FIRST NAME | M.I. | LAST NAME | SOCIAL SECURITY NUMBER

# Schedule Y Other Deductions. Enclose with Form 1 or Form 1-NR/PY.

**2023**

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|---|---|---|
| **1** | Reserved for future use | 1 | 0 0 0 0 0 0 0 0 0 0 |
| **2** | Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) | 2 | 0 0 |
| **3** | Amount of deductible alimony paid (from U.S. return; see instructions). 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<br>◯ Income received by a firefighter or police officer incapacitated in the line of duty, per MGL ch 41, § 111F<br>◯ Income exempt under US tax treaty | 4 | 0 0 |
| **5** | Moving expenses for members of the Armed Forces (from U.S. return; see instructions) | 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** | a. Certain qualified deductions from US Form 1040 (see instructions) | 9a | 0 0 |
| | b. Certain business expenses from US Form 1040 (see instructions) | 9b | 0 0 |
| | c. Charitable contributions deduction (see instructions) | 9c | 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** | a. Prepaid tuition or college savings program deduction (see instructions) | 18a | 0 0 |
| | b. Student loan repayment assistance deduction (see instructions) | 18b | 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 |