3801

Passive Activity Loss Limitations 2018

	ach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Co	orpor	ations).			
Nam	e(s) as shown on tax return			SSN,	ITIN, FEIN, or CA corporation	n no.
	rt I 2018 Passive Activity Loss See the instructions for Worksheet 1 and Worksheet 3 for federal Form tal Real Estate Activities with Active Participation	n 8582	before completing Part	I. Be su	re to use California amo	unts.
	·					
1a	Activities with net income from Worksheet 1, column (a)	1a		00		
1b	Activities with net loss from Worksheet 1, column (b)	1b	(00		
10	Prior year unallowed losses from Worksheet 1, column (c)	10		00		
1d	Combine line 1a, line 1b, and line 1c			1	d	00
AII (Other Passive Activities					
	Activities with net income from Worksheet 2, column (a)	2a 2b		00		
	Prior year unallowed losses from Worksheet 2, column (c)	2c		00	7	
2d	Combine line 2a, line 2b, and line 2c.	<u>)</u>		2	} !d	00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instruc-			. .	3	00
	line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10	. 366 1	IIISTI UCTIONIS	•)	00
Pa	rt II Special Allowance for Rental Real Estate with Active Particip Enter all numbers in Part II as positive amounts. See instructions.	ation				_
4	Enter the smaller of losses from line 1d or line 3				4	00
5 6	Enter \$150,000. If married/RDP filing a separate tax return, see instructions. Enter federal modified adjusted gross income, but not less than zero. See instructions.	5		00		
	If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6		00		
7	Subtract line 6 from line 5	7		00		
8	Multiply line 7 by 50% (.50). Do not enter more than \$25,000				В	00
9	Enter the smaller of line 4 or line 8			. 💿	9	00
Pa	rt III Total Losses Allowed					
10	Add the income, if any, from line 1a and line 2a and enter the total			1	0	00
11	Total losses allowed from all passive activities for 2018. Add line 9 and line			1	1	00
	See the instructions on Page 2 to find out how to report the losses on your tax	k retur	II.			

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.

(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)

California Adjustment Worksheets (See General Instructions for Step 4.)

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

(a)	(U)	(6)	(u)	(e)
Activíties	Passive or Nonpassive	Californìa´ Amount	Federal Amount	California` Adjustment
Enter a description	Enter the character of	Enter the California net	Enter the federal net	Subtract the Total amount of column (d) from
of the activity. Group	the activity as passive	income (loss) from the	income (loss) from the	the Total amount of column (c) and enter the
activities by the federal	or nonpassive for	activity after application	activity after application	
schedules on which	California purposes	of the PAL rules	of the PAL rules	should transfer this amount to
they were reported				Schedule CA (540 or 540NR) as follows:
(a)	(b)	(c)	(d)	(e)
(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
		(c) California Amount		California Adjustment If the amount below is positive, transfer the
		(c) California Amount		California Adjustment If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA
		(c) California Amount		California Adjustment If the amount below is positive, transfer the

If the amount below is **negative**, transfer the amount to Sch. CA (540), Part I, or Sch. CA (540NR), Part II, (as a positive amount) line 12, column B.

(a) Schedule E 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, line 17, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR),
				Part II, (as a positive amount) line 47, 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
	.0.			If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 18, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, (as a positive amount) line 18, 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, line 12, column A.

^{**} This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 17, column A.

^{***} This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, line 18, column A.

Worksheets 1 through 6 are not required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy of the worksheets for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete the worksheets.

Worksheet 1 For form FTB 3801, line	Current y	ear	Prior year	Overall	gain or loss
lance of a divide	(a) Net income	(b) Net loss	(c) Unallowed los	(d)	(e) Loss
Name of activity	(line 1a)	(line 1b)	(line 1c)		
				/ X	
otal. Enter on form FTB 3801, line 1a, ne 1b, and line 1c				X	
Vorksheet 2 For form FTB 3801, line	2a, line 2b, and line 2c				
	Current y	ear (b)	Prior year (c)		gain or loss
lame of activity	Net income (line 2a)	Net loss (line 2b)	Unallowed los (line 2c)	s (d) Gain	(e) Loss
	, ,				
					7
otal. Enter on form FTB 3801, line 2a, ine 2b, and line 2c					
Vorksheet 3 Use this worksheet if an	amount is shown on form				
	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowanc	(d) e Subtract column
ame of activity					from column (a
otal			1.00		
Vorksheet 4 Allocation of Unallows			1.00		l
lame of activity	Form or sched to be reported		(a) .oss	(b) Ratio	(c) Unallowed loss
ōtal		▶		1.00	
Vorksheet 5 Allowed Losses	Form or sched	ulo	(a)	(b)	(a)
lame of activity	to be reported		(a) .oss	(b) Unallowed loss	(c) Allowed loss

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Worksheet 6 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
Form or schedule to be reported on:					
Net loss plus prior year unallowed loss from form or schedule▶					
b Net income from form or schedule				<u> </u>	
c Subtract line 1b from line 1a. If zero or less, enter -0	.		X		
Form or schedule to be reported on:			(0)		
Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule ▶	4			9)	
c Subtract line 1b from line 1a. If zero or less, enter -0					
Form or schedule to be reported on:					
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-		10,			
Total			1.00		

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