RETURN.		Arizona Form	140-SBI for Arizona Full-Year Residents Check box 82F		FOR CALENDAR YEAR 2023			
딥		Check box 82F						
_	82F	lif filing under extension	OR FISCAL YEAR BEGINNIN	IG [, M_ D_, D_ 2 , 0 , 2 , Last Name	3 AND ENDING			_
뿔		Your First Name and Middle Initial		Social Security Number	er			
5	<u> </u>	Enter your						_
		pouse's First Name and Middle Initial (if box 95a or 95b checked) Last Name				s).	se's Social Security No	٥.
$\mathbf{\Xi}$	1	urrent Home Address - number and street, rural route Apt. No. Daytime F				imo Phono	(with area code)	_
STAPLE ANY ITEMS	2	Daytime F Apr. No. Daytime F					(with area code)	
È	_	City, Town or Post Office	State ZIP Code	If you are claiming Injured Spouse	95. Filing Status. Mu	st be the same	as Form 140, 140NR or 140PY	-
Ē	3	- 5,		Protection (Form 203) check 3a	95a Married filing j		95c	
집		4 Federal Schedule B					OT MARK IN THIS AREA	_
ST		5a Federal Schedule C		5a 0	<u>5</u> 88			
=	ome	5b Enter your NAICS code shown on So	chedule C:					
NOT	Incom	6 Portion of Federal Schedule D.			<u>o</u>			
00	Business	7a Federal Schedule E. Enter the a	amount from each part	7a 0	<u>o</u>			
	nsin	7b Rental, Real Estate, Royalties	00 7e REMICS	00				
	<u>B</u>	7c Partnerships/S Corporations	00 7f Farm Rental	00				
	Small	7d Estates/Trusts00			81 PM		80 RCVD	
		8 Federal Schedule F						
		9 Federal Form 4797. Amount not		<u> </u>	=1	Г		_
		10 Total Small Business income				10	00	_
		11 Fiduciary Adjustment (positive)						_
		12 Non-Arizona municipal interest						_
	me	13 Partnership Income Adjustmen						_
	Income	· ·	Total federal depreciation Net capital loss from the exchange of one kind of legal tender for another kind of legal tender					_
			•	•		Г		_
<u>~</u>	Business		-					_
S		 17 Claim of Right adjustment for amounts repaid in prior taxable years					00	_
140-SB	Small	19 Addition to S Corporation income for expenses due to claiming a pass-through credit on Arizona Form 312					00	
	to S	20 Depreciation or amortization related to tax credits claimed on Arizona Form 315 and 325. See instructions					00	
. <u>-</u>	lated	21 Basis adjustment for property claimed as a credit on AZ Form 338 that is sold or disposed of during the tax y					00	j
7	Rela	22 Basis adjustment for property claimed as a credit on AZ Forms 315 and 325 that is sold or disposed of during the tax years.					00)
Ħ		23 Adjustment for Net Operating L	23 Adjustment for Net Operating Loss due to Claim of Right				00	
nts after Form	dditions	24 Americans with Disabilities Act	- Access Expenditures			24 25	00	_
	Ad		25 Entity-Level Income Tax payment. See instructions				00	<u>)</u>
띪		26 Sole Proprietorship loss of an A				26	00	n
00		See instructions						
r		28 Subtotal: Add lines 10 through					00	
Ę	7	29 Total net capital gain or (loss).	See instructions		29	00		
AZ schedules or other docume	page	30 Total net short-term capital gair	or (loss). See instructions		30	00		
	on p	31 Total net long-term capital gain				00		
		32 Net long-term capital gain from				00		
	cont.	33 Multiply line 32 by 25% (.25) ar						_
끙	me.	34 Fiduciary Adjustment (negative						
78	Income.	35 Net capital gain derived from in						
ρ								_
ral and /	Business	 37 Recalculated Arizona depreciation						
						Г		
de	Small	40 Net operating loss adjustment from tax years 2008 and 2009. See instructions					00	
l fe	to S	41 Agricultural Crops given to Arizona Charitable Organizations					00	
lace any required federal and							00	
	Related	43 Basis adjustment for property sold or otherwise disposed of during the tax year					00	
	us [44 Claim of Right Adjustment for a	mounts repaid in prior years			44	00	<u>)</u>
	ctic	45 Sole Proprietorship income of a				45	00	<u>)</u>
ė a	Subtractions	46 Sole Proprietorship - AZ Mariju	_					
lac	S	ordinary and necessary busine	ss expenses related to the sal	es ot recreational use produc	ts from Schedule	DFE.	00	_

