

# Investment Interest Expense Deduction

► Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).  
 ► Attach to your tax return.

OMB No. 1545-0191

**2013**  
 Attachment  
 Sequence No. **51**

Identifying number

## Part I Total Investment Interest Expense

<b>1</b>	Investment interest expense paid or accrued in 2013 (see instructions)	<b>1</b>		
<b>2</b>	Disallowed investment interest expense from 2012 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 2014. 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>		

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