



Commonwealth of Massachusetts
Department of Revenue
Monthly Report of Collections and Refunds
May 2009

Navjeet Bal
Commissioner

This report includes State Taxes and other revenue collected by the Massachusetts Department of Revenue Only. Other taxes for budgetary purposes are from: Racing, Beano (³/₅ths), Raffles and Bazaars, Boxing, Special Insurance Brokers.

Amounts reflect accounting adjustments made for prior periods.

Index of Pages

[Table A – Net Collections for Month](#)

[Table B – Net Collections for Year To Date](#)

Table C – Net Collections in Relation to Estimates
(Quarterly Table)

[Table D – Net Collections by Fund](#)

[Table E – Miscellaneous Funds](#)

[Table F – Non-Tax Revenue VS. Estimate](#)

[Gross Collections for Month](#)

[Gross Collections Year To Date](#)

[Report of Refunds for Month](#)

[Report of Refunds Year To Date](#)

FISCAL 2009
NET COLLECTIONS - TABLE A
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | MAY-2008 | MAY-2009 |
|--------------------------------------|----------------------|------------------------|
| ALCOHOLIC BEVERAGES | 6,128,844 | 6,993,251 |
| BANKS: FINANCIAL INSTITUTIONS | (3,072,141) | (3,244,459) |
| CIGARETTE | 38,694,854 | 48,921,248 |
| CORPORATIONS | 25,555,850 | 14,998,710 |
| DEEDS | 7,792,562 | 4,556,131 |
| ESTATE & INHERITANCE | 27,176,925 | 13,749,245 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 42,241,132 | 38,372,798 |
| TAX WITHHELD, NET | 723,803,505 | 724,240,842 |
| RETURNS & BILLS, GROSS | 334,495,169 | 163,566,829 |
| <i>LESS REFUNDS & ABATEMENTS</i> | 133,063,757 | 112,891,710 |
| SUB-TOTAL INCOME | 967,476,049 | 813,288,759 |
| INSURANCE | 4,855,436 | 9,529,200 |
| MOTOR FUELS: | | |
| GASOLINE | 47,482,632 | 47,131,144 |
| SP FUEL, MOT CARR & IFTA | 5,141,060 | 5,645,826 |
| SUB-TOTAL MOTOR FUELS | 52,623,692 | 52,776,970 |
| PUBLIC UTILITIES | 14,716,994 | 9,651 |
| ROOM OCCUPANCY | 14,260,639 | 11,174,543 |
| SALES & USE: | | |
| REGULAR | 213,290,191 | 202,561,350 * |
| SERVICES | 19,247,572 | 21,084,050 * |
| MEALS | 52,594,899 | 50,506,380 |
| MOTOR VEHICLE | 44,507,210 | 37,673,712 * |
| SUB-TOTAL SALES & USE | 329,639,872 | 311,825,492 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 72,604 | 54,873 |
| MOTOR VEHICLE EXCISE | 1,559 | 2,122 |
| CONTROLLED SUBSTANCES | 0 | 0 |
| SURCHARGES: | | |
| CONVENTION CENTER | 1,189,856 | 336,600 |
| COMMUNITY PRESERVATION TRUST | 2,385,875 | 2,393,600 |
| SUB-TOTAL TAXES | 1,489,499,471 | 1,287,365,935 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 3,013,788 | 2,216,734 |
| LOCAL OPTION ROOMS | 7,694,458 | 6,035,667 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 525,761 | 850,338 |
| DEPT. NON-TAX REVENUE | 2,930,697 | 1,017,625 |
| DEEDS COUNTY CORRECTION FUND | 501,519 | 282,492 |
