

Benjamin and Ronit Hochster
34 Nachal Lachish st.
Beit Shemeh, Israel 99093
SSN: 063-98-7919

To: IRS
Austin, TX 73301-205
USA

Jan 8th, 2010

Subject: Form 1040, Dec 31st, 2007

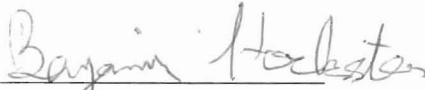
Enclosed please find a copy of form 1040 for December 31st 2007, which I mailed to you a few weeks ago. **By mistake** I checked the box which indicated that one of my children "did not live with you due to divorce or separation".

In fact, **all our children live at home with me**, always have, and no divorce or separation ever took place.

Therefore I am attaching the correct 1040 form, which now indicates such.

Please correct your records accordingly, and send me the refund as indicated on the return.

Thank you,


Benjamin Joshua Hochster
SSN: 063-98-7919


Ronit Hochster
ITIN: 966-84-1573

Form **1040** U.S. Individual Income Tax Return **2007**

Department of the Treasury — Internal Revenue Service

IRS Use Only — Do not write or staple in this space.

Label
(See instructions.)

Use the
IRS label.
Otherwise,
please print
or type.

Presidential
Election
Campaign

For the year Jan 1 - Dec 31, 2007, or other tax year beginning , 2007, ending , 20		OMB No. 1545-0074
Your first name BENJAMIN	MI J	Last name HOCHSTER
If a joint return, spouse's first name RONIT		MI J
Last name HOCHSTER		
Home address (number and street). If you have a P.O. box, see instructions. 34 NACHAL LACHISH		Apartment no.
City, town or post office. If you have a foreign address, see instructions. BEIT SHEMESH, ISRAEL		State ZIP code

Your social security number
063-98-7919

Spouse's social security number
966-84-1573

You **must** enter your social security number(s) above.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) ☐ 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 & 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 (see instructions)

Check only one box.

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) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
YOAV A	HOCHSTER	063-98-9687	Son	<input checked="" type="checkbox"/>
Yael	HOCHSTER	063-98-9692	Daughter	<input checked="" type="checkbox"/>
SHORA E	HOCHSTER	063-98-9690	Daughter	<input checked="" type="checkbox"/>
GILAD D	HOCHSTER	063-98-9683	Son	<input checked="" type="checkbox"/>

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 instrs)

Dependents on 6c not entered above

Add numbers on lines above **6**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	46,865.
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 (see instrs)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see instrs)	16b	
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	
b Taxable amount (see instrs)	20b	
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	46,865.

Adjusted Gross Income

23 Educator expenses (see instructions)	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 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN.	31a	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	46,865.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

FDIA0112 12/06/07

Form **1040** (2007)

Tax and Credits

Standard Deduction for —

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	46,865.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here ▶ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	10,700.
41	Subtract line 40 from line 38	41	36,165.
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the instructions	42	20,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	15,765.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	1,584.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	1,584.
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Residential energy credits. Attach Form 5695	50	
51	Foreign tax credit. Attach Form 1116 if required	51	1,584.
52	Child tax credit (see instructions). Attach Form 8901 if required	52	0.
53	Retirement savings contributions credit. Attach Form 8880	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	1,584.
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0.

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57-62. This is your total tax	63	0.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2007 estimated tax payments and amount applied from 2006 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Additional child tax credit. Attach Form 8812	68	4,000.
69	Amount paid with request for extension to file (see instructions)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	4,000.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d or Form 8888.

