



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

**Schedule Y** Other Deductions. **Enclose with Form 1 or Form 1-NR/PY.****2025**

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	a. Income received by a firefighter or police officer excludable under MGL ch 41, § 111F included in Form 1, line 3 or Form 1-NR/PY, line 5. ....	4a	0 0
	b. Income exempt under U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. ....	4b	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 U.S. Form 1040 (see instructions).....	9a	0 0
	b. Certain business expenses from U.S. 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 ( <b>full-year residents only</b> ; 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 ( <b>full-year residents only</b> ; 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