

OMER KUNDAKCIOGLU
5745 SW 75TH ST, #112
GAINESVILLE, FL 32608

Dear OMER

Enclosed please find two copies of your 2023 federal income tax return, which you prepared through Sprintax tax software.

File one copy with the Internal Revenue Service and retain the second copy for your records.

Tax Summary

<i>Filing Status</i>	Other married nonresident alien
<i>Gross Income</i>	\$1439
<i>Federal Adjusted Gross Income</i>	\$1439
<i>Federal Taxable Income</i>	\$1439
<i>Refund Amount</i>	\$2017

* We have attached instructions detailing how to file your tax return with the IRS.

How much is my refund?

Your federal tax refund is \$ 2017. This will be deposited directly into your checking account.

How do I file my tax return?

Your tax return must be received by April 15th. However, we recommend you mail your federal return as soon as possible using the United States Post Office certified mail service to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215, USA

If you want to use approved Private Delivery Service, please mail it to:

**Austin - Internal Revenue
Submission Processing Center**
3651 S IH35,
Austin, TX 78741, USA

When will I receive my refund?

The IRS will take **between 4–6 weeks** to process your return, however exact timelines are determined by the IRS.

You can check the status of your federal tax refund at any time by using “**Where’s My Refund?**”, an interactive tool available on **www.irs.gov**. You can also call the **IRS TeleTax System** at **800-829-4477** or the **IRS Refund Hotline** at **800-829-1954**.

When you call the IRS or visit the website, you’ll need the following:

- The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- Your filing status (as indicated at the top of your 1040-NR, Filing status section)
- The exact amount of the refund shown on your federal return (\$amount of the refund)

Federal Tax Return checklist

1. Review and sign the following form(s) where indicated with a pen mark.

Form	Action
1040-NR	Sign on page 2
W8BEN	Sign on page 1 (if present)
8843	No need to sign when attached to 1040-NR

2. Attach copies of all your income and tax withholding statements showing the US income sources you used to prepare your tax return:

Income Document	Quantity
1099-INT, Copy B	4
1099-DIV, Copy B	2
1099 - R (PENSIONS AND ANNUITIES)	1
1099-B, Copy B	3

3. Confirm that the SSN on all your W2(s) is correct.

3.1. If you don't have your W2(s) or your SSN on your payment document(s) is incorrect, then you'll need to obtain an updated W2 from your employer(s).

4. We recommend you mail your federal return with all necessary supporting documents and attachments as soon as possible using the United States Post Office certified mail service to:

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215, USA

If you want to use approved Private Delivery Service, please mail it to:

**Austin - Internal Revenue
Submission Processing Center**
3651 S IH35,
Austin, TX 78741, USA

Federal Tax Return

Frequently Asked Questions

How long will it take to process my US tax return?

The IRS will take between 4-6 weeks to process your return, however exact timelines are determined by the IRS.

What is the April 15th deadline?

The April 15th tax deadline is the date by which all tax returns must be filed for the previous year. If you owe the IRS money and you don't file your tax return by April 15th, the US tax authorities will impose late filing penalties and interest on the amount you owe, so the sooner you submit your tax return, the better.

How do I know what's happening with my tax return?

You can check the status of your federal tax return at any time by using "Where's My Refund?", an interactive tool available at www.irs.gov. You can also call the IRS TeleTax System at 800-829-4477 or the IRS Refund Hotline at 800-829-1954.

When you call the IRS or visit the website, you'll need the following:

- The first SSN/ITIN shown on your federal tax return. If you recently applied for an ITIN, you will need to wait for your ITIN notice in order to check your refund status online or you can just call with a copy of your tax return in front of you.
- Your filing status (as indicated at the top of your 1040-NR, Filing status section)
- The exact amount of the refund shown on your federal return (\$amount of the refund)

What if I don't have a Social Security Number

If you never received a Social Security Number you'll need to organize a temporary number. This is called an Individual Taxpayer Identification Number (ITIN). If you did not apply for an ITIN within Sprintax, you can still apply for it at www.taxback.com/usa-ITIN-numbers.asp.

What is a W2 form?

The W2 form shows the amount of money you earned from that employer and the amount of tax you paid on that income. The W2 form is the official government form you receive from your employer(s) in January after the tax year ends. To claim your US tax refund, the IRS will need copies of your W2 form(s) or final payslips.

