

# Investment Interest Expense Deduction

Department of the Treasury  
Internal Revenue Service (99)

▶ 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**

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	<b>Total investment interest expense.</b> 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			
b	Qualified dividends included on line 4a . . . . .	4b			
c	Subtract line 4b from line 4a . . . . .			4c	
d	Net gain from the disposition of property held for investment . . . . .	4d			
e	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions) . . . . .	4e			
f	Subtract line 4e from line 4d . . . . .			4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions) . . . . .			4g	
h	Investment income. Add lines 4c, 4f, and 4g . . . . .			4h	
5	Investment expenses (see instructions) . . . . .			5	
6	<b>Net investment income.</b> 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	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	8	

**For Paperwork Reduction Act Notice, see instructions.**  
EEA