

1040		Federal Return Summary		2023	
Name			Taxpayer Identification Number		
Martin Diko			122-87-4191		
Tax Form		1040NR		Filing Status	
Tax Method Used		Tax Table		Dependents	
Income		Tax Computation		Payments	
Salaries & wages		Regular tax		Federal income tax withheld	
Taxable interest income		Alternative minimum tax		Estimated payments	
Tax exempt interest		Excess advance premium tax credit		Other payments/credits	
Dividend income		Total tax before credits		Total payments	
Qualified dividends		Child and dependent care credit		Refund/Amount Due	
Taxable state/local refunds		Education credits		Amount overpaid	
Alimony received		Other credits		Overpayment applied	
Business income/-loss		Total credits		Form 2210 penalty	
Capital gain/-loss		Tax after credits		Amount due/-refund	
Other gain/-loss (Form 4797)		Self-employment tax		Failure to file penalty	
Taxable IRA distributions		Additional tax on IRAs, etc.		Failure to pay penalty	
Taxable pension distributions		Other taxes		Late filing interest	
Rental, royalty, partnership, etc. income/-loss		Total tax		Net amount due/-refund	
Farm income/-loss				2024 Estimates	
Unemployment compensation				1st quarter	
Taxable social security benefits				2nd quarter	
Other income				3rd quarter	
Total income				4th quarter	
Adjustments				Total Estimates	
Moving expenses				Tax Rates	
Deductible part of self-employment tax				Marginal tax rate - Ordinary income*	
SEP, SIMPLE, and qualified plan deduction				Marginal tax rate - Capital income*	
Self-employed health insurance deduction				Effective tax rate	
Alimony paid					
IRA deduction					
Student loan interest deduction					
Other adjustments					
Total adjustments					
Adjusted gross income					
Deductions					
Medical and Dental expenses					
Taxes paid					
Interest paid					
Charitable contributions					
Other itemized deductions					
Total itemized deductions					
or, Standard deduction					
Taxable income before Qual Bus Inc Ded (QBID)					
QBID					
Taxable income					

* Marginal Tax Rate displayed may not reflect the true tax rate for Schedule J or Form 8615.

Form 1040		Two Year Comparison Report - Page 1		2022 & 2023	
Name Martin Diko			Taxpayer Identification Number 122-87-4191		
		2022	2023	Differences	
		SGL	SGL		
		0	0		
Filing Status					
Dependents					
1. Salaries and wages		231,641	46,387	-185,254	
2. Interest income		6		-6	
3. Tax exempt interest income					
4. Dividend income		894		-894	
5. Qualified dividend income		884		-884	
6. Taxable state/local refunds					
7. Alimony received					
8. Business income/loss		-964	-16,240	-15,276	
9. Capital gain/loss		-35		35	
10. Other gains/losses					
11. Taxable IRA distributions					
12. Taxable pensions					
13. Rent and royalty income including farm rental			-20,285	-20,285	
14. Partnership/S corp income					
15. Estate or trust income					
16. Farm income/loss					
17. Unemployment compensation					
18. Taxable social security					
19. Other income			-46,387	-46,387	
20. Total income		231,542	-36,525	-268,067	
21. Moving expenses					
22. Deductible part of self-employment tax					
23. SEP/SIMPLE/Qualified plans deductions					
24. SE health insurance					
25. Penalty on early withdrawal of savings					
26. Alimony paid					
27. IRA deductions					
28. Student loan interest					
29. Other adjustments					
30. Adjusted gross income		231,542	-36,525	-268,067	
31. Medical					
32. Taxes		10,000		-10,000	
33. Interest					
34. Contributions		200		-200	
35. Casualty losses					
36. Miscellaneous expenses					
37. Allowable itemized deductions		10,200		-10,200	
38. Standard deduction		12,950		-12,950	
		Standard			
39. Deduction taken		12,950		-12,950	
40. Taxable income before Qual Bus Inc Ded (QBID)		218,592	-36,525	-255,117	
41. QBID		0	0		
42. Taxable income		218,592	0	-218,592	

Form 1040		Two Year Comparison Report - Page 2		2022 & 2023	
Name Martin Diko				Taxpayer Identification Number 122-87-4191	
		2022	2023	Differences	
	43. Taxable income from 2YR page 1, line 42	43. 218,592	0	-218,592	
	44. Tax on taxable income	44. 50,084	0	-50,084	
	45. Alternative minimum tax	45.			
	46. Excess advance premium tax credit	46.			
	47. Child care credit	47.			
	48. Education credits	48.			
T	49. Retirement savings credit	49.			
a	50. Child & other dependent tax credit	50.			
x	51. General business credit	51.			
	52. Other credits	52.			
C	53. Total credits	53.			
o	54. Net tax liability	54. 50,084		-50,084	
m	55. Self-employment taxes	55.			
p	56. Other taxes	56. 498	171	-327	
u	57. Total tax	57. 50,582	171	-50,411	
t	58. Income tax withheld	58. 48,641	10,205	-38,436	
a	59. Estimated tax payments	59.			
t	60. Earned income credit	60.			
i	61. Additional Child tax credit	61.			
o	62. Other refundable tax credits	62.			
n	63. Other payments	63. 1,941		-1,941	
	64. Total payments	64. 50,582	10,205	-40,377	
	65. Tax due/-refund	65.	-10,034	-10,034	
	66. Penalties and interest	66.			
	67. Net tax due/-refund	67.	-10,034	-10,034	
	68. Refund applied to estimated tax payments	68.			
	69. Refund received	69.	-10,034	-10,034	
	70. Effective tax rate	70. 23.0 %	%		

Two Year Comparison - Tax Reconciliation Marginal Tax Rates

	2022	2022 Marginal	2023	2023 Marginal
	Taxable Income	Tax Rate	Taxable Income	Tax Rate
Ordinary income	217,708	35.0 %		%
Capital income	884	15.0 %		%
Capital - Sec. 1250		%		%
Capital - Sec. 1202		%		%

Form 1040		Federal Tax Projection Worksheet 1 - Tax Computation		2023 & 2024		
		Projection date: May 08, 2024				
Name Martin Diko				Taxpayer Identification Number 122-87-4191		
		2023		2024		
		SGL		SGL		
				Differences		
Filing Status						
Dependents						
Income	1. Salaries and wages	1.	46,387	46,387		
	2. Interest income	2.				
	3. Dividend income	3.				
	4. Taxable state/local refunds	4.				
	5. Alimony received	5.				
	6. Business income/loss	6.	-16,240	-16,240		
	7. Capital gain/loss	7.				
	8. Other gains/losses	8.				
	9. Taxable IRA distributions	9.				
	10. Taxable pensions and annuities	10.				
	11. Schedule E income/loss	11.	-20,285	-20,285		
	12. Farm income/loss	12.				
	13. Unemployment benefits	13.				
	14. Taxable social security benefits	14.				
	15. Other income	15.	-46,387	-46,387		
		16. Total income	16.	-36,525	-36,525	
Adjustments	17. Moving expenses	17.				
	18. Deductible part of self-employment tax	18.				
	19. SEP/SIMPLE/Qualified plans deductions	19.				
	20. Self-employed health insurance deduction	20.				
	21. Penalty on early withdrawal of savings	21.				
	22. Alimony paid	22.				
	23. IRA deductions	23.				
	24. Student loan interest deduction	24.				
	25. Other adjustments	25.				
		26. Adjusted gross income	26.	-36,525	-36,525	
Deductions	27. Medical	27.				
	28. State/local income or sales taxes	28.				
	29. Real estate taxes	29.				
	30. Personal property taxes	30.				
	31. Total State/Local taxes. Add lines 28 - 30	31.				
	32. State/Local taxes allowed. Lower of line 31 or \$10,000 (\$5,000 if MFS)	32.				
	33. Other taxes	33.				
	34. Interest	34.				
	35. Contributions	35.				
	36. Casualty losses from a federally declared disaster	36.				
	37. Miscellaneous expenses (including qualified disaster loss)	37.				
	38. Allowable itemized deductions	38.				
	39a. Standard deduction	39a.				
	39b. Reserved for future use	39b.				
			Itemized	Itemized		
		40. Deduction taken	40.			
		41. Subtract line 40 from line 26	41.	-36,525	-36,525	
	42. Qualified business income deduction	42.		0		
	43. Taxable income	43.	0	0		

