



December 15th, 2022



## Thank You from Lieutenant Governor Karyn Polito

### In this edition:

- **Thank You from Lieutenant Governor Karyn Polito**
- **Snow and Ice – FY2021 Expenditures**
- **Highly Recommended: Municipal Audits**

### By the Numbers

*City & Town* provides updates on the progress of the tax rate and certification season while also allowing you to follow the tax rate setting process in real time. Thanks to our Municipal Databank staff, this public information is available 24/7 by [clicking here](#).

Preliminary Certifications Approved:  
63

Final Certification: 63 (of 70 total)

LA4 (Assessed Values) Approved:  
342 (3342 submitted)

LA13 (New Growth) Approved:  
3341 (341 submitted)

Tax Rates Approved: 296

Balance Sheets Approved: 199

Total Aggregate Free Cash  
Approved: \$1,461,896,533

### Important Dates & Information

**DLS Unveils New Tax Rate Setting Progress Tracker**

Dear Municipal Official:



Amidst a busy holiday season, *I was truly grateful to join so many of you last week to celebrate the impact of the Community Compact Cabinet programs and our state-local partnership*, to announce the 78 IT and

Efficiency and Regionalization Grants totaling \$7M being awarded to support more than 160 communities, and to participate in our Administration's final meeting of the Local Government Advisory Commission. Since taking office in 2015, fostering a strong state-local partnership has been a top priority for our Administration. I'm proud to say that since we hit the ground running *by signing our Administration's very first Executive Order to create the Community Compact Cabinet (CCC), with your partnership, we have delivered incredible results*. We established the CCC to strengthen the relationship between state and municipal government, to champion municipal interests across Secretariats, and to develop mutual standards and best practices for both the state and municipalities, and we have certainly done so. *Starting with just a single program funded at \$2.65M in the FY16 budget, with the Legislature's support, today we have four programs that have distributed nearly \$65M over the last eight years.*

*The CCC suite of programs, including the Best Practices program, the IT Grant program, the Efficiency and*

The Division of Local Services has created a new tool that helps your community track its progress towards setting the annual property tax rate. The graphic follows the five major steps in the tax rate process, culminating with a table that displays the municipality's Tax Rates, Tax Levy and Assessed Values by property class once approved. The visualization can be exported to a PDF file by using the Export button.

The visualization can be found on the [Municipal Finance Visualizations](#) page, which you can view and bookmark or by clicking this link - [Tax Rate Status](#).

For assistance with this new visualization, please contact Don Reynolds or Tod Jackson in the Data Analytics and Resources Bureau at [DARB@dor.state.ma.us](mailto:DARB@dor.state.ma.us).

### **Website Launched to Expedite Access to Earmarks in the Economic Development Bill (Chapter 268 of the Acts of 2022)** **Executive Office for Administration and Finance**

The Executive Office for Administration and Finance has launched a [website](#) to help facilitate the process for accessing earmarks in the recently signed Economic Development bill (*Chapter 268 of the Acts of 2022*).

Earmark recipients may now take steps to access funds and should work with their legislative delegation to do so.

Please note that the earmark distribution process may take weeks or months to complete before money is distributed. In most cases, funding will be dispersed to recipients within 16 weeks of receiving complete financial information from the vendor.

For questions about the website, contact [FEOANF@mass.gov](mailto:FEOANF@mass.gov) for questions about a specific earmark, use the appropriate agency contact for the earmark as listed on the website.

### **Community One Stop for Growth FY24 Expression of Interest Now Open** **Executive Office of Housing and Economic Development**

The Executive Office of Housing and Economic Development is pleased to announce the opening of the FY24 Round of the Community One Stop for Growth with the launch of the Expression of Interest period.

### **Regionalization Grant program, and the newer Municipal Fiber Grant program have collectively supported more than 1,400 initiatives across all 351 cities and towns in our**

**Commonwealth**. These programs have enabled the implementation of government best practices, strengthened and modernized local infrastructure, streamlined and bolstered municipal operations, and improved the efficiency and quality of program and service delivery for our residents in every region of Massachusetts.

While we certainly anticipated the CCC would be successful, the impact, reach, and support for the CCC have far exceeded what we could have imagined back in 2015 – and none of this would have been possible without your buy-in, advocacy, and collaboration. As our Executive Order stated, cities and towns are on the front lines of delivering services to the citizens of the Commonwealth and are vital partners in creating the conditions under which economic development flourishes throughout the state. At the heart of our Commonwealth are thriving, resilient communities and an exceptional quality of life, made possible by steady municipal leadership and a true, committed partnership between the state and municipalities.

