

# UNITED STATES TAX COURT

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

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

}

Docket No.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

v.

## PETITION

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

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Notice of Deficiency                      | <input type="checkbox"/> 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.) |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action | <input type="checkbox"/> 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:	<input checked="" type="checkbox"/> (CHECK
If you want your case conducted under regular tax case procedures, check here:	<input type="checkbox"/> ONE BOX)

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](http://www.ustaxcourt.gov).

Bergan John Hochster 15 DEC 2015  
SIGNATURE OF PETITIONER DATE  
+972 548040040  
(AREA CODE) TELEPHONE NO.  
13 Nachal Katlav st. (apt. 11)  
MAILING ADDRESS  
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  
+972 548040040  
(AREA CODE) TELEPHONE NO.  
13 Nachal Katlav st. (apt. 11)  
MAILING ADDRESS  
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.  
15 DEC 2015  
MAILING ADDRESS, CITY, STATE, ZIP CODE DATE (AREA CODE) TELEPHONE NO.



[www.ustaxcourt.gov](http://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

Taxpayer Identification Number of the other individual, if available:

15 DEC 2015  
DATE

15 DEC 2015  
DATE



## UNITED STATES TAX COURT

WWW.USITAXCOURT.GOV

BENJAMIN JOSHUA  
RONITHOCHSTER  
HOCHSTER

Petitioner(s)

v.

Docket No.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

## 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

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(F) **GITTEL NOVOGRODER**  
 72 GRAYSON PL 259  
 TEANECK, NJ 07666  
 215

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 \_\_\_\_\_

1. 12/15/2015

2. 16008 1309 7 0215

in joint and case 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

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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