

CCH Access™ Tax
2015-5.0 Release Notes

November 13, 2016



CCH Access™
At the Center of the Firm in Motion

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Contact and Support Information

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Product information can be accessed by visiting Customer Support online: [CCH Access Product Support](#).

In addition to product and account information, the Customer Support site offers answers to our most frequently asked questions, forms release status, Knowledge Base articles, training videos, and operating systems compatibility for each CCH Access™ module. Access to these features is available 24/7.

The following Web site provides important information about the features and updates included in all CCH Access Tax releases: [Release Notes](#).

Visit the [Application Status](#) Web page to view the current status of our CCH Access applications. The Application Status Web page is updated every 15 minutes.

Go to [Contact Us](#) to find Support calendars, as well as options to enter Web tickets for assistance.

Information in Tax Release Notes

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CCH Access™ Tax Release Notes inform you of the enhancements and updates that were made to Tax products and systems with the current release.

Information provided in the Release Notes include the following:

- Contact and Support information
- Updates to Tax technology (such as, electronic filing updates, Organizer, roll forward, and technology enhancements)
- Updates made to Tax products (such as, form additions and updates, changes in diagnostics, and changes caused by regulatory updates)

To access a list of CCH Access™ Tax Release Notes for the current year and for prior years, visit the [Release Notes](#) page on our Customer Support site.

Highlights for Release 2015-5.0

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CCH Axxess Common

Fiduciary Client Common Data

The client profile Administrative screen has changed for fiduciary clients. The Fiduciary name and title field is now two fields, Fiduciary name and Fiduciary title, to be consistent with the separate fields in fiduciary tax returns.

- Fiduciary name continues to be transferred from the client profile to Tax. For firms that enable the transfer of information from Tax to Client Manager, the name is also transferred from Tax to the client profile.
- Fiduciary title will be added to shared common data, Client Import Utility, Open Integration Kit, and Data Migration Utility in future releases.



Note: For data existing prior to this release, Fiduciary name and title will not separately transfer to the tax return.

CCH Axxess Dashboard

Dashboard now features a consolidated and simplified design for navigating to other areas of CCH Axxess. You will continue to see only the items that you have installed and for which you have the needed permissions and license.

Changes include:

- Applications and Configuration screens are consolidated into one screen named Application Links.
- Redundant links to Firms Settings and Lists are replaced with one link in the Firm section.
- Some links have a more logical name or location.

Active Directory Federation Services

CCH Axxess will now support Federated login modes.

With the release of 2015-5.0, we as a Relying Party (RP) will support Active Federation authentication using the WSFederation/WSTrust protocols with Active Directory Federation Services (AD FS), your Identity Provider (IDP).

The new authentication mode can be accessed using the **Settings and defaults** link under Firm on the CCH Axxess Dashboard Application Links window. From the left-hand navigation panel, click **Login Setup** where you will then find the new Federation Services option under Login mode. If selected, CCH Axxess will take you through the Federation Services setup wizard.

For more information on changing your authentication mode, please contact CCH Axxess support.

CCH Access Tax

Tax Updates

Corporation and S Corporation

New Jersey Corporation Business Tax Return

The following forms and schedules are available on this release. Be advised these have not been approved by the State of New Jersey and all forms contain the "Approval Pending" watermark. We are making the following available:

- 2015 New Jersey Corporation Form CBT-100
- 2015 S Corporation Form CBT-100-S
- Associated schedules for corporations with 2014 fiscal years ending after June 30, 2016

New Jersey requires all forms be approved by the State of New Jersey's Division of Taxation prior to release for filing. These forms should not be filed under any circumstances.

Former payment vouchers (Forms CBT-100-V and CBT-100S-V), extension payment vouchers (Forms CBT-200-TC and CBT-200-TS), and estimated tax payment vouchers (Forms CBT-150C and CBT-150S) prepared for years ending after June 30, 2016, are now "worksheets" to support the electronic payment amounts.

Tax Program Highlights

Organizers

Individual and Fiduciary Organizers are now available for processing.

Statement Link

The new See Statement link quickly identifies government form fields with supporting statements. Clicking the See Statement text link or, in the case of multiple occurring fields, icon link displays descriptions and amounts for the active field. The Statement Viewer also navigates to and prints any or all statements associated with the active form.

Footnote Editor

You can now manage federal and state footnotes with editing flexibility. The new Footnote editor allows you to manually enter, paste, import, format, align, and page break data. The Amounts column associates amounts with single or double underlined text. You can also insert annotations, such as tick marks, notes, lists, and estimates in the editor.



Note. This release does not include Paste Special and K-1 footnotes. We will implement these with a future release.

Tax Defaults

- We added an Organizer option, Do not alphabetize K-1 passthroughs, in the return configuration set.
- We removed the following return configuration set options as they are no longer required:
 - ◆ 1040. Print gross IRA/pension and annuity distributions on 1040.
 - ◆ 1040. Presentation of passthrough income on Schedule E, page 2.
 - ◆ 1065. Leave optional tax and book columns blank on Schedule M-3, if applicable.

