

# Oregon Personal Income Tax

## Modernized Electronic Filing Handbook For Software Developers And Tax Preparers Tax Year 2011

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## Introduction

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The Oregon Department of Revenue (department), in conjunction with the Internal Revenue Service (IRS), began accepting state Personal Income Tax returns and corresponding forms and schedules for tax year 2009 by method of the Modernized e-File system (MeF).

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. State returns can be submitted as a federal return with a state return attached, called a "Linked" submission, or as a state return, known as an "Unlinked" submission. 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 the department prior to submitting live returns.

### **Purpose of this manual**

This manual provides general information to software developers, transmitters, and tax practitioners about Oregon's Modernized Electronic Filing Program for Personal Income Tax. While we attempt to answer all questions in this manual, we may have overlooked some. Please contact us at [electronic.filing@state.or.us](mailto:electronic.filing@state.or.us) or 503-945-8415 if you have additional questions or need more information.

### **Schema Version**

The current schema version that Oregon uses for 2011 filing is ORIndividual2011V1.0. We expect this schema will be used for ATS testing. It is subject to change until final.

The current schema version that Oregon uses for 2010 filing is ORIndividual2010V1.3.

The current schema version that Oregon uses for 2009 filing is ORIndividual2009V3.0.

## **Changes for tax year 2011**

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### **E-File Mandate**

Oregon will have an E-file mandate for returns filed starting in January 2012. A draft Administrative Rule will be available by October 1, 2011.

### **Changes from ORIndividual2010V1.3 TO ORIndividual2011V1.0.**

The department has posted an Excel document that shows all the changes that were made from the final 2010 schema version to the first draft of the 2011 schema. You can find this document on our draft website. Contact us if you need the web address.

### **Multi-year filing**

Oregon will accept tax year 2011 returns for processing year 2012. We will accept 2009 and 2010 prior year returns only from companies that were approved for those years.

The current schema version that Oregon uses for 2011 filing is ORIndividual2011V1.0. This is the first draft of the schema that was posted September 14, 2011 and is subject to change until final.

The current schema version that Oregon uses for 2010 filing is ORIndividual2010V1.3.

The current schema version that Oregon uses for 2009 filing is ORIndividual2009V3.0.

If your company was approved for prior TY2009 or TY2010 a one submission regression test from that year's test suite is required to submit TY2009 or TY2010 returns for FY2012. If your company was not approved for TY2009 or TY2010 you can not submit TY2009 or TY 2010 returns. We do not have the resources available to test prior years.

### **Forms Support**

Beginning in tax year 2011 the 40S (the short form) has been eliminated for full year resident filers. All full-year Oregon residents will use Oregon Form 40.

Oregon charitable checkoffs have been rotated on the TY 2011 tax form. Our schemas have been updated to reflect the charities shown on the form and the charities that are now "other charities".

### **New Business Credits**

There are four new business credits:

- Renewable energy resource equipment manufacturing facility
- Energy conservation project
- Transportation projects
- Renewable energy development contributions

## Contact Personnel

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Software developers and tax preparers may call **503-945-8415** for technical assistance and transmittal or acknowledgement questions. This number is monitored by e-file staff Monday through Friday, 7:00 a.m. to 4:00 p.m. Pacific Time.

**Note:** This phone number should not be provided to taxpayers.

When calling our message line, please leave the following information:

- Name, company, phone number, and time zone
- Issue or question with example taxpayer identifiers if appropriate.

You will receive same day service in most cases.

Alternately, you may e-mail your question to [electronic.filing@state.or.us](mailto:electronic.filing@state.or.us). **Note: we recommend that you do not send taxpayer information to this e-mail address.**

### **E-file Coordinator – Megan Denison**

Program questions

**Email:** [megan.c.denison@dor.state.or.us](mailto:megan.c.denison@dor.state.or.us)

**Phone:** 503-945-8633

### **Testing Coordinators – Jeanie Davidson and Linda Osborn**

Letter of Intent and testing questions

**Email:** [electronic.filing@dor.state.or.us](mailto:electronic.filing@dor.state.or.us)

**Phone:** 503-945-8415 – message line

### **General E-file information**

**Email:** [electronic.filing@dor.state.or.us](mailto:electronic.filing@dor.state.or.us)

**Phone:** 503-945-8415 – message line

**Fax:** 503-945-8649

**Electronic Filing Attachments – Send additional information that cannot be sent with the E-filed return to:**

COR-TROL

Attn: Suspense

PO Box 14999

Salem OR 97309-0990

**Or Fax to:** 503-945-8786

**For questions regarding 1120 MeF** contact Barbara Stoenner at 503-945-8481 or [barbara.y.stoenner@state.or.us](mailto:barbara.y.stoenner@state.or.us).