Form 1040		Federal Tax Projection Worksheet 2 - Tax Computation		2023 & 2024	
		Projection date: May 08, 2024			
Name Martin Diko				Taxpayer Identification Number 122-87-4191	
			2023	2024	Differences
			SGL	SGL	
Filing Status					
44. Taxable income from TPW page 1, line 43		44.	0	0	
45. Tax on taxable income		45.			
46. Taxes from Forms 4972, 8814, and add'l taxes		46.			
47. Alternative minimum tax		47.			
48. Add lines 45, 46, and 47		48.			
49. Foreign tax credit		49.			
T a x	50. Child and dependent care credit	50.			
	51. Education credits	51.			
	52. Retirement savings credit	52.			
C o m p u t e r i n g	53. Credit for the elderly	53.			
	54. Child tax credit/credit for other dependents	54.			
	55. Energy Efficient Home Improvement Credit	55.			
56. Previously owned clean vehicles credit (Form 8936)		56.			
57. New clean vehicles credit (Form 8936)		57.			
58. Mortgage interest credit		58.			
59. D.C. first-time homebuyer credit		59.			
60. Residential Clean Energy Credit		60.			
61. Adoption credit		61.			
62. General business credit		62.			
63. Prior year minimum tax credit		63.			
64. Other credits		64.			
65. Total credits		65.			
66. Net tax liability		66.			
67. Self-employment tax		67.			
68. Tax on unreported tips		68.			
69. Tax on IRA or qualified plans		69.			
70. Household employment taxes		70.			
71. First-time homebuyer credit repayment		71.			
72. Reserved		72.			
73. Additional Medicare Tax		73.			
74. Net Investment Income Tax		74.			
75. Other taxes		75.	171	171	
76. Total tax		76.	171	171	
77. Income tax withheld		77.	10,205	10,205	
78. Estimated tax payments		78.			
79. Earned income credit		79.			
80. Additional child tax credit		80.			
81. Reserved		81.			
82. Reserved		82.			
83. Other payments		83.			
84. Total payments		84.	10,205	10,205	
85. Net tax due/-refund		85.	-10,034	-10,034	
86. Marginal Tax Rate - Ordinary Income		86.	10.0 %	10.0 %	
87. Marginal Tax Rate - Capital Income		87.	%	%	
88. Effective Tax Rate		88.	%	%	

Stevenson Group CPA Inc., PS
1951 Main St
Ferndale, WA 98248

Martin Diko
2468 Balaclava St Apt. 510
VANCOUVER BRITISH COLUMBIA V6K 2H1
CANADA

**Stevenson Group CPA Inc., PS
1951 Main St
Ferndale, WA 98248
360-647-1040**

May 8, 2024

Martin Diko
2468 Balaclava St Apt. 510
Vancouver, BC
British Columbia V6K 2H1
Canada

Federal law requires us, as paid tax return preparers, who prepare and file 11 or more federal income tax returns, to electronically file **all** 2023 federal income tax returns we prepare in 2024. You may independently elect to file your tax return on paper. We are required to obtain, and keep on file, a signed statement of your choice to file on paper. **The signed statement will not be submitted to the IRS or attached to your 2023 tax return.** Form 8948, Preparer Explanation for Not Filing Electronically will be attached to your tax return. Please sign and date the declaration below to document your choice to file your 2023 tax return on paper and return to:

**Stevenson Group CPA Inc., PS
1951 Main St
Ferndale, WA 98248**

TAXPAYER DECLARATION TO FILE TAX RETURN ON PAPER

My tax return preparer, Stevenson Group CPA Inc., PS, has informed me that he or she may be required to electronically file my 2023 individual income tax return 1040NR if he or she files it with the IRS on my behalf (e.g., submits it by mail to the IRS). I understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the returns, a reduced chance of errors in processing the returns, and faster refunds. I do not want to have my return electronically filed, and I choose to file my return on paper forms. I will mail or otherwise submit my paper return to the IRS myself. My preparer will not file or otherwise mail or submit my paper return to the IRS. I was not influenced by Stevenson Group CPA Inc., PS or any member of his or her firm to sign this statement.

Taxpayer Signature: Martin Diko

Date Signed

Stevenson Group CPA Inc., PS
1951 Main St
Ferndale, WA 98248
360-647-1040

May 8, 2024

CONFIDENTIAL

Martin Diko
2468 Balaclava St Apt. 510
VANCOUVER BRITISH COLUMBIA V6K 2H1
CANADA

For professional services rendered in connection with the preparation of your 2023 individual tax return:

Tax Return Preparation	\$	795.00
Additional time for Treaty and non-res. research		
		<hr/>
Amount due	\$	<u><u>795.00</u></u>

**Stevenson Group CPA Inc., PS
1951 Main St
Ferndale, WA 98248
360-647-1040**

May 8, 2024

CONFIDENTIAL

Martin Diko
2468 Balaclava St Apt. 510
VANCOUVER BRITISH COLUMBIA V6K 2H1
CANADA

Dear Martin:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Nonresident Alien Income Tax Return (Form 1040NR)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

This office is committed to using safeguards that protect your information from data theft. To further protect your identity, you can also take steps to stop thieves. IRS Publication 4524 (www.irs.gov/pub/irs-pdf/p4524.pdf) outlines simple steps that help you keep your computer secure, avoid phishing and malware, and protect your personal information.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Stevenson Group CPA Inc., PS

Filing Instructions

Form 1040NR US Nonresident Alien Income Tax Return

Taxable Year Ended December 31, 2023

Name: Martin Diko

Date Due: October 15, 2024

Remittance: None is required. The return shows a total overpayment of \$10,034, which is to be refunded in its entirety.

Your refund will be direct deposited into your BECU checking account no.
*****7225.

Mail To: Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

Signature: You should sign and date the return on Page 2.

Other: Retain a copy of the signed and dated return for your records.

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Martin Diko

Your social security number

122-87-4191

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	-16,240
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-20,285
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: W-2 Adj US Can Trty Art X	8z	-46,387
9	Total other income. Add lines 8a through 8z	9	-46,387
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-82,912

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

Filing Status: <input checked="" type="checkbox"/> 1 Single		<input type="checkbox"/> 2 Married filing jointly	<input type="checkbox"/> 3 Married filing separately	<input type="checkbox"/> 4 Head of household*	<input type="checkbox"/> 5 Qualifying widow(er)*
MFS spouse name:		*Qualifying person that is a child but not a dependent:			
Taxpayer first name and initial Martin		Last name Diko		Taxpayer social security number 122-87-4191	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. 2468 Balaclava St				Apt. no. 510	Presidential Election Campaign <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. Vancouver BC					
Foreign country name Canada		Foreign province/state/county British Columbia		Foreign postal code V6K 2H1	
At anytime during 2023, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>					
6a <input type="checkbox"/> Taxpayer. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b Children on 6c who lived with you Children on 6c who did not live with you Dependents on 6c not entered above Total. Add lines above	
b <input type="checkbox"/> Spouse				1 _____ _____ _____ _____ 1	
6C Dependents:					
(1) First name		Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for Child tax credit Other dependents
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
					<input type="checkbox"/> <input type="checkbox"/>
If more than four dependents, <input type="checkbox"/> here					
7 Wages, salaries, tips, etc. Attach Form(s) W-2				7	46,387
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	-16,240
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>				13	
14 Other gains or (losses). Attach Form 4797				14	
15a IRA distributions		15a	b Taxable amount	15b	
16a Pensions and annuities		16a	b Taxable amount	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	-20,285
18 Farm income or (loss). Attach Schedule F				18	
19 Unemployment compensation				19	
20a Social security benefits		20a	b Taxable amount	20b	
21 Other income. List type and amount W-2 Adj US Can Trty Art X				21	-46,387
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income				22	-36,525
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 Reserved for future use				34	
35 Reserved for future use				35	
36 Add lines 23 through 35				36	
37 Subtract line 36 from line 22. This is your adjusted gross income				37	-36,525

