

## 2023 Schedule Y

### Schedule Y. Other Deductions

1. [RESERVED FOR FUTURE USE]	1
2. Penalty for early savings withdrawal	2
3. Amount of deductible alimony paid	3
4. Amounts excludible under MGL Ch. 41, sec. 111F or U.S. tax treaty incl. in Form 1, line 3 or Form 1-NR/PY, line 5 Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F Income exempt under U.S. tax treaty	4
5. Moving expenses for members of the Armed Forces	5
6. Medical savings account deduction	6
7. Self-employed health insurance deduction	7
8. Health savings accounts deduction	8
9a. Certain qualified deductions from U.S. Form 1040	9a
9b. Certain business expenses from U.S. Form 1040	9b
9c. Charitable contributions deduction	9c
10. Student loan interest	10
11. College Tuition Deduction (full-year residents only)	11
12. Undergraduate student loan interest deduction	12
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	13
14. Claim of right deduction	14
15. Commuter deduction	15
16. Human organ donation deduction (full-year residents only)	16
17. Certain gambling losses	17
18. Prepaid tuition or college savings program deduction	18
19. Total other deductions. Add lines 1 through 18	19