TAXABLE YEAR

CALIFORNIA FORM

## **2015** Passive Activity Loss Limitations

3801

Atta	ich to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporation	ns).						
Name	e(s) as shown on tax return				SS	N, ITIN,	FEIN, or CA. corporation no	0.
Par	t I 2015 Passive Activity Loss See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582	before	completing	ı Part I. Be su	re to u	ıse Ca	lifornia amounts.	
Ren	tal Real Estate Activities with Active Participation							
1a	Activities with net income from Worksheet 1, column (a)	1a			00			
1b	Activities with net loss from Worksheet 1, column (b)	1b	(	)	00			
1c	Prior year unallowed losses from Worksheet 1, column (c)	1c		)	00			
	Combine line 1a, line 1b, and line 1c					1d		00
AII (	Other Passive Activities			T				
2a	Activities with net income from Worksheet 2, column (a)	2a			00			
2b	Activities with net loss from Worksheet 2, column (b)	2b	(	)	00			
2c	Prior year unallowed losses from Worksheet 2, column (c)	2c		)	00			
	Combine line 2a, line 2b, and line 2c					2d		00
3	Combine line 1d and line 2d. If the result is net income or zero, see the instructions							00
	line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See	Instru	ICTIONS			3		00
Par	<b>t II</b> Special Allowance for Rental Real Estate 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		·····			4		00
5	Enter \$150,000. If married/RDP filing a separate tax return, see instructions	5			00			
6	Enter federal modified adjusted gross income, but not less than zero.  See instructions.							
	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			<u> </u>
8	Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000					8		00
9	Enter the <b>smaller</b> of line 4 or line 8		<u></u>		•	9		00
Par	t III Total Losses Allowed							
10	Add the income, if any, from line 1a and line 2a and enter the total					10		00
11	<b>Total losses allowed from all passive activities for 2015.</b> Add line 9 and line 10. See the instructions on Page 2 to find out how to report the losses on your tax retu					11		00

## 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. (f) California Amount (a) Passive Activity (b) Federal Schedule (c) California Schedule (d) Federal Amount (e) California Adjustment Enter a description of the activity Enter the name of the federal form or schedule on Enter the name of the California form or schedule. Enter your current year federal net income (loss) Enter any adjustment resulting from differences in Combine column (d) and column (e) before application of the PAL rules which you reported the if any, used to calculate the California adjustment federal and California law California Adjustment Worksheets (See General Instructions for Step 4.) Use these worksheets to figure your California adjustments after application of the PAL rules. (c) California Amount (d) Federal Amount (e) California Adjustment (b) Passive or Nonpassive Activities Enter the federal net income (loss) from the 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 Enter a description of the activity. Group activities by Enter the character of Enter the California net the activity as passive or nonpassive for California income (loss) from the activity after application of the PAL rules the federal schedules on activity after application of which they were reported purposes the PAL rules to Schedule CA (540 or 540NR) as follows: (b) (d) Schedule C Activities Passive or Nonpassive California Amount Federal Amount California Adjustment If the amount below is positive, transfer the amount to Schedule CA (540 or 540NR), line 12, column C. If the amount below is **negative**, transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B. 1(c) 1(d) 1(e) (a) (b) (c) (d) (e) California Amount **Federal Amount** California Adjustment Schedule E Activities **Passive or Nonpassive** If the amount below is positive, transfer the amount to Schedule CA (540 or 540NR), line 17, column C. If the amount below is negative, transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B. $2(d)^{*}$ 2(e) 2(c) (b) (c) (d) (e) (a) Schedule F Activities **Passive or Nonpassive** California Amount **Federal Amount** California Adjustment If the amount below is **positive**, transfer the amount to Schedule CA (540 or 540NR),

3(c)

Total

3(d)\*

line 18, column C.

If the amount below is **negative**, transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B.

3(e)

<sup>\*</sup> This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 12, column A.

<sup>\*\*</sup> This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 17, column A.

<sup>\*\*\*</sup> This amount should be the same as the amount reported on Schedule CA (540 or 540NR), 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.