Form 1040		Tax Return Reconciliation Worksheet, Page 2		2023		
Name Martin Diko			Tp TIN		122-87-4191	
<div style="display: flex; justify-content: space-between;"> <div> 38 Amount from line 37 (adjusted gross income) </div> <div> 38 -36,525 </div> </div>						
Tax and Credits (Schedules 2, 3)	39a Check <input type="checkbox"/> You were born before January 2,1959, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2,1959, <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		
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, \$13,850 Married filing jointly or Qualifying widow(er), \$27,700 Head of household, \$20,800	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)			40	0	
	40b			40b		
	41 Subtract line 40 and 40b from line 38			41	-36,525	
	42 Qualified business income deduction (see instructions)			42		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	0	
	44 Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>			44	0	
	45 Alternative minimum tax (see instructions). Attach Form 6251			45		
	46 Excess advance premium tax credit repayment. Attach Form 8962			46		
	47 Add lines 44, 45, and 46 ▶			47		
	48 Foreign tax credit. Attach Form 1116 if required			48		
	49 Credit for child and dependent care expenses. Attach Form 2441			49		
	50 Education credits from Form 8863, line 19			50		
	51 Retirement savings contributions credit. Attach Form 8880			51		
	52 Child tax credit/credit for other dependents			52		
	53 Residential energy credits. Attach Form 5695			53		
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>			54			
55 Add lines 48 through 54. These are your total credits			55			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶			56	0		
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE			57		
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919			58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			59		
	60a Household employment taxes from Schedule H			60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required			60b		
<div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto;"></div>	61 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input checked="" type="checkbox"/> Instructions; enter code(s) NEC			61	171	
	62 Section 965 net tax liability installment from Form 965-A			62		
	63 Add lines 56 through 61. This is your total tax ▶			63	171	
	64 Federal income tax withheld from:					
	a Form(s) W-2			64a	10,205	
	b Form(s) 1099			64b		
	c Other forms			64c		
	65 2023 estimated tax payments and amount applied from 2022 return			65		
	66 Earned income credit (EIC)			66		
	67 Additional child tax credit. Attach Schedule 8812			67		
Payments (Schedule 3)	68 American opportunity credit from Form 8863, line 8			68		
	69 Recovery rebate credit			69		
	70 Net premium tax credit. Attach Form 8962			70		
	71 Amount paid with request for extension to file			71		
	72 Excess social security and tier 1 RRTA tax withheld			72		
	73 Credit for federal tax on fuels. Attach Form 4136			73		
	74 Other payments and refundable credits			74		
	75 Total pymts. Add lines 64 - 74.			75	10,205	
	76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid			76	10,034	
	77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>			77a	10,034	
▶ b Routing number 325081403 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings						
▶ d Account number 3611507225						
78 Amount of line 76 you want applied to your 2024 estimated tax ▶			78			
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶			79		
	80 Estimated tax penalty (see instructions)			80		
Int/Pen		Date filed	Int	Fail to file	Fail to pay	Total
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No					Personal identification no. (PIN) ▶ 17329
	Designee's Name ▶ Low Stevenson					Phone no. ▶ 360-647-1040
Other Info	Taxpayer Daytime phone number		Taxpayer: Occupation Technical Program Manager		IRS Identity Protection PIN	
			Spouse: Occupation		IRS Identity Protection PIN	
	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	Email address			

Form

1040-NR

Department of the Treasury—Internal Revenue Service

U.S. Nonresident Alien Income Tax Return

2023

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , and ending

See separate instructions.

Your first name and middle initial

Last name

Your identifying number (see instructions)

Martin

Diko

122-87-4191

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

2468 Balaclava St

510

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Vancouver

BC

Foreign country name

Foreign province/state/county

Foreign postal code

Canada

British Columbia

V6K 2H1

Filing Status

☒ Single

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

☐ Estate

☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Check only one box.

Digital Assets

At any time during 2023, did you (a) receive (as a reward, award, or payment for property or services): or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

Yes

☒ No

Dependents

(see instructions):

(1) First name

Last name

(2) Dependent's identifying number

(3) Relationship to you

(4) Check the box if qualifies for (see instr.):

Child tax credit

Credit for other dependents

If more than four dependents, see instructions and check here

Income

1a Total amount from Form(s) W-2, box 1 (see instructions)

1a

46,387

Effectively

b Household employee wages not reported on Form(s) W-2

1b

Connected

c Tip income not reported on line 1a (see instructions)

1c

With U.S.

d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1d

Trade or

e Taxable dependent care benefits from Form 2441, line 26

1e

Business

f Employer-provided adoption benefits from Form 8839, line 29

1f

g Wages from Form 8919, line 6

1g

h Other earned income (see instructions)

1h

i Reserved for future use

1i

j Reserved for future use

1j

k Total income exempt by a treaty from Schedule OI, (Form 1040-NR), Item L line (1)(e)

1k

59,667

z Add lines 1a through 1h

1z

46,387

2a Tax-exempt interest

2a

b Taxable interest

2b

3a Qualified dividends

3a

b Ordinary dividends

3b

4a IRA distributions

4a

b Taxable amount

4b

5a Pensions and annuities

5a

b Taxable amount

5b

6 Reserved for future use

6

7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here

7

8 Other income from Schedule 1 (Form 1040), line 10

8

-82,912

9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income

9

-36,525

10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income

10

11 Subtract line 10d from line 9. This is your adjusted gross income

11

-36,525

12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)

12

13a Qualified business income deduction from Form 8995 or Form 8995-A

13a

b Exemptions for estates and trusts only (see instructions)

13b

c Add lines 13a and 13b

13c

14 Add lines 12 and 13c

14

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

15

0

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

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

Form 1040-NR (2023)

Form 1040-NR (2023)		Martin Diko		122-87-4191 Page 2		
Tax and Credits	16	Tax (see instr.). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>			16	0
	17	Amount from Schedule 2 (Form 1040), line 3			17	
	18	Add lines 16 and 17			18	0
	19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19	
	20	Amount from Schedule 3 (Form 1040), line 8			20	
	21	Add lines 19 and 20			21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22	0
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15			23a	171
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21			23b	
	c	Transportation tax (see instructions)			23c	
	d	Add lines 23a through 23c			23d	171
	24	Add lines 22 and 23d. This is your total tax			24	171
Payments	25	Federal income tax withheld from:				
	a	Form(s) W-2			25a	10,205
	b	Form(s) 1099			25b	
	c	Other forms (see instructions)			25c	
	d	Add lines 25a through 25c			25d	10,205
	e	Form(s) 8805			25e	
	f	Form(s) 8288-A			25f	
	g	Form(s) 1042-S			25g	
	26	2023 estimated tax payments and amount applied from 2022 return			26	
	27	Reserved for future use			27	
	28	Additional child tax credit from Schedule 8812 (Form 1040)			28	
	29	Credit for amount paid with Form 1040-C			29	
	30	Reserved for future use			30	
	31	Amount from Schedule 3 (Form 1040), line 15			31	
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits			32	
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments			33	10,205
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid			34	10,034
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>			35a	10,034
Direct deposit? See instructions.	b	Routing number 325081403 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings				
	d	Account number 3611507225				
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.				
	36	Amount of line 34 you want applied to your 2024 estimated tax			36	
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions			37	
	38	Estimated tax penalty (see instructions)			38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input checked="" type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No					
	Designee's name Lew Stevenson		Phone no. 360-647-1040		Personal identification number (PIN) 17329	
Sign Here	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.			If the IRS sent you an Identity Protection PIN, enter it here (see instr.)		
	Your signature		Date		Your occupation Technical Program Manager	
	Phone no.		Email address			
Paid Preparer Use Only	Preparer's name Lew Stevenson		Preparer's signature Lew Stevenson		Date 05/08/24	PTIN P00037329 <input type="checkbox"/> Self-employed
	Firm's name Stevenson Group CPA Inc., PS					Phone no. 360-647-1040
	Firm's address 1951 Main St Ferndale WA 98248					Firm's EIN 81-4340562

SCHEDULE NEC
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.
Go to www.irs.gov/Form1040NR for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 7B

