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Investment Interest Expense Deduction

Go to www.irs.gov/Form4952 for the latest information.
Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2022 (see instructions)	1	
2	Disallowed investment interest expense from 2021 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		
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 smaller 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	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 2023. 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 line 6. See instructions	8	