

**Line 9:** Line 5 minus line 8. If less than 0, enter 0. This is your federal income tax liability after refundable credits (other than EITC).

**Line 10:** Enter your maximum allowable federal tax liability subtraction amount from Table 4. Don't enter more than your limit or less than zero.

**Line 11:** Enter the smaller of line 9 or line 10. This is your federal tax liability subtraction.

**Federal tax liability subtraction worksheet**

- |   |           |
|---|-----------|
| 1. Federal tax liability (Form 1040 line 22).                                     | 1. _____  |
| 2. Excess advance premium tax credit (Form 1040, Schedule 2, line 2).             | 2. _____  |
| 3. Line 1 minus line 2. (If less than 0, enter 0).                                | 3. _____  |
| 4. Other taxes (see instructions).  | 4. _____  |
| 5. Line 3 plus line 4.  | 5. _____  |
| 6. American Opportunity credit (form 1040, line 29).                              | 6. _____  |
| 7. Premium tax credit (Form 8962, line 24).                                       | 7. _____  |
| 8. Line 6 plus line 7.  | 8. _____  |
| 9. Line 5 minus line 8. (If less than 0, enter 0).                                | 9. _____  |
| 10. Maximum subtraction amount from Table 4.                                      | 10. _____ |
| 11. Smaller of line 9 or line 10. This is your federal tax liability subtraction. | 11. _____ |

**Are you amending your 2023 return?** Usually you can't change your federal tax subtraction on your amended return. See the "Federal income tax liability" section in Publication OR-17 for more information before making changes to this subtraction.

**Table 4. Federal tax liability subtraction AGI phaseout**

If your filing status is:	And your federal adjusted gross income is:		Then your maximum allowable tax liability subtraction is:
	At least—	But less than—	
Single	0	\$125,000	\$7,800
	\$125,000	\$130,000	\$6,250
	\$130,000	\$135,000	\$4,700
	\$135,000	\$140,000	\$3,100
	\$140,000	\$145,000	\$1,550
	\$145,000 or more		0
Married filing separately	0	\$125,000	\$3,900
	\$125,000	\$130,000	\$3,125
	\$130,000	\$135,000	\$2,350
	\$135,000	\$140,000	\$1,550
	\$140,000	\$145,000	\$775
	\$145,000 or more		0
Married filing jointly; or	0	\$250,000	\$7,800
	\$250,000	\$260,000	\$6,250
Head of household; or	\$260,000	\$270,000	\$4,700
	\$270,000	\$280,000	\$3,100
Qualifying surviving spouse	\$280,000	\$290,000	\$1,550
	\$290,000 or more		0

**11 Social Security and tier 1 Railroad Retirement Board benefits income.** Enter the amount from federal Form 1040 or 1040-SR, line 6b. If you have tier 2, windfall/vested dual, or supplemental Railroad Retirement Board benefits, these are subtracted in Section B of the Schedule OR-ASC, using code 330. For more information, see this topic under "Income" in Publication OR-17.

**12 Oregon income tax refund included in federal income.** Enter your Oregon state income tax refund from federal Form 1040 or 1040-SR, Schedule 1, line 1. **Don't include local, county, or other states' tax refunds.**

**13 Total subtractions from Schedule OR-ASC.** Other subtractions not explained here are claimed on Schedule OR-ASC. Enter the total from Schedule OR-ASC, line B7. **Include the schedule with your return.**

For more information about subtractions, see Schedule OR-ASC and OR-ASC-NP Instructions or "Subtractions" in Publication OR-17.