Use this worksheet to fig	·	<u> </u>			
(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	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the	(d) Federal Amount Enter your current year federal net income (loss) before application of the	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
	activity	California adjustment	PAL rules		
-	nent Worksheets (S o figure your California adju				_
(a) Activities Enter a description of the activity. Group activities by the federal schedules on	(b) Passive or Nonpassive Enter the character of the activity as passive or nonpassive for California	(c) California Amount Enter the California net income (loss) from the activity after application of	(d) Federal Amount Enter the federal net income (loss) from the activity after application of	(e) California Adjustment 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	
which they were reported	purposes	the PAL rules	the PAL rules	to Schedule CA (540	or 540NR) as follows:
(a)	(b)	(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.	
Schedule C Activities	Passive or Nonpassive	California Amount	rederal Amount		
				(5401411), 1 art 11, 00011	on B, line 3, column 6.
				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, col. B.	
-		4/->	4 / 1) *		
I otal · · · · · · · ·		1(c)	1(d)*	1(e)	
Total · · · · · · · · ·	• • • • • • • • • • • • •	1(c)	1(d)^	1(e)	
(a)	(b)	(c)	(d)	(e)	9)
		()		1	
(a)	(b)	(c)	(d)	(e California Ad	
(a)	(b)	(c)	(d)	(e California Ac	djustment
(a)	(b)	(c)	(d)	California Ac If the amount below i amount to Sch. CA (5	djustment s positive, transfer the
(a)	(b)	(c)	(d)	(e California Ad If the amount below i amount to Sch. CA (5 (540NR), Part II, Sect	s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C.
(a)	(b)	(c)	(d)	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour
(a)	(b)	(c)	(d)	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II.
(a) Schedule E Activities	(b) Passive or Nonpassive	(c)	(d)	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II.
(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II.
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amount or Sch. CA (540NR), Part II amount) line 5, col. B.
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amount or Sch. CA (540NR), Part II amount) line 5, col. B.
(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac If the amount below i	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II, amount) line 5, col. B.
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac If the amount below i amount to Sch. CA (6	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amount or Sch. CA (540NR), Part II amount) line 5, col. B. e) djustment s positive, transfer the
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sect If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac If the amount below i amount to Sch. CA ((540NR), Part II, Sect	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II amount) line 5, col. B. e) djustment s positive, transfer the 540), Part I or Sch. CA tion B, line 6, column C.
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac If the amount below i amount to Sch. CA ((540NR), Part II, Sec If the amount below is	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amour or Sch. CA (540NR), Part II amount) line 5, col. B. djustment s positive, transfer the 540), Part I or Sch. CA tion B, line 6, column C. egative, transfer the amour
(a) Schedule E Activities Total	(b) Passive or Nonpassive	(c) California Amount 2(c)	(d) Federal Amount 2(d)**	(e California Ac If the amount below i amount to Sch. CA (5 (540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o Section B, (as a positive 2(e) (e California Ac If the amount below i amount to Sch. CA ((540NR), Part II, Sec If the amount below is ne to Sch. CA (540), Part I o	djustment s positive, transfer the 640), Part I or Sch. CA tion B, line 5, column C. egative, transfer the amount or Sch. CA (540NR), Part II amount) line 5, col. B. e) djustment s positive, transfer the 540), Part I or Sch. CA tion B, line 6, column C.

* 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.

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