***As Chair of the CCC, it was my privilege to visit each one of our 351 cities and towns.*** Our Administration has learned so much from meeting with and hearing from you, including what does and does not work at the local level, how the state can better support communities, the greatest challenges and most urgent needs cities and towns face, and much more. Your cooperation and communication have informed our Administration's approach and operations and have aided in the creation of many signature initiatives over the past eight years. **We are tremendously proud of the work we have achieved together, and our establishment of an effective and sustainable model for state-local partnership that we hope will continue to bring positive results for years to come.**

From the Berkshires to Worcester and the North Shore to the Cape and Islands, the CCC has been a valued, proven resource for municipalities. ***On behalf of our Administration, I would like to***

The Expression of Interest (EOI) is an optional, but highly recommended, form that allows applicants to briefly describe their prospective project ideas to receive written feedback from EOHED and partner agencies prior to completing a Full Application(s).

The EOI period is open through March 17, 2023. Each organization may submit one (1) EOI form for the FY24 Round. Prospective applicants will be able to seek feedback on up to two project ideas (or up to five project ideas, if submitted by February 3, 2023).

For more information on the Expression of Interest and the FY24 Round of the One Stop, please visit [www.mass.gov/onestop](http://www.mass.gov/onestop).

### **MBI Municipal Digital Equity Planning Program is Now Live!**

The Massachusetts Broadband Institute (MBI) is pleased to announce that it is now accepting applications for the [Municipal Digital Equity Planning Program](#)!

The ability to engage in digital equity planning activities will be a critical step for municipal leaders and staff to build a broad understanding of how internet access, or lack thereof, affects residents of their community, and to develop actionable solutions to bridge the digital divide.

Specifically, the Municipal Digital Equity Planning activities will support municipalities in:

- Decision-making and investments related to services and infrastructure that will increase access, adoption, and usage of the internet for the populations most impacted by the COVID-19 pandemic.
- Preparing to submit grant proposals to existing or forthcoming state or federal opportunities related to solving the digital divide.

Municipalities participating in this program will receive expert advisement from a network of prequalified consultants identified by the MBI.

[Click here to find full program details, eligibility requirements, and apply!](#) For questions or additional information, please reach out via email at [eichen@masstech.org](mailto:eichen@masstech.org).

### **DLS Posts Three Webinars**

***thank our partners in the Legislature and all of you for your support of the CCC.*** Your engagement and leadership have played a pivotal role in helping make Massachusetts a better place to live, work, and raise a family.

It has truly been an honor to serve as your Lieutenant Governor. I look forward to visiting our Commonwealth's cities and towns for many years to come – if you see me, please be sure to say hello!

Sincerely,

Karyn Polito

*Lieutenant Governor*

## **Snow and Ice – FY2021 Expenditures**

**Jared Curtis - Bureau of Accounts Springfield Office Supervisor**

**Matt Andre - Bureau of Accounts Springfield Office Field**

### **Representative**

For the winter of 2022–23, the Farmers' Almanac extended forecast writes that “this winter season will have plenty of snow, rain and mush – as well as some record-breaking cold temperatures. We are warning readers to get ready to ‘Shake, shiver and shovel.’” Is your city or town snow and ice budget sufficient to cover what is expected to be a long winter?

This article reviews figures from Snow and Ice Data Sheets (see example below) submitted by cities and towns to the Bureau of Accounts on an unaudited basis. Information submitted on the Snow and Ice Data Sheets are utilized during the balance sheet and tax rate review processes. This article will review the current law, [G.L. c. 44, § 31D](#), that allows cities and towns to expend funds in excess of appropriation for snow and ice removal provided certain preconditions are met, illustrate an example of the current law, and look at budget and expenditure data obtained from these data sheets.

Recorded versions of recently held DLS webinars are now available on our YouTube channel. These include:

*Submitting Proposition 2 ½ Votes Using DLS Gateway* webinar held in November. During this webinar, DLS staff reviewed each step of the process, provided a brief demonstration and answered questions. The [recorded version](#) of the webinar is now available on our YouTube channel, along with the [presentation slides](#). Refer to the division's [How to Enter Proposition 2 ½ Votes in DLS Gateway](#) for more information.

