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Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return	Identifying number
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Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2008 (see instructions)	1		
2 Disallowed investment interest expense from 2007 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 2009. 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		