

# 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) . . . . .	<b>4a</b>		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) . . . . .	<b>4b</b>		
c	Combine lines 4a and 4b . . . . .		<b>4c</b>	
5a	Net gain or loss from disposition of property (see instructions) . . . . .	<b>5a</b>		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) . . . . .	<b>5b</b>		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions) . . . . .	<b>5c</b>		
d	Combine lines 5a through 5c . . . . .		<b>5d</b>	
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) . . . . .	<b>9a</b>		
b	State, local, and foreign income tax (see instructions) . . . . .	<b>9b</b>		
c	Miscellaneous investment expenses (see instructions) . . . . .	<b>9c</b>		
d	Add lines 9a, 9b, and 9c . . . . .		<b>9d</b>	
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) . . . . .	<b>13</b>		
14	Threshold based on filing status (see instructions) . . . . .	<b>14</b>		
15	Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>		
16	Enter the smaller of line 12 or line 15 . . . . .		<b>16</b>	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) . . . . .		<b>17</b>	
<b>Estates and Trusts:</b>				
18a	Net investment income (line 12 above) . . . . .	<b>18a</b>		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) . . . . .	<b>18b</b>		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- . . . . .	<b>18c</b>		
19a	Adjusted gross income (see instructions) . . . . .	<b>19a</b>		
b	Highest tax bracket for estates and trusts for the year (see instructions) . . . . .	<b>19b</b>		
c	Subtract line 19b from line 19a. If zero or less, enter -0- . . . . .	<b>19c</b>		
20	Enter the smaller of line 18c or line 19c . . . . .		<b>20</b>	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) . . . . .		<b>21</b>	