

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Place any required federal and AZ schedules or other documents after Form 140-SBI.

Arizona Form 140-SBI		Small Business Income Tax Return for Arizona Full-Year Residents		FOR CALENDAR YEAR 2025	
82F <input type="checkbox"/> Check box 82F if filing under extension		OR FISCAL YEAR BEGINNING <u>MM/DD/2025</u> AND ENDING <u>MM/DD/20YY</u>		66F	
1 Your First Name and Middle Initial		Last Name		Your Social Security Number	
1 Spouse's First Name and Middle Initial (if box 95a or 95b checked)		Last Name		Spouse's Social Security No.	
2 Current Home Address - number and street, rural route		Apt. No.		Daytime Phone (with area code) 94	
3 City, Town or Post Office		State ZIP Code		If you are claiming Injured Spouse Protection (Form 203) check 3a <input type="checkbox"/>	
				95. Filing Status. Must be the same as Form 140, 140NR or 140PY 95a <input type="checkbox"/> Married filing joint return 95c <input type="checkbox"/> Head of Household 95b <input type="checkbox"/> Married filing separate return 95d <input type="checkbox"/> Single	
Small Business Income		4 Federal Schedule B..... 4		00	
		5a Federal Schedule C..... 5a		00	
		5b Enter your NAICS code shown on Schedule C: _____			
		6 Portion of Federal Schedule D. See instructions for amount..... 6		00	
		7a Federal Schedule E. Enter the amount from each part..... 7a		00	
		7b Rental, Real Estate, Royalties 00 7e REMICS 00			
		7c Partnerships/S Corporations 00 7f Farm Rental 00			
		7d Estates/Trusts 00			
		8 Federal Schedule F..... 8		00	
		9 Federal Form 4797. Amount not included on line 6. See instructions... 9		00	
				81 PM	
				80 RCVD	
		10 Total Small Business income: Add lines 4, 5a, 6, 7a, 8 and 9. Enter the total..... 10		00	
		11 Fiduciary Adjustment (positive) from Arizona Form 141AZ Schedule K-1..... 11		00	
		12 Non-Arizona municipal interest..... 12		00	
		13 Partnership Income Adjustment. See instructions..... 13		00	
		14 Total federal depreciation..... 14		00	
		15 Net capital loss from the exchange of one kind of legal tender for another kind of legal tender..... 15		00	
		16 Claim of Right adjustment for amounts repaid in 2025..... 16		00	
		17 Claim of Right adjustment for amounts repaid in prior taxable years..... 17		00	
		18 Agricultural Water Conservation expenses related to the tax credit claimed on Arizona Form 312..... 18		00	
		19 Addition to S Corporation income for expenses due to claiming a pass-through credit on Arizona Form 312..... 19		00	
		20 Depreciation or amortization related to tax credits claimed on Arizona Form 315 and 325. See instructions..... 20		00	
		21 Basis adjustment for property claimed as a credit on AZ Form 338 that is sold or disposed of during the tax year..... 21		00	
		22 Basis adjustment for property claimed as a credit on AZ Forms 315 and 325 that is sold or disposed of during the tax year..... 22		00	
		23 Adjustment for Net Operating Loss due to Claim of Right..... 23		00	
		24 Americans with Disabilities Act - Access Expenditures..... 24		00	
		25 Entity-Level Income Tax payment. See instructions..... 25		00	
		26 Sole Proprietorship loss of an AZ Nonprofit Medical Marijuana Dispensary included in Schedule C. See instructions..... 26		00	
		27 Motion Picture Production Costs (Form 334). See instructions..... 27		00	
		28 Subtotal: Add lines 10 through 27. Enter the total..... 28		00	
		29 Total net capital gain or (loss). See instructions 29		00	
		30 Total net short-term capital gain or (loss). See instructions 30		00	
		31 Total net long-term capital gain or (loss). See instructions 31		00	
		32 Net long-term capital gain from assets acquired after December 31, 2011. See instructions. 32		00	
		33 Multiply line 32 by 25% (.25) and enter the result. See instructions..... 33		00	
		34 Fiduciary Adjustment (negative) from Arizona Form 141AZ K-1..... 34		00	
		35 Net capital gain derived from investment in qualified small business..... 35		00	
		36 Net capital gain from the exchange of one kind of legal tender for another kind of legal tender..... 36		00	
		37 Recalculated Arizona depreciation..... 37		00	
		38 Partnership Income adjustment. See instructions..... 38		00	
		39 Interest on U.S. obligations such as U.S. savings bonds and treasury bills..... 39		00	
		40 Net operating loss adjustment from tax years 2008 and 2009. See instructions..... 40		00	
		41 Agricultural Crops given to Arizona Charitable Organizations..... 41		00	
		42 Installment sale income from another state taxed by the other state in a prior year..... 42		00	
		43 Basis adjustment for property sold or otherwise disposed of during the tax year..... 43		00	
		44 Claim of Right Adjustment for amounts repaid in prior years..... 44		00	
		45 Sole Proprietorship income of an AZ Nonprofit Medical Marijuana Dispensary included in Schedule C..... 45		00	
		46 Sole Proprietorship - AZ Marijuana Establishment, Testing Facilities and for-profit dual licensees - enter the ordinary and necessary business expenses related to the sales of recreational use products from Schedule DFE. See instructions..... 46		00	

