Small Business Amended Income Tax Return For Forms 140-SBL 140NR-SBL and 140PY-SBL

Arizona Form

IRN.			mall Busines				FOR CALENDAR YEAR
RETURN		OR FISCAL YEAR BEGINNING	For Forms 140				
	Υοι	ur First Name and Middle Initial		Last Name			Ir Social Security Number
	_					Enter	
S 10	Spo	ouse's First Name and Middle Initial (if box 95a	or 95b checked)	Last Name		your Spo SSN(s).	ouse's Social Security No.
		rrent Home Address - number and street, rural	route		Apt. No.	Daytime Phon	e (with area code)
<mark>-</mark> 2	2					94	
	_	y, Town or Post Office Sta	te ZIP Code	If you are claiming I		Filing Status. Must be the same a 95a A Married filing joint return	as Form 140, 140NR or 140PY 95b Head of Household
<u><u> </u></u>	<u> </u>			Protection (Form 20		95c Married filing separate re	eturn 95d 🗖 Single
STAPLE		4 Federal Schedule B. See instructions			00	REVENUE USE ONLY. DO	NOT MARK IN THIS AREA.
ิเร	e 5	5a Federal Schedule C. See instructions			00	00	
0	5 S	5b Enter your NAICS code shown on Schedule C:					
DO NOT	<u>ย</u> ุ (6 Portion of Federal Schedule D. See instruction			00		
ă	7 ues	7a Federal Schedule E. Enter the amount from	•		00		
	Small Business Income	7b Rental, Real Estate, Royalties00 7e R					
	all	7c Partnerships/S Corporations .00 7f Fa 7d Estates/Trusts .00	rm Rental	00		81 PM	80 RCVD
Ċ	<u>מ</u> י	8 Federal Schedule F. See instructions		0	00	01	
		 Pederal Schedule F. See Instructions 9 Federal Form 4797. Amount not included on lin 			00		
	_	10 Total Small Business income: Add lines	-	-		10	00
		11 Fiduciary Adjustment (positive) from Arizon					
		 Non-Arizona municipal interest. See instru 					
		13 Partnership Income Adjustment. See instruct					
-	ະ ຮິ 1	4 Total federal depreciation					
-							
<u>.</u>	<u></u> 1	15 Net capital loss from the exchange of one kind of legal tender for another kind of legal tender16 Claim of Right adjustment for amounts repaid in 2023					
S I	1	17 Claim of Right adjustment for amounts repaid in prior taxable years					
δ č	 12 Non-Arizona municipal interest. See instructions						
14	8 1	19 Addition to S Corporation Income due to claiming pass-through credit (Form 312)).					00
E 1	2 6	20 Depreciation or amortization related to tax	or amortization related to tax credits claimed on Arizona Form 315 and Arizona Form 325				
E S	ະ 2	Basis adjustment for property claimed as a credit on AZ Forms 315 and 325 that is sold or disposed of during the tax yea					00
er	<u> </u> 2	22 Basis adjustment for property claimed as a credit on AZ Form 338 that is sold or disposed of during the tax year					
aft	200	23 Adjustment for Net Operating Loss due to 0	laim of Right				
ents after Form 140X-SBI	2	24 Americans with Disabilities Act - Access Ex	penditures				
		25 Entity-Level Income Tax payment. See instr		00			
un	2	26 Sole Proprietorship loss of an AZ Nonprofit See instructions					00
loc	2	27 Motion Picture Production Costs. See instr					
er o		28 Subtotal: Add lines 10 through 27. Enter					
Ę	2	29 Total net capital gain or (loss). See instruction	ns			00	
J.C.	<u>ه</u> 3	30 Total net short-term capital gain or (loss).	ee instructions				
SS (5 3	31 Total net long-term capital gain or (loss). Se					-
lule	⊑ 3	32 Net long-term capital gain from assets acquired <i>after</i> December 31, 2011. See instructions. 32					
hed	⊆ .	33 Multiply line 32 by 25% (.25) and enter the result. See instructions					
sch		34 Fiduciary Adjustment (negative) from Arizon					
Z		35 Net capital gain derived from investment in					
, bi		36 Net capital gain from the exchange of one I					
an	2 3 2 3	 37 Recalculated Arizona depreciation					
ral							
ede	ชั ชุ 4						
d f∈	5						
rec	4						
qui	ang 4	 43 Basis adjustment for property sold or otherwise disposed of during the tax year and used to claimed certain rederant ax create. 44 Americans with Disabilities Act - Access Expenditures. 					
ē	· .						00
λuε	4	45 Claim of Right Adjustment for amounts repaid in prior years					00
e S	4	16 Sole Proprietorship income of an AZ Nonpr	ofit Medical Mariju	iana Dispensary	included in Sch	nedule C 46	00
Place any required federal and AZ schedules or other docum	4	17 Sole Proprietorship - AZ Marijuana Establis					
٩.	<u> </u>	ordinary and necessary business expenses	related to the sal	es of recreationa	al use products	from Schedule DFE. 47	00

