



GEOFFREY E. SNYDER
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Office of the Commissioner
PO Box 7091
Boston, MA 02204-7091

April 18, 2025

The Honorable Aaron Michlewitz, Chair
House Committee on Ways and Means
State House
Room 243
Boston, MA 02133

The Honorable Todd M. Smola, Ranking Member
House Committee on Ways and Means
State House
Room 124
Boston, MA 02133

The Honorable Michael J. Rodrigues, Chair
Senate Committee on Ways and Means
State House
Room 212
Boston, MA 02133

The Honorable Patrick M. O'Connor, Ranking Member
Senate Committee on Ways and Means
State House
Room 419
Boston, MA 02133

Honorable Chairs and Ranking Minority Members of the Committees on Ways and Means:

Pursuant to Section 6 of Chapter 14 of the General Laws¹, the Department of Revenue (DOR) hereby submits its mid-month tax revenue report for the month of April 2025, the tenth month of fiscal year 2025. The attached table shows April 2025 month-to-date tax revenue collections through April 15, 2025, along with a comparison to the equivalent period in April 2024.

¹ <http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter14/Section6>

Revenue collections are uneven and usually weighted toward month-end. Therefore, mid-month figures should not be used to assess trends or project future revenues. Daily income tax collections typically fluctuate significantly on and around the income tax filing deadlines, which was April 15 this year. Last year the income tax filing deadline was April 17. This report reflects revenue collections through April 15 and, because of the two-day difference between this year's filing deadline and last year's filing deadline, comparisons to the same period in April 2024 are not meaningful. In addition, because the receipt and processing of returns continues through May, the reported revenue figures do not represent the full impact of the 2024 tax season.

Context for April Revenues

Historically, April has been the single largest month for collections, ranking first of the 12 months in eight of the last 10 years. There are two main causes for April's relative strength. First, the individual tax filing season reaches its peak; payments made with returns are concentrated in April, while refunds are spread across February, March, and April. Second, the first income estimated payment installment for the current tax year is due in April.

Highlights

Total tax collections for the month-to-date period were \$3.614 billion, \$1.831 billion or 102.8% more than the collections during the same period in April 2024. Mid-month April results show an increase in withholding and a large increase in non-withholding income tax, partially offset by a decrease in corporate and business tax and sales tax. The increase in non-withholding income tax is due, in large part, to the difference between this year's and last year's income tax filing deadlines mentioned above.

- **Income** tax totaled \$3.017 billion, up \$1.853 billion or 159.2% versus the same period in April 2024.
- **Sales & use** tax totaled \$143 million, down \$14 million or 9.2% versus the same period in April 2024.
- **Corporate & business** tax totaled \$399 million, down \$10 million or 2.4% versus the same period in April 2024.
- **All other** taxes totaled \$55 million, up \$3 million or 5.2% versus the same period in April 2024.

Details

Total income tax of \$3.017 billion for mid-month April is comprised of the following:

- **Withholding** of \$728 million, up \$61 million versus the same period in April 2024;
- **Estimated payments** of \$312 million, up \$130 million versus the same period in April 2024;
- **Returns/bills** of \$2.267 billion, up \$1.688 billion versus the same period in April 2024; and
- **Refunds** of \$290 million, up \$26 million (unfavorable) versus the same period in April 2024.

Sales & use tax of \$143 million is down \$14 million versus the same period in April 2024. Typically, only a small proportion of expected regular sales and meals tax remittances is received by the mid-month date. The month-to-date sales and use tax of \$143 million is comprised of the following:

- **Regular sales** tax of \$45 million, down \$29 million versus the same period in April 2024;
- **Meals** tax of \$32 million, up \$1 million versus the same period in April 2024; and
- **Motor vehicles sales** tax of \$65 million, up \$13 million versus the same period in April 2024.

Corporate & business tax of \$399 million is down \$10 million versus the same period in April 2024. The month-to-date decrease is primarily due to decrease in estimated payments, partially offset by increase in return payments.

All other taxes of \$55 million, up \$3 million versus the same period in April 2024, includes a number of tax categories, such as motor fuels, cigarette, estate tax, room occupancy, and deeds.

If you have any questions concerning this report, please contact either me (snyderge@dor.state.ma.us) or Kazim P. Ozyurt, Director of the Office of Tax Analysis (ozyurtk@dor.state.ma.us).

Sincerely,



Geoffrey E. Snyder
Commissioner

Attachment: 1

cc: Deborah B. Goldberg, Treasurer and Receiver General
Matthew Gorzkowicz, Secretary of Administration and Finance
Senator Karen E. Spilka, Senate President
Representative Ronald Mariano, House Speaker
Senator Bruce E. Tarr, Senate Minority Leader
Representative Bradley H. Jones, Jr., House Minority Leader
Senator James B. Eldridge, Senate Chair, Joint Committee on Revenue
Representative Adrian C. Madaro, House Chair, Joint Committee on Revenue

Mid-Month Tax Collection Report for April 2025 (in \$ Millions)
Tax Collections as of April 15, 2025, Compared to Same Collection Period in FY2024

	April (Through April 15th)			FY25 YTD (Through April 15th)		
	04/2025 MTD Actual Collections	04/2025 MTD v. 04/2024 MTD \$ Fav/(Unfav)	04/2025 MTD v. 04/2024 MTD % Fav/(Unfav)	04/2025 YTD Actual Collections	04/2025 YTD v. 04/2024 YTD \$ Fav/(Unfav)	04/2025 YTD v. 04/2024 YTD % Fav/(Unfav)
Income						
Income Withholding	728	61	+9.1%	15,210	1,027	+7.2%
Income Est. Payments	312	130	+71.2%	3,486	787	+29.1%
Income Returns/Bills	2,267	1,688	+291.5%	3,866	1,913	+98.0%
Income Refunds Net (outflow)	(290)	(26)	-9.8%	(2,229)	(64)	-2.9%
Subtotal Income	3,017	1,853	+159.2%	20,332	3,663	+22.0%
Sales & Use						
Sales - Regular	45	(29)	-38.9%	5,089	132	+2.7%
Sales - Meals	32	1	+3.0%	1,244	62	+5.2%
Sales - Motor Vehicles	65	13	+25.2%	931	(0)	-0.0%
Subtotal Sales & Use	143	(14)	-9.2%	7,265	194	+2.7%
Corporate & Business - Total	399	(10)	-2.4%	3,602	(60)	-1.6%
All Other	55	3	+5.2%	2,094	182	+9.5%
Total Tax Collections	3,614	1,831	+102.8%	33,293	3,978	+13.6%

It would not be advisable to use this data to predict trends.

At the time of the mid-month estimate, the available tax collection data is too early to provide a reliable estimate of full-month results.