If you've misplaced your W2(s) / final payslips or never received it, you'll need to request a new one from your employer.

What is a 1042-S form?

If you've worked as a trainee, student, teacher or researcher in the US on a J or F visa, you might have received a 1042-S form instead of a W2 form.

It outlines income such as scholarships, fellowships, self-employment or grants and any income exempt from tax because of a tax treaty. We can use either the W2 or 1042-S to apply for your tax refund.

You should receive the 1042-S by mid-March of the year following the tax year.

Federal Tax Return Frequently Asked Questions

What tax returns can I prepare through Sprintax?

With Sprintax, you can prepare your Federal and State tax returns, FICA tax claim and other required tax forms. Once your taxes are prepared, you will need to mail them to the IRS. Sprintax cannot e-file them for you or mail them to the IRS for you.

Can I use an international tax treaty?

Depending on your nationality and other conditions you may be able to claim a tax refund under international “tax treaties”, which are agreements between the US and other countries that allow you to claim back tax you paid while working abroad.

Sprintax always checks if you’re eligible for an international tax treaty when we prepare your US tax return. Your eligibility depends on factors like your nationality, length of stay, purpose of stay, type of income, your visa and other.

Could I owe money to the US tax authorities?

Depending on how your employer taxed you and what the actual tax liability under the tax law is, you may owe tax or be due a tax refund. If you have a tax liability or if other particular factors apply, then you have an obligation to file a tax return. Sprintax takes into consideration all of these factors.

Remember, if you owe money and don’t file your return before the April 15th deadline, you’ll get penalties and fines added to the amount you owe.





Federal Tax Return for

OMER E KUNDAKCIOGLU
2023

FEDERAL FILING COPY
SIGN AND MAIL TO THE INTERNAL REVENUE SERVICE

Interest Income Statement

NAME: OMER E KUNDAKCIOGLU.....

SSN: 768-42-1522.....

ADDRESS: MURSEL MAH. BEGUM SOK.....

BURSA, 16960, TURKEY.....

1099-INT, box 1,	Interest Income:	\$.611.....
1099-INT, box 3,	Interest on U.S. Savings Bonds and Treas. obligations:	\$.197.....
1099-INT, box 4,	Federal Income tax withheld:	\$.0.....

The nontaxable interest income for the nonresident taxpayer is exempt from tax under IRC sec. 871(h) and (i), providing that such income is not effectively connected with a U.S. trade or business and arises from one of the following sources: a U.S. bank, savings and loan association, credit union, insurance company, or is Portfolio Interest as described in Chapter 3 of Publ. 519. Therefore not subject to reporting and withholding of federal income tax. A copy of Form 1099-INT is attached to the return for your reference.

Capital Gains Statement

NAME: OMER E. KUNDAKCI OGLU.....

SSN: 768-42-1522.....

ADDRESS: MURSEL MAH. BEGUM SOK.....

BURSA, 16960, TURKEY.....

1099-B, box 1d, Proceeds: \$ 137428.....

1099-B, box 1e, Cost or other basis: \$ 161527.....

1099-B, box 4, Federal Income tax withheld: \$ 0.....

The capital gains earned by nonresident taxpayer are exempt from tax under IRC Sec. 871(a)(2) and are therefore not subject to reporting and withholding of federal income tax. A copy of Form 1099-B, if available, may be attached to the return for your reference.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____

See separate instructions.

Your first name and middle initial		Last name		Your identifying number (see instructions)	
OMER E		KUNDAKCIOGLU		7 6 8 4 2 1 5 2 2	
Home address (number and street). If you have a P.O. box, see instructions.					Apt. no.
5745 SW 75TH ST					#112
City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code
GAINESVILLE				FL	32608
Foreign country name		Foreign province/state/county		Foreign postal code	

Filing Status	<input type="checkbox"/> Single	<input checked="" type="checkbox"/> Married filing separately (MFS)	<input type="checkbox"/> Qualifying surviving spouse (QSS)	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____				

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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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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 inst.):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <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"/>