## Acceptance and Participation

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All participating software developers must:

- Pass Oregon state vendor testing as specified in this publication. Transmitters are strongly encouraged to perform a communications test with the department before each filing season.
- Produce accurate paper Oregon income tax returns for the taxpayer copy and in the correct electronic format for transmission with the federal return to the appropriate IRS campus.
- Provide data validation and error checking to prevent transmission of incomplete or invalid return information. The Oregon return must contain all required fields in the schema.
- Provide data and field validation based on edits and cross checks, as well as the schema, as outlined for each form.
- Retrieve Oregon acknowledgements to ensure that the Oregon Department of Revenue (DOR) has received the state returns. Transmitters must provide the acknowledgements to the EROs and preparers in a timely manner, typically no more than two business days later. Please notify DOR of any delays in the retrieval of acknowledgements so we can provide your customers with the best information possible.
- Relay any alerts sent with the accept acknowledgement to the ERO and preparers so they can proceed appropriately.
- Use the Oregon Standard Numeric Codes for Federal Adjustments to Income, Other Additions, Other Subtractions, Other Deductions and Modifications, and Other Credits and listed in the enumerations for each field in the schema. Failure to use the codes will result in a rejection of the Oregon return.
- Provide prompt notification to DOR of any software problems or programming changes made after ATS approval. **This notification should also include all software updates/releases issued after ATS acceptance testing.** Please contact the Oregon e-file staff at 503-945-8415 or via e-mail with software update information. The Department uses this information to communicate with your users when they contact us and in our monitoring of the Oregon e-file program.

### Transmission Approval Process

#### Software Developers

Software companies that wish to participate **must submit an *Application to Participate/Letter of Intent (LOI)* every year** to participate in Oregon's Acceptance Testing. Please fill out a new LOI each year rather than just writing 'same as last year' on the form.

This information is used to set staffing levels during the testing period. Software developers will be provided feedback on test returns transmitted. DOR will send an e-mail or fax when the software is approved for Oregon electronic filing. DOR will not accept "live" returns by any developer until the software package is approved.

### **Transmitters**

Transmitters send the Oregon electronic return with the federal return. They must follow all electronic transmitting procedures, communication requirements, and technical specifications required by IRS Publications 1345 and 4164 and Oregon Department of Revenue schemas.

**If you intend to transmit Oregon returns, please send us a completed copy of your *Application to Participate/Letter of Intent (LOI)* to [electronic.filing@state.or.us](mailto:electronic.filing@state.or.us). You are not required to test with Oregon, however, we encourage you to send us a communications test. We will notify you when we have received and approved the communications test.**

## Developer's Responsibilities

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### Confidentiality Requirements

Oregon requires that you comply with the laws and regulations restricting disclosure of any tax return information. Specifically, guidelines outlined in IRS Revenue Procedure 94-63 and 94-63A should be followed, as well as Oregon Revised Statutes (ORS) 305.230 and 314.840. For information about disclosure issues, please visit our webpage at [www.oregon.gov/DOR/NEWS/publicinfo.shtml](http://www.oregon.gov/DOR/NEWS/publicinfo.shtml).

### e-File Forms and Publications

Oregon Department of Revenue forms and publications are available for download at [www.oregon.gov/DOR](http://www.oregon.gov/DOR).

- Oregon Publication 17 ½ (also available as a searchable database on <http://www.oregon.gov/DOR/PERTAX/personal-income-tax-information-2010/index.shtml>)
- Form EF – *Oregon Individual Income Tax Declaration for Electronic Filing*, Form 150-101-339 <http://www.oregon.gov/DOR/PERTAX/formspit.shtml>

**The following are found only on our forms and publications draft website. Please contact us directly for that web address.**

- Oregon Personal Income Tax Schema for 2011
- Oregon ATS test criteria based scenarios (available on September 30th)
- Annual Letter of Intent for Oregon

Internal Revenue Service publications and forms are available for download at [www.irs.gov](http://www.irs.gov).

- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*.
- Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters*
- Form 8633, *Application to Participate in the IRS e-file Program*.

### Testing Period

Oregon will open for ATS testing when the IRS opens. Oregon will continue ATS testing through the Summer 2012.

## Acknowledgement System

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An Oregon acknowledgement informs the transmitter, who in turn informs the originator, that Oregon received the state return from the IRS and is processing it or has rejected it.

The Oregon acknowledgement is separate from the IRS acknowledgement. Receiving the IRS acknowledgement does not mean the state return was received or accepted by the Oregon Department of Revenue. The transmitter must receive two acknowledgements, one from the IRS and one from DOR.

Under normal processing conditions, Oregon acknowledgement files will be available for retrieval by transmitters within 24 hours after the federal and state returns were transmitted. Around the April due date this process may take longer due to high return volume at the IRS campuses.

An acceptance acknowledgement indicates that the Department of Revenue has received the return. ***It does not indicate the return is error-free or not subject to examination by the department or if the refund may be offset to other liabilities.***

Modernized e-file allows for acceptance acknowledgements with alerts. If you receive an acceptance with an alert, the return is being processed by the department but there may be additional information that will be requested or additional time may be required to process the return.

A rejection acknowledgement indicates that the e-filed return has been rejected and that it must be corrected and re-transmitted or filed on paper with a 2D barcode.

**Note:** Oregon provides acknowledgements during ATS testing. The acknowledgement will only serve as a receipt of test material and will not constitute a passing grade on the test material. The acknowledgements during test are meant to test the state and the software companies' acknowledgement programming and processes.

### Transmission of Acknowledgements

All Oregon returns must be transmitted to the IRS with their associated (linked or un-linked) federal return. Oregon will receive the state return after the IRS has accepted the federal return (in the case of a linked return) or completed their consistency checks (in the case of an un-linked return). DOR will not receive any state data if the federal return is rejected by the IRS.

If the IRS rejects the federal return, the transmitter may correct the federal return and retransmit the Oregon and federal returns, or the transmitter may send the Oregon transmission un-linked.

If the Oregon return experiences more than two reject acknowledgements from the state, we recommend that you print the 2D barcode return and mail it to the department with a copy of the Oregon EF or the federal 8879.

## Signature Requirements

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There is one signature method available for taxpayers to sign their tax return electronically, using a federal PIN (federal Form 8879). Oregon recognizes the use of a federal PIN as signing the Oregon return. If the federal PIN signature is used for the Oregon return, Oregon Form EF is not needed.

### **Federal Form 8879 – IRS e-file Signature Authorization**

- Certifies the taxpayer's e-filed income tax return is true, correct, and complete.
- Selects a personal identification number (PIN) as the signature for an e-file income tax return.
- Authorizes the ERO to enter the taxpayer's PIN as their signature on the e-filed income tax return.

If a return is not signed electronically, the taxpayer must use Oregon Form EF. Oregon Form EF – *Oregon Individual Income Tax Declaration for Electronic Filing* is to be signed by the taxpayer and retained by the tax preparer. Don't mail Form EF and attachments to DOR unless requested to do so.

### **Oregon Form EF**

- Certifies the taxpayer's e-filed income tax return is true, correct, and complete.
- Authorizes the ERO to transmit the return via a third-party transmitter for the taxpayer.
- Authorizes DOR to inform the ERO when a taxpayer's return is accepted.
- Provides DOR with taxpayer's consent to directly deposit any refund.

### **Use Form EF:**

- If filing an unlinked Oregon return and the federal return attached to the Oregon return does not match the federal return electronically filed, such as in the case of a registered domestic partner filing or married filing separately for Oregon only.
- If changes are made to the federal return

The taxpayer's signature on Form EF authorizes the Oregon Department of Revenue to contact the ERO or preparer to resolve any questions in processing the return. If requested by the department, the ERO or preparer must provide a copy of Form EF or a new Form EF within five days of the request.

