TAXABLE YEAR

2022

CALIFORNIA FORM

Passive Activity Loss Limitations

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

3801

Nam	e(s) as s	shown on tax return			SSN, I	TIN, FEIN, or CA corporation	no.
Pa	rt I	2022 Passive Activity Loss See the instructions for Part IV and Part VI for federal Form 8582, Pass Be sure to use California amounts.	ive A	ctivity Loss Limitations, b	efore c	completing Part I.	
Ren	tal Rea	al Estate Activities with Active Participation					
1a	Activit	ties with net income from Part IV, column (a)	1a	(00		
1b	Activit	ties with net loss from Part IV, column (b)	1b	(00		
1c	Prior y	year unallowed losses from Part IV, column (c)	1c		00		
1d	Combi	ine line 1a, line 1b, and line 1c			① 1	d	00
AII (Other P	assive Activities					
		ties with net income from Part V, column (a)	2a		00		
2b	Activit	ties with net loss from Part V, column (b)	2b) (00		
2c	Prior y	year unallowed losses from Part V, column (c)	2c	()	00		
		ine line 2a, line 2b, and line 2c			2	d	00
3		ine line 1d and line 2d. If the result is net income or zero, see the instruct			3	,	00
_		d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.			● 3)	00
Pa	rt II	Special Allowance for Rental Real Estate Activities with Active Enter all numbers in Part II as positive amounts. See instructions.	e Par	ticipation			
4	Enter t	the smaller of losses from line 1d or line 3			4	ı	00
5 6		\$150,000. If married/RDP filling a separate tax return, see instructions. • federal modified adjusted gross income, but not less than zero.	5	(00		
•	See in	structions.					
		6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- e 9, and then go to line 10. Otherwise, go to line 7	6		,,		
	OII IIIIE	e 9, and then go to line 10. Otherwise, go to line 7	0		00		
7	Subtra	act line 6 from line 5	7		00		
8	Multip	oly line 7 by 50% (.50). Do not enter more than \$25,000			● _ 8	3	00
9	Enter t	the smaller of line 4 or line 8			• 9	9	00
Pa	rt III	Total Losses Allowed					
10	Add th	ne income, if any, from line 1a and line 2a and enter the total			1	0	00
11		losses allowed from all passive activities for 2022. Add line 9 and line			1	1	00
	See th	e instructions on Page 2 to find out how to report the losses on your tax	retur	n.			

(a) Activities

California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(c) California Amount

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
				/ X	
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California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments after application of the PAL rules.

(b) Passive or Nonpassive

Enter a description of the activity. Group activities by the federal schedules on which they were reported	Enter the character of the activity as passive or nonpassive for California purposes	Enter the California net income (loss) from the activity after application of the PAL rules		Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
Scheunie C Activities	Lassing of Molihassing	California Amount	reueral Allioulit	
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA
				(540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount
				to Sch. CA (540), Part I or Sch. CA (540NR), Part II,
				Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

Federal Ámount

(e) California Adjustment

Schedule E Activities	Passive or Nonpassive	California Amount	Federal Amount	California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA
				(540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount
				to Sch. CA (540), Part I or Sch. CA (540NR), Part II,
				Section B, (as a positive amount) line 5, column B.
Total		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

^{*} This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.

^{**} This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.

^{***} This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete Part IV through Part IX.

Part IV	Complete this part befor			Dries voe		warall gain or loss
		Current year (a) (b)		Prior yea (c)		verall gain or loss
Name of activity	,	(a) Net income (line 1a)	Net loss (line 1b)	Unallowed ((line 1c)	oss (d) Gain	(e) Loss
tunio oi uotivity		(**************************************	((11110-10)		
Total. Enter on Pa line 1b, and line	art I, line 1a, 1c▶					
Part V	Complete this part befor			D:	7	
		Current (a)	year (b)	Prior yea	(d)	verall gain or loss (e)
		Net income	Net loss	Unallowed	oss Gain	Loss
Name of activity	1	(line 2a)	(line 2b)	(line 2c)		
						_
Total Entar on D	ort Llina Oo					
Total. Enter on Pa line 2b, and line 2	art i, iine ∠a, 2c▶					
Part VI	Use this part if an amou					
		Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allo	(d) owance Subtract column (
Name of activity	1			7	ороски што	from column (a)
<u>Total</u>				1.00		
Part VII	Allocation of Unallower	Losses Form or schei	Jule	(a)	(b)	(c)
Name of activity		to be reported	i on	Loss	(b) Ratio	Unallowed loss
			-			
	<u> </u>	()				
Total					1.00	
Part VIII	Allowed Losses				1.00	
Name of activity		Form or sched to be reported	dule	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Name of activity	·	to ne tehottet	2 VII	LUOO	Onanoweu 1055	WIIOMGR 1099
			I	1		I

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Part IX	Activities With Losses Reported on Two or More Different Form	ns or Schedules
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Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule	•				
b Net income from form or schedule	•				
c Subtract line 1b from line 1a. If zero or less, enter -0-	. <u></u>		87	<u> </u>	
Form or schedule to be reported on:					
1a Net loss plus prior year unallowed loss from form or schedule	•				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule to be reported on:	CX		V		
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule.					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total			1.00		

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