*Everything You Ever Wanted to Know About Cherry Sheets* held in October. DLS staff provided detailed information about the annual cherry sheet process and answered questions. The [recorded webinar](#) is now available on our YouTube channel, along with the [presentation slides](#). For more information, refer to the division's [Cherry Sheet Estimates](#), [Preliminary Cherry Sheets](#), and [Final Cherry Sheets](#).

*Role of the Treasurer* webinar held in August. DLS staff highlighted the key duties of the treasurer, statutory requirements associated with the position, and how other members of the local financial management team must work together with the treasurer while carrying out their own functions and to ensure thorough management of municipal finances. The [recorded webinar](#) is now available on our YouTube channel, along with the [presentation](#) from the webinar. Refer to the division's [Transitioning Government: Elected to Appointed presentation](#), and [Tax Taking Webinar](#) to learn more. Additional resources highlighted include the [Cash Flow Forecast](#) and [Municipal Finance Tools & Templates](#).

### **DLS Introduces Foundations in Municipal Finance for the New Official Online Training**

DLS recently published a new online training entitled, [Foundations in Municipal Finance for the New Official](#). The new series of virtual training modules covers key concepts important to new local officials or those who seek a better understanding of municipal finance, outlines the budget process in both practical and policy terms, highlights best practices for sound financial management, and explains how each municipal official's role contributes to the overall financial health of a community.

## **The Current Law, Chapter 44, § 31D**

Under current law, if a city or town appropriation for the snow and ice budget equals or exceeds the prior fiscal year appropriation, the snow and ice account may incur a liability or may be legally overspent after approval by the city or town's chief administrative officer (CAO). Massachusetts General Law defines the CAO in this context as the "mayor of a city and the board of selectmen in a town unless some other local office is designated to be the chief administrative officer under the provisions of a local charter." The account deficit as of June 30 may be eliminated by including it in the next annual tax rate without appropriation by the community's legislative body, unless otherwise provided for.

The Snow and Ice Data Sheet must be submitted annually to the Bureau of Accounts by September 30th.

If the conditions required to permit deficit spending under [G.L. c. 44, § 31D](#) are not met, then the fundamental rule of municipal finance under [G.L. c. 44, § 31](#) applies and liabilities and expenditures in excess of appropriation (deficit spending) are prohibited.

### **Example**

The accounting officer informs the CAO that the snow and ice budget may need an extra \$100,000 by fiscal year end. The CAO asks whether this year's total snow and ice removal appropriation is equal to or more than last year's original appropriation. It is determined that this fiscal year's annual budget appropriation for snow and ice removal was \$1,000,000, supplemented with an additional appropriation of \$50,000 during the fiscal year. The prior fiscal year's annual budget appropriation was also \$1,000,000, supplemented with an additional appropriation of \$200,000 during the fiscal year.

The accounting officer explains that per the Division of Local Services (DLS), it is the previous fiscal year's original appropriation for snow and ice removal that must be equaled or exceeded by this year's original appropriation. The CAO then grants approval to

We recommend starting with the Introduction and continuing with the Summer, Fall, Winter and Spring modules following the fiscal year calendar. We hope you enjoy [\*Foundations in Municipal Finance for the New Official\*](#).

### **Latest Issue of *Buy the Way* Now Available**

Don't miss Issue #18 of [\*Buy the Way\*](#), the official magazine of the Operational Services Division (OSD).

### **Qualifications of Assessors IGR**

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-15 establishes the minimum qualification standards assessors must meet to qualify to perform the duties of their office.

#### [IGR-2022-15 – QUALIFICATIONS OF ASSESSORS](#)

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

### **Balance Sheet and Tax Rate Recap Gateway Processes Instructional Videos Now Available**

As the end of the calendar year approaches, please watch our new step-by-step videos that walk through the processes for submitting your community's balance sheet and tax rate recapitulation for DLS review.

**Balance Sheet Checklist** - As of July 1st, 2022, the revised balance sheet checklist is now a DLS Gateway form that must be completed as part of the Bureau of Accounts free cash certification review process.

This instructional [video](#) walks through how to complete the twenty questions that appear on the newly formatted balance sheet checklist.

