

# 2022 Passive Activity Loss Limitations

# 3801

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

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

See the instructions for Part IV and Part VI for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.  
Be sure to use California amounts.

### Rental Real Estate Activities with Active Participation

1a Activities with net income from Part IV, column (a) . . . . .	<input checked="" type="radio"/>	<b>1a</b>		00	
1b Activities with net loss from Part IV, column (b) . . . . .	<input checked="" type="radio"/>	<b>1b</b>	( )	00	
1c Prior year unallowed losses from Part IV, column (c) . . . . .	<input checked="" type="radio"/>	<b>1c</b>	( )	00	
1d Combine line 1a, line 1b, and line 1c . . . . .	<input checked="" type="radio"/>	<b>1d</b>			00

### All Other Passive Activities

2a Activities with net income from Part V, column (a) . . . . .	<input checked="" type="radio"/>	<b>2a</b>		00	
2b Activities with net loss from Part V, column (b) . . . . .	<input checked="" type="radio"/>	<b>2b</b>	( )	00	
2c Prior year unallowed losses from Part V, column (c) . . . . .	<input checked="" type="radio"/>	<b>2c</b>	( )	00	
2d Combine line 2a, line 2b, and line 2c . . . . .	<input checked="" type="radio"/>	<b>2d</b>			00
<b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions. . . . .	<input checked="" type="radio"/>	<b>3</b>			00

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

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the <b>smaller</b> of losses from line 1d or line 3 . . . . .	<input checked="" type="radio"/>	<b>4</b>		00	
5 Enter \$150,000. If married/RDP filing a separate tax return, see instructions. . . . .	<input checked="" type="radio"/>	<b>5</b>		00	
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 . . . . .	<input checked="" type="radio"/>	<b>6</b>		00	
7 Subtract line 6 from line 5 . . . . .	<input checked="" type="radio"/>	<b>7</b>		00	
8 Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 . . . . .	<input checked="" type="radio"/>	<b>8</b>			00
9 Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<input checked="" type="radio"/>	<b>9</b>			00

## Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total. . . . .	<input checked="" type="radio"/>	<b>10</b>		00	
<b>11 Total losses allowed from all passive activities for 2022.</b> Add line 9 and line 10 . . . . . See the instructions on Page 2 to find out how to report the losses on your tax return.	<input checked="" type="radio"/>	<b>11</b>			00



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 before Part I, line 1a, line 1b, and line 1c.

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Part I, line 1a, line 1b, and line 1c. . . . . ▶					

**Part V** Complete this part before Part I, line 2a, line 2b, and line 2c.

Name of activity	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, line 2a, line 2b, and line 2c. . . . . ▶					

**Part VI** Use this part if an amount is shown on Part II, line 9.

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total . . . . . ▶			1.00		

**Part VII** Allocation of Unallowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total . . . . . ▶			1.00	

**Part VIII** Allowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total . . . . . ▶				

**Part IX** Activities With Losses Reported on Two or More Different Forms or Schedules

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule to be reported on:</b> _____					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
<b>b</b> Net income from form or schedule. . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
<b>Form or schedule to be reported on:</b> _____					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
<b>b</b> Net income from form or schedule. . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
<b>Form or schedule to be reported on:</b> _____					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule. . . . . ▶					
<b>b</b> Net income from form or schedule. . . . . ▶					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- . . . . . ▶					
<b>Total</b> . . . . . ▶			<b>1.00</b>		

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