| COUNTY RECORDING FEES | 2,664,006 | 2,750,483 |
| ABANDONED DEPOSITS (BOTTLE) | 1,886,667 | 1,066,324 |
| LOCAL RENTAL VEH (CONV CTR) | 130,612 | 36,264 |
| VEHICLE RENTAL SURCHARGE | 84,146 | 14,160 |
| EMBARKATION FEES | - | - |
| TOTAL REVENUE | 1,508,931,127 | 1,301,636,021 * |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2009
NET COLLECTIONS - TABLE B
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | LAST YEAR SAME PERIOD | YEAR TO DATE |
|--------------------------------------|--------------------------|-------------------------|
| ALCOHOLIC BEVERAGES | 65,060,618 | 65,531,398 |
| BANKS: FINANCIAL INSTITUTIONS | 466,791,105 | 214,082,873 |
| CIGARETTE | 401,181,290 | 541,481,568 |
| CORPORATIONS | 1,184,686,386 | 1,239,540,640 |
| DEEDS | 91,381,000 | 62,087,464 |
| ESTATE & INHERITANCE | 227,853,506 | 238,735,672 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 2,413,441,065 | 2,056,443,157 |
| TAX WITHHELD, NET | 8,319,696,964 | 8,226,886,769 |
| RETURNS & BILLS, GROSS | 2,234,171,894 | 1,404,170,776 |
| <i>LESS REFUNDS & ABATEMENTS</i> | 1,709,477,208 | 1,979,741,878 |
| SUB-TOTAL INCOME | 11,257,832,715 | 9,707,758,824 |
| INSURANCE | 274,700,024 | 228,666,682 |
| MOTOR FUELS: | | |
| GASOLINE | 546,669,788 | 530,428,956 |
| SP FUEL, MOT CARR & IFTA | 67,853,768 | 67,124,077 |
| SUB-TOTAL MOTOR FUELS | 614,523,556 | 597,553,033 |
| PUBLIC UTILITIES | 108,798,416 | (2,754,546) |
| ROOM OCCUPANCY | 158,425,363 | 146,960,619 |
| SALES & USE: | | |
| REGULAR | 2,492,258,328 | 2,356,583,166 * |
| SERVICES | 213,922,616 | 212,195,076 * |
| MEALS | 583,422,852 | 581,626,070 |
| MOTOR VEHICLE | 458,593,786 | 396,556,313 * |
| SUB-TOTAL SALES & USE | 3,748,197,582 | 3,546,960,625 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 731,962 | 703,882 |
| MOTOR VEHICLE EXCISE | 84,488 | 74,473 |
| CONTROLLED SUBSTANCES | 175 | 70 |
| SURCHARGES: | | |
| CONVENTION CENTER | 13,014,735 | 11,782,197 |
| COMMUNITY PRESERVATION TRUST | 22,412,799 | 19,933,300 |
| SUB-TOTAL TAXES | 18,635,675,719 | 16,619,098,773 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 25,150,790 | 33,893,964 |
| LOCAL OPTION ROOMS | 88,175,690 | 82,183,070 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 53,560,771 | 54,661,998 |
| DEPT. NON-TAX REVENUE | 21,983,196 | 16,936,941 |
| DEEDS COUNTY CORRECTION FUND | 6,021,025 | 4,013,251 |
| COUNTY RECORDING FEES | 25,081,793 | 21,887,633 |
| ABANDONED DEPOSITS (BOTTLE) | 37,525,409 | 31,145,995 |
| LOCAL RENTAL VEH (CONV CTR) | 1,206,272 | 1,105,439 |
| VEHICLE RENTAL SURCHARGE | 641,457 | 700,206 |
| EMBARKATION FEES | 1,282,124 | 1,233,101 |
| TOTAL REVENUE | 18,896,304,246 | 16,866,860,371 |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING

