

2023

# Depreciation and Amortization Adjustments

3885A

Do not complete this form if your California depreciation amounts are the same as federal amounts.

|                                |             |
|--------------------------------|-------------|
| Name(s) as shown on tax return | SSN or ITIN |
|--------------------------------|-------------|

**Part I Identify the Activity as Passive or Nonpassive** (See instructions.)

1  This form is being completed for a passive activity.  
 This form is being completed for a nonpassive activity.

Business or activity to which form FTB 3885A relates

**Part II Election to Expense Certain Tangible Property (IRC Section 179)**

2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....  2 \_\_\_\_\_

| <b>Part III Depreciation</b> | (a)<br>Description of property placed in service | (b)<br>Date placed in service<br>mm/dd/yyyy | (c)<br>California basis for depreciation | (d)<br>Method | (e)<br>Life or rate | (f)<br>California depreciation deduction |
|------------------------------|--------------------------------------------------|---------------------------------------------|------------------------------------------|---------------|---------------------|------------------------------------------|
| 3                            |                                                  |                                             |                                          |               |                     |                                          |
|                              |                                                  |                                             |                                          |               |                     |                                          |
|                              |                                                  |                                             |                                          |               |                     |                                          |
|                              |                                                  |                                             |                                          |               |                     |                                          |

4 Add the amounts on line 3, column (f) ..... 4 \_\_\_\_\_

5 California depreciation for assets placed in service prior to 2023 ..... 5 \_\_\_\_\_

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 ..... 6 \_\_\_\_\_

7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22 ..... 7 \_\_\_\_\_

8 a If line 6 is **more** than line 7, enter the difference here and see instructions ..... 8a \_\_\_\_\_

    b If line 6 is **less** than line 7, enter the difference here and see instructions ..... 8b \_\_\_\_\_

| <b>Part IV Amortization</b> | (a)<br>Description of cost | (b)<br>Date amortization begins<br>mm/dd/yyyy | (c)<br>California basis for amortization | (d)<br>Code section | (e)<br>Period or percentage | (f)<br>California amortization deduction |
|-----------------------------|----------------------------|-----------------------------------------------|------------------------------------------|---------------------|-----------------------------|------------------------------------------|
| 9                           |                            |                                               |                                          |                     |                             |                                          |
|                             |                            |                                               |                                          |                     |                             |                                          |
|                             |                            |                                               |                                          |                     |                             |                                          |
|                             |                            |                                               |                                          |                     |                             |                                          |

10 Total California amortization from this activity. Add the amounts on line 9, column (f) ..... 10 \_\_\_\_\_

11 California amortization of costs that began before 2023 ..... 11 \_\_\_\_\_

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 ..... 12 \_\_\_\_\_

13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 ..... 13 \_\_\_\_\_

14 a If line 12 is **more** than line 13, enter the difference here and see instructions ..... 14a \_\_\_\_\_

    b If line 12 is **less** than line 13, enter the difference here and see instructions ..... 14b \_\_\_\_\_