	Your Name (as shown on page 1) Your Social Security Number	er	
Subtractions continued	 48 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 7 and/or Schedule K-1(NR), line 20	48	00
	49 Exploration expenses deferred before January 1, 1990	49	00
	50 Agricultural Crops given to Arizona Charitable Organizations	50	00
ubtr	51 Virtual Currency and Non-Fungible Tokens. See instructions	51	00
S	52 Gas Fees and 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
Тах	54 Small Business Income Tax: Multiply line 53 by 2.5% (.025)	54	00
Balance of T	55 Tax from recapture of 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	56	00
	57 Nonrefundable Credits from Arizona Form 301-SBI, Part 2, line 44	57	00
-	58 Balance of Tax: Subtract line 57 from line 56. If line 57 is greater than line 56, enter "0"		00
	59 2023 AZ estimated tax payments 59a 00 Claim of Right 59b 00 Add 59a and 59b		00
nd edits	60 2023 AZ extension payment (Form 204-SBI)	60	00
Payments and Refundable Credits	61 Refundable credits: Check the box(es) and enter the total amount	61	00
ayme	62 Payment made with original return plus all payments made after it was filed		00
Refu	63 Total payments and refundable credits: Add lines 59c, 60, 61 and 62. Enter the total		00
	64 Overnavment from original return or as later adjusted. See instructions		00
men	65 Balance of credits: Subtract line 64 from line 63		00
TOverpayment	66 OVERPAYMENT: If line 58 is less than line 65, subtract line 58 from line 65. Enter amount of overpayment		00
0 Vei	67 Amount of line 66 to be applied to 2024 estimated tax		00
	68 REFLIND: Subtract line 67 from line 66. If less than zero, enter amount owed on line 69		00
Retund or Amount Owed	B C C Checking or S Savings ROUTING NUMBER ACCOUNT NUMBER		
Ā	69 AMOUNT OWED: If line 58 is more than line 65, subtract line 65 from line 58. Enter amount owed	69	00

Sign and date your return. If you paid someone to prepare your return, that person must also sign and date the return. The paid preparer must provide their street address, Paid Preparer TIN and phone number.

ш	Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my knowledge and belief, th true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
N HER	YOUR SIGNATURE		DATE	OCCUPATION		
E SIG	SPOUSE'S SIGNATURE		DATE	SPOUSE'S OCCUPATION		
EAS	PAID PREPARER'S SIGNATURE	DATE	FIRM'S NAME (PRI	PARER'S IF SELF-EMPLOYED)		
ЪГ	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 140X-SBI. Write your SSN, Form 140X-SBI and tax year on your payment.

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-

Refund or

Complete Parts 1(A) and 1(B), Part 2 and Part 3 to report changes made to your original tax return or most recent amended tax return and the reason(s) for each change.

NOTE: If you are rescinding your small business election, check box 70R and complete Form 140X-SBI and Form 140X. Include Form 140X-SBI with your amended income tax return (Form 140X), when filed. See the instructions for Form 140X-SBI for information to rescind your small business election.

INCOME, **DEDUCTIONS**, **CREDITS**: In column (a), list the items you are changing. In column (b), enter the amount claimed on your original return or most recent amended return. In column (c), enter the amount of the change. In column (d), enter the corrected amount for the item you are changing.

	(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
70a		\$	\$	\$
70b		\$	\$	\$
70c		\$	\$	\$

NET CAPITAL GAIN OR (LOSS): If you are changing any amount on lines 71a through 71e, complete columns (b), (c), and (d).

	(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
	71a Total net capital gain or (loss) reported on Form 140-SBI, line 29;			
	Form 140NR-SBI, line 28; or Form 140PY-SBI, line 29	\$	\$	\$
B	71b Total net short-term capital gain or (loss) reported on Form 140-SBI,			
н Н	line 30; Form 140NR-SBI, line 29; or Form 140PY-SBI, line 30	\$	\$	\$
AR	71c Total net long-term capital gain or (loss) reported on Form 140-SBI,			
ш	line 31; Form 140NR-SBI, line 30; or Form 140PY-SBI, line 31	\$	\$	\$
	71d Net long-term capital gains from assets acquired after December 31, 2011			
	reported on Form 140-SBI, line 32; Form 140NR-SBI, line 31; or			
	Form 140PY-SBI, line 32	\$	\$	\$
	71e Amount of allowable subtraction reported on Form 140-SBI, line 33;			
	Form 140NR-SBI, line 32; or Form 140PY-SBI, line 33	\$	\$	\$

72 **REASON FOR THE CHANGE:** Give the reason for each change listed in Part 1 (A) and B):

PART 2

PART 3

Check box 73a 🗌 if your address on this amended return is not the same as it was on your original return (or latest return filed).					
Complete Part 3 with your current address.					
73b Name	73c Number and Street, R.R.	Apt. No.			
73d City, Town or Post Office	State	ZIP Code			