Name shown on Form 1040-NR
Martin Diko

Your identifying number
122-87-4191

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income			(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)		
						%	%	
1	Dividends and dividend equivalents:							
a	Dividends paid by U.S. corporations	1a		1,139				
b	Dividends paid by foreign corporations	1b						
c	Dividend equivalent payments received with respect to section 871(m) transactions	1c						
2	Interest:							
a	Mortgage	2a						
b	Paid by foreign corporations	2b						
c	Other	2c						
3	Industrial royalties (patents, trademarks, etc.)	3						
4	Motion picture or TV copyright royalties	4						
5	Other royalties (copyrights, recording, publishing, etc.)	5						
6	Real property income and natural resources royalties	6						
7	Pensions and annuities	7						
8	Social security benefits	8						
9	Capital gain from line 18 below	9						
10	Gambling — Residents of Canada only. Enter net income in column (c). If zero or less, enter -0-.							
a	Winnings							
b	Losses	10c			0			
11	Gambling winnings — Residents of countries other than Canada. Note: Enter winnings only. Losses not allowed	11						
12	Other (specify):	12						
13	Add lines 1a through 12 in columns (a) through (d)	13		1,139				
14	Multiply line 13 by rate of tax at top of each column	14		171				
15	Tax on income not effectively connected with a U.S. trade or business. Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a						15	171

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16	(a) Kind of property and description (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired mm/dd/yyyy	(c) Date sold mm/dd/yyyy	(d) Sales price	(e) Cost or other basis	(f) LOSS If (e) is more than (d), subtract (d) from (e).	(g) GAIN If (d) is more than (e), subtract (e) from (d).

17 Add columns (f) and (g) of line 16

17 ()

18 Capital gain. Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0-

18 0

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Name shown on Form 1040-NR

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074

2023
Attachment
Sequence No. **7C**

Your identifying number
122-87-4191

- A** Of what country or countries were you a citizen or national during the tax year? **Canada**
- B** In what country did you claim residence for tax purposes during the tax year? **Canada**
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No
- D** Were you ever:
1. A U.S. citizen? ☐ Yes ☒ No
2. A green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. **DACA**
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☒ No
- If you answered "Yes," indicate the date and nature of the change:
- G** List all dates you entered and left the United States during 2023. See instructions.
- Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, check the box for **Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2021 **365**, 2022 **300**, and 2023 **0**
- I** Did you file a U.S. income tax return for any prior year? ☒ Yes ☐ No
If "Yes," give the latest year and form number you filed: **2022 1040**
- J** Are you filing a return for a trust? ☐ Yes ☒ No
If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ Yes ☐ No
- K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ Yes ☒ No
If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☐ No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year
See Statement 1			

(e) **Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 **59,667**

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☒ Yes ☐ No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☒ No
If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☒
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR.

Schedule OI (Form 1040-NR) 2023

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023Attachment
Sequence No. **09**

Name of proprietor

Martin Diko

Social security number (SSN)

122-87-4191**A** Principal business or profession, including product or service (see instructions)**Software Design & Development U.S.****B** Enter code from instructions**541510****C** Business name. If no separate business name, leave blank.**Diko LLC****D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) **2468 Balaclava St 510**City, town or post office, state, and ZIP code **Vancouver BC****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	0
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	0

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	180
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	2,112
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	150	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28		26	Wages (less employment credits)	26	8,450
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	5,348
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: 2100 and (b) the part of your home used for business: 210 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31					-16,240
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a	<input checked="" type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.		

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 13

Your social security number

122-87-4191

Martin Diko

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 5515 Beverly Ln, Everett, WA 98203

B

C

1b Type of Property
(from list below)

A 1

B

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental
Days

Personal Use
Days

QJV

A 365

B

C

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:		
		A	B	C
3 Rents received	3	59,559		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6	197		
7 Cleaning and maintenance	7	6,225		
8 Commissions	8			
9 Insurance	9	1,320		
10 Legal and other professional fees	10	150		
11 Management fees	11	4,176		
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14	7,095		
15 Supplies	15			
16 Taxes	16	5,626		
17 Utilities	17	3,788		
18 Depreciation expense or depletion	18	32,748		
19 Other (list) See Statement 2	19	6,225		
20 Total expenses. Add lines 5 through 19	20	67,550		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-7,991		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	20,285		
23a Total of all amounts reported on line 3 for all rental properties	23a	59,559		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d	32,748		
e Total of all amounts reported on line 20 for all properties	23e	67,550		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			0
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			20,285
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26			-20,285

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

Form **8995**
Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294
2023
Attachment
Sequence No. **55**

Name(s) shown on return

Martin Diko

Your taxpayer identification number

122-87-4191

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Residential Rental- 5515 Beverly Ln Everett WA	122-87-4191	-7,991
ii	Diko LLC	122-87-4191	-16,240
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	-24,231
3	Qualified business net (loss) carryforward from the prior year	(24,083)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	0
11	Taxable income before qualified business income deduction (see instructions)	-36,525
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	
13	Subtract line 12 from line 11. If zero or less, enter -0-	0
14	Income limitation. Multiply line 13 by 20% (0.20)	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	(48,314)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	

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

Form **8995** (2023)

Form

8582

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2023

Attachment Sequence No. 858

Martin Diko

Identifying number
122-87-4191

Part I

2023 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	
1b	Activities with net loss (enter the amount from Part IV, column (b))	7,991
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	12,294
1d	Combine lines 1a, 1b, and 1c	-20,285

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	
2b	Activities with net loss (enter the amount from Part V, column (b))	
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	
2d	Combine lines 2a, 2b, and 2c	
3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	-20,285

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II

Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	20,285
5	Enter \$150,000. If married filing separately, see instructions	5	150,000
6	Enter modified adjusted gross income, but not less than zero. See instructions	6	0
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.			
7	Subtract line 6 from line 5	7	150,000
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	25,000
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions	9	20,285

Part III

Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	20,285

Part IV

Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Residential Rental- 5515 Beverly Ln		7,991	12,294		20,285
Total. Enter on Part I, lines 1a, 1b, and 1c		7,991	12,294		

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2023)

Martin Diko

122-87-4191

Form 8582 (2023)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Residential Rental- 5515 Beverly Ln Sch E1		20,285	1.0000	20,285	
Total		20,285	1.00	20,285	

Part VII Allocation of Unallowed Losses. See instructions

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form 8948 (Rev. September 2018) Department of the Treasury Internal Revenue Service	Preparer Explanation for Not Filing Electronically		OMB No. 1545-2200
	▶ Go to www.irs.gov/Form8948 for instructions and the latest information.		Attachment Sequence No. 173
Name(s) on tax return Martin Diko		Tax year of return 2023	Taxpayer's identifying number 122-87-4191
Preparer's name Lew Stevenson			Preparer Tax Identification Number (PTIN) P00037329

Three out of four taxpayers now use IRS *e-file*. Go to **www.irs.gov/efile** for details on using IRS *e-file*. The benefits of electronic filing include the following.

• Faster refunds	• Secure transmissions	• E-payment options
• More accurate returns	• Easier filing method	• Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

- 1 ☒ Taxpayer chose to file this return on paper.
- 2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.
- Waiver Reference Number _____ Approval Letter Date _____
- 3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.
- 4 ☐ This return was rejected by IRS *e-file* and the reject condition could not be resolved.
- Reject code: _____ Number of attempts to resolve reject: _____
- 5 ☐ The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.
- 6 Check the box that applies and provide additional information if requested.
- a ☐ The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.
- b ☐ The preparer is ineligible to participate in IRS *e-file*.
- c ☐ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

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Form **4562**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023Attachment
Sequence No. **179**

Identifying number

122-87-4191

Business or activity to which this form relates

Residential Rental- 5515 Beverly Ln**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	32,748
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	32,748
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2023)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions								25		
26 Property used more than 50% in a qualified business use:										
		%								
		%								
27 Property used 50% or less in a qualified business use:										
Auto	09/14/22	2.50 %				S/L-				
		%				S/L-				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)	300					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	11,700					
33 Total miles driven during the year. Add lines 30 through 32	12,000					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C—Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 8833 (Rev. December 2022) Department of the Treasury Internal Revenue Service	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b) Attach to your tax return. Go to www.irs.gov/Form8833 for the latest information.	OMB No. 1545-1354
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Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name Martin Diko	U.S. taxpayer identifying number 122-87-4191	Reference ID number, if any (see instructions)
Address in country of residence 2468 Balaclava St#510, Vancouver BC CA Canada V6K 2H1	Address in the United States C/O 1951 Main Street Ferndale WA 98248	

Check one or both of the following boxes as applicable.