FISCAL 2009
NET COLLECTIONS BY FUND- TABLE D
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| NET TAXES | LAST YEAR SAME PERIOD | FISCAL 2009 YEAR TO DATE |
|--|--------------------------|-----------------------------|
| GENERAL FUND: | | |
| ALCOHOLIC BEVERAGES | 65,060,618 | 65,531,398 |
| BANKS: FINANCIAL INSTITUTIONS | 466,791,105 | 214,082,873 |
| CIGARETTE | 401,181,290 | 419,894,572 |
| CORPORATIONS | 1,184,686,386 | 1,239,540,640 |
| DEEDS | 91,381,000 | 62,087,464 |
| ESTATE & INHERITANCE | 227,853,506 | 238,735,672 |
| INCOME | 11,244,504,009 | 9,691,485,582 |
| INSURANCE | 274,700,024 | 228,666,682 |
| MOTOR FUELS | 89,450,689 | 79,271,061 |
| PUBLIC UTILITIES | 108,798,416 | (2,754,546) |
| ROOM OCCUPANCY | 70,670,573 | 69,874,762 |
| SALES & USE: REGULAR | 1,568,665,993 | 1,459,591,912 |
| SERVICES | 134,689,525 | 131,493,658 |
| MEALS | 575,484,624 | 573,428,244 |
| MOTOR VEHICLE | 288,914,085 | 245,864,914 |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 731,962 | 703,882 |
| MOTOR VEHICLE EXCISE | 84,488 | 74,473 |
| CONTROLLED SUBSTANCES | 175 | 70 |
| TOTAL GENERAL FUND | 16,793,648,466 | 14,717,573,312 |
| HIGHWAY FUND: | | |
| MOTOR FUELS: STATE | 256,044,361 | 257,198,230 |
| CITIES & TOWNS | 89,869,591 | 87,318,458 |
| INFRASTRUCTURE | 178,340,016 | 172,971,038 |
| TOTAL HIGHWAY FUND | 524,253,967 | 517,487,725 |
| BOSTON CONVENTION CENTER FUND: | | |
| ROOM OCCUPANCY | 49,285,252 | 45,720,431 |
| CONVENTION CTR SURCHARGES | 13,014,735 | 11,782,197 |
| SALES, MEALS, SALES SERVICES | 10,119,055 | 10,388,443 |
| TOTAL CONVENTION CENTER FUND: | 72,419,042 | 67,891,071 |
| WORCESTER CONVENTION CENTER FUND: | | |
| ROOM OCCUPANCY | 416,152 | 705,325 |
| SALES, MEALS, SALES SERVICES | 246,177 | 302,582 |
| TOTAL WORCESTER CONVENTION CENTER FUND: | 662,329 | 1,007,907 |
| COMMONWEALTH CARE TRUST FUND: | | |
| HEALTH CARE COVERAGE PENALTY | 11,163,788 | 14,067,529 |
| CIGARETTE INVENTORY | 0 | 20,269,103 |
| HEALTH CARE CIGARETTE | 0 | 101,317,893 |
| TOTAL COMMONWEALTH CARE TRUST FUND: | 11,163,788 | 135,654,524 |
| MISCELLANEOUS FUNDS: | | |
| INLAND FISHERIES AND GAME FUND | 818,900 | 794,247 |
| MASS. TOURISM FUND -ROOM OCCUPANCY 35.00% | 38,053,386 | 30,660,102 |
| MBTA CONTRIBUTION | 632,475,287 | 592,574,798 |
| SCHOOL MODERNIZATION FUND | 537,602,836 | 533,316,074 |
| COMMONWEALTH STABILIZATION FUND | 2,164,918 | 2,205,713 |
| COMMUNITY PRESERVATION TRUST | 22,412,799 | 19,933,300 |
| TOTAL MISCELLANEOUS FUNDS: | 1,233,528,127 | 1,179,484,233 |
| TOTAL NET TAXES - ALL FUNDS | 18,635,675,719 | 16,619,098,773 |

