

**US TAX COURT  
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**US TAX COURT  
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**JAN 19 2016**

BENJAMIN JOSHUA HOCHSTER & RONIT  
HOCHSTER

Petitioner(s)

ELECTRONICALLY FILED

v.

Docket No. 31493-15S

COMMISSIONER OF INTERNAL REVENUE,  
Respondent

**ANSWER**

**CERTIFICATE OF SERVICE**

**SERVED Jan 19 2016**

UNITED STATES TAX COURT

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

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits.
2. Admits. Alleges that Respondent's Richmond, Virginia office issued the notice of deficiency.
3. Admits.
4. Admits that Petitioners selected small tax case procedures.
5. A. Admits that Petitioners assert a dispute.  
B. Denies that Petitioners' exemptions were disallowed for the years at issue.  
C. Admits that Petitioners assert a dispute.  
D. Denies that either Petitioners' filing status or dependent exemptions were disallowed for the years at issue in the notice of deficiency.

E. Denies on the ground that there are no material allegations of fact or assignments of error that require an answer pursuant to Tax Court Rule 36.

6. A. Denies for lack of sufficient knowledge or information.

B. Denies for lack of sufficient knowledge or information. Alleges that Petitioners' dependent exemptions for the years at issue were not adjusted in the notice of deficiency.

C. Denies the factual allegation for lack of sufficient knowledge or information. Denies the legal conclusion.

D. Denies for lack of sufficient knowledge or information. Alleges that Petitioners' filing status for the years at issue was not adjusted in the notice of deficiency.

E. Denies. Alleges that the determinations of earned income and foreign tax credits for the years 2009 through 2011 inclusive cannot be established by documentation from the years 2006 through 2008.

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7. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of deficiency, be in all respects approved.

WILLIAM J. WILKINS  
Chief Counsel  
Internal Revenue Service

Date: January 19, 2016

By: *Gennady Zilberman*

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Docket No. 31493-15S

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ANSWER was served on petitioners by mailing the same on January 19, 2016 in a postage paid wrapper addressed as follows:

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