

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)
 BENJAMIN JOSHUA HOCHSTER
 RONIT HOCHSTER
 (PLEASE TYPE OR PRINT) Petitioner(s)

}

Docket No.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- ☒ Notice of Deficiency ☐ Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)

- ☐ Notice of Determination Concerning Collection Action ☐ Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): JULY 22 2015

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: 2009 2010 2011

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here: ☒ (CHECK ONE BOX)
 If you want your case conducted under regular tax case procedures, check here: ☐

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

A. I disagree with the IRS reclassifying my earned income as unearned, and nulling all resulting credits etc.

B. I disagree with the IRS's disallowance of my dependent exemptions for my children because each of them -

satisfies the tests for dependency.

C. I disagree with the IRS denying me foreign tax credits

D. I disagree with the IRS not accepting our marital status, and child dependency.

E. I demand the IRS access my previous audit documents, before requesting the same ones translated again.

6. State the facts upon which you rely (please list each point separately):

- A. All the income was wages earned income. Salary slips and Israeli Income Tax reports are readily available.
- B. Our children live with us and are supported by us, as was proven to the IRS in my audit years 2006 2007 2008
- C. We live and work in Israel, and all income was generated in Israel. Clearly we are entitled to relevant credits.
- D. We are happily married for over 19 years. Our marriage certificate is readily available.
- E. Most of the requested documents have been submitted to - and accepted by - the IRS during my previous audit for years 2006 2007 2008. demanding them again (together with costly notarized translations) is both unfair, and unnecessary.

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- ☒ A copy of the Determination or Notice the IRS issued to you
- ☒ Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- ☒ The Request for Place of Trial (Form 5) ☒ The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

Bergan John Hochster 15 DEC 2015
SIGNATURE OF PETITIONER DATE

13 Nachal Katlav st. (apt. 11)
MAILING ADDRESS

+972 548040040
(AREA CODE) TELEPHONE NO.

Bet Shemesh, ISRAEL, 9962043
CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

Ronit Hochster 15 DEC 2015
SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE

13 Nachal Katlav st. (apt. 11)
MAILING ADDRESS

+972 548040040
(AREA CODE) TELEPHONE NO.

Bet Shemesh, ISRAEL, 9962043
CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)

NAME OF COUNSEL

TAX COURT BAR NO.

MAILING ADDRESS, CITY, STATE, ZIP CODE

15 DEC 2015
DATE

+972 548040040
(AREA CODE) TELEPHONE NO.

www.ustaxcourt.gov

HOCHSTER
HOCHSTER

y.

Respondent

Docket No.

(E.g., Social Security number(s), employer identification number(s))

Additional Petitioner's Taxpayer Identification Number 966-84-1573

If either petitioner is seeking relief from joint and several liability on a joint return pursuant to Section 6015, I.R.C. 1986, and Rules 320 through 325, name of the other individual with whom petitioner filed a joint return:

Taxpayer Identification Number of the other individual, if available:

Benjamin Joshua Hackler
SIGNATURE OF PETITIONER OR COUNSEL

15 DEC 2015
DATE

Ronit Hochster
SIGNATURE OF ADDITIONAL PETITIONER

15 DEC 2015
DATE

UNITED STATES TAX COURT

WWW.USITAXCOURT.GOV

BENJAMIN JOSHUA
RONIT

HOCHSTER
HOCHSTER

Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No.

REQUEST FOR PLACE OF TRIAL

PLACE AN "X" IN ONLY ONE BOX TO REQUEST THE PLACE OF TRIAL. IF PETITIONER(S) ELECTED TO HAVE THE CASE CONDUCTED AS A SMALL TAX CASE, REQUEST ANY CITY LISTED BELOW; OTHERWISE, REQUEST ANY CITY NOT MARKED WITH AN ASTERISK (*).

