



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 excludible 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 (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	