- The taxpayer is disclosing a treaty-based return position as required by section 6114 ☒
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ☐

Note: If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ☐

1 Enter the specific treaty position relied on: a Treaty country CA Canada b Article(s) XI XV XIII X	3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions. Vanguard P.O. Box 982901 ElPaso TX 79998-2901
2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position IRC Secs. 1 61 871	

4 List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to qualify for benefits under the treaty

5 Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? ☐ Yes ☒ No
If "Yes," enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting
Also include the information requested in line 6.

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed

Interest Inc Art. XI exempts this income for a resident of Canada
Dividend Inc Art. X establishes the treaty rate for this income for a resident of Canada
Capital Gains on Stocks Art. XIII(4) exempts gain on sale of U.S. stocks for a resident of Canada
W-2 Wages Art. XV exempts the employment income for a resident of Canada where the services are wholly performed in Canada.

Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)

OMB No. 1545-1354

Attach to your tax return.

Go to www.irs.gov/Form8833 for the latest information.

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name Martin Diko	U.S. taxpayer identifying number 122-87-4191	Reference ID number, if any (see instructions)
Address in country of residence 2468 Balaclava #510, Vancouver BC CA Canada V6K 2H1	Address in the United States C/O 1951 Main Street Ferndale WA 98248	

Check one or both of the following boxes as applicable.

- The taxpayer is disclosing a treaty-based return position as required by section 6114 ☐
- The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ☐

Note: If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ☐

<p>1 Enter the specific treaty position relied on:</p> <p>a Treaty country CA Canada</p> <p>b Article(s) XI XV XIII X</p>	<p>3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p> <p>Fidelity P.O. Box 28019 Albuquerque NM 87125-8019</p>
<p>2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p> <p>IRC Sec 1 61 871</p>	

4	List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to qualify for benefits under the treaty
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5 Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? ☐ Yes ☐ No

If "Yes," enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting _____

Also include the information requested in line 6.

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed

Attach to your tax return.

OMB No. 1545-1354

Go to www.irs.gov/Form8833 for the latest information.

Attach a separate Form 8833 for each treaty-based return position taken. Failure to disclose a treaty-based return position may result in a penalty of \$1,000 (\$10,000 in the case of a C corporation) (see section 6712).

Name Martin Diko	U.S. taxpayer identifying number 122-87-4191	Reference ID number, if any (see instructions)
Address in country of residence 2468 Balclava St #510, Vancouver BC CA Canada V6k 2H1	Address in the United States C/O 1951 Main Street Ferndale WA 98248	

• The taxpayer is disclosing a treaty-based return position as required by section 6114 ☐

• The taxpayer is a dual-resident taxpayer and is disclosing a treaty-based return position as required by Regulations section 301.7701(b)-7 ☐

Note: If the taxpayer is a dual-resident taxpayer and a long-term resident, by electing to be treated as a resident of a foreign country for purposes of claiming benefits under an applicable income tax treaty, the taxpayer will be deemed to have expatriated pursuant to section 877A. For more information, see the instructions.

Check this box if the taxpayer is a U.S. citizen or resident or is incorporated in the United States ☐

<p>1 Enter the specific treaty position relied on:</p> <p>a Treaty country CA Canada</p> <p>b Article(s) XI XV XIII X</p>	<p>3 Name, identifying number (if available to the taxpayer), and address in the United States of the payor of the income (if fixed or determinable annual or periodical). See instructions.</p> <p>Robinhood Markets Inc 85 Willow Road Menlo Park CA 94025</p>
<p>2 List the Internal Revenue Code provision(s) overruled or modified by the treaty-based return position</p> <p>1 61 871</p>	

4	List the provision(s) of the limitation on benefits article (if any) in the treaty that the taxpayer relies on to qualify for benefits under the treaty
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5 Is the taxpayer disclosing a treaty-based return position for which reporting is specifically required pursuant to Regulations section 301.6114-1(b)? ☐ Yes ☐ No

If "Yes," enter the specific subsection(s) of Regulations section 301.6114-1(b) requiring reporting _____

Also include the information requested in line 6.

6 Explain the treaty-based return position taken. Include a brief summary of the facts on which it is based. Also, list the nature and amount (or a reasonable estimate) of gross receipts, each separate gross payment, each separate gross income item, or other item (as applicable) for which the treaty benefit is claimed

Federal Statements

Statement 1 - Form 1040NR. Page 5. Line L - Income Exempt from Tax

<u>Country</u>	<u>Tax Treaty Article</u>	<u>Months claimed in prior years</u>	<u>Exempt inc in current year</u>
Canada	xv for dep		\$ 46,387
Canada	XI Interest		43
Canada	XI Dividend		
Canada	XIII Gains		13,237
Total			\$ <u>59,667</u>

Federal Statements

Residential Rental- 5515 Beverly Ln Everett WA
Statement 2 - Schedule E, Line 19 - Other Expenses

<u>Description</u>	<u>Gross Amount</u>	<u>Business Use Percentage</u>	<u>Net Amount</u>
Outside Maintenance	\$ 6,225		\$ 6,225
Painting			
Placement Fee			
Small Improvement			
Total	\$ 6,225		\$ 6,225

Federal Statements

General Footnote

Description

The taxpayer received W-2 wages from Microsoft Global Resources for work performed solely in Canada. The taxpayer is not a U.S. citizen and established residency in Canada in 2022 which residency continues to this day.

The W-2 wages are not to be considered U.S. source income for this taxpayer since he is not a U.S. citizen and his residence is in Canada.

COPY - Do not file

Form 4868 Department of the Treasury Internal Revenue Service (on bottom of page)	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return Go to www.irs.gov/Form4868 for the latest information.	OMB No. 1545-0074 2023
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Extension request originally filed electronically

Form **4868**
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return

For calendar year 2023, or other tax year beginning , and ending .

OMB No. 1545-0074
2023

Part I	Identification	Part II	Individual Income Tax
1 Your name(s) (see instructions) Martin Diko		4 Estimate of total tax liability for 2023 \$ 0	
Address (see instructions) 510 2468 Balaclava St		5 Total 2023 payments 10,205	
City, town, or post office Vancouver State BC ZIP code		6 Balance due. Subtract line 5 from line 4. See instructions 0	
2 Your social security number 122-87-4191		7 Amount you're paying (see instructions) 0	
3 Spouse's social security number		8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions <input type="checkbox"/>	
		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.

Form **4868** (2023)

Form 1040	Auto Worksheet	2023
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Name **Martin Diko** Taxpayer Identification Number **122-87-4191**

Description **Residential Rental- 5515 Beverly Ln** Form/Schedule **E** Unit number **1**

	Asset Listing Number	Date	Description
Vehicle 1	1	09/14/22	Auto
Vehicle 2			
Vehicle 3			
Vehicle 4			

General Information

	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
1. Total mileage	12,000			
2. Business miles before 7/1 (65.5 cents per mile)	300			
3. Commuting mileage				
4. Other mileage	11,700			
5. Business use percentage	2.50 %			

Actual Expenses

6. Parking fees and tolls				
7 a. Gasoline	6,000			
b. Oil	450			
c. Repairs	2,800			
d. Maintenance				
e. Tires				
f. Car washes				
g. Insurance	900			
h. Interest				
i. Registration				
j. Licenses				
k. Property taxes				
l. Other vehicle expenses				
m. Vehicle rentals (net of inclusion amount)				
8. Total expenses. Add lines 7a - 7m	10,150			
9. Business use percentage from line 5	2.50 %			
10. Business use portion of actual expenses	254			
11. Depreciation				
12. Total actual expense allowable. Add lines 6, 10 and 11	254			

Standard Mileage Rate Method

13. Business mileage (line 2) multiplied by applicable rate	197			
14. Parking fees and tolls from line 6				
15. Line 7h and 7k (Int & taxes) multiplied by bus pct (line 5)				
16. Standard mileage rate	197			

	Vehicle expense	Vehicle rentals	Vehicle depreciation	Total allowable deduction
Allowable Deduction	197			197

Form 1040	Deduction for Business Use of Home - Simplified Method	2023
Name Martin Diko		Taxpayer Identification Number 122-87-4191

Description **Software Design & Development U.S.** Form/Schedule **C** Unit number **1**

Simplified Method Worksheet

1. Enter the amount of the gross income limitation	-16,240
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet.	210
3. Simplified method amount	
a. Maximum allowable amount	\$5
b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	1.00
c. Multiply line 3a by the line 3b and enter result to 2 decimal places	5.00
4. Multiply line 2 by line 3c	1,050
5. Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4. If zero or less, enter -0-.	0
6. Carryover of unallowed expenses from years simplified method was not used	
Enter the amounts, if any, from the most recent Form 8829 or Business Use of Home Worksheet	
a. Operating expenses.	
b. Excess casualty losses and depreciation.	