	Your Name (as shown on page 1) Your Social Security N	umber	
	47 S Corporation shareholders of an AZ Marijuana Establishment, Testing Facilities and for-profit dual licensees: Enter the amount of your pro-rata share of expenses related to the sales of recreational products from Schedule K-1, line 9	. 47	00
Subtractions continued	48 Amount of wages or salaries paid or incurred during the tax year and used to claim certain federal tax credits	48	00
	49 Exploration expenses deferred before January 1, 1990	49	00
	50 Americans with Disabilities Act - Expenditures	50	00
	51 Virtual Currency and Non-Fungible Tokens. See instructions	. 51	00
	52 Gas Fees or Non-Fungible Token Basis. See instructions	. 52	00
	53 Arizona Small Business Taxable Income. Subtract lines 33 through 52 from line 28. If less than zero, enter "0"	. 53	00
×	54 Small Business Income Tax: Multiply line 53 by 2.5% (.025) and enter the result		00
Balance of Tax	55 Tax from recapture of credits from Arizona Form 301-SBI, Part 2, line 24	. 55	00
	56 Subtotal of tax: Add lines 54 and 55. Enter the total		00
	57 Nonrefundable Credits from Arizona Form 301-SBI, Part 2, line 44	. 57	00
Ä	58 Balance of Tax: Subtract line 57 from line 56. If line 57 is greater than line 56, enter "0"		00
dits	59 2023 AZ estimated tax payments 59a 00 Claim of Right 59b 00 Add 59a and 59l		00
Payments and Refundable Credits	60 2023 AZ extension payment (Form 204-SBI)		00
ıymer ndab	61 Refundable credits: Check the box(es) and enter the total amount		00
Pa Refu	62 Total payments and refundable credits: Add lines 59c, 60 and 61. Enter the total.		00
	63 TAX DUE: If line 58 is larger than line 62, subtract line 62 from line 58. Enter amount of tax due. Skip lines 64, 65 and 66		00
Tax Due or Overpayment	64 OVERPAYMENT: If line 62 is larger than line 58, subtract line 58 from line 62. Enter amount of overpayment		00
ax ⊡ ⁄erpa	65 Amount of line 64 to be applied to 2024 estimated tax	. 65	00
6 ٦	66 Balance of overpayment: Subtract line 65 from line 64. Enter the difference	. 66	00
alty	67 Estimated payment penalty from Form 221-SBI. See instructions	. 67	00
Penalty	68 681 Annualized/Other 682 Farmer or Fisherman 683 Form 221-SBI included		
Refund or Amount Owed	69 REFUND: Subtract line 67 from line 66. If less than zero, enter amount owed on line 70		00
	98 S Savings 70 AMOUNT OWED: Add lines 63 and 67. Enter the total Make check payable to Arizona Department of Revenue; write your SSN and "140-SBI" on payment; and include it with your return	. 70	00

	1 3 37		,	h it, and to the best of my knowledge and belief, they are information of which preparer has any knowledge.	
TERE	YOUR SIGNATURE		DATE	OCCUPATION	
SIGN	SPOUSE'S SIGNATURE		DATE	SPOUSE'S OCCUPATION	
EASE	PAID PREPARER'S SIGNATURE DATE		FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)		
7	PAID PREPARER'S STREET ADDRESS			PAID PREPARER'S TIN	
	PAID PREPARER'S CITY	STATE	ZIP CODE	PAID PREPARER'S PHONE NUMBER	

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. Include the payment with Form 140-SBI. If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138.