



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**

1	Reserved	► 1	0 0 0 0 0 0 0 0 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
	<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		
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	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. Qualified unemployment 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	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