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# Investment Interest Expense Deduction

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

▶ Go to [www.irs.gov/Form4952](http://www.irs.gov/Form4952) for the latest information.  
▶ Attach to your tax return.

**2018**  
Attachment  
Sequence No. **51**

Identifying number

## Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2018 (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Disallowed investment interest expense from 2017 Form 4952, line 7 . . . . .	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>	

## Part II Net Investment Income

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

## Part III Investment Interest Expense Deduction

<b>7</b>	Disallowed investment interest expense to be carried forward to 2019. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	<b>7</b>	
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	<b>8</b>	