

DO NOT STAPLE ANY ITEMS TO THE RETURN.

Arizona Form 140NR-SBI

Small Business Income Tax Return for Arizona Nonresidents

FOR CALENDAR YEAR 2024

82F Check box 82F if filing under extension OR FISCAL YEAR BEGINNING MM/DD/2024 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 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 95. Filing Status. Must be the same as Form 140, 140NR or 140PY 95a Married filing joint return 95c Head of Household 95b Married filing separate return 95d Single

Table with columns for Small Business Income (lines 4-9), Revenue Use Only (lines 88-90), and PM/RCVD indicators.

Table for Additions Related to Small Business Income (lines 10-27) including Total Small Business Income, Fiduciary Adjustments, and various tax adjustments.

Table for Subtractions Related to Small Business Income (lines 28-44) including capital gains, depreciation, and other adjustments.

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

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	2024 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	2024 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 2025 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"/>	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 _____

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.