

2025 Passive Activity Loss Limitations**3801****Attach to Form 540, Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on tax return

SSN, ITIN, FEIN, or CA corporation no.

Part I 2025 Passive Activity LossSee the instructions for Part IV and Part V for federal Form 8582, Passive Activity Loss Limitations, before completing Part I.
Be sure to **use California amounts**.**Rental Real Estate Activities with Active Participation**

1a Activities with net income from Part IV, column (a)	☐	1a		00	
1b Activities with net loss from Part IV, column (b)	☐	1b	()	00	
1c Prior year unallowed losses from Part IV, column (c)	☐	1c	()	00	
1d Combine line 1a, line 1b, and line 1c	☐	1d			00

All Other Passive Activities

2a Activities with net income from Part V, column (a)	☐	2a		00	
2b Activities with net loss from Part V, column (b)	☐	2b	()	00	
2c Prior year unallowed losses from Part V, 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 for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions.	☐	3			00

Part II Special Allowance for Rental Real Estate Activities with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller 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 greater than or equal to 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). Do not enter more than \$25,000	☐	8			00
9 Enter the smaller of line 4 or line 8	☐	9			00

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total.	☐	10			00
11 Total losses allowed from all passive activities for 2025. Add line 9 and line 10. See the instructions on Page 2 to find out how to report the losses on your tax return.	☐	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.

[illegible]

California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
Enter a description of the activity. Group activities by the federal schedules on which they were reported	Enter the character of the activity as passive or nonpassive for California purposes	Enter the California net income (loss) from the activity after application of the PAL rules	Enter the federal net income (loss) from the activity after application of the PAL rules	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 to Schedule CA (540 or 540NR) as follows:

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 3, column B.
Total		1(c)	1(d)*	1(e)

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, column B.
Total		2(c)	2(d)**	2(e)

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
				If the amount below is positive , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column C.
				If the amount below is negative , transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 6, column B.
Total		3(c)	3(d)***	3(e)

*This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 3, column A.

****This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column A.**

***This amount should be the same as the amount reported on Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 6, column A.

Part IV through Part IX are **not** required to be filed with your California tax return and may be detached before filing form FTB 3801. Keep a copy for your records. Refer to the instructions for federal Form 8582 for specific instructions on how to complete Part IV through Part IX.

Part IV Complete this part before Part I, line 1a, line 1b, and line 1c.

	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Name of activity					
Total. Enter on Part I, line 1a, line 1b, and line 1c. ▶					

Part V Complete this part before Part I, line 2a, line 2b, and line 2c.

	Current year		Prior year	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Name of activity					
Total. Enter on Part I, line 2a, line 2b, and line 2c. ▶					

Part VI Use this part if an amount is shown on Part II, line 9.

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Part VII Allocation of Unallowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Part VIII Allowed Losses

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Part IX 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 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 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 Net income from form or schedule. ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

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