

OKLAHOMA TAX COMMISSION

**Modernized e-File Handbook
for Tax Practitioners, EROs, Transmitters,
and Software Developers
Corporate Income Tax (Form 512) and
Small Business Corporate Income Tax (Form 512-S)**

Tax Year 2013



Revised 2-2014

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Introduction

The Oklahoma Tax Commission (OTC), in conjunction with the Internal Revenue Service (IRS), began accepting Oklahoma Corporate Income Tax returns (Form 512) and corresponding forms for tax year 2009 by method of the Modernized e-File system (MeF). During Tax Year 2011, Oklahoma expanded e-file to include the Small Business Corporation Income Tax Returns (Form 512-S).

The transmission method is a Web Service using Simple Object Access Protocol (SOAP) with attachments messaging. The return data is formatted using Extensible Markup Language (XML). Authorized E-File providers, also known as Electronic Return Originators (ERO's), can submit returns to the IRS MeF system for Federal and state return processing. The State submission can be transmitted as a "linked" return (also referred to as a Fed/State return) or as an "unlinked" return (also referred to as a State Standalone return). Each return (Linked or Unlinked) must be in a separate submission. Multiple submissions may be contained in a single message payload. Software developers must test with OTC prior to submitting live Fed/State or State Standalone returns.

Oklahoma Electronic Filing Calendar

For Tax Year 2013 Corporate Income Tax Returns (Forms 512 & 512S)

Begin Software Testing	11/4/2013
Begin Transmitting Returns	1/6/2014

Note: Oklahoma conforms to the dates established by the IRS and are subject to any changes the IRS may make.

Publications

Use this handbook in conjunction with the following publications. The Oklahoma Tax Commission conforms to all requirements, rules and regulations set forth by the IRS. Oklahoma publications are not intended to alter or amend the IRS requirements.

IRS Publication 3112 – *IRS e-file Application and Participation*

IRS Publication 5078 – *Modernized e-File (MeF) Test Package*

IRS Publication 4163 – *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns*

IRS Publication 4164 – *Modernized e-File (MeF) Guide for Software Developers and Transmitters*

Oklahoma 512 Packet – *Corporate Income Tax return and instructions*

Oklahoma 512-S Packet – *Small Business Corporate Income Tax return and instructions*

Oklahoma 2012 MeF Schemas (For Software Developers)

Oklahoma Test Package for Electronic Filing of Corporate Income Tax Returns
(For Software Developers)

Changes to 2013 Income Tax

Form 512:

Beginning with Tax Year 2013, Form 512X will no longer be used to file an amended return. An amended check-box was added to the on the top of Form 512, page 1. Page 1, lines 8 & 9 were added to enter refunds or overpayments previously received and/or tax previously paid. Schedule 512-X was added as page 5 of Form 512. Amended returns will be supported in MeF for tax year 2013.

Page 1, when there is an Oklahoma net operating loss entered on the front of Form 512, the loss year(s) must also be entered.

A check-box was added on Page 1, line 18 to indicate underpayment of estimated tax interest was computed on an annualized method.

The Additional Information section, on page 2, has been revised to add more consistency between business income tax returns.

Consolidated return – The Form 512-TI has been revised. For corporations filing by paper, a supplemental schedule, Form 512-TI-Sup, has been created for consolidated returns with more than 11 corporations.

Form 512-S:

Amended returns will be supported in MeF for Tax Year 2013. Page 1, lines 8 & 9 were added to enter amounts previously paid and/or refunds or overpayments previously received.

A check-box was added on Page 1, line 18 to indicate underpayment of estimated tax interest was computed on an annualized method.

Part 5 has been revised. For S corporations filing by paper, a supplemental schedule (Form 512-S-SUP) has been added for those with more than 3 shareholders

Part 6 has been revised to add more consistency between business income tax returns.

Credits: New Credits have been added to Form 511CR and existing credits were amended or repealed.

