire some of the deep thinkers present adopted. How could we think great thoughts without necktie and jacket? My mind wandered over to the lavish smorgasbord set out for the meeting, but it was for my eyes only; they hadn't ordered kosher.

By the end of the meeting, we were all dreaming large dollars for ideas that had not yet been born, and my stomach was growling. The brilliant accountant jumped into the taxi to the airport with me and waxed lyrical about a new Haggada he'd written, offering me the honor of contributing to it. I smiled but did not commit: Was this part of my job description?

On the flight home, I realized I hadn't billed any hours that day, and tried to squeeze some in. My kids had a program at the community center and I had to relieve the nanny at six. Arriving at the center on the dot, one of the mothers exclaimed, "Oh, you must have an easy job, being able to get here by six!" I suppressed a yelp, and examined the limp salad and soggy falafel ball leftover from the program. I wondered whether my need for nutrition could overcome the revulsion to the first kosher food I'd seen all day. The phone rang. Grimacing, I saw it was the Treasury lawyer.

"Tell your client not to worry about selling hametz," he assured me. "But I wanted to ask whether you've ever considered joining the Treasury. It's marvelously stimulating and quite comfortable for people like you." Did he mean mothers of young children who also observe Pessah?

Reader, I took his offer.

And for years I was the government confessor for Jews revealing their tax guilt before Yom Kippur and their hametz problems before Pessah.