



2025 Schedule NIIT, Net Investment Income Tax

YOUR FIRST NAME, INITXX YOU	LAST NAMEXXXXXXXXXXXXXXXXXX	999999999
Taxpayer Name	FEIN, SSN, or ITIN	Minnesota Tax ID

Part 1 — Net Investment Income Calculation

1	Enter the total investment income from your federal Form 8960, line 8.	1	12345678
2	Total net gain included in line 1 relating to dispositions of Class 2a property (<i>see instructions</i>)	2	12345678
3	Net interest and mutual fund dividends from U.S. bonds	3	12345678
4	Add lines 2 and 3	4	12345678
5	Total Minnesota Investment Income. Subtract line 4 from line 1	5	12345678
6	Enter the total deductions and modifications from your federal Form 8960, line 11	6	12345678
7	Total deductions and modifications included in line 6 relating to the Class 2a property reported on line 2.	7	12345678
8	Total Minnesota Deductions and Modifications. Subtract line 7 from line 6	8	12345678
9	Minnesota Net Investment Income. Subtract line 8 from line 5	9	12345678

Part 2 — Individual Tax Computation

10	Minnesota net investment income (<i>from line 9 above</i>)	10	12345678
11	Subtract \$1,000,000 from line 10. If the result is less than zero, enter zero and stop.	11	12345678
12	Multiply line 11 by one percent (0.01)	12	12345678
13	Amount of line 10 allocated to Minnesota. (<i>see instructions</i>)	13	12345678
14	Divide line 13 by line 10. Carry to five decimal places	14	12345678
15	Minnesota Net Investment Income Tax. Multiply line 12 by line 14. Enter here and on line 14a of Form M1 ..	15	12345678

Part 3 — Estate and Trust Tax Computation

16	Minnesota net investment income (<i>from line 9 above</i>)	16	12345678
17	Amount of line 16 that is distributed to beneficiaries or charities	17	12345678
18	Undistributed Minnesota Net Investment Income. Subtract line 17 from line 16	18	12345678
19	Subtract \$1,000,000 from line 18. If the result is less than zero, enter zero and stop.	19	12345678
20	Multiply line 19 by one percent (0.01)	20	12345678
21	Amount of line 18 allocated to Minnesota. (<i>See instructions</i>)	21	12345678
22	Divide line 21 by line 18. Carry to five decimal places	22	12345678
23	Minnesota Net Investment Income Tax. Multiply line 20 by line 22. Enter here and on line 12 of Form M2 ...	23	12345678