

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Arizona Form
140NR-SBI

**Small Business Income Tax Return
for Arizona Nonresidents**

FOR CALENDAR YEAR
2025

82F <input type="checkbox"/> Check box 82F if filing under extension		OR FISCAL YEAR BEGINNING MMDD 2025 AND ENDING MMDD 20YY		66F		
1 Your First Name and Middle Initial		Last Name		Enter your SSN(s)	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						
REVENUE USE ONLY. DO NOT MARK IN THIS AREA.						
88						
81 PM						
80 RCVD						
Small Business Income						
4 Federal Schedule B (from Arizona sources only) 4 00						
5a Federal Schedule C (from Arizona sources only) 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 Arizona source 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 (from Arizona sources only) 8 00						
9 Federal Form 4797. Amounts from AZ sources not included on line 6. 9 00						
Additions Related to Small Business Income						
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						
Subtractions Related to Small Business Income. cont. on page 2						
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 after 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						

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
Balance of Tax	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
Payments and Refundable Credits	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 <input type="text" value="00"/> Claim of Right 57b <input type="text" value="00"/> Add 57a and 57b 57c	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
Tax Due or Overpayment	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
Penalty	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			
Refund or Amount Owed	67	REFUND: Subtract line 65 from line 64. If less than zero, enter amount owed on line 68..... Direct Deposit of Refund Check box 67A if your deposit will be ultimately placed in a foreign account ; see instructions. 67A <input type="checkbox"/> <div style="display: flex; justify-content: space-between;"> <div> 98 <input type="checkbox"/> Checking or <input type="checkbox"/> Savings <div style="display: flex; justify-content: space-between;"> <div>ROUTING NUMBER <input type="text"/></div> <div>ACCOUNT NUMBER <input type="text"/></div> </div> </div> <div style="border: 1px solid black; width: 150px; height: 40px;"></div> </div>	67		00
	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 _____