RETURN.		Arizona Form 140-SBI	Small Business Income Tax Return for Arizona Full-Year Residents				FOR CALENDAR YEAR 2024		
	005	Check box 82F							
101	82F	⁻ if filing under extension in the state of the state	■ if filing under extension OR FISCAL YEAR BEGINNING U, I Z U Z 4 AND ENDING						
Ē	1	Your First Name and Middle Initial		Last Name		Enter	Your	Social Security Nu	ımber
2		Spouse's First Name and Middle Initi-	ol (if hov 95a or 95h checked)	Last Name		your	Snou	se's Social Securit	ty No
	1	Spouse's First Name and Middle Initial (if box 95a or 95b checked) Last Name SSN(s).						se's Social Securi	ty INO.
E	_	Current Home Address - number and street, rural route Apt. No. Daytime F						(with area code)	
۲	2							,	
A.	_	City Town or Post Office State 7IP Code If you are claiming Injured Spouse 95. Filing Status. Must be t							
Щ	3			Protection (Form 203) check 3a		95a ☐ Married filing joint retu 95b ☐ Married filing separate		95c ☐ Head of Househol 95d ☐ Single	Id
NOT STAPLE ANY ITEMS		4 Federal Schedule B			-	REVENUE USE ONLY.	DO N	OT MARK IN THIS A	REA.
	ø	5a Federal Schedule C		5a	00	88			
	Incom	5b Enter your NAICS code shown on So	chedule C:						
N	s Inc	6 Portion of Federal Schedule D.			00				
00	Business	7a Federal Schedule E. Enter the a	•		00				
	Bus	7b Rental, Real Estate, Royalties 7c Partnerships/S Corporations							
	Small	7d Estates/Trusts00	00	00		81 PM		80 RCVD	
	S	8 Federal Schedule F		8	00	01		00	
		9 Federal Form 4797. Amount not			00				
		10 Total Small Business income		<u> </u>			10	<u> </u>	00
		11 Fiduciary Adjustment (positive)							00
		12 Non-Arizona municipal interest					Г		00
		13 Partnership Income Adjustmen					Г		00
	me	14 Total federal depreciation					14		00
	Income	15 Net capital loss from the excha	•	•			Г		00
nts after Form 140-SBI.		16 Claim of Right adjustment for a	-				Г		00
	Business	17 Claim of Right adjustment for a							00
		18 Agricultural Water Conservation							00
	Small	19 Addition to S Corporation income20 Depreciation or amortization re							00
	to S	21 Basis adjustment for property cla					Г		00
	ted	22 Basis adjustment for property cla							00
	Related	23 Adjustment for Net Operating L		•			Г		00
	itions	24 Americans with Disabilities Act	- Access Expenditures				24		00
	ğ	25 Entity-Level Income Tax payme					25		00
lace any required federal and AZ schedules or other docume	Add	26 Sole Proprietorship loss of an A					26		00
		See instructions					27		00
		28 Subtotal: Add lines 10 through					28		00
	Je 2	29 Total net capital gain or (loss).					00		
	page						00		
	t. or	31 Total net long-term capital gain					00		
	cont.	32 Net long-term capital gain from					00		00
		33 Multiply line 32 by 25% (.25) ar34 Fiduciary Adjustment (negative							00
	Income								00
			capital gain derived from investment in qualified small businesseapital gain from the exchange of one kind of legal tender for another kind of legal tender						00
	siness	37 Recalculated Arizona depreciation							00
	Busi	38 Partnership Income adjustment. See instructions							00
	Small	39 Interest on U.S. obligations suc	-	•					00
	to S	40 Net operating loss adjustment							00
	Related to	41 Agricultural Crops given to Ariz							00
	Rela	42 Installment sale income from another state taxed by the other state in a prior year							00
		43 Basis adjustment for property s44 Claim of Right Adjustment for a							00
	actic	45 Sole Proprietorship income of a							00
an	Subtractions	46 Sole Proprietorship - AZ Mariju					-3		
ace	Ō	ordinary and necessary busine	_						
_		Soo instructions					40		

	Your Name (as shown on page 1) Your Social Security N	Number	
	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
S	48 Amount of wages or salaries paid or incurred during the tax year and used to claim certain federal tax credits		00
Subtractions continued	49 Exploration expenses deferred before January 1, 1990		00
btra	50 Americans with Disabilities Act - Expenditures		00
S o	51 Virtual Currency and Non-Fungible Tokens. See instructions		00
			00
	52 Gas Fees or Non-Fungible Token Basis. See instructions		00
	53 Arizona Small Business Taxable Income. Subtract lines 33 through 52 from line 28. If less than zero, enter "0"		
	54 Small Business Income Tax: Multiply line 53 by 2.5% (.025) and enter the result		00
Payments and Refundable Credits Balance of Tax	55 Tax from recapture of credits from Arizona Form 301-SBI, Part 2, line 23		00
ce o	56 Subtotal of tax: Add lines 54 and 55. Enter the total		00
alan	57 Nonrefundable Credits from Arizona Form 301-SBI, Part 2, line 42		00
ts B	58 Balance of Tax: Subtract line 57 from line 56. If line 57 is greater than line 56, enter "0"		00
and	59 2024 AZ estimated tax payments 59a 00 Claim of Right 59b 00 Add 59a and 50		00
nents lab le	60 2024 AZ extension payment (Form 204-SBI).		00
Payr	61 Refundable credits: Check the box(es) and enter the total amount		00
T.	62 Total payments and refundable credits: Add lines 59c, 60 and 61. Enter the total		00
e or men	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		00
x Du rpay	64 OVERPAYMENT: If line 62 is larger than line 58, subtract line 58 from line 62. Enter amount of overpayment		00
Tax Due or Overpayment	65 Amount of line 64 to be applied to 2025 estimated tax.		00
	bb Balance of overpayment: Subtract line 65 from line 64. Enter the difference		00
Penalty	67 Estimated payment penalty from Form 221-SBI. See instructions	6/	00
Pe	68 681 Annualized/Other 682 Farmer or Fisherman 683 Form 221-SBI included 69 REFUND: Subtract line 67 from line 66. If less than zero, enter amount owed on line 70	69	00
Refund or Amount Owed	Direct Deposit of Refund: Check box 69A if your deposit will be ultimately placed in a foreign account; see instructions. 69A C Checking or Savings 70 AMOUNT OWED: Add lines 63 and 67. Enter the total Make check payable to Arizona Department of Revenue; write your SSN and "140-SBi" on payment; and include it with your return		00
HE!	Under penalties of perjury, I declare that I have read this return and any documents with it, and to the best of my k true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer YOUR SIGNATURE DATE DATE OCCUPATION PAID PREPARER'S SIGNATURE DATE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) PAID PREPARER'S STREET ADDRESS PAID PREPARER PAID PREPARER'S STREET ADDRESS	er has any knowl	
	DAID DDEDADEDIO OLTV	DEDIO DI IONE MINI	
	PAID PREPARER'S CITY STATE ZIP CODE PAID PREPAR	RER'S PHONE NUMB	EK

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 140-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.