

DO NOT STAPLE ANY ITEMS TO THE RETURN.

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

Arizona Form
140NR

Nonresident Personal Income Tax Return

FOR CALENDAR YEAR

2025

82F ☐ Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM/DD/2025 AND ENDING MM/DD/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 4 or 6 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 Last Names Used in Last Four Prior Year(s) (if different) 97

4 ☐ Married filing joint return 4a ☐ Injured Spouse Protection of Joint Overpayment REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

5 ☐ Head of household: Enter name of qualifying child or dependent on next line: 88R

6 ☐ Married filing separate return: Enter spouse's name and Social Security Number above.

7 ☐ Single

↓ Enter the number claimed. Do not put a check mark.

8 ☐ Age 65 or over (you and/or spouse) If completing lines 8 and 9, also complete lines 47 and 48. For lines 10a and 10b, complete line 59. 81P PM 80R RCVD

9 ☐ Blind (you and/or spouse)

10a ☐ Dependents: Under age of 17. 10b ☐ Dependents: Age 17 and over.

11-13 Residency Status (check one): 11 ☐ Nonresident 12 ☐ Nonresident Active Military 13 ☐ Composite Return (see instructions - page 29)

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box ☐ and complete page 4.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) Dependent Age included in:		(f) if you did not claim this person on your federal return due to educational credits
					1 (Box 10a)	2 (Box 10b)	
10c					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10d					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10e					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10f					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14 Check box 14 if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act 14 ☐

15 Wages, salaries, tips, etc 15 00 00

16 Interest 16 00 00

17 Dividends 17 00 00

18 Arizona income tax refunds 18 00 00

19 Business income or (loss) from federal Schedule C 19 00 00

20 Gains or (losses) from federal Schedule D. See instructions for ARIZONA column 20 00 00

21 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E... 21 00 00

22 Other income reported on your federal return. Include your own schedule 22 00 00

23 Total income: Add lines 15 through 22 23 00 00

24 Other federal adjustments: Include your own schedule 24 00 00

25 Federal adjusted gross income: Subtract line 24 from line 23 in the FEDERAL column 25 00

26 Arizona gross income: Subtract line 24 from line 23 in the ARIZONA column 26 00

27 Arizona income ratio: Divide line 26 by line 25, and enter the result (not over 1.000) 27 . 00

28 Small Business Income: 28S ☐ check the box if you are filing Form 140NR-SBI and enter the amount from Form 140NR-SBI, line 10 28 00

