

82F Check box 82F
if filing under extension

OR FISCAL YEAR BEGINNING MMDD 2,0,2,5 AND ENDING MMDD 2,0 66F

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		Enter your SSN(s)	
1	Current Home Address - number and street, rural route			Apt. No.		Spouse's Social Security No.	
2						Daytime Phone (with area code)	
3	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 <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 (from Arizona sources only).....		4	00	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
	5a	Federal Schedule C (from Arizona sources only).....		5a	00	88	
	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 Arizona source amount from each part.....		7a	00		
	7b	Rental, Real Estate, Royalties	7e	REMICS	00	
	7c	Partnerships/S Corporations	7f	Farm Rental	00	
	7d	Estates/Trusts _____		7g	00		
	8	Federal Schedule F (from Arizona sources only).....		8	00	81 PM	
	9	Federal Form 4797. Amounts from AZ sources not included on line 6.....		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(NR).....						11	00
12 Partnership Income Adjustment. See instructions.....						12	00
13 Total federal depreciation included in Arizona gross income.....						13	00
14 Net capital loss from the exchange of one kind of legal tender for another kind of legal tender.....						14	00
15 Claim of Right adjustment for amounts repaid in 2025.....						15	00
16 Claim of Right adjustment for amounts repaid in prior taxable years.....						16	00
17 Agricultural Water Conservation expenses related to the tax credit claimed on Arizona Form 312.....						17	00
18 Addition to S Corporation income for expenses due to claiming a pass-through credit on Arizona Form 312.....						18	00
19 Depreciation or amortization related to tax credits claimed on Arizona Form 315 and 325. See instructions.....						19	00
20 Basis adjustment for property claimed as a credit on AZ Forms 315 and 325 that was sold or disposed of during the tax year.....						20	00
21 Basis adjustment for property claimed as a credit on AZ Form 338 that was sold or disposed of during the tax year.....						21	00
22 Adjustment for Net Operating Loss due to Claim of Right.....						22	00
23 Americans with Disabilities Act - Access Expenditures.....						23	00
24 Entity-Level Income Tax payment. See instructions.....						24	00
25 Sole Proprietorship loss of an AZ Nonprofit Medical Marijuana Dispensary included in Schedule C. See instructions.....						25	00
26 Motion Picture Production Costs. See instructions.....						26	00
27 Subtotal: Add lines 10 through 26. Enter the total.....						27	00
28 Total net capital gain or (loss). See instructions						28	00
29 Total net short-term capital gain or (loss). See instructions						29	00
30 Total net long-term capital gain or (loss). See instructions						30	00
31 Net long-term capital gain from assets acquired <i>after</i> December 31, 2011. See instructions.						31	00
32 Multiply line 31 by 25% (.25) and enter the result. See instructions.....						32	00
33 Fiduciary Adjustment (negative) from Arizona Form 141AZ Schedule K-1(NR).....						33	00
34 Net capital gain derived from investment in qualified small business.....						34	00
35 Net capital gain from the exchange of one kind of legal tender for another kind of legal tender.....						35	00
36 Recalculated Arizona depreciation.....						36	00
37 Partnership Income adjustment. See instructions.....						37	00
38 Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....						38	00
39 Net operating loss adjustment from tax years 2008 and 2009. See instructions.....						39	00
40 Basis adjustment for property sold or otherwise disposed of during the tax year.....						40	00
41 Claim of Right Adjustment for amounts repaid in prior years.....						41	00
42 Sole Proprietorship income of an AZ Nonprofit Medical Marijuana Dispensary included in Schedule C.....						42	00
43 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.....						43	00
44 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(NR), line 20.....						44	00

Place any required federal and AZ schedules or other documents after Form 140NR-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	45	Amount of wages or salaries paid or incurred during the tax year and used to claim certain federal tax credits..... 45 00		
	46	Exploration expenses deferred before January 1, 1990..... 46 00		
	47	Americans with Disabilities Act - Expenditure expenses..... 47 00		
	48	Agricultural Crops given to Arizona Charitable Organizations..... 48 00		
	49	Virtual Currency and Non-Fungible Tokens. See instructions..... 49 00		
	50	Gas Fees or Non-Fungible Token Basis. See instructions..... 50 00		
	51	Arizona Small Business Taxable Income: Subtract lines 32 through 50 from line 27. If less than zero, enter "0"..... 51 00		
	52	Small Business Income Tax: Multiply line 51 by 2.5% (.025) and enter the result..... 52 00		
	53	Tax from recapture of credits from Arizona Form 301-SBI, Part 2, line 23..... 53 00		
	54	Subtotal of tax: Add lines 52 and 53 and enter the total..... 54 00		
Balance of Tax	55	Nonrefundable Credits from Form 301-SBI, Part 2, line 42..... 55 00		
	56	Balance of Tax: Subtract line 55 from line 54. If line 55 is greater than line 54, enter zero "0"..... 56 00		
	57	2025 AZ estimated tax payments 57a 00	Claim of Right 57b 00	Add 57a and 57b 57c 00
	58	2025 AZ extension payment (Form 204-SBI)..... 58 00		
	59	Refundable credits: Check the box(es) and enter the total amount..... 591 <input type="checkbox"/> 308-I 592 <input type="checkbox"/> 334 593 <input type="checkbox"/> 349 59 00		
	60	Total payments and refundable credits: Add lines 57c, 58 and 59. Enter the total..... 60 00		
	61	TAX DUE: If line 56 is larger than line 60, subtract line 60 from line 56. Enter amount of tax due. Skip lines 62, 63 and 64..... 61 00		
	62	OVERPAYMENT: If line 60 is larger than line 56, subtract line 56 from line 60. Enter amount of overpayment..... 62 00		
	63	Amount of line 62 to be applied to 2026 estimated tax..... 63 00		
	64	Balance of overpayment: Subtract line 63 from line 62. Enter the difference..... 64 00		
Tax Due or Overpayment	65	Estimated payment penalty from Form 221-SBI. See instructions..... 65 00		
	66	661 <input type="checkbox"/> Annualized/Other 662 <input type="checkbox"/> Farmer or Fisherman 663 <input type="checkbox"/> Form 221-SBI included		
	67	REFUND: Subtract line 65 from line 64. If less than zero, enter amount owed on line 68..... 67 00		
	Direct Deposit of Refund <input checked="" type="checkbox"/> 67A if your deposit will be ultimately placed in a foreign account ; see instructions. 67A <input type="checkbox"/>			
	98	C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	ROUTING NUMBER	ACCOUNT NUMBER
	68	AMOUNT OWED: Add lines 61 and 65. Enter the total. Make check payable to Arizona Department of Revenue; write your SSN and "140NR-SBI" on payment ; and include it with your return..... 68 00		

PLEASE SIGN HERE	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.		
	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 140NR-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.