5			140NR-SBI	for A	rizona Nonr	esidents			2024
뒫	32F		Check box 82F if filing under extension	OR FISCAL YEAR BEGINNIN	NG IM,MID.I	0 2 0 2 4	AND ENDING IM	MiD	
<u> </u>			our First Name and Middle Initial  OR FISCAL TEAR BEGINNING [ Last Name   Last						Social Security Number
≐լ	1						Enter		,
2 -	_	Spou	se's First Name and Middle Initi	al (if box 95a or 95b checked)	Last Name		your	Spous	se's Social Security No.
2	1						SSN(s).		
		Curre	ent Home Address - number and	street, rural route	l .	Apt. No.	Daytime	Phone	(with area code)
	2						94		
ANA		City, <sup>-</sup>	Town or Post Office	State ZIP Code	If you are claiming	Injured Spouse	95. Filing Status. Must be to		as Form 140, 140NR or 140PY 95c Head of Household
	3				Protection (Form 20	03) check <b>3a</b>	95b Married filing separa		
DO NOI SIAPLE		4	Federal Schedule B (from Arizo	na sources only)	4	00		. DO NO	OT MARK IN THIS AREA.
	a		Federal Schedule C (from Arizo			00	[88]		
	Ĕ	5b	Enter your NAICS code shown on S	chedule C:					
	Small Business Income	6	Portion of Federal Schedule D.	See instructions for amount	6	00			
	Jess	7a	7a Federal Schedule E. Enter the Arizona source amount from each part						
	usi		7b Rental, Real Estate, Royalties	00 7e REMICS	00				
	=		7c Partnerships/S Corporations	00 7f Farm Rental	00				
	Smg		7d Estates/Trusts00				81 PM		80 RCVD
			Federal Schedule F (from Arizo			00			
_			Federal Form 4797. Amounts from			00			
		10	Total Small Business income					Г	00
		11	Fiduciary Adjustment (positive						00
	ne		Partnership Income Adjustmer Total federal depreciation inclu						00
	Income		Net capital loss from the excha	=					00
	- SS		Claim of Right adjustment for a	-		-			00
ᅙ	Small Business		Claim of Right adjustment for a	•				Г	00
<i>?</i>	Bus		• •	•				00	
Ξ	la l	17 Agricultural Water Conservation expenses related to the tax credit class 18 Addition to S Corporation income for expenses due to claiming a pass-th							00
<u>4</u>	to Sn		Depreciation or amortization related to tax credits claimed on Arizona Form 315 and 325. See instructions						00
Ξ.		¥					during the tax year	. 20	00
Ģ	Related	21						. 21	00
_			Adjustment for Net Operating Loss due to Claim of Right						00
ents atter Form 140NK-5BI	Additions		Americans with Disabilities Act - Access Expenditures						00
2	Add		24 Entity-Level Income Tax payment. See instructions					. 24	00
eu			•					25	00
		26	Motion Picture Production Cos					26	00
00 00									00
_		28	,					00	
Ĕ	je 2	29						00	
any required tederal and AZ schedules or other	page	30 31	0 , 0	` '				00	
	o.	31 32	Net long-term capital gain from Multiply line 31 by 25% (.25) a						00
	cont.								00
			<ul> <li>33 Fiduciary Adjustment (negative) from Arizona Form 141AZ Schedule K-1(NR)</li></ul>						00
	Com		35 Net capital gain from the exchange of one kind of legal tender for another kind of legal tender						00
	s		36 Recalculated Arizona depreciation						00
	34 Net capital gain derived from investment in qualified small busines 35 Net capital gain from the exchange of one kind of legal tender for 36 Recalculated Arizona depreciation							Г	00
	3usi	38	·					. 38	00
	allE	39	, , , , , , , , , , , , , , , , , , , ,						00
		40	, , , , , , , , , , , , , , , , , , , ,						00
	Related to	41							00
	late		Sole Proprietorship income of an AZ Nonprofit Medical Marijuana Dispensary included in Schedule C Sole Proprietorship - AZ Marijuana Establishment, Testing Facilities and for-profit dual licensees - enter the					42	00
		43		_					
	ion		ordinary and necessary busine See instructions	•					00
≥	Subtractions	44	S Corporation shareholders of					43	00
e U	Subt		enter the amount of your pro-ra	-	-	•			
ace	0,		K-1(NR), line 20					44	00

**Small Business Income Tax Return** 

Arizona Form

FOR CALENDAR YEAR

	Your N	Name (as shown on page 1) Your Social Security Nu	mber	
	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
ions	47	Americans with Disabilities Act - Expenditure expenses	47	00
tract	48	Agricultural Crops given to Arizona Charitable Organizations	48	00
Subtractions continued	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
ă	52	Small Business Income Tax: Multiply line 51 by 2.5% (.025) and enter the result	52	00
Balance of Tax	53	Tax from recapture of credits from Arizona Form 301-SBI, Part 2, line 23	53	00
nce	54	Subtotal of tax: Add lines 52 and 53 and enter the total	54	00
3ala	55	Nonrefundable Credits from Form 301-SBI, Part 2, line 42	55	00
		Balance of Tax: Subtract line 55 from line 54. If line 55 is greater than line 54, enter zero "0"		00
Payments and Refundable Credits	57	2024 AZ estimated tax payments 57a 00 Claim of Right 57b 00 Add 57a and 57b	57c	00
onts a	58	2024 AZ extension payment (Form 204-SBI)	58	00
ayme	59	Refundable credits: Check the box(es) and enter the total amount	59	00
- F	60	Total payments and refundable credits: Add lines 57c, 58 and 59. Enter the total	60	00
ent .	61	<b>TAX DUE:</b> 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
Tax Due or Overpayment		<b>OVERPAYMENT:</b> If line 60 is larger than line 56, subtract line 56 from line 60. Enter amount of overpayment		00
lax [	63	Amount of line 62 to be applied to 2025 estimated tax	63	00
۲ó	64	Balance of overpayment: Subtract line 63 from line 62. Enter the difference	64	00
Penalty		Estimated payment penalty from Form 221-SBI. See instructions	65	00
Pen		Annualized/Other 662 Farmer or Fisherman 663 Form 221-SBI included		
wed	67	REFUND: Subtract line 65 from line 64. If less than zero, enter amount owed on line 68	67	00
Retund or nount Owe		98 S Savings		
Refund or Amount Owed	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

	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.							
ERE 4	VOLID GIGNATURE		DATE					
I Z	YOUR SIGNATURE		DATE	OCCUPATION				
SIGI	SPOUSE'S SIGNATURE		DATE	SPOUSE'S OCCUPATION				
	SPOUSE S SIGNATURE		DATE	SPOUSE'S OCCUPATION				
EASE	PAID PREPARER'S SIGNATURE DATE		FIRM'S NAME (PF	REPARER'S IF SELF-EMPLOYED)				
룝	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.