29 Modified Arizona gross income. Subtract line 28 from 26 29 00

30 Total depreciation included in Arizona gross income 30 00

31 Partnership Income adjustment. See instructions 31 00

32 Other Additions to Income. Complete Other Additions to Arizona Gross Income schedule on page 5 32 00

33 Subtotal: Add lines 29, 30, 31 and 32. Enter the total 33 00

34 Total Arizona sourced net capital gain or (loss). See instructions 34 00

35 Total net short-term capital gain or (loss) included on line 20, ARIZONA column 35 00

36 Total net long-term capital gain or (loss) included on line 20, ARIZONA column 36 00

37 Net long-term capital gain from assets acquired after December 31, 2011. See instructions 37 00

38 Multiply line 37 by 25% (.25) and enter the result 38 00

39 Net capital gain derived from investment in qualified small business 39 00

40 Recalculated Arizona depreciation 40 00

41 Partnership Income adjustment. See instructions 41 00

42 Subtract lines 38 through 41 from line 33. Enter the difference 42 00

Your Name (as shown on page 1)		Your Social Security Number								
Subtractions cont. from page 1	43	Interest on U.S. obligations such as U.S. savings bonds and treasury bills.....	43		00					
	44	Agricultural crops contributed to Arizona charitable organizations.....	44		00					
	45	Other Subtractions from Income: Complete <i>Other Subtractions from Arizona Gross Income</i> schedule on page 6.....	45		00					
	46	Subtract lines 43, 44 and 45 from line 42. Enter the difference.....	46		00					
Exemptions	47	Age 65 or over: Multiply the number in box 8 by \$2,100.....	47		00					
	48	Blind: Multiply the number in box 9 by \$1,500	48		00					
	49	Other Exemptions: See instructions.....49E <input type="text"/> Multiply the number in box 49E by \$2,300	49		00					
	50	Add lines 47, 48, and 49. Enter the total	50		00					
	51	Multiply line 50 by the Arizona ratio on line 27	51		00					
Balance of Tax	52	Arizona adjusted gross income: Subtract line 51 from line 46. If less than zero, enter "0"			52		00			
	53	Deductions: Check box and enter amount. See instructions.....53I <input type="checkbox"/> ITEMIZED 53S <input type="checkbox"/> STANDARD			53		00			
	54	If you checked box 53S and claim charitable contributions, check 54C <input type="checkbox"/> Complete page 3. See instructions.....			54		00			
	55	Arizona taxable income: Subtract lines 53 and 54 from line 52. If less than zero, enter "0"			55		00			
	56	Tax: Multiply line 55 by 2.5% (.025). Enter the result.....			56		00			
	57	Tax from recapture of credits from Arizona Form 301, Part 2, line 30			57		00			
	58	Subtotal of tax: Add lines 56 and 57. Enter the total			58		00			
	59	Dependent Tax Credit. See instructions.....			59		00			
	60	Nonrefundable credits from Arizona Form 301, Part 2, line 60.....			60		00			
	61	Balance of tax: Subtract lines 59 and 60 from line 58. If the sum of lines 59 and 60 is more than line 58, enter "0"			61		00			
Total Payments and Refundable Credits	62	2025 AZ income tax withheld.....			62		00			
	63	2025 AZ estimated tax payments..63a <input type="text"/> 00 Claim of Right 63b <input type="text"/> 00 Add 63a and 63b.			63c		00			
	64	2025 AZ extension payment (Form 204)			64		00			
	65	Other refundable credits: Check the box(es) and enter the total amount.....651 <input type="checkbox"/> 308-I 652 <input type="checkbox"/> 334 653 <input type="checkbox"/> 349			65		00			
	66	Total payments and refundable credits: Add lines 62 through 65. Enter the total			66		00			
Tax Due or Overpayment	67	TAX DUE: If line 61 is larger than line 66, subtract line 66 from line 61. Enter amount of tax due. Skip lines 68, 69 and 70.....			67		00			
	68	OVERPAYMENT: If line 66 is larger than line 61, subtract line 61 from line 66. Enter amount of overpayment.....			68		00			
	69	Amount of line 68 to be applied to 2026 estimated tax.....			69		00			
	70	Balance of overpayment: Subtract line 69 from line 68. Enter the difference.....			70		00			
Voluntary Gifts	71 - 81 Voluntary Gifts to:									
	Child Abuse Prevention73 <input type="text"/> 00		Solutions Teams Assigned to Schools.....71 <input type="text"/> 00		Arizona Wildlife.....72 <input type="text"/> 00					
	Neighbors Helping Neighbors..76 <input type="text"/> 00		Domestic Violence Services74 <input type="text"/> 00		Political Gift.....75 <input type="text"/> 00					
	I Didn't Pay Enough Fund.....79 <input type="text"/> 00		Special Olympics.....77 <input type="text"/> 00		Veterans' Donations Fund78 <input type="text"/> 00					
			Sustainable State Parks and Road Fund.....80 <input type="text"/> 00		Spay/Neuter of Animals..81 <input type="text"/> 00					
	82 Political Party (if amount is entered on line 75 - check only one): 821 <input type="checkbox"/> Democratic 822 <input type="checkbox"/> Libertarian 823 <input type="checkbox"/> Republican									
	83 Estimated payment penalty							83		00
	84 841 <input type="checkbox"/> Annualized/Other 842 <input type="checkbox"/> Farmer or Fisherman 843 <input type="checkbox"/> Form 221 included									
Penalty	85 Add lines 71 through 81 and 83. Enter the total							85		00
	86 REFUND: Subtract line 85 from line 70. If less than zero, enter amount owed on line 87							86		00
Refund or Amount Owed	Direct Deposit of Refund: Check box 86A if your deposit will be ultimately placed in a foreign account ; see instructions. 86A <input type="checkbox"/>									
	98 <input type="checkbox"/> C <input type="checkbox"/> Checking or <input type="checkbox"/> S <input type="checkbox"/> Savings		ROUTING NUMBER <input type="text"/>		ACCOUNT NUMBER <input type="text"/>					
	87 AMOUNT OWED: Add lines 67 and 85. Make check payable to Arizona Department of Revenue; write your SSN, 140NR on payment.....							87		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 140NR.
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.