**Tax Rate Recap, Page 3 Support Form** - As of July 1st, 2022, the new Gateway tax rate recap page 3 support form must be completed and submitted as part of the Bureau of Accounts tax rate recap approval process.

This [video](#) provides detailed instruction on how to complete the four tabs associated with the new page 3 support form. Prior to starting

deficit spend by the \$100,000. The actual amount in deficit as of June 30th was \$95,000. The deficit spending is authorized under [G.L. c. 44, § 31D](#). The legally authorized \$95,000 deficit is reported by the accounting officer to the assessors to be raised on the tax rate recapitulation (tax recap) for the next fiscal year, if not otherwise provided for.

Had the current fiscal year's appropriation been less than \$1,000,000, the \$95,000 deficit would not have been authorized under [G.L. c. 44, § 31D](#) and would have been an illegal appropriation deficit. In the case of an illegal appropriation deficit, unless corrected prior to year-end through transfer or appropriation of unexpended reserves, the deficit would be reported by the accounting officer to the assessors to be raised on the tax recap for the next fiscal year and it would also be a reduction to the community's next free cash calculation.

In this example, note that:

- The accounting officer requested permission from the CAO to deficit spend.
- After determining that the amount of the fiscal year's appropriation for snow and ice removal is equal to or exceeded the previous fiscal year's appropriation, the CAO granted approval to deficit spend up to a certain amount.
- The current fiscal year's original annual budget appropriation for snow and ice removal is compared to last fiscal year's original annual budget appropriation without including any supplemental appropriations.
- The accounting officer reported the \$95,000 deficit to the assessors to be included on the next fiscal year's tax rate without appropriation. If the \$95,000 deficit is provided for, the accounting officer would still report the amount to the assessors, but the deficit would not be added to the next year's tax recap by the assessors.



the page 3 support form, please input the actual and estimated local receipt figures on page 3 of the tax rate recap. Once these figures have been entered and saved, the page 3 support form will automatically populate based on the numbers entered in the tax rate.

If you have questions or need additional information, please contact your [Bureau of Accounts field representative](#).

### **IGR Regarding the Borrowing Amount of an Approved Prop 2½ Debt Service Exclusion**

The Division of Local Services (DLS) Municipal Finance Law Bureau (MFLB) has issued a new Informational Guidelines Release (IGR). IGR 2022-14 explains the policies of the Commissioner of Revenue regarding the borrowing amount covered by an approved Proposition 2½ debt service exclusion. It also includes new procedures and forms to be used by cities and towns with approved debt exclusions for obtaining a determination about the inclusion of cost increases. [IGR-2022-14 – PROPOSITION 2½ DEBT EXCLUSIONS](#)

To access IGRs, LFOs and Bulletins, please visit this [webpage](#).

### **Overview of Municipal Debt Training Video**

DLS has added a new informational [video](#) on municipal debt to the [Municipal Finance Training and Resource Center](#) and our [YouTube page](#). The video provides a brief overview of municipal debt, how it's authorized, and the roles local officials and others play in the issuance process. The training video also highlights a number of DLS resources available to help municipal staff better understand municipal debt.

These include our existing municipal debt videos like the [Deeper Dive into Municipal Debt playlist](#). You can also review [informational guideline releases](#) and access our [debt service calculator](#) as a guide to project debt service payments. These and other municipal debt-related resources are all available on the [debt and borrowing section](#) of our training page.

### **Pandemic Flexibility Provisions Extended**

On July 16th, 2022, Ch. 107 of the

## **Snow and Ice Removal Budgets**

For FY2021, 350 communities reported total original snow and ice removal budgets of \$132.9 million, about \$2.3 million or 1.7% less than the total FY2020 original budgets. Original budgets are considered those appropriated at a community's annual town meeting or included in the annual city budget prior to providing any further supplemental appropriations.

In 328 communities, the FY2021 original budgets either equaled or exceeded the FY2020 original snow and ice removal budgets. There were 22 communities that budgeted less in the current fiscal year.

The data reveals that in 258 communities, the original budget equaled the previous fiscal year's budget and in 70 communities the current year budget exceeded the prior year's budget. Remember that G.L. c. 44, § 31D allows communities that equal or exceed their previous fiscal year's budget to legally overspend it with the approval of their community's CAO and provide for the June 30 deficit on the next tax recap without appropriation.

