

Subject:

DOR's December's 2025 monthly 62F report as required by Section 5 of Chapter 62F, as amended by the Acts of 2023.

Dear Clerks James and Hurley and Chairs Michlewitz, Rodrigues, Eldridge and Madaro,

Pursuant to Section 5 of Chapter 62F, as amended by the Acts of 2023, please see the attached December 2025 report on year-to-date net state tax revenue for the current fiscal year, an estimate of net state tax revenue for the remainder of the current fiscal year, and an estimate of if, and when, net state tax revenue may exceed allowable state tax revenue for the current fiscal year.

If you have questions, please contact me at [rooneyt@dor.state.ma.us](mailto:rooneyt@dor.state.ma.us). We hope you find this information helpful.

Sincerely,

Timothy Rooney  
Chief Financial Officer  
Department of Revenue