Have the taxpayer(s) verify the information on the return (it's permissible to show them on the display terminal) and review Form EF before signing and dating. Also, have the taxpayer(s) verify their bank routing and account numbers if requesting direct deposit. They must complete all sections and sign Form EF before the electronic return is transmitted.

A blank Form EF is the same as a blank tax return. Practitioners may not allow taxpayers to sign a blank tax return. Use only the official Form EF or an approved substitute that duplicates the form format, language, content and size. Photocopies are acceptable.

### **Changes to the electronic return:**

If the ERO changes the electronic return after the taxpayer has signed Form EF, but before the return has been transmitted, the taxpayer must complete and sign a corrected Form EF if:

- The Oregon taxable income changes by more than \$50, or
- The net tax, state refund, or amount owed changes by more than \$14.

Non-substantive changes are permissible on Form EF if the person making them initials the changes. Do not mail the corrected Form EF and attachments unless requested to do so. Retain these with the original for three years.

## Payment Methods

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### Refund Options

Taxpayers may elect to have their overpayments:

- Applied to next tax year's estimated tax (full or partial refund can be applied);
- Mailed to them in paper check form;
- Donated to the charities listed in the tax booklet (full or partial refund can be donated);
- Contributed to an Oregon political party (\$3 per taxpayer);
- Deposited directly into their checking or savings account (full refund after applications and donations must be deposited).

Direct deposit requires the same verification procedures outlined in IRS Publication 1345. When a direct deposit is rejected by the bank, the department will issue a paper check and mail it to the address on the return.

**The department is not responsible for an incorrect deposit into a bank account approved by the taxpayer. The department cannot change the account or routing numbers or stop the refund from being deposited.**

### Additional refund information

- An Oregon state refund **can** be deposited into a different account than the taxpayer's federal refund, but it **cannot** be deposited into more than one account.
- Oregon may deny a direct deposit request because:
  - The taxpayer identified the deposit as going to an account outside the United States (IAT).
  - All of the overpayment is applied to the taxpayer's delinquent Oregon taxes.
  - All of the overpayment is applied to the taxpayer's debts to other state agencies and/or the IRS.
  - There is an invalid routing and/or account number.

Carefully verify the bank account information with the taxpayer. Be sure there are no spaces or hyphens in either the routing or account numbers. The department cannot change the numbers or stop the refund from being deposited.

### Check Refund Status online

Taxpayers may check the status of their Oregon refund once they have filed and the department has begun processing. Taxpayers will need to have their Social Security number, their filing status from their return, and the exact refund amount as filed to access their information.

Generally, after processing begins, e-filers receive their refunds in 7-12 business days if not claiming the Working Family Credit (WFC). Please allow extra time for processing if claiming WFC.

If a taxpayer and/or spouse owes money to the department, another state agency, IRS, etc., the amount may be deducted from the refund. This debt will delay processing because all claims must be resolved before a refund can be issued. Electronically filed returns are given priority for resolution.

Taxpayers can check the status of their Oregon refund at [www.oregonrefund.com](http://www.oregonrefund.com) or by calling our "Where's My Refund" line, toll-free from an Oregon prefix, at 1-800-356-4222.

## Payment Options

- Taxpayers are able to make electronic payments for their current year balance due and 2012 estimated income taxes directly from their checking or savings account. There is no fee for this payment option. This option can be accessed through some software packages or through the department website at <https://secure.dor.state.or.us/directdebit/index.faces>.
- Taxpayers can pay their taxes by credit card through Official Payments at [www.officialpayments.com](http://www.officialpayments.com). A fee is charged by Official Payments for this service.
- Taxpayers can mail a check or money order made payable to the Oregon Department of Revenue with the Form 40-V payment voucher. Address for mailing is:

**Oregon Department of Revenue**  
**PO Box 14720**  
**Salem OR 97309-0463**

## Payment Plans

Even if the taxpayer cannot pay the total tax owed by April 17, 2012, they must file the return on time.

Inform the taxpayer that they will owe a 5 percent late payment penalty on any 2011 tax not paid by April 17, 2011. If the taxpayer pays what they can by April 17, it will reduce the amount of late payment and interest charges they will owe.

