



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

November 17, 2020

Geoffrey Snyder, Commissioner
Department of Revenue
100 Cambridge Street
Boston, MA 02114

Dear Commissioner Snyder:

The purpose of this letter is to provide an updated certification of certain State Tax Revenue for Fiscal Year 2020. [Attachment A](#) presents the revenues by category on the official books of the Commonwealth. This letter and attachment replace the certification provided on October 27, 2020. Kindly use this information as you make subsequent reports to the Office of the State Auditor pursuant to M.G.L. 62F, § 5.

On October 27 but after the certification letter had been issued, my office received notification that Fiscal Year 2020 income tax refunds had been overstated, and therefore net revenues understated, by \$13,020,159.34 in the original certification. My office worked with the Department of Revenue to confirm the new information. Fiscal Year 2020 revenue was subsequently revised.

At a later date, you may notice a variance in the amount reported for deeds tax revenue in the Commonwealth's statutory basis financial reports. This is the result of the use of accrual-based accounting in those reports. The figures in this certification do not include accruals.

Either Deputy Comptroller Howard Merkowitz, howard.merkowitz@mass.gov, or I are available should you have any questions regarding this update to the Fiscal Year 2020 tax certification.

Thank you.

Sincerely,

William McNamara
Comptroller

[Attachment A](#)

Cc on following page: |

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cc: Suzanne Bump, Auditor, Office of the State Auditor
Deborah Goldberg, Treasurer, Office of the Treasurer and Receiver General
Michael Heffernan, Secretary, Executive Office for Administration and Finance
Jeffrey Shapiro, Esq., First Deputy Comptroller, Office of the Comptroller
Howard Merkowitz, Deputy Comptroller, Office of the Comptroller
Amy Nable, General Counsel/Assistant Comptroller, Office of the Comptroller
Catherine Hornby, Undersecretary, Executive Office for Administration and Finance
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration and Finance