



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

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

**2021**

<b>1</b>	Reserved .....	▶ 1	<b>0 0 0 0 0 0 0 0 0 0</b>
<b>2</b>	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	<b>0 0</b>
<b>3</b>	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	<b>0 0</b>
<b>4</b>	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	<b>0 0</b>
	<input type="radio"/> Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F		
	<input type="radio"/> Income exempt under US tax treaty		
<b>5</b>	Moving expenses .....	▶ 5	<b>0 0</b>
<b>6</b>	Medical savings account deduction .....	▶ 6	<b>0 0</b>
<b>7</b>	Self-employed health insurance deduction (see instructions) .....	▶ 7	<b>0 0</b>
<b>8</b>	Health savings accounts deduction .....	▶ 8	<b>0 0</b>
<b>9</b>	a. Certain qualified deductions from US Form 1040 (see instructions) .....	▶ 9a	<b>0 0</b>
	b. Certain business expenses from US Form 1040 (see instructions) .....	▶ 9b	<b>0 0</b>
	c. Qualified unemployment deduction (see instructions) .....	▶ 9c	<b>0 0</b>
<b>10</b>	Student loan interest deduction (only if not claiming the same expenses in line 12).....	▶ 10	<b>0 0</b>
<b>11</b>	College Tuition Deduction ( <b>full-year residents only</b> ; from worksheet) .....	▶ 11	<b>0 0</b>
<b>12</b>	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) .....	▶ 12	<b>0 0</b>
<b>13</b>	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	<b>0 0</b>
<b>14</b>	Claim of right deduction .....	▶ 14	<b>0 0</b>
<b>15</b>	Commuter deduction (from worksheet) .....	▶ 15	<b>0 0</b>
<b>16</b>	Human organ donation deduction ( <b>full-year residents only</b> ; see instructions) .....	▶ 16	<b>0 0</b>
<b>17</b>	Certain gambling losses (see instructions) .....	▶ 17	<b>0 0</b>
<b>18</b>	Prepaid tuition or college savings program deduction (see instructions) .....	▶ 18	<b>0 0</b>
<b>19</b>	Total other deductions. Add lines 1 through 18. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 .....	▶ 19	<b>0 0</b>