



2026 Schedule NIIT, Net Investment Income Tax

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

Section 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

Section 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

Section 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