73	If line 72 is more than line 63, subtract line 63 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 XXXXXXXXXX ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number XXXXXXXXXXXXXXXXXXXX		
75	Amount of line 73 you want applied to your 2008 estimated tax ▶ 75		

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions ▶ 76		
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 the following. ☒ No

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
<i>Benjamin Hochster</i>	1/8/09	Independent	+972(54) 8040040
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>Ronit Hochster</i>	1/8/09	Teacher	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
<i>ROBERT NAIMARK, C.P.A.</i>		<input checked="" type="checkbox"/>	060 387586
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	

Form 1116

Foreign Tax Credit

OMB No. 1545-0121

Department of the Treasury
Internal Revenue Service (99)(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

COPY 1

2007

Attachment
Sequence No. 19

Name

BENJAMIN J & RONIT HOCHSTER

ID no. 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) ▶ ISRAEL

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 columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ ISRAEL				
1 a Gross income from sources within country shown above and of the type checked above (see instructions): WAGES	46,865.			1 a 46,865.
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)	10,700.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	10,700.			
d Gross foreign source income (see instructions)	46,865.			
e Gross income from all sources (see instructions)	46,865.			
f Divide line 3d by line 3e (see instructions)	1.0000			
g Multiply line 3c by line 3f	10,700.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	10,700.			6 10,700.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 36,165.

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								(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars					
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest		(r) Other foreign taxes paid or accrued
A	12/31/2007									5,356.	5,356.
B											
C											

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ 8 5,356.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2007)

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	5,356.	
10	Carryback or carryover (attach detailed computation) SEE. STMT	10	1,899.	
11	Add lines 9 and 10.	11	7,255.	
12	Reduction in foreign taxes (see instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13	7,255.	
14	Enter 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)	14	36,165.	
15	Adjustments to line 14 (see instructions)	15		
16	Combine the amounts on lines 14 and 15. 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 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	36,165.	
17	Individuals: Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17	36,165.	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'	18	1.0000	
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19	1,584.	
20	Multiply line 19 by line 18 (maximum amount of credit)	20	1,584.	
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions)	21	1,584.	

Part IV Summary of Credits From Separate Parts III (see instructions)

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25	26		
27	Enter the smaller of line 19 or line 26	27	1,584.	
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 51; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29	1,584.	

Form 1116 (2007)

Department of the Treasury
Internal Revenue Service

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

2007Attachment
Sequence No. **47**

Name(s) shown on return

BENJAMIN J & RONIT HOCHSTER

Your social security number

063-98-7919

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet in the Form 1040, Form 1040A or Form 1040NR instructions. If you used Publication 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	4,000.
2	Enter the amount from Form 1040, line 52, Form 1040A, line 32, or Form 1040NR, line 47	2	0.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit.	3	4,000.
4a	Enter your total earned income (see instructions)	4a	46,865.
b	Nontaxable combat pay (see instructions)	4b	
5	Is the amount on line 4a more than \$11,750? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$11,750 from the amount on line 4a. Enter the result.	5	35,115.
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	5,267.

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions.	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any taxes that you identified using code 'UT' and entered on the dotted line next to line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any taxes that you identified using code 'UT' and entered on the dotted line next to line 58.	8	
9	Add lines 7 and 8.	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 42 (see instructions). 1040NR filers: Enter the amount from Form 1040NR, line 61.	10	
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 III Additional Child Tax Credit

13	This is your additional child tax credit	13	4,000.
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Enter this amount on
Form 1040, line 68, or
Form 1040A, line 41, or
Form 1040NR, line 62.

Foreign Tax Credit Carryover Statement

2007

COPY 1

Name(s) Shown on Return

BENJAMIN J & RONIT HOCHSTER

Social Security No

063-98-7919

Foreign Tax Credit Carryovers from 2006

- a ☐ Passive category income
b ☒ General category income
c ☐ Section 901(j) income

- d ☐ Certain income re-sourced by treaty
e ☐ Lump-sum distribution

Regular Tax	Foreign Taxes	Disallowed	Utilized	Carryover
1999				
2000				
2001				
2002				
2003				
2004				
2005				
2006	1,899.		0.	1,899.
Carryover to 2007				1,899.

Alternative Minimum Tax	Foreign Taxes	Disallowed	Utilized	Carryover
1999				
2000				
2001				
2002				
2003				
2004				
2005				
2006	1,899.		0.	1,899.
Carryover to 2007				1,899.