Name of activity  Total  Name of activity	Worksheet 1 For form FTB 3801, line 1a, line	1b, and line 1c					
Net income (line 1a) Net loss (line 1b) Unallowed loss (line 1c) Gain Leis  Total. Enter on form FTB 3801, line 1a, line 1b, and line 1c.  Net income (line 2c) Vorksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c  Current year (0) (a) (b) Gain (c) Gain (e) Carrent year (o) Unallowed loss (line 2c) (a) (b) Carrent year (o) Unallowed loss (line 2c) (a) (b) Carrent year (o) Carrent year (o) Unallowed loss (line 2c) (a) (b) Carrent year (o)		Curre	ent year		Prior year	Ove	erall gain or loss
Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c    Current year   Prior year   Overall gain or loss	Name of activity	(a) Net income (line 1a)	Net Id			(d) Gain	
Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c    Current year							
Morksheet 2   For form FTB 3801, line 2a, line 2b, and line 2c   Current year   Prior year   Overall gain or loss							
Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c    Current year							
Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c    Current year							
Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c    Current year	Total. Enter on form FTB 3801, line 1a,						
Name of activity    Current year							
Name of activity    Same of activity   Section 29   Net loss (line 24)   Unallowed loss (line 25)   Gain   Loss	Worksheet 2 For form FTB 3801, line 2a, line	2b, and line 2c	•				
Net income (line 2a) Net loss (line 2b) Unatiowed loss (line 2c) Gain Loss    Comparison   Compa		Curre	ent year		Prior year	Ove	erall gain or loss
Total Enter on form FTB 3801, line 2a, line 2b, and line 2c	Name of activity	(a)	Not I		(c)	(d)	
Section   Subtract column   Section   Section   Section   Section   Section   Section   Section   Subtract column   Section	Name of activity	Net illcome (ille 2a)	NELI	188 (IIIIE ZII)	Unanowed loss (line	(2C) Gain	LUSS
Subtract column   Subtract c							
Section   Subtract column   Section   Section   Section   Section   Section   Section   Section   Subtract column   Section							
Subtract column   Subtract c							
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.  Form or schedule fo be reported on Loss Ratio Special allowance (a) Subtract colum from column  Total 1.00  Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed losses  Form or schedule to be reported on Loss Ratio Unallowed losses  Form or schedule to be reported on Loss Ratio Unallowed losses  Form or schedule to be reported on Loss Ratio Unallowed loss Allowed loss Unallowed loss Allowed loss							
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Form or schedule to be reported on Loss   Ratio   Special allowance   Subtract column from column							
Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column from column							
Name of activity  Total  Total  Total  Allocation of Unallowed Losses  Form or schedule to be reported on  Loss  Ratio  Unallowed loss  Total	Worksheet 3 Use this worksheet if an amount		ГВ 3801,		(b)	(a)	(4)
Total	Name of activity			Loss Rat		Special allowa	nce Subtract column (c)
Name of activity    Form or schedule to be reported on   Coss   Ratio   Unallowed loss	Name of activity						irom column (a)
Worksheet 4 Allocation of Unallowed Losses    Form or schedule to be reported on   Loss   Ratio   Unallowed loss							
Name of activity    Form or schedule to be reported on   Coss   Ratio   Unallowed loss							
Worksheet 4 Allocation of Unallowed Losses    Form or schedule to be reported on   Loss   Ratio   Unallowed loss							
Worksheet 4 Allocation of Unallowed Losses    Form or schedule to be reported on   Loss   Ratio   Unallowed loss							
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Total							
Form or schedule to be reported on Loss Ratio Unallowed loss  Total   Mame of activity  Total					1.00		
Total	Worksheet 4 Allocation of Unallowed Losses				,		
Total	Name of activity	to be reporte	edule ed on	( Li	a) oss	(b) Ratio	(c) Unallowed loss
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss	Name of activity						+
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss							_
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss							
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss							
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss							
Worksheet 5 Allowed Losses  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss							
Name of activity  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss			▶			1.00	
Name of activity	Worksheet 5 Allowed Losses			1 ,	,		
	Marina of a North	Form or sche to be reporte	Form or schedule to be reported on		a) oss	(b) Unallowed loss	(c) Allowed loss
Total .	Name or activity						
Total							_
Total							+
Total							1
Total							
Total		·					
	Total	<u></u>	▶				

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Wll	Activities With Lance Departed on Two or Mays Different Forms or Cohodules
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:					
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:					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule ▶					
<b>b</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:					
<b>1a</b> 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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