

Form 1040

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2017

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning

, 2017, ending

, 20

See separate instructions.

Your first name and initial

Last name

BENJAMIN J

HOCHSTER

If a joint return, spouse's first name and initial

Last name

RONIT

HOCHSTER

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

13 NACHAL KATLAV ST.

11

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/country

Foreign postal code

9962043

▲ Make sure the SSN(s) above and on line 6c are correct.

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

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

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. ▶

5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(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	HOCHSTER	0 6 3 9 8 9 6 8 7	SON	☐
Yael	HOCHSTER	0 6 3 9 8 9 6 9 2	DAUGHTER	☒
SHIRA	HOCHSTER	0 6 3 9 8 9 6 9 0	DAUGHTER	☒
GILAD	HOCHSTER	0 6 3 9 8 9 6 8 3	SON	☒

Boxes checked on 6a and 6b

2

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

4

6

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits 20a

b Taxable amount 20b

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

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

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

Adjusted Gross Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

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, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

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	71,952
39a	Check ☐ You were born before January 2, 1953, ☐ Blind. ☐ Spouse was born before January 2, 1953, ☐ 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	12,700
41	Subtract line 40 from line 38	41	59,251
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	24,300
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	34,951
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐	44	4,314
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	4,314
48	Foreign tax credit. Attach Form 1116 if required	48	4,314
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
55	Add lines 48 through 54. These are your total credits	55	4,314
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☐	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	0
64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	3,000
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	3,000
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,000
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	76a	3,000
b	Routing number		
d	Account number		
77	Amount of line 75 you want applied to your 2018 estimated tax ▶ 77	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	
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) ▶
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature <i>Benjamin Joshua Hodster</i>		Date <i>9/5/19</i>	Your occupation
Spouse's signature. If a joint return, both must sign. <i>Ronit Hochster</i>		Date <i>9/5/19</i>	Spouse's occupation TEACHER
Print/Type preparer's name		Preparer's signature	Date
Firm's name ▶		Check ☐ if self-employed	
Firm's address ▶		PTIN	
		Firm's EIN ▶	
		Phone no.	

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

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

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2017Attachment
Sequence No. **19**Name **BENJAMIN J HOCHSTER & 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) ▶ ISRAEL****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): SALARY				
		71,952			1a 71,952
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 71,952

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued								
		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	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
A	12/31/2017				31,044				8,623	8,623
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 8,623

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2017)

Form 1116 (2017)

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	8,623	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	8,623	
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		8,623
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	71,952	
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	71,952	
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 Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	59,251	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		1
20	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42. Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.	20		4,314
21	Multiply line 20 by line 19 (maximum amount of credit)	21		4,314
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		4,314

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

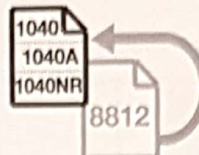
23	Credit for taxes on passive category income	23		
24	Credit for taxes on general category income	24		
25	Credit for taxes on certain income re-sourced by treaty	25		
26	Credit for taxes on lump-sum distributions	26		
27	Add lines 23 through 26	27		4,314
28	Enter the smaller of line 20 or line 27	28		4,314
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 48; Form 1040NR, line 48; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a	30		4,314

Form 1116 (2017)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2017

Attachment
Sequence No. **47**

BENJAMIN J HOCHSTER & RONIT HOCHSTER

Your social security number

063-98-7919



Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent is **not** a qualifying child 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 Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child 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 separate instructions and check here ☐

Part II Additional Child Tax Credit Filers

1 If you file Form 2555 or 2555-EZ, **stop** here; you cannot claim the additional child tax credit.

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

- 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).

2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49

3 Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit

4a Earned income (see separate instructions)

4a **71,952**

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 **68,952**

6 Multiply the amount on line 5 by 15% (0.15) and enter the result

6 **10,342**

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, **stop** here; you cannot claim 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.

Part III

7

8

1040A files

1040NR filers

9

10

1040A filers:

1040NR filers

11

12

Next, enter the

Part IV

13

[illegible]

1040
1040A
1040NR

Enter this amount on
Form 1040, line 67,
Form 1040A, line 43, or
Form 1040NR, line 64.