

***Caution:***  
***DRAFT – DO NOT***  
***FILE***

This is an early release draft of  
a 2025 Massachusetts tax  
form or schedule.

Do not file **DRAFT** forms.

**DRAFT** forms **will not** be  
processed.



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER

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

<b>1</b>	Reserved for future use .....	<b>1</b>	0 0 0 0 0 0 0 0 0 0
<b>2</b>	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) .....	<b>2</b>	0 0
<b>3</b>	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 .....	<b>3</b>	0 0
<b>4</b>	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. ....	<b>4a</b>	0 0
	b. Income exempt under US tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5.....	<b>4b</b>	0 0
<b>5</b>	Moving expenses for members of the Armed Forces (from U.S. return; see instructions) .....	<b>5</b>	0 0
<b>6</b>	Medical savings account deduction .....	<b>6</b>	0 0
<b>7</b>	Self-employed health insurance deduction (see instructions) .....	<b>7</b>	0 0
<b>8</b>	Health savings accounts deduction .....	<b>8</b>	0 0
<b>9</b>	a. Certain qualified deductions from US Form 1040 (see instructions) .....	<b>9a</b>	0 0
	b. Certain business expenses from US Form 1040 (see instructions) .....	<b>9b</b>	0 0
	c. Charitable contributions deduction (see instructions) .....	<b>9c</b>	0 0
<b>10</b>	Student loan interest deduction (only if not claiming the same expenses in line 12) .....	<b>10</b>	0 0
<b>11</b>	College Tuition Deduction ( <b>full-year residents only</b> ; from worksheet) .....	<b>11</b>	0 0
<b>12</b>	Undergraduate student loan interest deduction (only if not claiming the same expenses in line 10; see instructions) .....	<b>12</b>	0 0
<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) .....	<b>13</b>	0 0
<b>14</b>	Claim of right deduction .....	<b>14</b>	0 0
<b>15</b>	Commuter deduction (from worksheet) .....	<b>15</b>	0 0
<b>16</b>	Human organ donation deduction ( <b>full-year residents only</b> ; see instructions) .....	<b>16</b>	0 0
<b>17</b>	Certain gambling losses (see instructions) .....	<b>17</b>	0 0
<b>18</b>	a. Prepaid tuition or college savings program deduction (see instructions) .....	<b>18a</b>	0 0
	b. Student loan repayment assistance deduction (see instructions) .....	<b>18b</b>	0 0
<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 .....	<b>19</b>	0 0