New Credits

Credit for Contributions to a Scholarship-Granting Organization

A credit is allowed for contributions to an eligible scholarship-granting organization. The credit is 50%* of the amount contributed, not to exceed \$1,000 for an individual (\$2,000 for a married filing joint return) or \$100,000 for a legal business entity. A “scholarship-granting organization” means a nonprofit organization, registered with the Oklahoma Tax Commission, which distributes scholarships so an eligible student, or an eligible special needs student, can attend an elementary and secondary private school. Credits earned during the time period of August 26, 2011 through tax year 2013, will be claimed in tax year 2013. Any credit allowed but not used will have a three-year carryover provision. 68 OS Sec. 2357.206 and Rule 710:50-15-114

** Note: The credit has an overall cap. If the total credits eligible to be claimed by all individuals or businesses exceed the specified cap, the percentage allowed will be reduced. The Tax Commission will publish the percentage of the contribution which may be claimed as a credit. The scholarship-granting organization will notify contributors of that amount annually.*

Credit for Contributions to an Educational Improvement Grant Organization

A credit is allowed for contributions to an eligible scholarship-granting organization. The credit is 50%* of the amount contributed, not to exceed \$1,000 for an individual (\$2,000 for a married filing joint return) or \$100,000 for a legal business entity. For a taxpayer who makes an eligible contribution and makes a written commitment to contribute the same amount for the next two years, the credit will be 75%* of the amount of the contribution made in the first year. An “educational improvement grant organization” means a nonprofit organization, registered with the Oklahoma Tax Commission, which contributes at least 90% of its annual receipts as grants to eligible public schools for innovative educational programs. An innovative educational program is an advanced academic or academic improvement program that is not part of the regular coursework of a public school but enhances the curriculum or academic program of the school or provides early childhood education programs to students. Credits earned during the time period of August 26, 2011 through tax year 2013, will be claimed in tax year 2013. Any credit allowed but not used will have a three-year carryover provision. If claiming the 75% credit, evidence of the written commitment must be provided. 68 OS Sec. 2357.206 and Rule 710:50-15-115

** Note: The credit has an overall cap. If the total credits eligible to be claimed by all individuals or businesses exceed the specified cap, the percentage allowed will be reduced. The Tax Commission will publish the percentage of the contribution which may be claimed as a credit. The education improvement grant organization will notify contributors of that*

Amended credits:

Coal Credit –

- The credit will no longer be transferable after December 31, 2013.
- The five year carryover provision, for credits allowed but not used, will apply only to credits earned prior to January 1, 2014.
- Credits based on activity occurring on or after January 1, 2014 may be refundable at an amount equal to 85% of eligible credit.

Credit for Electricity Generated by Zero-Emission Facilities -

- Credits generated after December 31, 2103 will no longer be transferable.
- The ten year carryover provision, for credits allowed but not used, will apply only to credits generated prior to January 1, 2014.
- Credit generated on or after January 1, 2014 may be refundable at an amount equal to 85% of eligible credit.

Credit for Investment in a Clean-Burning Motor Vehicle Fuel Property - The equipment used to modify a motor vehicle must be installed by an alternative fuels equipment technician who is certified in accordance with the Alternative Fuels Technician Certification Act. The equipment must either meet all Federal Motor Vehicle Safety Standards per 49 CFR 571, or in the case of commercial motor vehicles, follow Federal Motor Carrier Safety Regulations or Oklahoma Intrastate Motor Carrier Regulations.

Credits being repealed or sunseting:

Credit for Breeders of Specially Trained Canines – No credit may be claimed for any expenditures occurring on or after November 1, 2013.

Credit for Hazardous Waste Control – No credit may be claimed for the installation and actual use of a recycling, reuse or source reduction of any hazardous waste process on or after January 1, 2014.

Credit for Gas Used in Manufacturing – No credit may be claimed for gas used or consumed on or after January 1, 2014.

Credit for Energy Assistance Fund Contribution – No credit may be claimed for contributions made on or after January 1, 2014.

Commercial Space Industries Credit – No credit may be claimed for capital costs generated on or after January 1, 2014.

Credit for Employers Providing Child Care Programs – No credit may be claimed for any expenditure incurred on or after January 1, 2014.