FISCAL 2008
MISCELLANEOUS FUNDS- TABLE E
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| NET TAXES/FUND | MAY-2008 | MAY-2009 |
|--|--------------------|---------------------|
| GASOLINE: | | |
| HIGHWAY | 17,035,875 | 24,566,594 |
| HIGHWAY INFRA. PLEDGED \$.0486 | 10,974,018 | 10,897,092 |
| HIGHWAY INFRA. PLEDGED \$.02 | 4,513,442 | 4,481,804 |
| HIGHWAY CITIES & TOWNS | 7,111,517 | 7,061,666 |
| GENERAL FUND | 7,704,143 | 0 |
| INLAND FISHERIES AND GAME | 71,115 | 70,617 |
| TOTAL ALL FUNDS | 47,410,110 | 47,077,773 |
| | LAST YEAR | FISCAL 2009 |
| FISCAL YEAR TO DATE | SAME PERIOD | YEAR TO DATE |
| GASOLINE: | | |
| HIGHWAY | 196,170,196 | 197,914,573 |
| HIGHWAY INFRA. PLEDGED \$.0486 | 126,367,170 | 122,562,850 |
| HIGHWAY INFRA. PLEDGED \$.02 | 51,972,846 | 50,408,188 |
| HIGHWAY CITIES & TOWNS | 81,889,988 | 79,424,666 |
| GENERAL FUND | 88,714,153 | 78,393,250 |
| INLAND FISHERIES AND GAME | 818,900 | 794,247 |
| TOTAL ALL FUNDS | 545,933,253 | 529,497,774 |
| | | FISCAL 2009 |
| MBTA STATE AND LOCAL CONTRIBUTION | MAY-2009 | YEAR TO DATE |
| TAX TYPES: | | |
| SALES SERVICE | 4,215,671 | 42,417,309 |
| SALES REGULAR | 39,355,979 | 458,948,199 |
| SALES MOTOR VEHICLE | 7,534,742 | 79,311,263 |
| BOAT/RV INDIVIDUAL | 160,317 | 851,582 |
| BOAT/RV BUSINESS | 19,621 | 40,480 |
| USE TAX | 453,387 | 3,723,808 |
| PERSONAL USE TAX | 81,441 | 837,557 |
| MATERIALMAN SALES | 410,802 | 6,436,314 |
| SALES SERVICE DCU | 14 | 203 |
| SALES/USE DCU | 957 | 8,084 |
| TOTAL | 52,232,931 | 592,574,798 |
| | | FISCAL 2009 |
| SCHOOL MODERNIZATION FUND | MAY-2009 | YEAR TO DATE |
| TAX TYPES: | | |
| SALES SERVICE | 3,794,104 | 38,175,579 |
| SALES REGULAR | 35,420,292 | 413,052,133 |
| SALES MOTOR VEHICLE | 6,781,268 | 71,380,137 |
| BOAT/RV INDIVIDUAL | 144,286 | 766,424 |
| BOAT/RV BUSINESS | 17,659 | 36,432 |
| USE TAX | 408,048 | 3,351,428 |
| PERSONAL USE TAX | 73,296 | 753,802 |
| MATERIALMAN SALES | 369,722 | 5,792,683 |
| SALES SERVICE DCU | 13 | 182 |
| SALES/USE DCU | 861 | 7,276 |
| TOTAL | 47,009,549 | 533,316,074 |