The late payment and interest charges will be assessed on any remaining balance of unpaid tax after April 17 2012.

As soon as the taxpayer knows the amount of tax due, they can set up a payment plan by calling Tax Services in Salem at 503-378-4988 or toll-free from an Oregon prefix 1-800-356-4222. The taxpayer doesn't need to wait to get a bill for the balance. The department will send a bill after April 17.

## Schemas, Specifications, and Attachments

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Oregon adopted the TIGERS structure in the development of forms-based schemas.

The TIGERS structure adopted by Oregon includes standardized schemas for header, data, binary attachments, and financial transactions.

Software developers should apply data from tax forms to the appropriate data element from the XML schema.

All XML data must be well formed.

Packaging of data and transmission payload must be in the proper format.

A submission must contain both the state return and the federal return(s) submitted to the IRS. **Oregon requires a complete copy of the Federal return to be included with the Oregon submission.** If the taxpayer is filing their Oregon return based on a 'pro forma' federal return, the pro forma return must be the return in the 'IRS' folder. The actual returns the taxpayer(s) filed with the IRS should be included in the transmission as well in the 'IRS1' and 'IRS2' folders.

Each submission must be in a Zip archive format. The SOAP message itself must not be compressed or zipped.

The attribute stateSchemaVersion is fixed and will be updated if an updated schema is released. Our draft website, [Oregon Modernized E-File](#), will have the current version of the schema posted if the schema has changed.

SubmissionType in the StateSubmissionManifest should be 40 for Form 40, 4N for Form 40N, or 4P for Form 40P. PrimaryNameControl and SpouseNameControl in the StateSubmissionManifest cannot have spaces or special characters. For example, the name control for De La Rosa would be 'DELA', the name control for Al-Aziz would be 'ALAZ', and the name control for Wu would be 'WU'.

### **Accepted Oregon personal income tax e-file documents for TY2011 for Modernized e-file (forms schemas included in the package):**

1. Oregon Forms 40, 40N, or 40P (including OR-ASC and OR-ASC-N/P)
2. Oregon Form 10
3. Oregon Schedule WFC or WFC-N/P
4. Oregon Form 24
5. Oregon Exempt Income Schedule for Enrolled Members of a Federally Recognized American Indian Tribe
6. Oregon Amended Schedule
7. Oregon Only Federal Schedule A

### **For Processing Year 2012, Oregon cannot electronically accept:**

- Oregon Form 90R, Oregon Elderly Rental Assistance
- Oregon Form 243, Claim to Refund Due a Deceased Person
- Oregon Lane Transit returns
- Oregon TriMet Transit returns
- Returns for tax years prior to 2009
- Non-calendar year returns (fiscal or short-year)

### **Data Requirements**

In general, send data elements only if they contain data values. It is not necessary to send empty data elements or optional data elements that contain zeros.

### **Type of Filings Accepted**

Oregon will accept both linked and unlinked submissions. The federal return must be included with both types of filings.

### **Handling of Attachments**

Oregon does not have any required PDF attachments. You may scan and attach the Special Case Attachments listed below to the MeF return, however, we recommend that you either mail or fax Form 243, *Claim of Refund Due a Deceased Person*, to ensure that it is processed efficiently. Oregon does not have a specific naming convention for the attached PDF files; however, we do recommend that you name the files so we will recognize the document before we open it (e.g. ORSchMPC.pdf for Oregon Schedule MPC). **Do not attach Oregon Form 90R, Oregon Elderly Rental Assistance, Oregon Lane Transit returns, or Oregon TriMet Transit returns. These must be mailed separately.**

### **Special Case Attachments:**

Returns that require additional documentation for processing ***may still be e-filed to Oregon***. In order to speed processing and reduce the amount of processing related correspondence sent to taxpayers, we offer two options for submitting the other documentation to the department. **This is not a requirement** but many preparers find it helpful to submit this information at the time of filing the return.

