

2022

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
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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
3						

4 Add the amounts on line 3, column (f) 4 _____

5 California depreciation for assets placed in service prior to 2022 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
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 2022 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 _____