NON-TAX REVENUE VS. ESTIMATE - TABLE F
MONTH OF MAY 2009

| FUND | ACCT | DESCRIPTION | FY2009 MAY YTD | FY2009 ESTIMATE | PERCENT |
|----------------------------|------|---|-------------------|--------------------|------------|
| 010 | 0563 | ESTATE TAX FEES | 0 | 0 | NA% |
| 010 | 3117 | CIGARETTE LICENSE FEES | 91,025 | 272,988 | 33% |
| 010 | 4826 | CARE & CUSTODY OF DEPOSITS | 380,059 | 678,342 | 56% |
| 010 | 5223 | PUBLIC WELFARE WAGE MATCH | 0 | 167,763 | 0% |
| 010 | 6900 | MISCELLANEOUS INCOME | 65,034 | 85,000 | 77% |
| 010 | 6938 | MISCELLANEOUS INCOME | 80,339 | 62,786 | 128% |
| 101 | 3036 | LICENSES-SPEC FUEL & MOTOR CAR | 37,725 | 37,225 | 101% |
| 101 | 3037 | LICENSES-GASOLINE | 21,500 | 20,839 | 103% |
| 108 | 7203 | NATURAL HERITAGE FUND | 173,293 | 76,135 | 228% |
| 151 | 5000 | ABANDONED DEPOSITS | 31,145,995 | 38,997,811 | 80% |
| 010 | 6933 | NATURAL HERITAGE ADM. | 19,255 | 23,243 | 83% |
| 010 | 6948 | CONSCIENCE FUND-DOR | 0 | 0 | NA% |
| 010 | 6965 | STUDENT LOAN INTERCEPTS | 144,827 | 173,408 | 84% |
| 010 | 2127 | INTEREST ON FUNDS HELD BY COLLECTION AGENCY | 15 | 1,274 | 1% |
| 101 | 3163 | IFTA FEE | 236,952 | 287,569 | 82% |
| 010 | 0710 | FOXBORO STADIUM FEE | 250,000 | 250,000 | 100% |
| 350 | 0500 | INTERCEPT FEES | 465,931 | 367,820 | 127% |
| 350 | 0630 | IRS INTERCEPT FEES | 110,540 | 92,460 | 120% |
| 010 | 2713 | CIGARETTE EXCISE PENALTY | 1,000 | 0 | NA% |
| 300 | 0647 | OIL SPILL FEES | 1,478,212 | 1,500,000 | 99% |
| DOR 1 SUBTOTAL | | | 34,701,702 | 43,094,663 | 81% |
| 010 | 0522 | CERTIFICATION CITY/TOWN NOTES | 11,700 | 27,332 | 43% |
| DOR 2 SUBTOTAL | | | 11,700 | 27,332 | 43% |
| 010 | 2700 | CSE BAD CHECK FINES | 0 | 0 | NA% |
| 010 | 5234 | CHILD SUPPORT ADMIN. REIMB. | 32,883,331 | 41,881,347 | 79% |
| 142 | 5273 | ADVANCED PLANNING CHILD SUPP. | 2,958,580 | 6,640,015 | 45% |
| DOR 3 SUBTOTAL | | | 35,841,911 | 48,521,362 | 74% |
| 300 | 7200 | EDUCATION LOAN ADMIN. COST | 28,900 | 25,000 | 116% |
| 300 | 7201 | ORGAN TRANSPLANT | 111,221 | 199,903 | 56% |
| 153 | 7206 | AIDS FUND | 103,004 | 61,885 | 166% |
| 300 | 2043 | MA US OLYMPIC FUND | 46,657 | 72,261 | 65% |
| 027 | 2047 | CLEAN ELECTION CAMPAIGN | 0 | 0 | NA% |
| 051 | 7202 | STATE ELECTION CAMPAIGN | 260,445 | 400,000 | 65% |
| 143 | 7204 | MILITARY FAMILY RELIEF FUND | 236,462 | 246,000 | 96% |
| NON-DOR COLLECTIONS | | | 786,689 | 1,005,049 | 78% |
| DEPARTMENT TOTALS | | | 71,342,002 | 92,648,406 | 77% |

