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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

2020
Attachment
Sequence No. **72**

▶ **Go to 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)			1
2	Ordinary dividends (see instructions)			2
3	Annuities (see instructions)			3
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		4c
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		5d
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)			6
7	Other modifications to investment income (see instructions)			7
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		9d
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)			10
11	Total deductions and modifications. Add lines 9d and 10			11

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-			12
Individuals:				
13	Modified adjusted gross income (see instructions)	13		16
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% (0.038). Enter here and include on your tax return (see instructions)			17
Estates and Trusts:				
18a	Net investment income (line 12 above)	18a		20
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		21
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% (0.038). Enter here and include on your tax return (see instructions)			