

# 2022 Passive Activity Credit Limitations

## 3801-CR

Attach to Form 540, Form 540NR, Form 541, or Form 100S.

Name(s) as shown on return	SSN, ITIN, FEIN, or CA corporation no.
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**Part I 2022 Passive Activity Credits**

Complete Worksheets 1, 2, 3, and 4 in the instructions for federal Form 8582-CR, Passive Activity Credit Limitations, using California amounts. If you have credits from a publicly traded partnership, see the instructions for Part III, "Credits from Publicly Traded Partnerships (PTPs)."

**Credits From Rental Real Estate Activities with Active Participation**

See the instructions for line 1a through line 1c.

1 a Credits from federal Worksheet 1, column (a) . . . . .	<b>1a</b>		00	
b Prior year unallowed credits from federal Worksheet 1, column (b) . . . . .	<b>1b</b>		00	
c Add line 1a and line 1b . . . . .				<b>1c</b> 00

**Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)**

See the instructions for line 2a through line 2c.

2 a Credits from federal Worksheet 2, column (a) . . . . .	<b>2a</b>		00	
b Prior year unallowed credits from federal Worksheet 2, column (b) . . . . .	<b>2b</b>		00	
c Add line 2a and line 2b . . . . .				<b>2c</b> 00

**Low-Income Housing Credits for Property Placed in Service After 1989**

See the instructions for line 3a through line 3c.

3 a Credits from federal Worksheet 3, column (a) . . . . .	<b>3a</b>		00	
b Prior year unallowed credits from federal Worksheet 3, column (b) . . . . .	<b>3b</b>		00	
c Add line 3a and line 3b . . . . .				<b>3c</b> 00

**All Other Passive Activity Credits**

See the instructions for line 4a through line 4c.

4 a Credits from federal Worksheet 4, column (a) . . . . .	<b>4a</b>		00	
b Prior year unallowed credits from federal Worksheet 4, column (b) . . . . .	<b>4b</b>		00	
c Add line 4a and line 4b . . . . .				<b>4c</b> 00
5 Add line 1c, line 2c, line 3c, and line 4c . . . . .				<b>5</b> 00
6 Enter the tax attributable to net passive income. See instructions . . . . .				<b>6</b> 00
7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0-. See instructions. . . . .				<b>7</b> 00

**Part II Special Allowance for Rental Real Estate Activities with Active Participation**

Complete Part II if you have an amount on line 1c.

8 Enter the smaller of line 1c or line 7 . . . . .	<b>8</b>		00	
9 Enter \$150,000 (\$75,000 if married/RDP filing a separate return and you lived apart for the entire year). See instructions . . . . .	<b>9</b>		00	
10 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 10 is equal to or more than line 9, skip line 11 through line 15 and enter -0- on line 16. . . . .	<b>10</b>		00	
11 Subtract line 10 from line 9 . . . . .	<b>11</b>		00	
12 Multiply line 11 by 50% (.50). Do not enter more than \$25,000 (\$12,500 if married/RDP filing a separate return and you lived apart for the entire year) . . . . .	<b>12</b>		00	
13 Enter the amount, if any, from line 9 of form FTB 3801 . . . . .	<b>13</b>		00	
14 Subtract line 13 from line 12 . . . . .	<b>14</b>		00	
15 Enter the tax attributable to the amount on line 14. See instructions . . . . .				<b>15</b> 00
16 Enter the smaller of line 8 or line 15. . . . .				<b>16</b> 00

**Part III Passive Activity Credits Allowed**

**17 Passive Activity Credits Allowed.** Add line 6 and line 16. See instructions if you have any credits from a publicly traded partnership. . . . . **17** | | **00**

If you have credits from more than one passive activity, use Worksheet 5 through Worksheet 9, whichever apply, in the instructions for federal Form 8582-CR to allocate allowed and unallowed credits. Be sure to **use California amounts**. Also, use the worksheets if you must allocate credits because they are reported on different forms.

**Part IV Election to Increase Basis of Credit Property**

**18** If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase the basis of the credit property used in that activity by the unallowed credit that reduced the property's basis, check here . . . . .

**19** Name of activity disposed of ▶ \_\_\_\_\_

**20** Description of the credit property for which the election is being made ▶ \_\_\_\_\_

**21** Amount of unallowed credit that reduced the property's basis for California purposes . . . . . ▶ \$ \_\_\_\_\_ **00**

Advance Draft  
as of 07/12/23