FISCAL 2009
GROSS COLLECTIONS
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | MAY-2008 | MAY-2009 |
|--------------------------------------|----------------------|------------------------|
| ALCOHOLIC BEVERAGES | 6,128,993 | 6,993,251 |
| BANKS: FINANCIAL INSTITUTIONS | (1,650,364) | 1,991,506 |
| CIGARETTE | 38,754,444 | 49,035,385 |
| CORPORATIONS | 35,368,457 | 29,899,822 |
| DEEDS | 7,798,490 | 4,556,671 |
| ESTATE & INHERITANCE | 29,252,470 | 14,571,661 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 42,241,132 | 38,372,798 |
| TAX WITHHELD, NET | 725,907,196 | 726,728,263 |
| RETURNS & BILLS, GROSS | 334,495,169 | 163,566,829 |
| SUB-TOTAL INCOME | 1,102,643,497 | 928,667,890 |
| INSURANCE | 10,152,966 | 19,005,121 |
| MOTOR FUELS: | | |
| GASOLINE | 47,608,245 | 47,177,359 |
| SP FUEL, MOTOR CARR & IFTA | 5,374,573 | 6,849,169 |
| SUB-TOTAL MOTOR FUELS | 52,982,818 | 54,026,528 |
| PUBLIC UTILITIES | 14,741,547 | 10,033 |
| ROOM OCCUPANCY | 14,298,206 | 11,210,356 |
| SALES & USE: | | |
| REGULAR | 220,407,669 | 205,214,883 * |
| SERVICES | 19,337,897 | 21,088,971 * |
| MEALS | 52,782,469 | 50,699,436 |
| MOTOR VEHICLE | 44,608,460 | 37,749,236 * |
| SUB-TOTAL SALES & USE | 337,136,495 | 314,752,526 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 75,138 | 69,089 |
| MOTOR VEHICLE EXCISE | 1,732 | 2,340 |
| CONTROLLED SUBSTANCES | 0 | 0 |
| SURCHARGES: | | |
| CONVENTION CENTER | 1,189,856 | 336,600 |
| COMMUNITY PRESERVATION TRUST | 2,385,875 | 2,393,600 |
| SUB-TOTAL TAXES | 1,651,260,622 | 1,437,522,378 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 3,013,788 | 2,216,734 |
| LOCAL OPTION ROOMS | 7,719,020 | 6,054,512 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 533,003 | 852,286 |
| DEPT. NON-TAX REVENUE | 2,930,747 | 1,017,691 |
| DEEDS COUNTY CORRECTION FUND | 501,519 | 282,492 |
| COUNTY RECORDING FEES | 2,664,006 | 2,750,483 |
| ABANDONED DEPOSITS (BOTTLE) | 1,886,667 | 1,066,324 |
| LOCAL RENTAL VEH (CONV CTR) | 130,612 | 36,264 |
| VEHICLE RENTAL SURCHARGE | 84,146 | 14,160 |
| EMBARKATION FEES | 0 | 0 |
| TOTAL REVENUE | 1,670,724,132 | 1,451,813,323 * |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2009
GROSS COLLECTIONS
PERIOD ENDING:
MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | LAST YEAR SAME PERIOD | YEAR TO DATE |
|--------------------------------------|--------------------------|-------------------------|
| ALCOHOLIC BEVERAGES | 65,073,280 | 65,534,543 |
| BANKS: FINANCIAL INSTITUTIONS | 684,529,091 | 508,034,352 |
| CIGARETTE | 402,135,651 | 543,327,031 |
| CORPORATIONS | 1,848,559,642 | 1,958,156,365 |
| DEEDS | 91,498,424 | 62,096,240 |
| ESTATE & INHERITANCE | 238,674,083 | 253,203,603 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 2,397,111,065 | 2,056,443,157 |
| TAX WITHHELD, NET | 8,353,373,566 | 8,247,391,982 |
| RETURNS & BILLS, GROSS | 2,234,171,894 | 1,404,170,776 |
| SUB-TOTAL INCOME | 12,984,656,525 | 11,708,005,915 |
| INSURANCE | 309,743,445 | 284,647,976 |
| MOTOR FUELS: | | |
| GASOLINE | 547,815,817 | 531,673,944 |
| SP FUEL, MOT CARR & IFTA | 69,374,597 | 69,431,610 |
| SUB-TOTAL MOTOR FUELS | 617,190,414 | 601,105,555 |
| PUBLIC UTILITIES | 159,120,277 | 38,610,165 |
