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