



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

GEOFFREY E. SNYDER
COMMISSIONER

December 15, 2025

William J. McNamara, Comptroller
Office of the Comptroller
Commonwealth of Massachusetts
One Ashburton Place, Room 901
Boston, MA 02108

Dear Comptroller McNamara:

Pursuant to Section 5I of Chapter 29 of the Massachusetts General Laws¹, as most recently amended by Section 20 of Chapter 28 of the Acts of 2023² (the Act), the Department of Revenue (DOR) is required to issue annually, not later than December 15th of each year, to the State Comptroller the preliminary certification of tax revenues collected during the preceding fiscal year due to the additional 4 per cent income tax levied pursuant to Article XLIV of the Amendments of the Constitution of the Commonwealth, plus adjustments as necessary for prior fiscal years.

Based on currently available data, DOR hereby certifies that the amount of tax revenues estimated to have been collected due to the additional 4 per cent income tax was \$3,048,967,824.29 during fiscal year 2025.

Pursuant to the Act, DOR has included adjustments to prior fiscal years' estimates of the tax revenues collected due to the additional 4 percent income tax in the appendix to this letter.

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

Sincerely,

A handwritten signature in black ink, appearing to read "G. Snyder", is written over a light gray circular background.

Geoffrey E. Snyder
Commissioner

¹ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29>

² <https://malegislature.gov/Laws/SessionLaws/Acts/2023/Chapter28>

cc: Secretary Matthew J. Gorzkowicz, Executive Office for Administration and Finance
The Honorable Michael J. Rodrigues, Chair, Senate Committee on Ways and Means
The Honorable Aaron Michlewitz, Chair, House Committee on Ways and Means

Appendix

Adjusted estimates of tax revenues collected due to the additional 4 per cent income tax for fiscal year 2023, and fiscal year 2024:

Fiscal year 2023 final collections: \$346,680,139.81

Fiscal year 2024: \$2,416,453,277.84