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

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

Attachment  
Sequence No. **72**

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)

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

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

**Part III Tax Computation**

|                            |  |            |           |
|----------------------------|--|------------|-----------|
| <b>12</b>                  | 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>        |  |            |           |
| <b>13</b>                  | Modified adjusted gross income (see instructions)  | <b>13</b>  | <b>16</b> |
| <b>14</b>                  | Threshold based on filing status (see instructions)  | <b>14</b>  |           |
| <b>15</b>                  | Subtract line 14 from line 13. If zero or less, enter -0-  | <b>15</b>  |           |
| <b>16</b>                  | Enter the smaller of line 12 or line 15  |            |           |
| <b>17</b>                  | 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> |  |            |           |
| <b>18a</b>                 | Net investment income (line 12 above)  | <b>18a</b> | <b>20</b> |
| <b>b</b>                   | Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)   | <b>18b</b> |           |
| <b>c</b>                   | Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-   | <b>18c</b> |           |
| <b>19a</b>                 | Adjusted gross income (see instructions)   | <b>19a</b> | <b>21</b> |
| <b>b</b>                   | Highest tax bracket for estates and trusts for the year (see instructions)   | <b>19b</b> |           |
| <b>c</b>                   | Subtract line 19b from line 19a. If zero or less, enter -0-  | <b>19c</b> |           |
| <b>20</b>                  | Enter the smaller of line 18c or line 19c  |            |           |
| <b>21</b>                  | 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)                       |            |           |