Small Business Guaranty Fee Credit - No credit may be claimed for guaranty fees paid by a small business on or after January 1, 2014. (The credit, for financial institutions subject to the “in Lieu” tax, under 68 OS Sec. 2370.1 was not repealed.)

Credit for Food Service Establishments that Pay for Hepatitis A Vaccination for Employees - No credit may be claimed for immunization expenses incurred on or after January 1, 2014.

Credit for Tourism Development or Qualified Media Production Facility – No credit may be granted on or after January 1, 2014.

Credit for Qualified Ethanol Facilities – No credit may be established for a new facility or expansion after January 1, 2014.

Credit for Eligible Biodiesel Facility – No credit may be established for a new facility or expansion after January 1, 2014

OK Local Development & Enterprise Zone Incentive Leverage Act Credit – Ad valorem taxes exempted per 62 OS Sec. 860 for facilities in an enterprise zone on or after January 1, 2014 are ineligible to be claimed as an income tax credit.

Dry Fire Hydrant Credit – No credit may be claimed for purchases occurring on or after January 1, 2014.

Credit for Manufacturers of Electric Vehicles – No credit may be claimed for vehicles manufactured on or after January 1, 2014.

Credit for Stafford Loan Origination Fee – No credit may be claimed for origination fees paid on or after January 1, 2014.

Research & Development New Jobs Credit – No credit may be claimed for employees hired on or after January 1, 2014.

Business Activity Tax Credit – Tax Year 2013 will be the final year the credit may be claimed.

The Oklahoma Business Activity Tax (BAT) ceased to exist beginning with calendar year 2013. BAT returns and taxes are due for 2012 activity, to be filed in 2013. Franchise tax returns based on 2012 capital are not required; rather the next franchise tax filing will be due July 1, 2014 based on 2013 capital.

Miscellaneous:

Indian Employment Exclusion - The instructions for the Indian Employment Exclusion are included in the income tax packets for 2013. Due to the late passage, last year, of Federal law regarding the Federal Indian Employment Credit, the Indian Employment Exclusion was left out of the 2012 packets.

Direct Deposit reminder - The direct deposit section should be completed to receive the refund. All refunds, with very limited exceptions*, must be by direct deposit. Corporations failing to complete the direct deposit section will be contacted and required to file the Refund Direct Deposit Form (Form ADD-100) before the refund will be issued.

** **EXCEPTION!** Due to electronic banking rules, the OTC will no longer allow direct deposits to or through foreign financial institutions. If you use a foreign financial institution, or have a foreign address on your income tax return, you will be issued a paper check. If you have an address with an APO, FPO or DPO you are not considered to have a foreign address; your refund will be direct deposited*

Please see the 2013 Legislative Update located on our website for a complete list of legislative changes.

Contact Information

For question or inquiries please contact:

E-File issues or Forms development

Joan Korthanke, E-File Coordinator

Ph. (405) 521-3637

Fax (405) 522-1711

E-Mail jkorthanke@tax.ok.gov

Mail Oklahoma Tax Commission

Joan Korthanke – Communications Division

PO Box 269060

Oklahoma City OK 73126-9060

General Corporate Income Tax questions

Corporate Income Tax Section

Ph. (405) 521-3126

Fax (405) 522-3283

E-Mail otcmaster@tax.ok.gov

Mail Oklahoma Tax Commission

Compliance Division – Corporate Income Tax

PO Box 269054

Oklahoma City OK 73126-9054

Other Information:

Oklahoma's website – www.tax.ok.gov

Taxpayer Assistance Division – (405) 521-3160

In-State Toll-free number – (800) 522-8165, plus 5 digit extension

Physical address: Oklahoma Tax Commission

2501 N Lincoln Blvd.

Oklahoma City OK 73194

Acceptance and Participation

EROs and transmitters must be approved with the IRS in order to submit Fed/State or State Standalone returns. You do not need to register with OTC. Upon IRS approval for electronic filing, you are automatically approved for Oklahoma.

Software Developers must register by completing Form D-106 “Software Developer Letter of Intent”. When we are open for testing, you will receive a confirmation that we have received your information. Once you have received the confirmation you may then transmit your test returns. You may download test returns from our website www.tax.ok.gov.

