



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