## **2016 Passive Activity Loss Limitations**

3801

	ach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporation	າຣ).						
Nam	ne(s) as shown on tax return				SS	N, ITIN,	FEIN, or CA. corporation	no.
Pai	rt I 2016 Passive Activity Loss See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 b	pefore	e completing	Part I. Be su	ıre to <b>ı</b>	ıse Ca	lifornia amounts.	1 1
Ren	ntal 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			
10	Prior year unallowed losses from Worksheet 1, column (c)	1c		)	00			
1d	Combine line 1a, line 1b, and line 1c					1d		00
AII (	Other Passive Activities							
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			
2d	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							
	line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See	instru	<u>uctions</u>			3		00
Pai	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			
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
Pai	rt 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 2016.</b> Add line 9 and line 10 See the instructions on Page 2 to find out how to report the losses on your tax returns.					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), line 18, column C.

3(c)

Total

3(d)\*

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    Current year	Worksheet 1	For form FTB 3801, line 1a, line	1b, a	and line 1c								
Rame of activity    Net Income (line 1a)   Net loss (line 1b)   Unallowed loss (line 1c)   Gain   Loss				Curren	t year	Prior year			Over	erall gain or loss		
Total. Enter on form FTB 3801, line 2a, line 2b, and line 2c    Current year	Name of activity		Na	(a)	Not I	(b)	(c)	. (line 4e)	(d)			
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss	Name of activity		Ne	t income (line 1a)	NELI	JSS (IIIIE III)	Unanowed loss	s (line ic)	Gain		LUSS	
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss												
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss												
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss												
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss												
Morksheet 2 For form FTB 3801, line 2a, line 2 b, and line 2c    Current year   Prior year   Overall gain or toss	Total. Enter on form	n FTB 3801, line 1a,										
Current year   Prior year   Overall galn or less												
Net income (line 2a) Net loss (line 2b) Unallowed loss (line 2c) (d) Loss    Column   Column	Worksheet 2		2b, a	and line 2c								
Net income (line 2a) Net loss (line 2b) Unatiowed loss (line 2c) Gain Loss					t year		Prior year		Overall ga		in or loss	
Net loss (line 2b)   Inallowed loss (line 2c)   Gain   Loss			(a) (b) (c)		(d)		(e)					
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U	Name of activity		Net income (line 2a)		Net loss (line 2b)		Unallowed loss (line 2c)		Gain			
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U												
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U												
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U												
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U												
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or column (c)   Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   Form or schedule to be reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Ratio   Unatiowed loss   Part of the reported on   Loss   Part of the reported on   Loss   Unatiowed loss   Unatiowed loss   Part of the reported on   Loss   Unatiowed loss   U	Total Finters (	ETD 0004 12 0-										
Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, line 9.    Form or schedule to be reported on   Less   Ratio   Special allowance   Special allo												
Name of activity    Form or schedule to be reported on   Loss   Ratio   Special allowance   Subtract column (c)   from column (a)			ioo	hown on form [TI	2 2001	lina O						
Total	worksneet 3	Ose this worksheet if an amount			3001,		(b)		(c)		(d)	
Total	Name of activity					Loss	Ratio		Special allowance		Subtract column (c)	
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total	Name of activity										Hom Column (a)	
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total												
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total												
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total												
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total												
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total												
Worksheet 4 Allocation of Unallowed Losses  Form or schedule to be reported on Loss Ratio Unallowed loss  Name of activity  Total	Total			•			1 00	1				
Form or schedule to be reported on Loss Ratio Unallowed loss    Cotal	Worksheet 4						1100					
Total				Form or sched	ule	_(	a)		_(b)		(c)	
Name of activity  Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss	Name of activity			to be reported on		Loss		Katio			Unallowed loss	
Name of activity  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												
Name of activity  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												
Name of activity  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												
Form or schedule to be reported on Loss Unallowed loss Allowed loss  Unallowed loss					▶				1.00			
Name of activity  to be reported on Loss Unallowed loss Allowed loss	Worksheet 5	Allowed Losses					, 1				( )	
Name of activity			Form or schedule to be reported on		Lo	(a) Loss U		(b) nallowed loss		(c) Allowed loss		
Total	Name of activity					-						
Total												
Total												
Total												
Total												
Total												
···········	Total				▶							
						I						

7453163 FTB 3801 2016 **Side 3** 

Warkshoot 6	Activities With Lagger Panarted on Two or Mary Different Forms or Schodules
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>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>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:					
1a 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	<b>&gt;</b>				
Total			1.00		

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.