Types of Returns Accepted

- Linked (Fed/State)

The Federal and state submissions do not have to be transmitted to MeF together. A state submission can be linked to the Federal submission by including the Submission ID of the Federal return in the state manifest. If the state submission is linked to a Federal submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted Federal submission under that Submission ID.

If there is not an accepted Federal return, the IRS will deny the state submission and an acknowledgement will be sent. Oklahoma will have no knowledge that the state return was denied (rejected) by the IRS.

If there is an accepted Federal return under that Submission ID, then the IRS will do minimal validation on the state submission and pass along to the state what the ERO/Transmitter sends in the State submission. Oklahoma will generate the acknowledgement for the Oklahoma return and send it to the MeF system for the transmitter to retrieve.

- Unlinked (State Standalone)

If the ERO/Transmitter does not link the state return to a previously-accepted Federal return (also referred to as State Standalone), the IRS will perform minimal validation and will pass along to the state the entire state submission that was sent in by the ERO/taxpayer. The state return is made up of the Oklahoma return and applicable Federal return; the taxpayer is required to provide both components. Oklahoma will generate the acknowledgement for the Oklahoma return and send it to the MeF system for the transmitter to retrieve.

What Can be Transmitted Electronically

The Oklahoma electronic return will consist of data transmitted as well as supporting PDFs. In total, an electronic return contains the same information as a comparable return filed entirely on paper.

The following is a list of all of the XML forms that Oklahoma accepts electronically. Software Developers are not required to support all of the supplemental forms that Oklahoma accepts electronically.

Income Tax Return

- Form 512 - Oklahoma Corporate Income Tax Return
- Form 512-S - Oklahoma Small Business Corporate Income Tax Return

Supplemental Forms

- Form 512-TI – Computation of Oklahoma Consolidated Taxable Income
- Form 511CR – Other Credits Form
- Form 561C – Oklahoma Capital Gain Deduction for Corporations Filing Form 512
- Form 561S – Oklahoma Capital Gain Deduction for Nonresident Shareholder Whose Income is reported on Form 512-S, Part 1
- Forms 506 – Investment/New Jobs Credit (Tax Years 2009, 2010, 2011, 2012 & 2013)
- Form OW-8-P – Underpayment of Estimated Tax Worksheet (New for Tax Year 2013)
- Form 567-A – Credit for Investment in Clean-Burning Motor Vehicle Fuel Property (New for Tax Year 2013)

Note: Any of the above supplemental forms that a Developer does not support as XML data should be attached as pdf documents.

Amended Returns

Beginning with Tax Year 2013, amended returns may be electronically filed. The Amended Return check-box must be marked or the return will be rejected as a duplicate filing.

Submission/Return Type

Accepted Values for the State Submission Type in the Manifest and the Return Type in the Return Header are:

OK512Sep – For a separate corporate return (In the schema this is OK512Single)

OK512Con – For a consolidated corporate return (In the schema this is OK512Combined)

OK512-S – For an S corporation return (In the schema this is OK512S)

Attachments to the Electronic Return

The tax return may also include non-XML documents, known as “binary attachments”, submitted in PDF format. These attachments include items from the following sources:

- Form 512-SA – Nonresident Shareholder Agreement (must be signed)
- Form/Schedule not supported – any Oklahoma forms or schedules which are required to be filed with the return, but not supported in XML format.
- Supporting documentation – any supporting documentation required to be submitted with a form.
- Additional information – any additional information that needs to be filed with the return.

Approved MeF tax preparation software should provide the necessary instructions for creating, scanning or exporting documents in PDF format and submitting these documents as attachments that are required by Oklahoma and IRS publications, Code, and/or Regulations. Preparers will create the binary attachments as pdf documents and submit them as electronic files attached to the MeF return. Check with your software provider to see if your software will support binary attachments.

Copy of Federal Return Required

The complete Federal return and the necessary supporting schedules as submitted to the IRS are required to be submitted with the Oklahoma return. If the taxpayer is included in the Federal return of a consolidated group, a copy of the pro-forma Federal return for the company must be included along with the first four pages of the consolidated Federal return and the consolidating income statement, balance sheet and schedule M-1/M-3 including applicable detailed schedules.

