



FIRST NAME \_\_\_\_\_ M.I. \_\_\_\_\_ LAST NAME \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_

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

**2024**

<b>1</b>	Reserved for future use .....	1	0	0	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>	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													
<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 US Form 1040 (see instructions) .....	9a											0	0
	b. Certain business expenses from US 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

DRAFT FOR SEPTEMBER 27, 2024. SUBJECT TO CHANGE. DO NOT FILE.