

2019

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

Part III Depreciation

Table with 6 columns: (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. Row 3 is partially filled.

- 4 Add the amounts on line 3, column (f) 4
5 California depreciation for assets placed in service prior to 2019 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

Table with 6 columns: (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. Row 9 is partially filled.

- 10 Total California amortization from this activity. Add the amounts on line 9, column (f) 10
11 California amortization of costs that began before 2019 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