

**Nebraska
Worksheet****Federal Tax Liability Worksheet****2023**

(Keep for your records)

Name(s) as shown on return

Your Social Security Number

Nebraska Tax After Nonrefundable Credits. Do not complete the worksheet below if the result of line 12 minus line 13 is \$5,000 or more. Otherwise, if your federal tax liability is -0- or is less than your Nebraska tax, complete the Federal Tax Liability Worksheet below. On line 29, enter the smaller of the amounts from line 2 or line 3 of the worksheet. If entering federal tax liability, attach a copy of your federal return.

1. Nebraska Adjustments to AGI

- a. Amount of **adjustments increasing federal AGI** (line 12, Form 1040N) 1a. _____
- b. Amount of **adjustments decreasing federal AGI** (line 13, Form 1040N) 1b. _____
- Net adjustments to federal AGI** (line 1a minus line 1b) 1. _____

If the amount on line 1 is \$5,000 or more **Stop**. Line 29 of Form 1040N must be the mathematical result of line 17 minus line 28.

2. Nebraska Tax after Nonrefundable Credits

- a. Nebraska tax, line 17 of Form 1040N 2a. \$ _____
- b. Total Nonrefundable Credits, line 28 of Form 1040N 2b. _____
- Line 2a minus line 2b 2. _____

If the amount on line 2 is zero or less, enter -0- on line 29 of Form 1040N; and **Stop here. Do not complete the remainder of the Worksheet.**

3. Federal tax before credits:

- a. Line 16 of Form 1040 or 1040-SR, page 2 3a. _____
- b. Line 1 of Form 1040 or 1040-SR, Schedule 2 3b. _____
- c. Line 8 of Form 1040 or 1040-SR, Schedule 2 3c. _____
- d. Total tax—Form 1040 or 1040-SR (add lines 3a, 3b, and 3c) 3d. _____
- Total federal tax (enter tax from line 3d) 3. _____

On line 29, enter the smaller of the amounts from line 2 or line 3 of this worksheet, and check the federal tax box if line 3 is used.