Income Effectively Connected With U.S. Trade or Business	1a	Total amount from Form(s) W-2, box 1 (see instructions)				1a	0	
	b	Household employee wages not reported on Form(s) W-2				1b		
	c	Tip income not reported on line 1a (see instructions)				1c		
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)				1d		
	e	Taxable dependent care benefits from Form 2441, line 26				1e		
	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	0	
	z	Add lines 1a through 1h				1z	0	
	2a	Tax-exempt interest	2a		b	Taxable interest	2b	
	3a	Qualified dividends	3a		b	Ordinary dividends	3b	
	4a	IRA distributions	4a	24439	b	Taxable amount . Rollover	4b	1439
5a	Pensions and annuities	5a	0	b	Taxable amount	5b	0	
6	Reserved for future use				6			
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>				7	0		
8	Additional income from Schedule 1 (Form 1040), line 10				8	0		
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income				9	1439		
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income				10	0		
11	Subtract line 10 from line 9. This is your adjusted gross income				11	1439		
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)				12	0		
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	0		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income				15	1439		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	144											
	17	Amount from Schedule 2 (Form 1040), line 3	17	0											
	18	Add lines 16 and 17	18	144											
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	0											
	20	Amount from Schedule 3 (Form 1040), line 8	20	0											
	21	Add lines 19 and 20	21	0											
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	144											
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	139											
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	144											
	c	Transportation tax (see instructions)	23c	0											
	d	Add lines 23a through 23c	23d	283											
	24	Add lines 22 and 23d. This is your total tax	24	427											
Payments	25	Federal income tax withheld from:													
	a	Form(s) W-2	25a	0											
	b	Form(s) 1099	25b	2444											
	c	Other forms (see instructions)	25c	0											
	d	Add lines 25a through 25c	25d	2444											
	e	Form(s) 8805	25e	0											
	f	Form(s) 8288-A	25f	0											
	g	Form(s) 1042-S	25g	0											
	26	2023 estimated tax payments and amount applied from 2022 return	26	0											
	27	Reserved for future use	27												
28	Additional child tax credit from Schedule 8812 (Form 1040)	28	0												
29	Credit for amount paid with Form 1040-C	29	0												
30	Reserved for future use	30													
31	Amount from Schedule 3 (Form 1040), line 15	31	0												
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32	0											
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	2444											
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2017											
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2017											
	b	Routing number <table border="1"><tr><td>1</td><td>1</td><td>1</td><td>0</td><td>0</td><td>0</td><td>0</td><td>2</td><td>5</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	1	1	1	0	0	0	0	2	5				
	1	1	1	0	0	0	0	2	5						
	d	Account number <table border="1"><tr><td>5</td><td>8</td><td>6</td><td>0</td><td>1</td><td>8</td><td>4</td><td>1</td><td>3</td><td>6</td><td>5</td><td>3</td></tr></table>	5	8	6	0	1	8	4	1	3	6	5	3	
5	8	6	0	1	8	4	1	3	6	5	3				
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	0											
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	0											
	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 type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No														
	Designee's name _____	Phone no. _____	Personal identification number (PIN) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>												
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.														
	Your signature _____	Date 04/14/2024	Your occupation RESEARCHER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>											
Phone no. _____	Email address _____														
Paid Preparer Use Only	Preparer's name _____	Preparer's signature _____	Date _____	PTIN _____											
	Firm's name _____	Check if: <input type="checkbox"/> Self-employed		Phone no. _____											
	Firm's address _____	Firm's EIN _____													

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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

2023Attachment
Sequence No. **02**

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

OMER KUNDAKCIOGLU

Your social security number

768-42-1522

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	144
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount:	17a	
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount: _____	17z	
18	Total additional taxes. Add lines 17a through 17z	18	0
19	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	144

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

OMER E KUNDAKIOGLU

Your identifying number

768-42-1522

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

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					20 %	0%
1	Dividends and dividend equivalents:					
a	Dividends paid by U.S. corporations	1a			696	
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 <u>0</u>					
b	Losses <u>0</u>	10c		0		
11	Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11	0	0	0	
12	Other (specify): _____	12				
13	Add lines 1a through 12 in columns (a) through (d)	13	0	0	0	696 0
14	Multiply line 13 by rate of tax at top of each column	14	0	0	0	139 0
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				139