## **Snow and Ice Removal Budgets Supplemented**

During FY2021, 185 communities added to their FY2021 original budgets by \$36.6 million. Most cities and towns consider supplementing their original snow and ice removal appropriation later in the fiscal year depending upon the severity of the winter. Six communities reduced their original budgets by about \$2 million netting total supplements to \$34.5 million.

Total FY2021 original snow and ice removal budgets plus supplemental appropriations less reductions equaled \$167.5 million. They ranged from a low of \$20,000 in Russell to a high of \$21.1 million in Boston. The median supplemental addition to the original budget for those doing so was \$82,725.

## **Snow and Ice Removal Dollars Spent**

FY2021 snow and ice removal expenditures totaled \$167.4 million.

The following graph depicts snow and ice expenditures by spending

Acts of 2022 was signed into law, extending certain pandemic-related policy measures. This bill authorized the continuation of remote meetings and public access under the Open Meeting Law and other remote meeting provisions (including for Massachusetts nonprofit corporations and Massachusetts public companies) until March 31, 2023. [Click here to view the law.](#)

For additional related information and resources, please see the [DLS COVID-19 Resources and Guidance for Municipal Officials page](#).

## DLS Links:

[COVID-19 Resources and Guidance for Municipal Officials](#)

[Events & Training Calendar](#)

[Municipal Finance Training and Resource Center](#)

[Local Officials Directory](#)

[Municipal Databank](#)

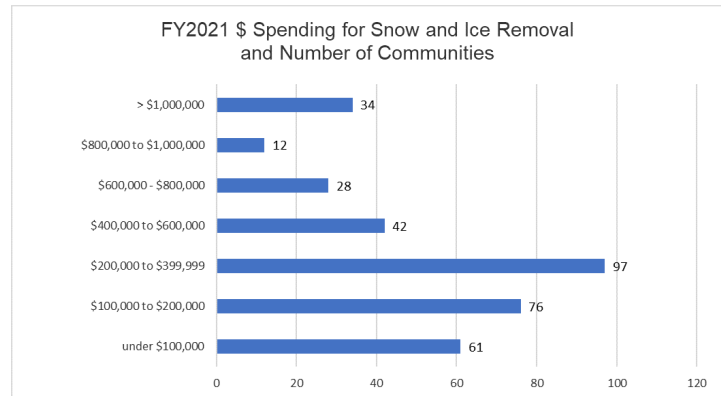
[Informational Guideline Releases \(IGRs\)](#)

[Bulletins](#)

[Tools and Financial Calculators](#)



level and the number of communities within each group.



Details reveal that the original budget in 220 communities would have been insufficient to cover FY2021 expenditures without further supplement. Of the 350 Snow and Ice Data Sheets submitted, 130 communities had original budgets that were sufficient to cover total expenditures.

### Snow and Ice Removal Dollars in Deficit

Cities and towns that do not sufficiently supplement their original snow and ice appropriation may end the fiscal year with an appropriation deficit which must be eliminated prior to the setting of the next tax rate.

For FY2021, 56 communities reported a snow and ice deficit totaling \$10.6 million. As allowed by G.L. c. 44, §31D, 54 communities included an amount to be provided by taxation without appropriation on their FY2022 tax recap while 2 others eliminated their deficit by appropriation or transfer.

The range of the 56 deficit amounts was as follows:

- 6 between \$500,000 and \$1 million
- 23 between \$100,000 and \$500,000
- 27 less than \$100,000

### Conclusion

Whether it ends up snowing this winter at a new record level or not,

your city or town should develop a snow and ice removal policy that communicates what the employee and citizen responsibilities are in the event of a storm.

Will next winter be more severe or possibly milder than the last one? Who knows? We'll just have to wait and see.

#### Example of Snow and Ice Data Sheet

Original Budget / PFY Original Budget	360,000.00	360,000.00
Supplemental Appropriations and transfers into snow and ice	5,516.03	
Expenditures and encumbrances charged to the appropriation	344,601.62	
State reimbursements received and date received	0.00	
Date		
Federal Reimbursements received and date received	0.00	
Date		
Deficits reported on the Balance Sheet as of 2021	0.00	

## Highly Recommended: Municipal Audits

### Financial Management Resource Bureau

*The DLS [Financial Management Resource Bureau](#) (formerly the Technical Assistance Bureau) has offered financial management advice to municipalities across the state for over 30 years. To share this guidance more broadly, we thought it would be helpful to highlight some of our more useful, timely, or interesting recommendations for the benefit of City & Town readers.*

An audit is an examination of systems, programs, and financial data intended to provide independent assurance that a community's financial statements are reliable, accurate, and complete. An audit also confirms that financial checks and balances are in place to protect public assets. As a matter of best practice, communities engage certified public accountants to conduct independent audits of their financial records to review operating procedures, verify financial controls, and comment on management practices in a formal, transparent process.

