



Notes for Interpreting the Database Status Check Charts

In reading the two graphs in the *DB Status Check Charts.xls* file it is important to know how the data was gathered, and how some of the terms are defined. The most immediate question that might arise is how, if in October 2007 all cases are up to date according to the Voluntary Disclosure Case Status, 2007 chart, can there still be outdated files at the state or taxpayer levels according to the Breakdown of Outdated Files chart? To answer this questions we must clear up what exactly each chart is measuring.

The **Voluntary Disclosure Case Status, 2007** chart is essentially a measure of how well the MTC staff is doing at keeping things up to date on their end. The three categories are broken down as follows:

- *% Cases Not Up to Date* measures how many overall cases have at least one file that has not been acted on in the past 30 days;
- *% Cases Missing Info* measures how many cases were missing basic information or had records that were missing entirely (these were usually either very new cases or cases which were opened but in which the taxpayer never sent applications and should have been subsequently closed);
- *% Cases Up to Date* measures how many cases were entirely up to date on the MTC's end. This means that for all files related to that case that either action has been taken in the past 30 days, or the MTC has at least sent a reminder to the state or taxpayer in the past 30 days.

While the Voluntary Disclosure Case Status, 2007 chart tracks overall cases, the **Breakdown of Outdated Files** chart tracks individual files within the cases. The breakdown of categories for this chart is as follows:

- *% Outdated Files w/ States* measures the percentage of files that are in the possession of the states and which have not been acted upon in the past 30 days;
- *% Outdated Files w/ Taxpayers* measures the percentage of files that are in the possession of the taxpayers and which have not been acted upon in the past 30 days;
- *% Outdated Files w/ MTC* measures the percentage of files that are in the possession of the MTC and which have not been acted upon in the past 30 days.

So to answer the original question from the first paragraph, the two charts, while related, measure slightly different things. The Voluntary Disclosure Case Status, 2007 chart is more specific to where the MTC stands in tracking cases, and is broader in scope in that it tracks overall cases instead of individual files. The Breakdown of Outdated Files chart, on the other hand, is file-specific and shows what party has been delayed in taking action.