

Appendix 3. Massachusetts Tax Expenditure Budget Master Database

See this link: <http://www.mass.gov/dor/docs/dor/stats/tax-expenditure-commission-materials/ma-teb-master-items-summary-updated-on-november-2-2011.xls>

The database includes the following:

- *Master Summary* (tax expenditure data for each expenditure category, ranging from estimates, potential beneficiaries, statutory references, etc.)
- *Federal Tax Expenditure Budget Categories*
- *Refundable and Transferable Tax Credits* (list of refundable and transferable tax credits that are subject to reporting requirements)
- *Service Detail* (list of FY13 sales tax expenditures for services)