TAXABLE YEAR CALIFORNIA FORM

2021 Passive Activity Loss Limitations

3801

Atta	ch to	Form 540, Form 540NR, Form 541, or Form 100S.						
Nam	e(s) as s	shown on tax return			SS	N, ITIN	I, FEIN, or CA corporate	tion no.
Pa	rt I	2021 Passive Activity Loss See the instructions for Part IV and Part VI for federal Form 8582, F Be sure to use California amounts .	Passive A	activity Loss Limitations	, befo	re com	npleting Part I.	
Ren	tal Rea	l Estate Activities with Active Participation						
1a	Activit	ies with net income from Part IV, column (a)	1a		00			
1b	Activit	ies with net loss from Part IV, column (b)	1b	(00			
10	Prior y	vear unallowed losses from Part IV, column (c)	1c		00			
1d	Combi	ine line 1a, line 1b, and line 1c				1d▲		00
		assive Activities						
		ies with net income from Part V, column (a)	2a 2h		00			
2c	Prior y	year unallowed losses from Part V, column (c)	. 2c	()	00			
2d	Combi	ine line 2a, line 2b, and line 2c				2d		00
3	Combi	ine line 1d and line 2d. If the result is net income or zero, see the inst I are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line				3		00
Pa	rt II	Special Allowance for Rental Real Estate Activities with Activities and Enter all numbers in Part II as positive amounts. See instructions.	tive Pa	rticipation				
4	Enter t	the smaller of losses from line 1d or line 3				4		00
5 6	Enter f	\$150,000. If married/RDP filing a separate tax return, see instructions federal modified adjusted gross income, but not less than zero. structions.	s 5		00			
		6 is greater than or equal to line 5, skip line 7 and line 8, enter -0- e 9, and then go to line 10. Otherwise, go to line 7	6		00			
7	Subtra	act line 6 from line 5	7		00			
8	Multip	ly line 7 by 50% (.50). Do not enter more than \$25,000				8		00
9	Enter t	the smaller of line 4 or line 8			•	9		00
Pa	rt III	Total Losses Allowed						
10	Add th	e income, if any, from line 1a and line 2a and enter the total				10		00
11		osses allowed from all passive activities for 2021. Add line 9 and I e instructions on Page 2 to find out how to report the losses on your				11		00

Activities

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.

(c) California Amount

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
-					
-				/ X	
				7	

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

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

Passive or Nonpassive

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)	(b)	(c)	(d)	(e)
Schedule C Activities	Passive or Nonpassive	California Amount	Federal Amount	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

Federal Ámount

1(e)

(e)

California Adjustment

(a) Schedule E Activities	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						
		Current		Prior ye	ar		gain or loss
Name of activit	tv	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed (line 1d	loss	(d) Gain	(e) Loss
Manie of activit	ty	(iiiio iu)	(1110-12)	(inio re	,,		
Total. Enter on I line 1b, and line	Part I, line 1a, e 1c ▶						
Part V	Complete this part before			Dui		Overell	
		Current (a)	year (b)	Prior ye	ar		gain or loss (e)
Name of activit	ty	Net income (line 2a)	Net loss (line 2b)	Unallowed (line 20	loss	(d) Gain	Loss
	e 2c▶		0,		N		
Part VI	Use this part if an amour	t is shown on Part II, 1 Form or schedule	ine 9. (a)	(h)	`	(c)	(d)
		to be reported on	Loss	(b) Ratio		Special allowance	Subtract column (d
Name of activit	ty						from column (a)
Total				1.00			
Total Part VII	Allocation of Unallowed	Losses	×	1.00			
Name of activit		Form or sche to be reporte	dule d on	(a) Loss		(b) Ratio	(c) Unallowed loss
) 				
	V						
Total Part VIII	Allowed Losses		▶			1.00	
Name of activit		Form or sche		(a) Loss	Una	(b) allowed loss	(c) Allowed loss
	•						
			1				

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Part IX	Activities With Losses Reported on Two or More Different Form	ns or Schedules
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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-	<u></u>			<u> </u>	
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:		2			
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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