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		(g) GAIN	
							If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).		
	17	Add columns (f) and (g) of line 16								
	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-								

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

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**

Name shown on Form 1040-NR

OMER E KUNDAKIOGLU

Your identifying number

768-42-1522

- A** Of what country or countries were you a citizen or national during the tax year? TURKEY
- B** In what country did you claim residence for tax purposes during the tax year? TURKEY
- 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. B1
- 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 |
|--|---|--|---|
| 03/07/2023 | 03/14/2023 | | |
| | | | |
| | | | |
| | | | |
- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2021 135, 2022 0, and 2023 8
- 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, 1040NR
- 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 |
|-------------|------------------------|--|--|
| | | | |
| | | | |
| | | | |
- (e) Total.** Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 . . .
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. ☐



Federal Tax Return for

OMER E KUNDAKCIOGLU
2023

YOUR COPY
RETAIN FOR YOUR RECORDS

Interest Income Statement

NAME: OMER E KUNDAKCIOGLU

SSN: 768-42-1522

ADDRESS: MURSEL MAH. BEGUM SOK.

BURSA, 16960, TURKEY

1099-INT, box 1,	Interest Income:	\$.611
1099-INT, box 3,	Interest on U.S. Savings Bonds and Treas. obligations:	\$.197
1099-INT, box 4,	Federal Income tax withheld:	\$.0

The nontaxable interest income for the nonresident taxpayer is exempt from tax under IRC sec. 871(h) and (i), providing that such income is not effectively connected with a U.S. trade or business and arises from one of the following sources: a U.S. bank, savings and loan association, credit union, insurance company, or is Portfolio Interest as described in Chapter 3 of Publ. 519. Therefore not subject to reporting and withholding of federal income tax. A copy of Form 1099-INT is attached to the return for your reference.

Capital Gains Statement

NAME: OMER E. KUNDAKCI OGLU.....

SSN: 768-42-1522.....

ADDRESS: MURSEL MAH. BEGUM SOK.....

BURSA, 16960, TURKEY.....

1099-B, box 1d, Proceeds: \$ 137428.....

1099-B, box 1e, Cost or other basis: \$ 161527.....

1099-B, box 4, Federal Income tax withheld: \$ 0.....

The capital gains earned by nonresident taxpayer are exempt from tax under IRC Sec. 871(a)(2) and are therefore not subject to reporting and withholding of federal income tax. A copy of Form 1099-B, if available, may be attached to the return for your reference.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20 _____

See separate instructions.

Your first name and middle initial		Last name		Your identifying number (see instructions)	
OMER E		KUNDAKCIOGLU		7 6 8 4 2 1 5 2 2	
Home address (number and street). If you have a P.O. box, see instructions.					Apt. no.
5745 SW 75TH ST					#112
City, town, or post office. If you have a foreign address, also complete spaces below.				State	ZIP code
GAINESVILLE				FL	32608
Foreign country name		Foreign province/state/county		Foreign postal code	

Filing Status	<input type="checkbox"/> Single	<input checked="" type="checkbox"/> Married filing separately (MFS)	<input type="checkbox"/> Qualifying surviving spouse (QSS)	<input type="checkbox"/> Estate	<input type="checkbox"/> Trust
	If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____				

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.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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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 inst.):	
					Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <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"/>

