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Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 4952 and its instructions is at www.irs.gov/form4952.

▶ Attach to your tax return.

2014

Attachment
Sequence No. **51**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2014 (see instructions)	1	
2	Disallowed investment interest expense from 2013 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a		
4b	Qualified dividends included on line 4a	4b		
4c	Subtract line 4b from line 4a	4c		
4d	Net gain from the disposition of property held for investment	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
4f	Subtract line 4e from line 4d	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
4h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2015. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	