Daycare Facility Worksheet

1. Total hours of daycare use	
2. Total hours available for use during the year	
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet	

Area Adjustment Worksheet - Area Changed During Year

1. Complete lines 1a through 1n when the area of the qualified business use was used for part of the year or the area used changed during the year.

(i) Month	Note. If qualified business use was less than 15 days in a month, enter -0- Otherwise, use the lower of qualified business use area or Maximum area (300).	(ii) Area
a. January		
b. February		
c. March		
d. April		
e. May		
f. June		
g. July		
h. August		
i. September		
j. October		
k. November		
l. December		
m. Add lines 1a through 1l, column (ii)		
n. Average monthly allowable square footage. Divide line 1m by 12. Enter the results on line 2 of the Simplified Method Worksheet.		

Form 1040	Net Operating Loss Worksheet 1	2023
Name Martin Diko		Taxpayer Identification Number 122-87-4191

Net Operating Loss Calculation

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount	1	-36,525
2	Nonbusiness capital losses before limitation. Enter as a positive number	2	15,859
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	15,859
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	0
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	0
6	Nonbusiness deductions (see instructions)	6	
7	Nonbusiness income other than capital gains (see instructions)	7	
8	Add lines 5 and 7	8	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9	0
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	0
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	0
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16	
17	Section 1202 exclusion. Enter as a positive number	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	0
19	Enter the loss, if any, from line 21 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number	19	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	0
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	0
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	0
23	NOL deduction for losses from other years. Enter as a positive number	23	
24	NOL. Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, you have a current year NOL. If the result is zero or more, you do not have an NOL	24	-36,525

Farm Net Operating Loss Calculation

1	Schedule F - Profit or Loss from farming	1	
2	Form 4835 - Farm Rental eligible for income averaging	2	
3	Partnership and S corporation income or loss from farming activities	3	
4	Net ordinary gain or loss from sale of farming business property	4	
5	Capital gain/loss from sale of farming property	5	
6	Farm NOL. Combine lines 1 through 5. If the result is less than zero, you have a current year farm NOL. If the result is zero or more, you do not have a Farm NOL.	6	
7	Farm NOL available for carryback: Lesser of farm NOL or amount of NOL for the year	7	

Form 1040	AMT Net Operating Loss Worksheet 2	2023
Name Martin Diko		Taxpayer Identification Number 122-87-4191

AMT Net Operating Loss Calculation

1	Enter the amount from your 2023 Form 6251, line 1	1	-36,525
2	AMT Nonbusiness capital losses before limitation. Enter as a positive number	2	15,859
3	AMT Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	15,859
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	0
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	0
6	Nonbusiness deductions (that are included in AMTI)	6	
7	Nonbusiness income other than capital gains (that are included in AMTI)	7	
8	Add lines 5 and 7	8	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0-	9	0
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	0
11	AMT Business capital losses before limitation. Enter as a positive number	11	
12	AMT Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	0
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of Schedule D - AMT. Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 and enter on line 22 the amount from line 15.	16	
17	Section 1202 exclusion. Enter as a positive number	17	
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	0
19	Enter the loss, if any, from line 21 of Schedule D - AMT. Enter as a positive number.	19	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	0
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0-	21	0
22	Subtract line 20 from line 15. If zero or less, enter -0-	22	0
23	AMT NOL deduction for losses from other years. Enter as a positive amount.	23	
24	Total adjustment and certain preference items from Form 6251	24	2,124
25	AMTNOL. Combine lines 1, 9, 17, and 21 through 24. If the result is zero or more, you do not have an AMTNOL.	25	-34,401

Name
Martin Diko

Taxpayer Identification Number
122-87-4191

Post-2017 Net Operating Loss Carryover Information

	Regular	AMT
Carryover from prior years		
Excess business loss		
2023 Net operating loss	36,525	34,401
2023 Utilized on carryback / return		
Carryover to 2024	36,525	34,401

Pre-2018 Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2024
2003	2003	
2004	2004	2004
2005	2005	2005
2006	2006	2006
2007	2007	2007
2008	2008	2008
2009	2009	2009
2010	2010	2010
2011	2011	2011
2012	2012	2012
2013	2013	2013
2014	2014	2014
2015	2015	2015
2016	2016	2016
2017	2017	2017
	2023	2023
	Total	

Pre-2018 AMT Net Operating Loss Carryover Information

Prior Year Carryover	Prior Amounts Utilized	Carryover to 2024
2003	2003	
2004	2004	2004
2005	2005	2005
2006	2006	2005
2007	2007	2007
2008	2008	2008
2009	2009	2009
2010	2010	2010
2011	2011	2011
2012	2012	2012
2013	2013	2013
2014	2014	2014
2015	2015	2015
2016	2016	2016
2017	2017	2017
	2023	2023
	Total	

Form 1040		Passive Activity Deduction Worksheet		2023	
Name Martin Diko				Taxpayer Identification Number 122-87-4191	
Activity	Residential Rental- 5515 Beverly Ln Everett WA			Form	Sch E
Type	Rental real estate w/active participation			Unit	1
				Entire Disposition of Activity	

Regular Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	12,294	7,991	20,285	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Alternative Minimum Tax Loss Calculations

	Prior Year Suspended Losses	Current Year Generated	Current Year Utilized	Suspended Losses To Next Year
Operating	10,550	7,611	18,161	
Short-term capital loss				
Long-term capital loss				
28% rate capital loss				
Section 1231 loss				
Ordinary business loss				
Other Losses - 1040 Schedule 1				

Form 1040		Passive Activity MAGI Calculation		2023	
Name				Taxpayer Identification Number	
Martin Diko				122-87-4191	
1 Adjusted gross income				1	-36,525
2 Subtractions:					
2(a) Passive activity income		2(a)			
2(b) Taxable social security income		2(b)			
2(c) Other		2(c)			
2(d) Total subtractions		2(d)			
3 Additions:					
3(a) Allowed passive activity losses		3(a)	20,285		
3(b) Rental real estate loss allowed to real estate professionals		3(b)			
3(c) Overall loss from a PTP		3(c)			
3(d) Taxpayer's IRA deduction		3(d)			
3(e) Spouse's IRA deduction		3(e)			
3(f) One-half self-employment tax		3(f)			
3(g) Series EE & I Bond Interest		3(g)			
3(h) Employer's adoption assistance program exclusion amount		3(h)			
3(i) Student loan interest deduction		3(i)			
3(j) Reserved		3(j)			
3(k) Other		3(k)			
Total additions		3(m)		20,285	
4 Modified adjusted gross income				4	-16,240

Schedule C	Qualified Business Income Calculation Worksheet	2023
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Name Martin Diko		Taxpayer Identification Number 122-87-4191	
Principle business or profession Software Design & Development U.S.		Form/Schedule C	Unit 1

1.	Schedule C, Line 31, Net profit or (loss)	1.	-16,240
	Additions for qualified business income:		
2.	Form 4797, Ordinary income	2.	
	Prior suspended losses utilized this year		
3.	Passive suspended losses	3.	
4.	At-Risk suspended losses	4.	
5.	Section 179 carryover	5.	
6.	Total additions to net profit or (loss). Add lines 2 through 5.	6.	
	Subtractions for qualified business income		
7.	Form 4797, Ordinary loss (includes share of Net section 1231 losses)	7.	
8.	Deductible portion of self-employment taxes	8.	
9.	Self-employed SEP, SIMPLE, and qualified plans	9.	
10.	Self-employed health insurance deduction	10.	
11.	Reserved	11.	
12.	Reserved	12.	
13.	Total subtraction to net profit or (loss). Add lines 7 through 12.	13.	
14.	Qualified business income for this activity. Line 1 plus line 6 less line 13.	14.	-16,240

