

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial **BENJAMIN J** Last name **HOCHSTER** Your social security number **0 6 3 9 8 7 9 1 9**

If a joint return, spouse's first name and initial **RONIT** Last name **HOCHSTER** Spouse's social security number **9 6 6 8 4 1 5 7 3**

Home address (number and street). If you have a P.O. box, see instructions. **13 NACHAL KATLAV ST.** Apt. no. **11** **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

BET SHEMESH Foreign country name **ISRAEL** Foreign province/state/county Foreign postal code **9962043** **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. 5 ☐ Qualifying widow(er) with dependent child

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. b ☒ Spouse. **Boxes checked on 6a and 6b** 2 **No. of children on 6c who:** • lived with you 4 • did not live with you due to divorce or separation (see instructions) **Dependents on 6c not entered above** **Add numbers on lines above** 6

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)
YOAV A	HOCHSTER	0 6 3 9 8 9 6 8 7	SON	☒
Yael	HOCHSTER	0 6 3 9 8 9 6 9 2	DAUGHTER	☒
SHIRA E	HOCHSTER	0 6 3 9 8 9 6 9 0	DAUGHTER	☒
GILAD D	HOCHSTER	0 6 3 9 8 9 6 8 3	SON	☒

d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 44,959 8a Taxable interest. Attach Schedule B if required 8a 8b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a 9b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 44,959

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 0 37 Subtract line 36 from line 22. This is your adjusted gross income 37 44,959

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Sign Here

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only

38	Amount from line 37 (adjusted gross income)	38	44,959
39a	Check ☐ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked ☐ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,900
41	Subtract line 40 from line 38	41	33,059
42	Exemptions. Multiply \$3,800 by the number on line 6d.	42	22,800
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	10,259
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	1,028
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	1,028
47	Foreign tax credit. Attach Form 1116 if required	47	1,028
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required.	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your total credits	54	1,028
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	0
62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	4,000
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	4,000
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	4,000
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐	74a	4,000
b	Routing number		
d	Account number		
c	Type: ☐ Checking ☐ Savings		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	0
77	Estimated tax penalty (see instructions)	77	

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.**BENJAMIN J & RONIT HOCHSTER**

Identifying number as shown on page 1 of your tax return

063-98-7919Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income **c** ☐ Section 901(j) income **e** ☐ Lump-sum distributions
- b** ☒ General category income **d** ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
9	Enter the name of the foreign country or U.S. possession ▶	ISRAEL			
1a	Gross income from sources within country shown above and of the type checked above (see instructions): <u>SALARY</u>				
		44,959			1a 44,959
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ ☐				
Deductions and losses (Caution: See instructions):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related :				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 44,959

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued (j) Date paid or accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:				(r) Other foreign taxes paid or accrued
		(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest		
A	12/31/2012									1,297
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 1,297

For Paperwork Reduction Act Notice, see instructions.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	9	1,297	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	1,297	
12	Reduction in foreign taxes (see instructions)	12	()	
13	Taxes reclassified under high tax kickout (see instructions) . . .	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . .	14		1,297
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	44,959	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	44,959	
18	Individuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	33,059	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		1
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	20		1,028
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit)	21		1,028
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions)	22		1,028

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		
28	Enter the smaller of line 20 or line 27	28		1,028
29	Reduction of credit for international boycott operations. See instructions for line 12	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	30		1,028

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (IRS)

Name(s) shown on return

Child Tax Credit

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. 47

Your social security number

063-98-7919

BENJAMIN J HOCHSTER & RONIT HOCHSTER

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).			
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).			
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2		0
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3		4,000
4a	Earned income (see separate instructions)	4a		44,959
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than \$3,000? ☐ No. Leave line 5 blank and enter -0- on line 6. ☒ Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		41,959
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? ☐ No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. ☒ Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		6,293

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7			
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8			
	1040A filers: Enter -0-.				
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.				
9	Add lines 7 and 8	9			
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10			
	1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).				
	1040NR filers: Enter the amount from Form 1040NR, line 65.				
11	Subtract line 10 from line 9. If zero or less, enter -0-	11			
12	Enter the larger of line 6 or line 11	12			
	Next, enter the smaller of line 3 or line 12 on line 13.				

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	4,000
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.