

# Corporate Passive Activity Loss and Credit Limitations

2025

3802

Attach to Form 100 or Form 100W (personal service corporations and closely held C corporations only).

Corporation name

California corporation number

**Part I Passive Activity Loss**Before completing Part I, complete federal Worksheet 1 and Worksheet 2 in the instructions for federal Form 8810 **using California amounts**.

1 a Current year income from federal Worksheet 2, column (a) .....	1a	00	
b Current year deductions and losses from federal Worksheet 2, column (b) .....	1b	( ) 00	
c Prior year unallowed losses from federal Worksheet 2, column (c) .....	1c	( ) 00	
d Combine line 1a, line 1b, and line 1c. If the result is net income or zero, see instructions .....	1d	00	
2 Closely held C corporations, enter net active income. See instructions. Personal service corporations, enter -0- .....	2	00	
3 <b>Unallowed passive activity deductions and losses.</b> Combine line 1d and line 2. If the result is net income or zero, see the instructions for line 1d and line 3. Otherwise, go to line 4 .....	3	00	
<b>4 Total deductions and losses allowed.</b> Add the income, if any, on line 1a and line 2. See instructions .....	4	00	

**Part II Passive Activity Credits**Before completing Part II, complete federal Worksheet 5 in the instructions for federal Form 8810 **using California amounts**.

5 a Current year passive activity credits from federal Worksheet 5, column (a) .....	5a	00	
b Prior year unallowed credits from federal Worksheet 5, column (b) .....	5b	00	
6 Combine line 5a and line 5b .....	6	00	
7 Enter the tax attributable to net active income and net passive income. See instructions .....	7	00	
8 <b>Unallowed passive activity credit.</b> Subtract line 7 from line 6. If zero or less, enter -0-. See instructions .....	8	00	
<b>9 Allowed passive activity credit.</b> Subtract line 8 from line 6. See instructions .....	9	00	

**Part III Election to Increase Basis of Credit Property**

10 If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and it elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check here ►

11 Name of passive activity disposed of ► \_\_\_\_\_

12 Description of the credit property for which the election is being made ► \_\_\_\_\_

13 Amount of unallowed credit that reduced the property's basis for California purposes. ► \_\_\_\_\_ 00