

2020 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 2020 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental 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 | |
| 1c Prior year unallowed losses from Worksheet 1, 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 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 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 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 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). 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 2020. 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 |

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.

Worksheet 1 For form FTB 3801, line 1a, line 1b, and line 1c

| Name of activity | 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 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on form FTB 3801, line 1a, line 1b, and line 1c. ▶ | | | | | |

Worksheet 2 For form FTB 3801, line 2a, line 2b, and line 2c

| Name of activity | 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 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total. Enter on form FTB 3801, line 2a, line 2b, and line 2c. ▶ | | | | | |

Worksheet 3 Use this worksheet if an amount is shown on form FTB 3801, 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 | | |

Worksheet 4 Allocation of Unallowed Losses

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

Worksheet 5 Allowed Losses

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

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 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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