

**2025**

# 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.)

Business or activity to which form FTB 3885A relates

- 1** ☐ This form is being completed for a passive activity.  
☐ This form is being completed for a nonpassive activity.

**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
<b>3</b>						

**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
<b>9</b>						

**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**