What Cannot be Transmitted Electronically

Oklahoma follows the IRS guidelines for MeF exclusions (Refer to IRS Publication 4164). In addition to the IRS guidelines, the following types of returns are excluded from electronic filing:

- More than one original return for same tax year for the same FEI, regardless of the fiscal year dates.
- Returns with cent entries
- Corporate returns for a tax year prior to 2011. You must pass testing in order to e-file prior year returns.

Signature Document (Form EF)

The Form EF must be completed and signed by all required parties.

- The original is to be retained by the ERO, along with a copy of the e-Filed return, for 3 years and made available to OTC upon request. All EROs will be subject to periodic reviews by OTC to ensure the paperwork is being retained.
- The taxpayer must be provided with a copy of the Form EF along with documentation of all completed Oklahoma forms and schedules filed for the taxpayer. This documentation may be furnished on official Oklahoma forms, on copies of official forms, or on software designed forms that have been approved by OTC.

Entry of the Taxpayer's Personal Identification Number (PIN) or use of an electronic signature pad (as authorized by the Internal Revenue Service) in the electronic filing process operated by the IRS shall service as an "electronic signature". Entry of the taxpayer's PIN or use of an electronic signature pad as signature will only be allowed on a linked (Fed/State) electronically-filed return. Use of a PIN will not be allowed on an unlinked (State Standalone) return.

Acknowledgement System

The Tax Commission will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgment record will be in a format approved and agreed upon the IRS, state agencies, transmitters and software developers. See Appendix A: for Business Rules.

Transmitters and software developers should allow 2 business days to receive the state acknowledgment before contacting the Tax Commission.

A return is not considered filed until an acknowledgement of acceptance has been received.

Timeliness of Filing

All prescribed due dates for filing of returns apply to MeF returns. If any due date falls on a Saturday, Sunday or legal holiday when OTC's offices are closed, the return must be filed by the next business day.

Other Guidelines

- ExplanationStatement element –

The Explanation Statement may be used to provide additional information. For example the taxpayer wants to elect to forego the Oklahoma Net Operating Loss carryback period. The ExplanationStatement element may be used for this election.

Balance Due Returns

Taxpayers who file their return electronically can elect to pay their balance due by four different methods. The taxpayer is responsible for paying the amount due OTC when a return is filed or no later than the original due date.

- Direct debit (electronic funds withdrawal), for a full or partial payment when filing their return and choose an effective date.

Taxpayers may have their payments directly withdrawn from their checking or savings account. The bank routing and account numbers, the amount to be withdrawn and the date the funds are to be withdrawn must be supplied as part of the e-Filed return.

The RequestedPaymentDate in the StatePayment section of the FinancialTransaction is used to indicate an ACH Debit's Effective Date. Holidays and weekends are not valid effective dates.

Oklahoma does not accept International ACH Transactions (IAT) at this time. If the IAT indicator field is marked, the taxpayer should submit the balance due by another means.

- Electronic Funds Transfer (EFT) ACH Credit or Debit.

Taxpayers can choose to have their payment directly withdrawn from their checking or savings account via the OTC website. Visit the "Online Services" section at www.tax.ok.gov.

- Credit Card Payment

Credit card payments may be made through the OTC website. Visit the "Online Services" section at www.tax.ok.gov. Please be aware a convenience fee will be added to the transaction.

- Check or money order accompanied by payment Form EF-V

Checks or money orders should accompany the Form EF-V and be mailed to the OTC at the following address:

Oklahoma Tax Commission
Electronic Filing
PO Box 26890
Oklahoma City OK 73126-0890

Do not mail a copy of the tax return with the payment.

If the taxpayer is making a partial payment, a billing coupon will be sent for the balance due at which time the taxpayer will have the option of paying the remaining balance in full, or making the minimum payment until the balance is paid in full.

