

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning , 2013, ending , 20

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**
 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
 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) with dependent child

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 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 **6**
 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**

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** **49,680**
 8a Taxable interest. Attach Schedule B if required **8a**
 b Tax-exempt interest. Do not include on line 8a **8b**
 9a Ordinary dividends. Attach Schedule B if required **9a**
 b 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** **15b** Taxable amount
 16a Pensions and annuities **16a** **16b** Taxable amount
 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** **20b** Taxable amount
 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** **49,680**

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** **49,680**

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, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

| | | | |
|------------|--|------------|--------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 49,680 |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> 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 | 12,200 |
| 41 | Subtract line 40 from line 38 | 41 | 37,479 |
| 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions | 42 | 23,400 |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 14,079 |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 1,408 |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | 1,408 |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | 1,408 |
| 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 <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | 1,408 |
| 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 <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 60 | |
| 61 | Add lines 55 through 60. This is your total tax | 61 | 0 |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | |
|------------|---|------------|-------|
| 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | |
| 63 | 2013 estimated tax payments and amount applied from 2012 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 71 | |
| 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 4,000 |

Refund

Direct deposit? See instructions.

| | | | |
|------------|---|------------|--|
| 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 ▶ <input type="checkbox"/> | 74a | 4,000 |
| b | Routing number | c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| d | Account number | | |
| 75 | Amount of line 73 you want applied to your 2014 estimated tax ▶ | 75 | |

Amount You Owe

| | | | |
|-----------|--|-----------|---|
| 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 | |

Third Party Designee

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

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

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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

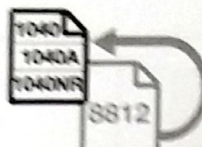
| | | | |
|---|------------------|---------------------|---|
| Your signature <i>Benari Joshua Hochster</i> | Date 11/12/15 | Your occupation | Daytime phone number |
| Spouse's signature. If a joint return, both must sign. <i>Ronit Hochster</i> | Date 11/12/15 | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|-----------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | Firm's EIN ▶ | Phone no. | | |

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/schedule8812.



BENJAMIN J HOCHSTER & RONIT HOCHSTER

Your social security number

063-98-7919

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** 49,680
- 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** 46,680
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6** 7,002
- 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.

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | | |
|---|-----------|--|--|--|
| 7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, 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. | 8 | | | |
| 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). | 10 | | | |
| 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. Next, enter the smaller of line 3 or line 12 on line 13. | 12 | | | |

Part IV Additional Child Tax Credit

| | | |
|--|-----------|-------------|
| 13 This is your additional child tax credit | 13 | 4000 |
|--|-----------|-------------|



Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.

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.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

OMB No. 1545-0121

2013Attachment
Sequence No. **19**Name **BENJAMIN J HOCHSTER & RONIT HOCHSTER** Identifying number as shown on page 1 of your tax return **063-98-7919**Use 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> | | | | |
| | | 49,680 | | | 1a 49,680 |
| 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) . . . ▶ <input type="checkbox"/> | | | | |
| 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 0 |
| 7 | Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶ | | | | 7 49,680 |

Part II Foreign Taxes Paid or Accrued (see instructions)

| Country | Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> 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 | | 12/31/2013 | | | | | | | | 2,578 |
| B | | | | | | | | | | |
| C | | | | | | | | | | |
| 8 | Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ | | | | | | | | | 8 2,578 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2013)

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 | 2,578 | |
| 10 | Carryback or carryover (attach detailed computation) | 10 | | |
| 11 | Add lines 9 and 10 | 11 | 2,578 | |
| 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 | | 2,578 |
| 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 | 49,680 | |
| 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 | 49,680 | |
| 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 | 37,479 | |
| 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 | | 1,408 |
| 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 | | 1,408 |
| 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 | | 1,408 |

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 | | 1,408 |
| 29 | Reduction of credit for international boycott operations. See instructions for line 12 | 29 | | 0 |
| 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 | | 1,408 |