

UNITED STATES TAX COURT
400 SECOND STREET, N.W.
WASHINGTON, D.C. 20217

December 21, 2015

NOTIFICATION OF RECEIPT OF PETITION

Docket No.:

31493-15S

Name of Case:

Benjamin Joshua Hochster & Ronit Hochster

v. COMMISSIONER OF INTERNAL REVENUE

The Court received and filed your petition on December 18, 2015. The Court served it on the IRS (respondent) on December 21, 2015.

(X) Filing Fee Paid.

(X) Request for Place of Trial at New York, NY.

Your Docket Number: Your docket number is shown above. You should include your docket number on any documents you send to the Tax Court. For privacy reasons, do not include your Social Security or Taxpayer Identification numbers on any documents you file with the Court, except on Form 4, Statement of Taxpayer Identification Number.

For Further Information by Mail: For a free booklet or DVD with information about how to prepare your case, complete and return the enclosed postcard or write to the Clerk of the Court at the address above. You can also get more information on the Tax Court's Web site at www.ustaxcourt.gov under "Taxpayer Information".

eAccess and eFiling: Information about how to register for electronic access (eAccess) to your case is attached. See the Court's Web site for information on Petitioner Access, eService and eFiling.

Change of Address: If you change your address, you must immediately notify the Clerk of the Court. If you fail to do so, you might not receive important notices from the Court and could lose your opportunity for the Court to consider your case. Enclosed for your use is a Form 10, Notice of Change of Address (also available under "Forms" at www.ustaxcourt.gov).

Robert R. Di Trolio
Clerk of the Court

Pro Se:

Benjamin Joshua Hochster & Ronit Hochster
13 Nachal Katlav St.
Apt. 11
Bet Shemesh
9962043, ISRAEL

DO YOU NEED HELP WITH YOUR TAX COURT CASE

Dear Tax Court Petitioner:

The United States Tax Court is forwarding this notice because you have requested New York City, New York as your place of trial and you are not represented by counsel.

There are tax clinics in your area that may represent you free of charge if you meet certain qualifications. If a tax clinic agrees to assist or represent you, the tax clinic can advise and assist you in resolving your case by settlement or trial. The tax clinics are not part of either the Internal Revenue Service or the United States Tax Court. Languages other than English may be offered by a tax clinic. However, all Tax Court proceedings are conducted in English. The tax clinics that serve the city requested for your trial are:

**The Legal Aid Society
Low Income Taxpayer Clinic**
230 East 106th Street, NY, NY 10029
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you need representation call (212)-426-3013

Bedford Stuyvesant Community Legal Services
1360 Fulton Street, Suite 301
Brooklyn, New York 11216
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you live in Brooklyn and need representation call (718)-636-1155

**Brooklyn Low Income Taxpayer Clinic
South Brooklyn Legal Services**
105 Court Street, Brooklyn, New York 11201
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you live in Brooklyn and need representation call (718)-237-5528

**Brooklyn Legal Services Corporation A
Low-Income Taxpayer Clinic**
260 Broadway, Suite 2, Brooklyn, NY 11211
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you live in Brooklyn and need representation call (718) 487-2300

**Fordham University School of Law
Lincoln Square Legal Services Inc.**
150 West 62nd Street, NY, NY 10023
Staffed by law students and supervised by full time professors who are experienced tax lawyers admitted to practice in the Tax Court. Call (212) 636 7353 to arrange for a free consultation.

**Queens Legal Services
Low Income Taxpayer Clinic**
8900 Sutphin Blvd.,
Jamaica, NY 11435
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you live in Queens and need representation call (347) 592-2178.

**Legal Services NYC – Bronx
Low Income Taxpayer Clinic**
349 149th Street, 10th Floor
Bronx, NY 10451
A nonprofit organization staffed by lawyers admitted to practice before the Tax Court. If you live in the Bronx and need representation call (718)-928-3700

You should contact a tax clinic as soon as possible to inquire about possible representation in your case. Delay in contacting a clinic may make it more difficult for the clinic to assist you or for you to properly prepare your case. The United States Tax Court does not recommend a particular tax clinic. However, the Court encourages you to contact a tax clinic.



UNITED STATES TAXCOURT
Washington, D.C. 20217
December 21, 2015

Benjamin Joshua Hochster & Ronit Hochster,)
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Petitioner(s),)
)
v.) Docket No. 31493-15S
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
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NOTICE OF CHANGE OF ADDRESS

(See Rule 21(b)(4))*

Please change my/our address on the records of the Court.

Old Address: _____

Telephone: _____

New Address: _____

Telephone: _____

Signature: _____

Printed Name: _____

Tax Court Bar Number (if applicable): _____

Date: _____

* See also Rule 200(c), which requires each person admitted to practice before the Tax Court promptly to notify the Admissions Clerk of any change in office address for mailing purposes. Filing Form 10 in a pending case satisfies this requirement. If a practitioner has not entered an appearance in a pending case, the practitioner can satisfy the Rule 200(c) notification requirement by mailing Form 10 (omitting any caption and docket number) or other written communication to the Admissions Clerk, or by electronically updating the practitioner's registration information by clicking on the "Update Info" hyperlink through "Practitioner Access" on the Court's Internet Web site at www.ustaxcourt.gov.

UNITED STATES TAX COURT
Washington, DC 20217

December 21, 2015

Benjamin Joshua Hochster & Ronit Hochster
13 Nachal Katlav St.
Apt. 11
Bet Shemesh
9962043, ISRAEL

RE: Docket Number 31493-15S

This letter provides information about registration with the Tax Court for electronic access (eAccess). Registration is optional but will allow you to view documents, receive electronic notice of documents filed in your case, and electronically file documents in your case through Petitioner Access. For more information, please see the "Petitioners' Guide to Electronic Case Access and Filing" on the Court's Web site at www.ustaxcourt.gov. You may register by following these steps:

1. Go to the Tax Court Web site at www.ustaxcourt.gov and click on the "eAccess" tab.
2. Click on the blue Petitioner Access button near the bottom of the page.
3. Enter the User Name and Password provided below in ALL CAPS. Neither the User Name nor the Password will contain the number zero ("0"). Click **Submit**.

User Name: **4Z2EN2327UX8**

Password: **552KZ5S2726P**

4. Enter and confirm your new user name and password. Your user name must be your e-mail address. The new password is case-sensitive and must contain 8 characters. You must use a combination of letters and numbers, but no symbols or punctuation are accepted. Click **Submit**.
5. Select a Security Image and click **Select this image**. Enter an image description. Click **Save Description**.
6. Select a Security Question and then enter an answer. Click **Save this question and answer**.
7. You will receive a confirming e-mail containing a Confirmation Code that must be entered the first time you log into the Petitioner Access to complete the registration process.

The password provided above may be used up to 30 days from the date of this letter. If you do not register within 30 days but wish to do so later, please call 202-521-0700.

Robert R. Di Trolio
Clerk of the Court