| ROOM OCCUPANCY | 158,712,856 | 147,270,757 |
| SALES & USE: | | |
| REGULAR | 2,517,920,109 | 2,383,321,718 * |
| SERVICES | 214,981,530 | 214,614,005 * |
| MEALS | 586,004,942 | 583,847,414 |
| MOTOR VEHICLE | 459,550,449 | 397,498,543 * |
| SUB-TOTAL SALES & USE | 3,778,457,029 | 3,579,281,680 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 741,818 | 718,932 |
| MOTOR VEHICLE EXCISE | 88,041 | 77,986 |
| CONTROLLED SUBSTANCES | 175 | 70 |
| SURCHARGES: | | |
| CONVENTION CENTER | 13,014,983 | 11,782,197 |
| COMMUNITY PRESERVATION TRUST | 22,412,799 | 19,933,300 |
| SUB-TOTAL TAXES | 21,374,608,533 | 19,781,786,669 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 25,150,790 | 33,897,607 |
| LOCAL OPTION ROOMS | 88,419,335 | 82,271,585 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 53,669,788 | 54,709,550 |
| DEPT. NON-TAX REVENUE | 21,983,306 | 16,950,882 |
| DEEDS COUNTY CORRECTION FUND | 6,021,025 | 4,013,251 |
| COUNTY RECORDING FEES | 25,081,793 | 21,887,633 |
| ABANDONED DEPOSITS (BOTTLE) | 37,525,436 | 31,179,315 |
| LOCAL RENTAL VEH (CONV CTR) | 1,206,272 | 1,105,439 |
| VEHICLE RENTAL SURCHARGE | 641,457 | 700,206 |
| EMBARKATION FEES | 1,282,124 | 1,233,101 |
| TOTAL REVENUE | 21,635,589,859 | 20,029,735,237 * |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2009
 REPORT OF REFUNDS
 MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | MAY-2008 | MAY-2009 |
|---|--------------------|----------------------|
| ALCOHOLIC BEVERAGES | 149 | 0 |
| BANKS: -FININANCIAL INSTITUTIONS | 1,421,778 | 5,235,965 |
| CIGARETTE | 59,590 | 114,137 |
| CORPORATIONS | 9,812,607 | 14,901,112 |
| DEEDS | 5,928 | 540 |
| ESTATE & INHERITANCE | 2,075,546 | 822,416 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 0 | 0 |
| TAX WITHHELD, NET | 2,103,691 | 2,487,421 |
| RETURNS & BILLS, GROSS | 133,063,757 | 112,891,710 |
| SUB-TOTAL INCOME | 135,167,448 | 115,379,131 |
| INSURANCE | 5,297,530 | 9,475,921 |
| MOTOR FUELS: | | |
| GASOLINE | 125,613 | 46,215 |
| SP FUEL, MOT CARR & IFTA | 233,513 | 1,203,343 |
| SUB-TOTAL MOTOR FUELS | 359,126 | 1,249,558 |
| PUBLIC UTILITIES | 24,553 | 382 |
| ROOM OCCUPANCY | 37,567 | 35,813 |
| SALES & USE: | | |
| REGULAR | 7,117,478 | 2,653,533 * |
| SERVICES | 90,325 | 4,921 * |
| MEALS | 187,570 | 193,056 |
| MOTOR VEHICLE | 101,250 | 75,524 * |
| SUB-TOTAL SALES & USE | 7,496,623 | 2,927,034 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 2,534 | 14,216 |
| MOTOR VEHICLE EXCISE | 173 | 218 |
| CONTROLLED SUBSTANCES | 0 | 0 |
| SURCHARGES: | | |
| CONVENTION CENTER | 0 | 0 |
| COMMUNITY PRESERVATION TRUST | 0 | 0 |
| SUB-TOTAL TAXES | 161,761,151 | 150,156,443 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 0 | 0 |
| LOCAL OPTION ROOMS | 24,562 | 18,844 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 7,242 | 1,948 |
| DEPT. NON-TAX REVENUE | 50 | 66 |
| DEEDS COUNTY CORRECTION FUND | 0 | 0 |
| COUNTY RECORDING FEES | 0 | 0 |
| ABANDONED DEPOSITS (BOTTLE) | 0 | 0 |
| LOCAL VEH RENTAL (CONV CTR) | 0 | 0 |
| VEHICLE RENTAL SURCHARGE | 0 | 0 |
| EMBARKATION FEES | 0 | 0 |
| TOTAL REFUNDS | 161,793,005 | 150,177,302 * |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2009
 REPORT OF REFUNDS
 PERIOD ENDING:
 MONTH OF MAY 2009