Your Name (as shown on page 1)	Your Social Security Number
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Subtractions continued	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
	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
Balance of Tax	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.....	54		00
	55	Tax from recapture of credits from Arizona Form 301-SBI, Part 2, line 23.....	55		00
	56	Subtotal of tax: Add lines 54 and 55. Enter the total.....	56		00
Payments and Refundable Credits	57	Nonrefundable Credits from Arizona Form 301-SBI, Part 2, line 42.....	57		00
	58	Balance of Tax: Subtract line 57 from line 56. If line 57 is greater than line 56, enter "0".....	58		00
	59	2025 AZ estimated tax payments 59a <input type="text"/> 00 Claim of Right 59b <input type="text"/> 00 Add 59a and 59b 59c	59c		00
	60	2025 AZ extension payment (Form 204-SBI).....	60		00
	61	Refundable credits: Check the box(es) and enter the total amount..... 611 <input type="checkbox"/> 308-I 612 <input type="checkbox"/> 334 613 <input type="checkbox"/> 349	61		00
Tax Due or Overpayment	62	Total payments and refundable credits: Add lines 59c, 60 and 61. Enter the total.....	62		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.....	63		00
	64	OVERPAYMENT: If line 62 is larger than line 58, subtract line 58 from line 62. Enter amount of overpayment.....	64		00
	65	Amount of line 64 to be applied to 2026 estimated tax.....	65		00
	66	Balance of overpayment: Subtract line 65 from line 64. Enter the difference	66		00
Penalty	67	Estimated payment penalty from Form 221-SBI. See instructions.....	67		00
	68	681 <input type="checkbox"/> Annualized/Other 682 <input type="checkbox"/> Farmer or Fisherman 683 <input type="checkbox"/> 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	69		00
		Direct Deposit of Refund: Check box 69A if your deposit will be ultimately placed in a foreign account; see instructions. 69A <input type="checkbox"/>			
		<input checked="" type="checkbox"/> C <input type="checkbox"/> Checking or ROUTING NUMBER <input type="text"/>			
		<input type="checkbox"/> S <input type="checkbox"/> Savings ACCOUNT NUMBER <input type="text"/>			
	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

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, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE



YOUR SIGNATURE _____ DATE _____ OCCUPATION _____



SPOUSE'S SIGNATURE _____ DATE _____ SPOUSE'S OCCUPATION _____

PAID PREPARER'S SIGNATURE _____ DATE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

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.