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal Form 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 2: You must reduce your contribution amount by the total charitable contributions you made during January 1, 2025 through December 31, 2025 for which you are claiming an Arizona tax credit under Arizona law for the current tax year return or claimed on the prior tax year return. Enter this amount on line 5C.

NOTE 3: If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 5C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2025 Gifts by cash or check.	1C		00
2C	2025 Other than by cash or check.	2C		00
3C	Carryover from prior year.	3C		00
4C	Add lines 1C through 3C and enter the total.	4C		00
5C	Total charitable contributions made in 2025 for which you are claiming a credit under Arizona law for the current (2025) or prior (2024) tax year.	5C		00
6C	Subtract line 5C from line 4C and enter the difference. If less than zero, enter "0.	6C		00
7C	Multiply line 6C by 34% (.34) and enter the result.	7C		00
8C	Enter your Arizona income ratio from page 1, line 27.	8C		
9C	Multiply line 7C by the ratio on line 8C and enter the result.	9C		00

- Enter the amount shown on line 9C on page 2, line 54
- Be sure to check box **53S** for Standard Deduction on line 53.
- Check box **54C** for charitable contributions on line 54. If you do not check this box, you may be denied the increased standard deduction.

Your Name (as shown on page 1)	Your Social Security Number
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2025 Form 140NR Dependent and Other Exemption Information

Include page 4 with your return if:

- You are listing additional dependents (for box 10a and 10b) from page 1.
 - You are claiming *Other Exemptions* on page 2, line 49.

Part 1: Dependents (Box 10a and 10b) continued from page 1

*Information used to compute your allowable **Dependent Tax Credit** on page 2, line 59.*

NOTE: If you have more than three qualifying dependents, you **must** complete Part 1 *and* the worksheet in the instructions to compute your Dependent Tax Credit on line 59.

	(a) FIRST AND LAST NAME <small>(Do not list yourself or spouse.)</small>	(b) SOCIAL SECURITY NUMBER	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2025	(e) ✓ DEPENDENT AGE INCLUDED IN:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10g					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10h					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10i					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10j					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10k					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10l					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10m					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10n					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10o					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10p					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10q					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part 2: Other Exemptions

*Information used to compute your allowable **Other Exemptions** on page 2, line 49.*

	(a) FIRST AND LAST NAME <small>(Do not list yourself or spouse.)</small>	(b) SOCIAL SECURITY NUMBER	(c) ✓ AGE 65 OR OVER <small>(see instructions)</small>		(d) ✓ STILLBORN CHILD IN 2025
			C1	C2	
1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter the total number of individuals listed in Part 2 in box 49E on page 2, line 49.

Your Name (as shown on page 1)	Your Social Security Number
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2025 Form 140NR - Other Additions to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **increasing** your Arizona Gross Income.

Note: If you are making any adjustments **reducing** your Arizona Gross Income complete page 6.