ALABAMA
☐ Birmingham
☐ Mobile
ALASKA
☐ Anchorage
ARIZONA
☐ Phoenix
ARKANSAS
☐ Little Rock
CALIFORNIA
☐ Fresno*
☐ Los Angeles
☐ San Diego
☐ San Francisco
COLORADO
☐ Denver
CONNECTICUT
☐ Hartford
DISTRICT OF COLUMBIA
☐ Washington
FLORIDA
☐ Jacksonville
☐ Miami
☐ Tallahassee*
☐ Tampa
GEORGIA
☐ Atlanta
HAWAII
☐ Honolulu
IDAHO
☐ Boise
☐ Pocatello*
ILLINOIS
☐ Chicago
☐ Peoria*
INDIANA
☐ Indianapolis
IOWA
☐ Des Moines

KANSAS
☐ Wichita*
KENTUCKY
☐ Louisville
LOUISIANA
☐ New Orleans
☐ Shreveport*
MAINE
☐ Portland*
MARYLAND
☐ Baltimore
MASSACHUSETTS
☐ Boston
MICHIGAN
☐ Detroit
MINNESOTA
☐ St. Paul
MISSISSIPPI
☐ Jackson
MISSOURI
☐ Kansas City
☐ St. Louis
MONTANA
☐ Billings*
☐ Helena
NEBRASKA
☐ Omaha
NEVADA
☐ Las Vegas
☐ Reno
NEW MEXICO
☐ Albuquerque
NEW YORK
☐ Albany*
☐ Buffalo
☒ New York City
☐ Syracuse*
NORTH CAROLINA
☐ Winston-Salem
NORTH DAKOTA
☐ Bismarck*

OHIO
☐ Cincinnati
☐ Cleveland
☐ Columbus
OKLAHOMA
☐ Oklahoma City
OREGON
☐ Portland
PENNSYLVANIA
☐ Philadelphia
☐ Pittsburgh
SOUTH CAROLINA
☐ Columbia
SOUTH DAKOTA
☐ Aberdeen*
TENNESSEE
☐ Knoxville
☐ Memphis
☐ Nashville
TEXAS
☐ Dallas
☐ El Paso
☐ Houston
☐ Lubbock
☐ San Antonio
UTAH
☐ Salt Lake City
VERMONT
☐ Burlington*
VIRGINIA
☐ Richmond
☐ Roanoke*
WASHINGTON
☐ Seattle
☐ Spokane
WEST VIRGINIA
☐ Charleston
WISCONSIN
☐ Milwaukee
WYOMING
☐ Cheyenne*

Benjamin Joshua Hochster / Ronit Hochster
Signature of Petitioner(s) or Counsel

15 DEC 2015

Date

To : US Tax Court

400 Second Street, N.W., Washington, D.C. 20217-0002

Petition Cover Letter

1. Herein please find the petition documents and fee.
2. **Important: We reside outside of the USA. Namely Israel. Hence, The address on the petition form herein, relates to the COUNTRY Israel. With State N/A. Similarly, The phone number stated is an Israeli one, and the prefix is International (+972 is the international prefix of Israel).**

Thank you

Benjamin J Hochster

UNITED STATES TAX COURT

www.ustaxcourt.gov

(F) **GITTEL NOVOGRODER**
 (B) 72 GRAYSON PL 259
 (P) TEANECK, NJ 07666
 215
 55-7731/7212

PAY TO THE ORDER OF Check, United States Tax Court \$ 60.00
Sixty dollars and 00/100 DOLLARS

 **HUDSON CITY**
 SAVINGS BANK
 790 Queen Anne Rd.
 Teaneck, NJ 07666

MEMO _____

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F.C. (Flying Cargo) Express Ltd.
Licensee of Federal Express Corporation

מס' עוסק מורשה
ח.פ. 513046623

מקור

תאריך 16/12/15

קבלה מס' 6493282

לכבוד

הסכום בש"ח		סכום \$	מס' שטר מטען / הזמנה	כמות
154		סה"כ בש"ח	משלוח מקומי / יצוא	

נפרע:

מזומן סך ☐

המחאה מספר ☐

משוך על בנק _____ ליום _____

מחטיס אשראי ☒

שם הבלדר 298

חתימת הלקוח

לשירותך - מרכז השירות (FDX) 1700-700-339