



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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THOMAS G. SHACK III, ESQ.  
COMPTROLLER

September 1, 2016

Michael Heffernan, Commissioner  
Department of Revenue  
100 Cambridge Street  
Boston, MA 02114

Dear Commissioner Heffernan:

The purpose of this letter is to certify certain State Tax Revenues for Fiscal Year 2016. Kindly utilize this information as you make subsequent reports to the Office of the State Auditor to comply with the requirements of Section 5 Chapter 62F, MGL. Attachment A represents the official books of the Commonwealth statewide.

At a later date, you may notice a variance in the amount reported for deeds tax revenue in the Commonwealth's financial reports (statutory basis). This is attributed to reporting of these taxes on an accrual basis in these reports. Please note the amounts specified in this certification do not include accrual.

In closing, the cooperative efforts of staff from the Department of Revenue, the Office of the State Auditor, the Office of the State Treasurer and Receiver General, and the Office of the Comptroller have yielded excellent results. Strict observation to Comptroller's year end closing instructions allowed for the accurate and timely certification of FY2016 Tax Revenues. I express my appreciation to all staff that participated in this project.

Do not hesitate to contact me if you need additional information.

Sincerely,

Thomas G. Shack III  
Comptroller

### Attachment

cc: Suzanne Bump, State Auditor  
Deborah Goldberg, State Treasurer and Receiver General  
Kristen Lepore, Secretary of Administration and Finance