

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form  
**140X-SBI**

**Small Business Amended Income Tax Return**  
For Forms 140-SBI, 140NR-SBI and 140PY-SBI

FOR CALENDAR YEAR  
**2025**

OR FISCAL YEAR BEGINNING MM DD 2025 AND ENDING MM DD 20YY. 66F

Your First Name and Middle Initial <u>1</u>		Last Name		Your Social Security Number Enter your SSN(s.)			
Spouse's First Name and Middle Initial (if box 95a or 95b checked) <u>1</u>		Last Name		Spouse's Social Security No.			
Current Home Address - number and street, rural route <u>2</u>		Apt. No. <u>94</u>		Daytime Phone (with area code)			
City, Town or Post Office <u>3</u>		State	ZIP Code	If you are claiming Injured Spouse Protection (Form 203) check 3a <input type="checkbox"/>			
Filing Status. Must be the same as Form 140, 140NR or 140PY 95a <input type="checkbox"/> Married filing joint return 95b <input type="checkbox"/> Head of Household 95c <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							
Additions Related to Small Business Income							
Subtractions Related to Small Business Income							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>4 Federal Schedule B. See instructions..... 5a Federal Schedule C. See instructions..... 5b Enter your NAICS code shown on Schedule C: _____ 6 Portion of Federal Schedule D. See instructions for amount..... 7a Federal Schedule E. Enter the amount from each part..... 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. See instructions..... 9 Federal Form 4797. Amount not included on line 6. See instructions...   <td>4      00 5a      00 5b 6      00 7a      00 7b      00 7c      00 7d      00 8      00 9      00 </td> </td></tr> </table>						4 Federal Schedule B. See instructions..... 5a Federal Schedule C. See instructions..... 5b Enter your NAICS code shown on Schedule C: _____ 6 Portion of Federal Schedule D. See instructions for amount..... 7a Federal Schedule E. Enter the amount from each part..... 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. See instructions..... 9 Federal Form 4797. Amount not included on line 6. See instructions...  <td>4      00 5a      00 5b 6      00 7a      00 7b      00 7c      00 7d      00 8      00 9      00 </td>	4      00 5a      00 5b 6      00 7a      00 7b      00 7c      00 7d      00 8      00 9      00
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Place any required federal and AZ schedules or other documents after Form 140X-SBI.

Your Name (as shown on page 1)		Your Social Security Number	
Subtractions continued	48 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 7 and/or Schedule K-1(NR), line 20.....	48	00
	49 Exploration expenses deferred before January 1, 1990.....	49	00
	50 Agricultural Crops given to Arizona Charitable Organizations.....	50	00
	51 Virtual Currency and Non-Fungible Tokens. See instructions.....	51	00
	52 Gas Fees and 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).....	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
	<b>58 Balance of Tax:</b> Subtract line 57 from line 56. If line 57 is greater than line 56, enter "0".....	58	00
Balance of Tax	59 2025 AZ estimated tax payments 59a 00 Claim of Right 59b 00 Add 59a and 59b 59c	59c	00
Payments and Refundable Credits	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	61	00
	62 Payment made with original return plus all payments made after it was filed.....	62	00
	<b>63 Total payments and refundable credits:</b> Add lines 59c, 60, 61 and 62. Enter the total.....	63	00
Overpayment	64 Overpayment from original return or as later adjusted. See instructions.....	64	00
	65 Balance of credits: Subtract line 64 from line 63.....	65	00
	<b>66 OVERPAYMENT:</b> If line 58 is less than line 65, subtract line 58 from line 65. Enter amount of overpayment .....	66	00
	<b>67 Amount of line 66 to be applied to 2026 estimated tax.</b> .....	67	00
Refund or Amount Owed	<b>68 REFUND:</b> Subtract line 67 from line 66. If less than zero, enter amount owed on line 69 .....	68	00
	Direct Deposit of Refund: <b>Check box 68A</b> if your deposit will be ultimately placed in a <b>foreign account</b> ; see instructions. 68A <input type="checkbox"/>		
	ROUTING NUMBER <input type="text"/> ACCOUNT NUMBER <input type="text"/>		
	98 C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings		
	<b>69 AMOUNT OWED:</b> If line 58 is more than line 65, subtract line 65 from line 58. Enter amount owed.....	69	00

Sign and date your return. If you paid someone to prepare your return, that person must also sign and date the return. The paid preparer must provide their street address, Paid Preparer TIN and phone number.

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 140X-SBI. Write your SSN, Form 140X-SBI and tax year on your payment.

- 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

Your Name (as shown on page 1)

Your Social Security Number

**Complete Parts 1(A) and 1(B), Part 2 and Part 3 to report changes made to your original tax return or most recent amended tax return and the reason(s) for each change.**

**NOTE:** If you are rescinding your small business election, check box 70R  and complete Form 140X-SBI and Form 140X. Include Form 140X-SBI with your amended income tax return (Form 140X), when filed. See the instructions for Form 140X-SBI for information to rescind your small business election.

**INCOME, DEDUCTIONS, CREDITS:** In column (a), list the items you are changing. In column (b), enter the amount claimed on your original return or most recent amended return. In column (c), enter the amount of the change. In column (d), enter the corrected amount for the item you are changing.

PART 1 (A)

(a) INCOME, DEDUCTIONS, AND CREDITS YOU ARE CHANGING	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
70a _____	\$ _____	\$ _____	\$ _____
70b _____	\$ _____	\$ _____	\$ _____
70c _____	\$ _____	\$ _____	\$ _____

**NET CAPITAL GAIN OR (LOSS):** If you are changing any amount on lines 71a through 71e, complete columns (b), (c), and (d).

PART 1 (B)

(a) ITEM	(b) ORIGINAL AMOUNT REPORTED	(c) AMOUNT TO ADD OR SUBTRACT	(d) CORRECTED AMOUNT
71a Total net capital gain or (loss) reported on Form 140-SBI, line 29; Form 140NR-SBI, line 28; or Form 140PY-SBI, line 29 .....	\$ _____	\$ _____	\$ _____
71b Total net short-term capital gain or (loss) reported on Form 140-SBI, line 30; Form 140NR-SBI, line 29; or Form 140PY-SBI, line 30.....	\$ _____	\$ _____	\$ _____
71c Total net long-term capital gain or (loss) reported on Form 140-SBI, line 31; Form 140NR-SBI, line 30; or Form 140PY-SBI, line 31.....	\$ _____	\$ _____	\$ _____
71d Net long-term capital gains from assets acquired after December 31, 2011 reported on Form 140-SBI, line 32; Form 140NR-SBI, line 31; or Form 140PY-SBI, line 32.....	\$ _____	\$ _____	\$ _____
71e Amount of allowable subtraction reported on Form 140-SBI, line 33; Form 140NR-SBI, line 32; or Form 140PY-SBI, line 33.....	\$ _____	\$ _____	\$ _____

**72 REASON FOR THE CHANGE:** Give the reason for each change listed in Part 1 (A) and B):

PART 2

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Check box 73a  if your address on this amended return is not the same as it was on your original return (or latest return filed). Complete Part 3 with your current address.

PART 3

73b Name	73c Number and Street, R.R.	Apt. No.
73d City, Town or Post Office	State	ZIP Code

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