

**US TAX COURT
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**US TAX COURT
eFILED**

FEB 8 2016

BENJAMIN JOSHUA HOCHSTER & RONIT
HOCHSTER

Petitioner(s)

ELECTRONICALLY FILED

v.

Docket No. 31493-15S

COMMISSIONER OF INTERNAL REVENUE,
Respondent

AMENDED CERTIFICATE OF SERVICE

SERVED Feb 08 2016

UNITED STATES TAX COURT

BENJAMIN JOSHUA HOCHSTER &)	
RONIT HOCHSTER,)	
)	
Petitioners,)	
)	
v.)	Docket No. 31493-15S
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

AMENDED CERTIFICATE OF SERVICE

1. This is to certify that a copy of the ANSWER is being served in this case on Petitioners by sending the same on February 8, 2016 by Private Letter Carrier addressed as follows:

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

2. On January 19, 2016, Respondent filed with the Court an electronic copy of the ANSWER in this case.

3. Respondent attached a Certificate of Service certifying that the document was on Petitioners by mailing the document on January 19, 2016 in a postage paid wrapper addressed to:

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

4. Due to a clerical error by Respondent's counsel's office, the ANSWER was not served on Petitioners because of insufficient postage on the envelope. The envelope containing the answer was returned to Respondent's counsel's office on February 3, 2016.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: February 8, 2016

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