

# Net Investment Income Tax- Individuals, Estates, and Trusts

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

- Part I Investment Income**
- Section 6013(g) election (see instructions)
  - Section 6013(h) election (see instructions)
  - Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		<b>1</b>
2	Ordinary dividends (see instructions)		<b>2</b>
3	Annuities (see instructions)		<b>3</b>
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	<b>4c</b>
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b		
5a	Net gain or loss from disposition of property (see instructions)	5a	<b>5d</b>
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c		
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		<b>6</b>
7	Other modifications to investment income (see instructions)		<b>7</b>
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		<b>8</b>

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	<b>9d</b>
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c		
10	Additional modifications (see instructions)		<b>10</b>
11	Total deductions and modifications. Add lines 9d and 10		<b>11</b>

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-		<b>12</b>
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	<b>16</b>
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15		
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)		<b>17</b>
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)	18a	<b>19c</b>
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	<b>20</b>
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)		<b>21</b>

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