TAXABLE YEAR

2025

Depreciation and Amortization Adjustments

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

CALIFORNIA FORM

3885A

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 ________

Part III Depreciation

	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
3						

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

5 California depreciation for assets placed in service prior to 2025. . . . . 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 ________

Part IV Amortization

	(a) Description of cost	(b) Date amortization begins mm/dd/yyyy	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 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 2025. . . . . 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 ________