Form **4952**

Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

▶ **See separate instructions.**
▶ **Attach to your tax return.**

OMB No. 1545-0191

1990

Attachment Sequence No. **72**

Name(s) shown on return

Identifying number

1	Investment interest expense paid or accrued in 1990. See Instructions		1	
2	Investment income minus investment expenses. See Instructions	2		
3	Phase-in adjustment from passive activities. See Instructions	3		
4	**Net investment income.** Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Subtract line 4 from line 1. If zero or less, enter -0- here and on line 13, and skip lines 6 through 12		5	
6	Enter the amount from line 1, minus the interest expense from certain trade or businesses. See Instructions		6	
7	Enter the amount from line 2, without the income or expenses from certain trade or businesses. See Instructions	7		
8	Phase-in ceiling amount: **Individuals (not married filing separately)** and **estates**, enter $10,000	8		