

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 6. 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 6. Federal tax liability subtraction AGI phase-out

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 Head of household; or Qualifying surviving spouse	0	\$250,000	\$7,800
	\$250,000	\$260,000	\$6,250
	\$260,000	\$270,000	\$4,700
	\$270,000	\$280,000	\$3,100
	\$280,000	\$290,000	\$1,550
	\$290,000 or more		0

41 Total modifications from Schedule OR-ASC-NP. Enter the total from Schedule OR-ASC-NP, line D7. **Include the schedule with your return.**

For more information about modifications, see "Deductions and modifications" in Publication OR-17.