



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

**Schedule X** Other Income. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

**2020**

- 1 Alimony received (from US return) (full-and part-year residents only; see instructions) ▶ 1 0 0
- 2 Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet) ▶ 2 0 0
- 3 **Other gambling winnings** (sources other than Massachusetts state lottery). **Not less than 0.** ▶ 3 0 0  
**Note:** Certain gambling losses are deductible under Massachusetts law. See Schedule Y, line 17. **Do not** report Massachusetts state lottery winnings here; instead, report them on Form 1, line 8b or Form 1-NR/PY, line 10b.
- 4 Fees and other 5.0% income. **Not less than 0.** ▶ 4 0 0
- 5 Total other 5.0% income. Add lines 1 through 4. **Not less than 0.** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11. ▶ 5 0 0

**Schedule Y** Other Deductions. **Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.**

- 1 Reserved ▶ 1 0 0
- 2 Penalty on early savings withdrawal (from US return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY). ▶ 2 0 0
- 3 Alimony paid (from US return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY. ▶ 3 0 0
- 4 Amounts excludible under MGL ch 41, § 111F or US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below ▶ 4 0 0  
 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F  
 Income exempt under US tax treaty
- 5 Moving expenses. ▶ 5 0 0
- 6 Medical savings account deduction. ▶ 6 0 0
- 7 Self-employed health insurance deduction (see instructions). ▶ 7 0 0
- 8 Health savings accounts deduction. ▶ 8 0 0
- 9  Certain qualified deductions from US Form 1040 (see instructions)  
 Certain business expenses from US Form 1040 (see instructions) ▶ 9 0 0
- 10 Student loan interest deduction (only if not claiming the same expenses in line 12). ▶ 10 0 0
- 11 College Tuition Deduction (**full-year residents only**; from worksheet) ▶ 11 0 0
- 12 Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) ▶ 12 0 0
- 13 Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) ▶ 13 0 0
- 14 Claim of right deduction ▶ 14 0 0
- 15 Commuter deduction (from worksheet) ▶ 15 0 0
- 16 Human organ donation deduction (**full-year residents only**; see instructions) ▶ 16 0 0
- 17 Certain gambling losses (see instructions) ▶ 17 0 0
- 18 Prepaid tuition or college savings program deduction (see instructions) ▶ 18 0 0
- 19 Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 ▶ 19 0 0