Other Additions to Arizona Gross Income - Line 32 (see instructions for more information)

A	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).	A		00
B	Items Previously Deducted for Arizona Purposes.	B		00
C	Claim of Right Adjustment for Amounts Repaid in 2025.	C		00
D	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.	D		00
E	Adjustment for Net Operating loss due to Claim of Right.	E		00
F(a)	Amount of Agricultural Water Conservation Expenses deducted under IRC for which a credit is claimed on Form 312.	F(a)		00
F(b)	Addition to S Corporation income due to claiming Pass-Through Credit for Agricultural Water Conservation System (Credit 312). See instructions.	F(b)		00
G(a)	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338) that was sold or otherwise disposed of during the tax year. See instructions.	G(a)		00
G(b)	Adjusted Basis in Property for Which You Claimed a Credit for Pollution Control Equipment (Form 315) Before Taxable Year 2025 that was sold or otherwise disposed of during the tax year. See instructions.	G(b)		00
G(c)	Adjusted basis computed under IRC for Agricultural Pollution Control Equipment for which a credit was taken (Form 325) before taxable year 2025 that was sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property. See instructions.	G(c)		00
H	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. Sole Proprietorship loss of an Arizona dual licensee that has not elected to operate on a for-profit basis must also add back the portion of their loss that is from the medical marijuana portion of the business that is included in their federal adjusted gross income.	H		00
I	Americans with Disabilities Act - Access Expenditures.	I		00
J	Amortization or Depreciation for Childcare Facility Before 1990.	J		00
K	Net capital (loss) derived from the exchange of legal tender: See instructions.	K		00
L	Entity-Level Income Tax Payment. See instructions.	L		00
M	Motion Picture Production Costs. See instructions.	M		00
N	Other Adjustments Related to Tax Credits. See instructions.	N		00
O	Other Adjustments. See instructions.	O		00
P	Total Other Additions: Add all amounts and enter the total here and on page 1, line 32.	P		00

Your Name (as shown on page 1)	Your Social Security Number
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2025 Form 140NR - Other Subtractions from Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments **decreasing** your Arizona Gross Income.

Note: If you are making any adjustments **increasing** your Arizona Gross Income complete page 5.

Other Subtractions From Arizona Gross Income - Line 45 (see instructions for more information)

A	Certain Wages of American Indians.	A		00
B	Qualified Wood Stove, Wood Fireplace, or Gas-Fired Fireplace.	B		00
C	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.	C		00
D	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).	D		00
E	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.	E		00
F	Fiduciary Adjustment from Arizona Form 141AZ Schedule K-1(NR).	F		00
G	Net Operating Loss Adjustment.	G		00
H	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary Included in Federal Adjusted Gross Income. In addition, Sole Proprietorship income of an Arizona dual licensee that has not elected to operate on a for-profit basis may subtract the portion of their federal taxable income that is from the medical marijuana portion of the business.	H		00
I	Americans with Disabilities Act – Access Expenditures.	I		00
J	Exploration Expenses Deferred Before January 1, 1990.	J		00
K	Sole Proprietorship of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16). An LLC that has elected to be treated as a disregarded entity for federal purposes, and also elected to operate on a for-profit basis may subtract the total amount of ordinary and necessary expenses related to the sales of recreational use products reported on Schedule DFE (line 16).	K		00
L	S corporation Shareholders of an Arizona Marijuana Establishment, Marijuana Testing Facilities and dual licensees that operate on a for-profit basis: enter the amount of your pro-rata share of ordinary and necessary expenses related to the sales of recreational use products as shown on your 120S Schedule K-1(NR), line 20.	L		00
M	Net capital gain derived from the exchange of legal tender - See instructions.	M		00
N	Value of Virtual Currency and Non-Fungible Tokens Received at the Time of the Airdrop. See instructions.	N		00
O	Gas Fees Not Included in Virtual Currency or Non-Fungible Token Basis. See instructions.	O		00
P	Other Adjustments - see instructions and MCTCP worksheet.	P		00
Q	Total Other Subtractions: Add all amounts and enter the total here and on page 2, line 45.	Q		00