	Beginning of Year			End of Year		
Carryovers:	Pre -2018	After 2017	Allowed loss	Pre -2018	After 2017	QBI Portion of
Passive activity:	(A)	(B)	(C)	(D)	(E)	Allowed Losses
Operating						
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179						
Section 179 - COGS						
Other:						
Section 179						
Section 179 - COGS						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward

Schedule E	Qualified Business Income Calculation Worksheet	2023
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Name Martin Diko	Taxpayer Identification Number 122-87-4191
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Property Description Residential Rental- 5515 Beverly Ln Ever	Form/Schedule E	Unit 1
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1. Schedule E, Page 1, Net rental real estate income or (loss)	1. -20,285
Additions for qualified business income:	
2. Form 4797, Ordinary income	2.
Prior year suspended losses utilized this year:	
3. Passive suspended losses	3. 12,294
4. At-Risk suspended losses	4.
5. Section 179 expense	5.
6. Total additions to net profit or (loss). Add lines 2 through 5.	6. 12,294
Subtractions for qualified business income	
7. Form 4797, Ordinary loss (includes share of net 1231 loss)	7.
8. Reserved	8.
9. Reserved	9.
10. Total subtraction to net profit or (loss). Add lines 7 through 9.	10.
11. Qualified business income for this activity. Line 1 plus line 6 less line 10.	11. -7,991

	Beginning of Year			End of Year		
Carryovers:	Pre -2018	After 2017	Allowed loss	Pre -2018	After 2017	QBI Portion of
Passive activity:	(A)	(B)	(C)	(D)	(E)	Allowed Losses
Operating		12,294	12,294			12,294
Form 4797, Part II						
Section 1231 loss						
At-Risk:						
Operating						
Form 4797, Part II						
Section 1231 loss						
Section 179 expense						
Other:						
Section 179 expense						

Amount to Form 8995, line 3 or Schedule C (Form 8995-A), line 2 qualified business loss carryforward **12,294**

Form **1040**

Rent and Royalty Reconciliation

2023

Name
Martin Diko

Taxpayer identification number
122-87-4191

Property description
Residential Rental- 5515 Beverly Ln Everett WA

Unit **1** Ownership Percentage _____

T, S, J _____ Business Use Percentage _____

Passive type: **Active participation** State _____ Personal Use Percentage _____

1. Physical address:
Street **5515 Beverly Ln**
City, state, zip **Everett WA 98203**
Property type: **Single Family Residence**

2. Property Use Information:
Fair Rental Days **365**
Personal Use Days _____
QJV _____

	Column A	Column B	Column C	(Column A - B - C)
	Total Income/Expense	Nonbusiness Expenses	Vacation Home / Personal Use Expenses	Income / Expenses Reported on Schedule E
Income:				
3. Rents received	59,559			59,559
4. Royalties received				
Expenses:				
5. Advertising				
Auto	197			
Travel				
6. Auto and travel (total)	197			197
7. Cleaning and maintenance	6,225			6,225
8. Commissions				
9. Insurance	1,320			1,320
10. Legal and other professional fees	150			150
11. Management fees	4,176			4,176
Mortgage interest from 1098				
Refinancing points on 1098				
12. Mortgage interest paid to banks, etc.				
Other mortgage interest				
Other interest				
Refinancing points				
Qualified mortgage insurance				
13. Other interest (total)				
14. Repairs	7,095			7,095
15. Supplies				
Real estate taxes				
All other taxes	5,626			5,626
16. Taxes (total)	5,626			5,626
17. Utilities	3,788			3,788
18. Depreciation expense or depletion	32,748			32,748
19. Other (list)				
Outside Maintenance	6,225			6,225
Painting				
Placement Fee				
Small Improvement				
20. Total expenses. Add lines 5 through 19	67,550			67,550
21. Income or (loss) from rental or royalty properties.				-7,991

Federal Statements

Form 1040NR. Dividend Income

Payer	Ordinary Dividends	Qualified Dividends	Section 199A Dividends
Fidelity	\$ 945	\$ 945	\$
Robinhood Securities LLC	26	24	
US Can Treaty Art XI	-1,139	-1,125	-2
Vanguard	168	156	2
Total	\$ 0	\$ 0	\$ 0

Federal Statements

Form 1040NR, Page 4 - Dividends Paid by U.S. Corporations

Tax Rate	Description	Taxable Amount
15.0	Vanguard # 18193	\$ 168
15.0	Fidelity #70558	945
15.0	Robinhood # 82308	26
Total		\$ 1,139

Federal Statements

Software Design & Development U.S.
Schedule C, Line 23 - Taxes and Licenses

Description	Amount
Payroll taxes	\$ 2,112
Payroll taxes ESD	
Total	<u>\$ 2,112</u>

Software Design & Development U.S.
Schedule C, Line 26 - Wages

Description	Amount
Wages	\$ 8,450
Total	<u>\$ 8,450</u>

Federal Statements

Residential Rental- 5515 Beverly Ln Everett WA
Schedule E, Line 9 - Insurance

Description	Gross Amount	Business Use Percentage	Net Amount
Insurance (Rent, 1)	\$ 1,320		\$ 1,320
Total	\$ 1,320		\$ 1,320

Residential Rental- 5515 Beverly Ln Everett WA
Schedule E, Line 10 - Legal and Other Professional Fees

Description	Gross Amount	Business Use Percentage	Net Amount
Legal & professional (Rent, 1)	\$ 150		\$ 150
Total	\$ 150		\$ 150

Residential Rental- 5515 Beverly Ln Everett WA
Schedule E, Line 16 - Taxes

Description	Gross Amount	Business Use Percentage	Net Amount
RE Tax	\$ 5,626		\$ 5,626
Total	\$ 5,626		\$ 5,626

Form 8582. Passive Activity Income and Allowed Losses

Activity Name	Screen Unit #		Current Year Net Income	Current Year Net Loss	Prior Year Unallowed Loss	Unallowed Loss	Allowed Loss	Form Location
	5515	Beverly 1						
Residential Rental-	E		\$	\$ 7,991	\$ 12,294	\$	\$ 20,285	Sch E Part I
Total			\$ 0	\$ 7,991	\$ 12,294	\$ 0	\$ 20,285	

Federal Statements

NOL Worksheet 1. Line 6 - Nonbusiness Deductions

Description	Amount
Standard Deduction	\$
Total	\$ 0

Federal Asset Report
Software Design & Development U.S.

Asset	Description	Date In Service	Cost	Bus % 179	Sec Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Other Depreciation:										
I	Home Office	1/01/21	0	10.00		0	0	HY	0	0
Total Other Depreciation			0			0			0	0
Total ACRS and Other Depreciation			0			0			0	0
Grand Totals			0			0			0	0
Less: Dispositions and Transfers			0			0			0	0
Less: Start-up/Org Expense			0			0			0	0
Net Grand Totals			0			0			0	0

Federal Asset Report

Residential Rental- 5515 Beverly Ln

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<u>Prior MACRS:</u>									
2	Building	10/15/22	194,405			194,405	27 MMS/L	1,473	7,069
4	Land Improvements	10/15/22	133,525			133,525	15 MQ150DB	6,676	12,685
5	Appliances	10/15/22	6,000			6,000	5 MQ200DB	300	2,280
6	Improvements	10/15/22	294,630			294,630	27 MMS/L	2,232	10,714
			<u>628,560</u>			<u>628,560</u>		<u>10,681</u>	<u>32,748</u>
<u>Other Depreciation:</u>									
3	Land	10/15/22	186,781			186,781	0 -- Land	0	0
	Total Other Depreciation		<u>186,781</u>			<u>186,781</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>186,781</u>			<u>186,781</u>		<u>0</u>	<u>0</u>
<u>Listed Property:</u>									
1	Auto	9/14/22	28,846	2.50		721	0 -- Memo	130	Std. Mileage
			<u>28,846</u>			<u>721</u>		<u>130</u>	<u>0</u>
	Grand Totals		844,187			816,062		10,811	32,748
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>844,187</u>			<u>816,062</u>		<u>10,811</u>	<u>32,748</u>

DIKOM Diko, Martin
122-87-4191
FYE: 12/31/2023

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AMT Asset Report
Software Design & Development U.S.

