Depreciation and Amortization Adjustments

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

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 2021 . . . . **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 2021 . . . . **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** _____