The department will match the documentation to the e-filed return. Forms recommended for this treatment include:

- Form 243, *Claim to Refund Due a Deceased Person*
- Credit for Income Taxes Paid to Another State (first two pages of the other state's return if the credit is from an individual return or a schedule if the credit is from an S Corporation)
- Oregon Schedule MPC, *Mobile Home Park Closure*

- Transfer Notice for Certain Credits
- Form BPC, *Biomass Producer and Collector Credit*
- Form SPS, *Severance Pay Subtraction*
- 2<sup>nd</sup> page of Form 10 (annualized income worksheet)

Information may be:

- Faxed to the department at 503-945-8786
- Mailed to the department at:

Attn: Suspense  
PO Box 14999  
Salem OR 97309-0990

**Note:** To ensure proper matching of the document to the return, waiting three business days to fax these documents will ensure that we have received your client's return electronically from the IRS and have record of it in our system.

## **Miscellaneous**

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### **Timeliness of filing**

The filing deadline for tax year 2011 is April 17, 2012. Taxpayers filing on extension have until October 15, 2012 to file their return and still be considered filing timely. Oregon recognizes the IRS received date as the received date for the Oregon return.

### **Policy on rejected returns**

Per Oregon Administrative Rule (OAR) 150-314.385(4)(1), taxpayers whose returns are rejected by either the IRS or the Oregon Department of Revenue have 30 days from the date of the original transmission to send a 2D barcode return to the department. The department will use the original transmission date of the return as the received date for the 2D barcode return. Oregon Form EF must be sent with the 2D barcode return if the taxpayer's signature is not on the paper form.

## Appendix

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### Business Rules

**Oregon Personal Income Tax Business Rules for Tax Year 2011  
Version 2011v1.0**

<b>Rule Number</b>	<b>Rule Text</b>	<b>Error Category</b>	<b>Severity</b>
OR-001	ETIN Blocked	ETIN Error	Reject
OR-002	Unsupported Tax Year/Schema Version/Form Type	Crosscheck Error	Reject
OR-003	XML Validation Error	XML Validation	Reject
OR-004	Federal Return Not Attached	Missing Document	Reject
OR-005	Return Type in State Header does not match Submission Type in State Manifest	Crosscheck Error	Reject
OR-006	Test Return – ETIN is not on file with Oregon	Procedure Error	Reject
OR-007	Test return in production	SSN Error	Reject
OR-008	Production SSN in test	SSN Error	Reject
OR-100	Production Return – ETIN is not on file with Oregon	Procedure Error	Alert
OR-101	Amended Schedule is missing	Missing Document	Alert – Processing Delay
OR-102	Other Additions Codes and Amounts missing	Warning	Alert – Processing Delay
OR-103	Other Subtractions Codes and Amounts missing	Warning	Alert – Processing Delay
OR-104	Tax Paid Another State Codes and Amounts missing	Warning	Alert – Processing Delay
OR-105	Other Credits Codes and Amounts missing	Warning	Alert – Processing Delay
<del>OR-106</del>	<del>W2 or 1099R is missing</del>	<del>Missing Document</del>	<del>Alert – Processing Delay</del>
OR-107	Form WFC is missing	Missing Document	Alert – Processing Delay
OR-108	Form 10 is missing	Missing Document	Alert – Processing Delay
OR-109	Delay to verify Mobile Home Credit	Warning	Alert – Processing Delay
OR-110	Delay to verify WFC	Warning	Alert – Processing Delay

<b>Rule Number</b>	<b>Rule Text</b>	<b>Error Category</b>	<b>Severity</b>
<del>OR-111</del>	<del>Send in other state's return and proof of payment</del>	<del>Warning</del>	<del>Alert – Provide Information</del>
OR-112	Other Adjustments Codes and Amounts missing	Warning	Alert – Processing Delay
OR-113	Remember to fax/send Mobile Home Credit form	Warning	Alert – Provide Information
OR-114	Other Deductions Codes and Amounts missing	Warning	Alert – Processing Delay
<del>OR-115</del>	<del>Form 24 is missing.</del>	<del>Missing Document</del>	<del>Alert – Processing Delay</del>
OR-116	Remember to fax/send 2 <sup>nd</sup> page of Form 10	Warning	Alert – Provide Information
OR-117	Form WFC/NP is missing	Missing Document	Alert – Processing Delay
OR-118	Delay to verify WFC/NP	Warning	Alert – Processing Delay