

**Net Investment Income Tax—
 Individuals, Estates, and Trusts**
 Attach to your tax return.

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