

# Depreciation and Amortization Adjustments

Do not complete this form if your California depreciation amounts are the same as federal amounts.

# 3885A

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 \_\_\_\_\_

<b>Part III Depreciation</b>	(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
3						

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 \_\_\_\_\_

<b>Part IV Amortization</b>	(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
9						

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 \_\_\_\_\_