Refund Returns

Taxpayers have three options when their return shows an overpayment of tax. They may elect to have any or all of their overpayment:

- Direct deposited into a checking or savings account. The bank routing and account numbers must be supplied as part of the e-Filed return. **Note:** *Due to the electronic banking rules, the Oklahoma Tax Commission will not allow direct deposits to or through foreign financial institutions or if the taxpayer has a foreign address on the tax return. The taxpayer will be issued a paper check.*
- Applied to next year's estimated tax
- Donated to a variety of Oklahoma organizations. See the 512 or 512-S instructions for a list of the organizations.

Taxpayers should first confirm acknowledgment of their Oklahoma return with their practitioner or transmitter. Tax preparers should wait at least 10 days from the date of acknowledgment before contacting the OTC about their refund.

Changes to Electronic Returns

After an electronic return is acknowledged as accepted, it cannot be recalled, intercepted or changed in any manner. If either the ERO or taxpayer wishes to change any entries on an accepted electronic return, an amended paper return must be filed.

Name, address or FEIN changes may be made by contacting the Corporate Section of our Compliance Division. Contact the Section by phone at (405) 521-3126, fax at (405) 522-3283, or by mail at Oklahoma Tax Commission, Corporate-Compliance Division, PO Box 269054, Oklahoma City OK 73126-9054. Be sure and include your name and telephone number on any correspondence.

Responsibilities of Electronic Filers

The guidelines in IRS Publications must be followed for Oklahoma Electronic Filing.

- **Penalties for Disclosure or Use of Information**

Guidelines outlined in Section 6, IRS Revenue Procedure 93-8 should be followed, as well as Title 68, Section 205 Oklahoma Statutes.

- **Penalties for Late Filing, Late Payment and Fraudulent Returns**

This provision provides due notice that all penalties, interest and criminal provisions which are applicable for paper returns, are also applicable for electronic returns. Specifically, penalty and interest on tax for late filing and/or late payment will be assessed.

Penalties will be assessed for any person filing a fraudulent or misleading return. Additionally any person who willfully subscribes or presents a fraudulent return will be subject to prosecution and the penalties.

- * Other criminal provisions will be applicable to the extent that a person attempts to commit forgery and falsify signatures on any electronic filing form or check

- * Any attempt to pass bad checks for payment of taxes will be prosecuted.

- **Advertising Standards**

Guidelines in IRS Publications and Revenue Procedure 93-8, Sec 12.01 through 03 and 05 through 09 must be followed for Oklahoma MeF, as though references to the IRS or Service were references to the OTC, State of Oklahoma, or the State and references to the FMS or Treasury Seals were references to the State of Oklahoma Seal.

- **Monitoring and Suspension of an Electronic Filer**

The OTC will monitor electronic filers for conformity to this publication. Under the MeF Program, the OTC can recommend suspension of an electronic filer for due cause through the local IRS District Office Coordinator.

Note: Warning letters, suspension and rejection from electronic filing will be administered by the local IRS District Director.

Appendix A: Oklahoma Business Rules

Rejection Codes for Oklahoma Corporate Income Tax Returns

Error Code	Rule Text	Error Category	2011	2012	2013
X0000-001	The XML Return data has failed validation. The actual XML Error Message will be provided.	Schema Validation	Active	Active	Active
X0000-002	The XML Manifest data has failed validation. The actual XML Error Message will be provided.	Schema Validation			Active
R0000-001	An electronic return has already been filed for the EIN for this tax year.	Duplicate Condition	Active	Active	
R0000-002	An electronic return has already been filed for the EIN for this tax year. If this is an amended return, the amended check-box (AmendedReturn) must be marked.	Duplicate Condition			Active
R0000-003	The electronic payment date (RequestedPayment Date) is invalid. The payment date cannot be older than three weeks and it cannot be in the future more than six months.	Incorrect Data			Active
R0000-004	An XML copy of the federal return is required for all electronically filed returns.	Missing Data			Active
R0000-005	An XML Return was not found in the transmission.	Missing Data			Active
R0000-006	A manifest file was not found in the transmission.	Missing Data			Active
R0000-007	Direct Debit routing transit number is invalid	Incorrect Data	Active	Active	Active