



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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THOMAS G. SHACK III, ESQ.  
COMPTROLLER

August 30, 2018

Christopher Harding, Commissioner  
Department of Revenue  
100 Cambridge Street  
Boston, MA 02114

Dear Commissioner Harding:

The purpose of this letter is to certify certain State Tax Revenues for Fiscal Year 2018. Kindly utilize this information as you make subsequent reports to the Office of the State Auditor to comply with the requirements of Section 5 Chapter 62F, MGL. Attachment A represents the official books of the Commonwealth statewide.

At a later date, you may notice a variance in the amount reported for deeds tax revenue in the Commonwealth's financial reports (statutory basis). This is attributed to reporting of these taxes on an accrual basis in these reports. Please note the amounts specified in this certification do not include accrual.

In closing, the cooperative efforts of staff from the Department of Revenue, the Office of the State Auditor, the Office of the State Treasurer and Receiver General, and the Office of the Comptroller have yielded excellent results. Strict observation to the Comptroller's year end closing instructions allowed for the accurate and timely certification of FY2018 Tax Revenues. I express my appreciation to all staff that participated in this project.

Do not hesitate to contact me if you need additional information.

Sincerely,

Thomas G. Shack III  
Comptroller

### [Attachment A](#)

cc: Suzanne Bump, State Auditor  
Deborah Goldberg, State Treasurer and Receiver General  
Michael Heffernan, Secretary of Administration and Finance

**Schedule ( A )  
Chapter 62F, M.G.L  
FISCAL YEAR ENDED 2018**

<b>Collected By</b>	<b>Type of Tax</b>	<b>Amount</b>
DOR	Alcoholic Beverages	84,977,506.78
DOR	Commercial, Financial Inst.	17,442,654.67
DOR	Cigarettes	594,172,849.38
DOR	Corporations	2,392,154,110.67
DOR	Deeds	193,540,508.95
DOR	Estate and Inheritance	472,955,859.17
DOR	Income	16,255,654,921.65
DOR	Insurance	363,569,152.14
DOR	Gasoline	669,490,122.80
DOR	Special Fuel I.F.T.A	99,653,963.43
DOR	Public Utilities	(650,000.00)
DOR	Room Occupancy	263,448,681.17
DOR	Sales and Use	6,491,262,464.97
DOR	Club Alcohol Beverage	864,505.73
DOR	Controlled Substances	7.00
DOR	Motor Vehicle Excise	116,186.52
DOR	Covention Center Surcharges	17,177,597.05
DOR	Community Preservation Fund	23,793,879.99
DOR	Satellite TV	9,721,141.56
<b>Sub Total DOR</b>		<b>27,949,346,113.63</b>

**NON DOR COLLECTED**

SEC	Deeds Excise Stamp	90,956,208.73
MGC	Racing	886,949.50
MGC	Mass Gaming	68,010,487.02
LOT	Beano 3/5	730,835.77
LOT	Raffles and Bazaars	1,030,972.31
DOI	Excess and surplus lines	42,681,549.51
REG	Boxing 4 Percent	208,390.12
REG	Boxing 1 Percent	33,239.06
EOL	UI Surcharge	24,675,801.32
<b>Sub Total Non-DOR</b>		<b>229,214,433.34</b>

**TOTAL TAXES SECTION 5,  
Chapter 62F, M.G.L**

**28,178,560,546.97**