

DO NOT STAPLE ANY ITEMS TO THE RETURN.

**Arizona Form
140-SBI****Small Business Income Tax Return
for Arizona Full-Year Residents**

FOR CALENDAR YEAR

202582F Check box 82F
if filing under extensionOR FISCAL YEAR BEGINNING MM/DD/2025 AND ENDING MM/DD/2020 66F

Your First Name and Middle Initial

Last Name

Enter
your
SSN(s).

Your Social Security Number

1

Spouse's Social Security No.

1

Current Home Address - number and street, rural route

Apt. No.

Daytime Phone (with area code)

294

City, Town or Post Office

State

ZIP Code

If you are claiming Injured Spouse
Protection (Form 203) check 3a 95. Filing Status. Must be the same as Form 140, 140NR or 140PY
95a Married filing joint return 95c Head of Household
95b Married filing separate return 95d Single3

4 Federal Schedule B.....	4	00	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
5a Federal Schedule C.....	5a	00	<u>88</u>	
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	00		
7c Partnerships/S Corporations _____	00	00		
7d Estates/Trusts _____	00	00		
8 Federal Schedule F.....	8	00	81	PM
9 Federal Form 4797. Amount not included on line 6. See instructions...	9	00	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 <i>after</i> 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

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

Additions Related to Small Business Income

Subtractions Related to Small Business Income, cont. on page 2

Your Name (as shown on page 1)		Your Social Security Number		
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
	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
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" value="00"/> Claim of Right 59b <input type="text" value="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.....	61	00	
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	
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			
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"/>			
	C <input type="checkbox"/> Checking or 98 <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER	
		_____	_____	
70	AMOUNT OWED: Add lines 63 and 67. Enter the total Make check payable to Arizona Department of Revenue; write your SSN and "40-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 _____

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PAID PREPARED'S SIGNATURE DATE FIRM'S NAME (PREPARED'S IF SELF EMPLOYED)

PAID PREPARER'S STREET ADDRESS _____

PAID PREPARER'S TIN _____