Income Effectively Connected With U.S. Trade or Business	1a	Total amount from Form(s) W-2, box 1 (see instructions)		1a	0	
	b	Household employee wages not reported on Form(s) W-2		1b		
	c	Tip income not reported on line 1a (see instructions)		1c		
	d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)		1d		
	e	Taxable dependent care benefits from Form 2441, line 26		1e		
	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	0	
	z	Add lines 1a through 1h		1z	0	
	2a	Tax-exempt interest	2a		2b	Taxable interest
	3a	Qualified dividends	3a		3b	Ordinary dividends
	4a	IRA distributions	4a	24439	4b	Taxable amount . Rollover
5a	Pensions and annuities	5a	0	5b	Taxable amount	
6	Reserved for future use		6			
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		7	0		
8	Additional income from Schedule 1 (Form 1040), line 10		8	0		
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income		9	1439		
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income		10	0		
11	Subtract line 10 from line 9. This is your adjusted gross income		11	1439		
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)		12	0		
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	0		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income		15	1439		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	16	144
	17	Amount from Schedule 2 (Form 1040), line 3	17	0
	18	Add lines 16 and 17	18	144
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19	0
	20	Amount from Schedule 3 (Form 1040), line 8	20	0
	21	Add lines 19 and 20	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	144
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a	139
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b	144
	c	Transportation tax (see instructions)	23c	0
	d	Add lines 23a through 23c	23d	283
	24	Add lines 22 and 23d. This is your total tax	24	427
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	0
	b	Form(s) 1099	25b	2444
	c	Other forms (see instructions)	25c	0
	d	Add lines 25a through 25c	25d	2444
	e	Form(s) 8805	25e	0
	f	Form(s) 8288-A	25f	0
	g	Form(s) 1042-S	25g	0
	26	2023 estimated tax payments and amount applied from 2022 return	26	0
	27	Reserved for future use	27	
28	Additional child tax credit from Schedule 8812 (Form 1040)	28	0	
29	Credit for amount paid with Form 1040-C	29	0	
30	Reserved for future use	30		
31	Amount from Schedule 3 (Form 1040), line 15	31	0	
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32	0
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33	2444
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	2017
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a	2017
	b	Routing number 1 1 1 0 0 0 0 2 5 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number 5 8 6 0 1 8 4 1 3 6 5 3		
	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	0
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	0
	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 type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No			
	Designee's name _____		Phone no. _____ Personal identification number (PIN) _____	
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.			
	Your signature _____		Date 04/14/2024	Your occupation RESEARCHER
	Phone no. _____		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	
Paid Preparer Use Only	Preparer's name _____		Date _____	PTIN _____
	Preparer's signature _____		Check if: <input type="checkbox"/> Self-employed	
	Firm's name _____		Phone no. _____	
	Firm's address _____		Firm's EIN _____	

SCHEDULE 2
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Taxes**

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. **02**Name(s) shown on Form 1040, 1040-SR, or 1040-NR
OMER KUNDAKCIOGLU**Your social security number**
768-42-1522**Part I Tax**

1	Alternative minimum tax. Attach Form 6251	1	0
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 . .	3	0

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	0
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>	8	144
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	0
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Cat. No. 71478U

Schedule 2 (Form 1040) 2023

Part II Other Taxes (continued)

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount:			
		17a		
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b		
c	Additional tax on HSA distributions. Attach Form 8889	17c		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d		
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i		
j	Section 72(m)(5) excess benefits tax	17j		
k	Golden parachute payments	17k		
l	Tax on accumulation distribution of trusts	17l		
m	Excise tax on insider stock compensation from an expatriated corporation	17m		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p		
q	Any interest from Form 8621, line 24	17q		
z	Any other taxes. List type and amount:	17z		
18	Total additional taxes. Add lines 17a through 17z	18		0
19	Reserved for future use	19		
20	Section 965 net tax liability installment from Form 965-A	20		
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21		144

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

OMER E KUNDAKIOGLU

Your identifying number

768-42-1522

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

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify)	
					20 %	0%
1	Dividends and dividend equivalents:					
a	Dividends paid by U.S. corporations	1a			696	
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 <u>0</u>					
b	Losses <u>0</u>	10c		0		
11	Gambling—Residents of countries other than Canada. Note: Enter winnings only. Losses aren't allowed	11	0	0	0	
12	Other (specify): _____	12				
13	Add lines 1a through 12 in columns (a) through (d)	13	0	0	0	696 0
14	Multiply line 13 by rate of tax at top of each column	14	0	0	0	139 0
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				139

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	(g) GAIN
							If (e) is more than (d), subtract (d) from (e).	If (d) is more than (e), subtract (e) from (d).
	17	Add columns (f) and (g) of line 16					()	
	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-						

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

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**

Name shown on Form 1040-NR

OMER E KUNDAKIOGLU

Your identifying number

768-42-1522

A Of what country or countries were you a citizen or national during the tax year? TURKEY

B In what country did you claim residence for tax purposes during the tax year? TURKEY

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. B1

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
03/07/2023	03/14/2023		

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during:
2021 135, 2022 0, and 2023 8

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, 1040NR

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

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

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. ☐



Taxes?
Sorted!