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
1	Home Office	1/01/21	0	10.00			0	0	HY		0	0
Total Other Depreciation			0				0				0	0
Total ACRS and Other Depreciation			0				0				0	0
Grand Totals			0				0				0	0
Less: Dispositions and Transfers			0				0				0	0
Net Grand Totals			0				0				0	0

DIKOM Diko, Martin

05/08/2024 11:42 AM

122-87-4191

AMT Asset Report

FYE: 12/31/2023

Residential Rental- 5515 Beverly Ln

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<u>Prior MACRS:</u>									
4	Land Improvements	10/15/22	133,525			133,525	15 MQ150DB	5,007	12,852
5	Appliances	10/15/22	6,000			6,000	5 MQ150DB	225	1,733
6	Improvements	10/15/22	294,630			294,630	27 MM S/L	2,232	10,714
			<u>434,155</u>			<u>434,155</u>		<u>7,464</u>	<u>25,299</u>
<u>Other Depreciation:</u>									
2	Building	10/15/22	0			0	0 HY	0	0
3	Land	10/15/22	0			0	0 HY	0	0
	Total Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
<u>Listed Property:</u>									
1	Auto	9/14/22	0	2.50		0	0 HY	0 Std. Mileage	
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Grand Totals		434,155			434,155		7,464	25,299
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>434,155</u>			<u>434,155</u>		<u>7,464</u>	<u>25,299</u>

Depreciation Adjustment Report
All Business Activities

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
E	1	4	Land Improvements	12,685	12,852	-167
E	1	5	Appliances	2,280	1,733	547
E	1	6	Improvements	10,714	10,714	0
				25,679	25,299	380

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	Home Office	1/01/21	0	0	0
	Total Other Depreciation		0	0	0
	Total ACRS and Other Depreciation		0	0	0
	Grand Totals		0	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
2	Building	10/15/22	194,405	7,069	0
4	Land Improvements	10/15/22	133,525	11,417	11,567
5	Appliances	10/15/22	6,000	1,368	1,212
6	Improvements	10/15/22	294,630	10,714	10,714
			<u>628,560</u>	<u>30,568</u>	<u>23,493</u>
<u>Other Depreciation:</u>					
3	Land	10/15/22	186,781	0	0
	Total Other Depreciation		<u>186,781</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>186,781</u>	<u>0</u>	<u>0</u>
<u>Listed Property:</u>					
1	Auto	9/14/22	28,846	0	0
			<u>28,846</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>844,187</u>	<u>30,568</u>	<u>23,493</u>

Form 1040		Carryover Report		2023
Name Martin Diko			Taxpayer Identification Number 122-87-4191	
Carryover Item	Available to 2023	2023 Amounts		Carryover to 2024
Minimum tax credit				
Investment interest				
Investment interest - AMT				
Short-term capital loss				
Short-term capital loss - AMT				
Long-term capital loss				
Long-term capital loss - AMT				
Residential energy efficient property				
D.C. first-time homebuyer credit				
Tax credit bonds				
Qualified business income loss	11,789	Generated	36,525	48,314
Qualified REIT income and PTP loss				
Excess business loss portion of NOL				

Nonrecaptured Section 1231 Losses - Line 8, Form 4797			AMT Nonrecaptured Section 1231 Losses - Line 8, Form 4797		
2018 Amounts			2018 Amounts		
2019 Amounts			2019 Amounts		
2020 Amounts			2020 Amounts		
2021 Amounts			2021 Amounts		
2022 Amounts			2022 Amounts		
Available to 2023			Available to 2023		
2023 Amounts			2023 Amounts		
Carryover to 2024			Carryover to 2024		

Form 1040	Two Year Comparison Report - Schedule C	2022 & 2023
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Name Martin Diko	Taxpayer identification number 122-87-4191
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Principal business or profession Software Design & Development U.S.	Unit 1
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Income		2022	2023	Differences
1. Gross receipts or sales	1.	19,004		-19,004
2. Returns and allowances	2.			
3. Cost of goods sold	3.			
4. Gross profit	4.	19,004		-19,004
5. Other income	5.			
6. Gross income	6.	19,004		-19,004

Expenses				
7. Advertising	7.			
8. Car and truck expenses	8.			
9. Commissions and fees	9.			
10. Contract labor	10.			
11. Depletion	11.			
12. Depreciation and section 179 expense deduction	12.			
13. Employee benefit programs	13.			
14. Insurance (other than health)	14.			
15. Interest - mortgage (paid to banks, etc.)	15.			
16. Interest - other	16.			
17. Legal and professional services	17.	350	150	-200
18. Office expense	18.		180	180
19. Pension and profit-sharing plans	19.			
20. Rent or lease - vehicles, machinery, and equipment	20.			
21. Rent or lease - other business property	21.			
22. Repairs and maintenance	22.			
23. Supplies (not included in cost of goods sold)	23.			
24. Taxes and licenses	24.	5,394	2,112	-3,282
25. Travel	25.			
26. Total meals and entertainment	26.			
26a. Nondeductible meals and entertainment	26a.			
26b. Deductible meals and entertainment	26b.			
27. Utilities	27.			
28. Wages (less employment credits)	28.	11,164	8,450	-2,714
29. Other expenses	29.	3,060	5,348	2,288
30. Energy efficient commercial buildings deduction (Form 7205)	30.			
31. Total expenses	31.	19,968	16,240	-3,728

Profit/ (loss)				
32. Tentative profit (loss)	32.	-964	-16,240	-15,276
33. Expenses for business use of home	33.			
34. Net profit or (loss)	34.	-964	-16,240	-15,276

Cost of Goods Sold				
35. Inventory - Beginning of year	35.			
36. Purchases	36.			
37. Labor	37.			
38. Materials	38.			
39. Other costs	39.			
40. Goods available for sale (sum of lines 34-38)	40.			
41. Inventory - End of year	41.			

Form 1040		Two Year Comparison Report - Schedule E Page 1		2022 & 2023	
Name Martin Diko				Taxpayer identification number 122-87-4191	
Property description Residential Rental- 5515 Beverly Ln Everett WA				Unit 1	
Income		2022		2023	
Differences					
1. Total rents and royalties received		1. 7,797		59,559	
51,762					
Expenses					
2. Advertising		2.			
3. Auto and travel		3. 313		197	
4. Cleaning and maintenance		4.		6,225	
5. Commissions		5.			
6. Insurance		6. 197		1,320	
7. Legal and other professional fees		7.		150	
8. Management fees		8. 624		4,176	
9. Mortgage interest paid to banks, etc.		9.			
10. Other interest		10.			
11. Repairs		11.		7,095	
12. Supplies		12.			
13. Taxes		13. 1,187		5,626	
14. Utilities		14.		3,788	
15. Depreciation expense or depletion		15. 10,681		32,748	
16. Other expenses		16. 7,089		6,225	
17. Total expenses		17. 20,091		67,550	
47,459					
Profit/(loss)					
18. Income or (loss) from rental real estate or royalty properties		18. -12,294		-7,991	
4,303					
19. Deductible rental real estate loss		19.		-20,285	
-20,285					
Carryover					
20. Vacation home operating expenses carryover to next year		20.			
21. Vacation home excess casualty & depreciation carryover to next yr		21.			

Tax Return History Report - Page 2				2023
Form 1040	Martin Diko	Taxpayer Identification Number		122-87-4191
		2020	2021	2022
Taxable income		152,853	207,257	218,592
Tax on taxable income and Form 8962		30,755	41,769	50,084
Alternative minimum tax				
Total credits				
Net tax liability		30,755	41,769	50,084
Self-employment taxes				
Other taxes			1,675	498
Total tax		30,755	43,444	50,582
Income tax withheld		34,175	40,470	48,641
Estimated tax payments				10,205
Other payments				1,941
Total payments		34,175	40,470	50,582
Total due/-refund		-3,420	2,974	-10,034
Penalties and interest				
Net tax due/-refund		-3,420	2,974	-10,034
Refund applied to estimated tax payments				
Refund received		-3,420		-10,034
Marginal tax rate		%	32.0 %	35.0 %
Effective tax rate		%	20.0 %	23.0 %
				%