RUN DATE: 06/08/2009

| TAX OR OTHER REVENUE | LAST YEAR SAME PERIOD | YEAR TO DATE |
|--|--------------------------|------------------------|
| ALCOHOLIC BEVERAGES | 12,662 | 3,145 |
| BANKS: FININANCIAL INSTITUTIONS | 217,737,986 | 293,951,479 |
| CIGARETTE | 954,361 | 1,845,463 |
| CORPORATIONS | 663,873,256 | 718,615,725 |
| DEEDS | 117,425 | 8,776 |
| ESTATE & INHERITANCE | 10,820,577 | 14,467,931 |
| INCOME: | | |
| ESTIMATED PAYMENTS, GROSS | 0 | 0 |
| TAX WITHHELD, NET | 17,346,602 | 20,505,213 |
| RETURNS & BILLS, GROSS | 1,709,477,208 | 1,979,741,878 |
| SUB-TOTAL INCOME: | 1,726,823,810 | 2,000,247,091 |
| INSURANCE | 35,043,421 | 55,981,294 |
| MOTOR FUELS: | | |
| GASOLINE | 1,146,029 | 1,244,989 |
| SP FUEL, MOT CARR & IFTA | 1,520,829 | 2,307,533 |
| SUB-TOTAL MOTOR FUELS | 2,666,858 | 3,552,522 |
| PUBLIC UTILITIES | 50,321,861 | 41,364,712 |
| ROOM OCCUPANCY | 287,493 | 310,138 |
| SALES & USE: | | |
| REGULAR | 25,661,780 | 26,738,552 * |
| SERVICES | 1,058,914 | 2,418,930 * |
| MEALS | 2,582,090 | 2,221,344 |
| MOTOR VEHICLE | 956,663 | 942,230 * |
| SUB-TOTAL SALES & USE | 30,259,447 | 32,321,055 * |
| MISCELLANEOUS: | | |
| CLUB ALCOHOLIC BEVERAGE | 9,856 | 15,051 |
| MOTOR VEHICLE EXCISE | 3,553 | 3,513 |
| CONTROLLED SUBSTANCES | 0 | 0 |
| SURCHARGES: | | |
| CONVENTION CENTER | 248 | 0 |
| COMMUNITY PRESERVATION TRUST | 0 | 0 |
| SUB-TOTAL TAXES | 2,738,932,814 | 3,162,687,895 * |
| OTHER REVENUE: | | |
| LOCAL OPTION AIR. (JET) FUEL | 0 | 3,643 |
| LOCAL OPTION ROOMS | 243,645 | 88,515 |
| PUBLIC UTIL. & INS. ASSESS. | 0 | 0 |
| URBAN REDEVELOPMENT | 109,017 | 47,552 |
| DEPT. NON-TAX REVENUE | 110 | 13,941 |
| DEEDS COUNTY CORRECTION FUND | 0 | 0 |
| COUNTY RECORDING FEES | 0 | 0 |
| ABANDONED DEPOSITS (BOTTLE) | 27 | 33,320 |
| LOCAL RENTAL VEH (CONV CTR) | 0 | 0 |
| VEHICLE RENTAL SURCHARGE | 0 | 0 |
| EMBARKATION FEES | 0 | 0 |
| TOTAL REFUNDS | 2,739,285,613 | 3,162,874,866 * |

*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.