

FOR ALT MIN TAX PURPOSES ONLY
Investment Interest Expense Deduction

OMB No. 1545-0191

Form **4952**

Department of the Treasury
 Internal Revenue Service (99)

▶ Go to www.irs.gov/Form4952 for the latest information.

▶ Attach to your tax return.

2018

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 2018 (see instructions) | 1 | |
| 2 | Disallowed investment interest expense from 2017 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 2019. 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 | |

For Paperwork Reduction Act Notice, see instructions.

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