An audit generally has three components: an opinion, financial statements and supplementary information, and a separate management letter.



- An auditor's opinion is a certification that accompanies the financial statements when the audit is conducted in accordance with generally accepted auditing principles (GAAP). An unqualified, or unmodified opinion is issued when the auditor concludes the financial statements are free of material misstatements. A modified or qualified opinion is an adverse opinion given when the financial statements have not followed GAAP in all financial transactions.
- Basic financial statements comprise the government-wide financials, fund financial statements, and notes to the financial statements. The supplementary information is a series of supporting schedules to provide additional community and financial detail.
- The management letter is the independent auditor's written communication to city and town officials identifying any areas of deficiency and presenting recommendations for improvements in accounting procedures, internal controls and other matters. A deficiency in internal control exists when the design or operation of a control does not allow officials to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, that create a reasonable possibility a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

Because it is essential that financial records, accounts, transactions, accounting practices and internal controls are accurate and reliable, we recommend all communities conduct audits annually. Some communities have codified an annual audit requirement through ordinance or bylaw, whereas other communities with limited resources elect to conduct audits every two or three years. However, infrequent audits generally take more time due to the auditor's inability to rely on the accuracy of the prior year's activity. Consequently, the extra time and effort required to verify the accuracy of previous balances, along with determining needed adjustments, are reflected in the auditor's fee. Additionally,

communities expending at least \$750,000 in federal funds (received directly from the federal government or indirectly through a state agency) in a fiscal year are required to be audited in order to comply with the Federal Single Audit Act.

We also make the following additional recommendations regarding annual audits:

- Solicit competitive bids for independent audit services every five to eight years to mitigate the risk of complacency and get a fresh look at the community's financial procedures.
- Require a management letter when contracting for an auditor. Communities should retain the option to include the financial team's response to any findings or recommendations by outlining proposed corrective action or improvement before the management letter is formally issued.
- Schedule the auditor to appear before the select board or council to discuss the results of the audit and what procedures or actions need to be taken to strengthen internal controls in the future.
- Develop a written corrective action plan with specific goals, objectives, and deadlines to address each accounting and management control issue raised in the auditor's report. Policymakers should be periodically briefed on the finance team's progress towards remedying the problems and meeting plan objectives.

Communities with a history of substantial audit findings, whether in number or severity, should consider establishing an audit committee. An audit committee can monitor the audit progress, review the auditor's final report and accompanying financial statements, attend the auditor's exit conference, and monitor any corrective action plans. The committee can also manage the selection process for an independent audit firm by developing criteria, reviewing prospective bids, and making a hiring recommendation. Lastly, the committee can identify areas where expanded scope audits or internal control

reviews might be appropriate.

When forming an audit committee, the committee's responsibilities should be clearly defined by ordinance or bylaw. To avoid the potential or the appearance of conflict, the audit committee should exclude any municipal management or staff who would be subjects of the audit. While members of the finance committee, select board, or city council are potential committee members, local officials may want to seek out citizens with relevant expertise, such as professional backgrounds in accounting, finance, or management.

To be of greatest value, a successful audit requires good communication and involvement between the community and the auditor. Communicating deficiencies and risks to the community is critical to the financial well-being of the city or town. Regularly completed and monitored audits can enhance accountability and provide a valuable management tool for assessing the fiscal performance of a government. This information is especially valuable when municipal credit rating agencies review and report on a city or town's fiscal condition. The end result can help build taxpayer confidence in government operations and ensure proper oversight of the city or town's fiscal condition.

**Editor:** Dan Bertrand

**Editorial Board:** Kasey Bik, Linda Bradley, Sean Cronin, Emily Izzo, Lisa Krzywicki and Tony Rassias

Contact *City & Town* with questions, comments and feedback by emailing us at [cityandtown@dor.state.ma.us](mailto:cityandtown@dor.state.ma.us). To view previous editions, please [click here](#).

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