

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. All investment interest, Except Muni bonds	1	
2	Ordinary dividends (see instructions)	2. NIIT includes Investment Divs	2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4. Passive income is NIIT taxed	4a	
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		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a. property sales (Y)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b. Investment property -Yes	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)		5c	
d	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. Total Investment Income	8	

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

9a	Investment interest expenses (see instructions)	9a. broker fees	9a	
b	State, local, and foreign income tax (see instructions)		9b	
c	Miscellaneous investment expenses (see instructions)		9c	
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10	11. total deductions	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	Investment income
Individuals:				
13	Modified adjusted gross income (see instructions)	13 MAGI		14. Threshold: ===== MFS: \$125k Single / HOH: \$200k MFJ / QSS: \$250k
14	Threshold based on filing status (see instructions)	14		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15. MAGI - Cap	15	
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)	18a		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
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		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	