- ◆ Electronic Filing > 1040. File home state return electronically.
- ◆ Electronic Filing > 1040, 1120, 1120S, 1041, 990. File all balance due returns electronically.
- The Registered tax return preparer option is no longer a designation code on the return configuration set signature block and the staff profile signer windows.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 1116, Line 4a. Mortgage interest expense is limited to the total mortgage interest expense in certain situations where an adjustment to gross foreign income entered on the Foreign Tax Credit > Part I - Foreign Income and Deduction Adjustments > Gross income field results in gross foreign source income in excess of gross income from all sources.

Form 1116. In returns where both the taxpayer and spouse are excluding foreign income and claiming the housing deduction and reporting earned income from multiple countries, the appropriate amount of housing deduction is allocated to each country.

Form 1116. The appropriate amount of SEH deduction is apportioned to the foreign basket when there are multiple foreign countries with self-employment income and the numerator and denominator of the apportionment calculation are overridden on Foreign Tax Credit > Other Section > Numerator and Denominator of the apportionment calculation for SE Tax, SE health insurance and keogh deductions - override fields.

Form 3520. Paid preparer information will not print when suppressed on the Return Options > Preparer Information - Overrides Office Manager > Suppress printing of preparer information field.

Form 5405. The form will not print with homes purchased in 2008 and still used as the main home. The IRS only needs the repayment reported on 1040, Line 60b, if the home was not disposed of in 2015.

Form 8801. Where there is a small business credit carryover allowed in the current year, the full amount of credit from Form 3800 is included on Line 22.

Form 8889. A taxpayer or spouse born on 01/01/1961 will not have the additional \$1,000 contribution allowed for eligible people 55 years old on Form 8889, Line 7.

Tax Equalization, Reconciliation of Actual and Hypothetical Tax. The hypothetical federal tax liability includes the appropriate amount of tax when selecting the Tax Equalization > General > Prepare company responsibility tax equalization option.

Corporation (1120) Product Updates

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Power Pack

Capital loss carryover now carries to the supporting statement for Schedule M-1, Line 8.

Regardless of MLR percentage, Schedule H, Line 9, now always carries from Schedule A, Line 37, when an MLR numerator or denominator is entered on Insurance > 1120-PC > 7-Special Deduction and Ending Adjusted Surplus > Line 1 or Line 2.

California Combined

At the combined level, when Sch P limits the 3805Z credit, the limited credit amounts will now flow back to the separate company's 3805Z.

Indiana

Form FIT-20NOL now reflects all applicable lines.

Missouri

Missouri Form 1120, Page 3, Part 2, Line 3, was updated to accommodate a modification for Agriculture Disaster Relief (per Sec. 143.121.3(10), RSMo).

Form MO-AGDR should be submitted with the return and a copy of the 1099 showing the amount of the payment should also be submitted.

Returns filed with an amount on Missouri Form 1120, Page 3, Part 2, Line 3, must be paper filed.

Additional input was added on Missouri worksheet > Income/Deductions > Subtractions section > Agriculture Disaster Relief.

New Jersey

2015 New Jersey Corporation Form CBT-100 for corporations with 2015 fiscal years ending after June 30, 2016 are released. All forms contain the "Approval Pending" watermark and should not be filed under any circumstances.

Former payment voucher (Form CBT-100-V), extension payment voucher (Form CBT-200-TC), and estimated tax payment vouchers (Form CBT-150C) prepared for years ending after June 30, 2016 are now "worksheets" to support the electronic payment amounts.

For periods ending after June 30, 2014, and any net operating loss carryover to such period, New Jersey NOL carryover must be reduced by the amount excluded from federal taxable income that is related to discharge of indebtedness. The New Jersey Revenue Division has not changed Form 500 for year 2016; however, the loss reduction can be reported through an approved note on Form 500 above Line 5. Enter the loss reduction by using the federal Income/Deductions > NOL Carryover/Carryback (Detail) > State carryover companion information > "amount use 2" field. Due to a delay in clarification from the New Jersey Revenue Division, for release 2015-5.0, the reduction is only available for tax years ending after June 30, 2016. On later releases, it will be available for all tax years.

New York

The program was updated to accommodate short later years for Forms CT-3/4/NYC 2.4.

The program was updated to produce Form CT-60 when only one of the check boxes on Schedule B is present.

Oregon

Form OR-20 now prints behind Form C-2015.

Wisconsin

Form 6CS is created when no prior year research credits are present but there is only a current year credit that a member elects to share with others.

Schedule MA-M was revised to generate when data is present on Line 17, Manufacturing Credit passed through from other entities.

Wisconsin Electronic Filing

Form 6, Combined Returns. When Schedule MA-M is present, production gross receipt information is included.

S Corporation (1120S) Product Updates

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Federal

Form 6198, entered at the separate companies, is now automatically carried to the Consolidated return.

Massachusetts composite payments can now be entered in Payments/Penalties > Payments > State S Corporation Composite Tax Payments > Total Payments - detail overrides.

Multiple foreign country codes entered on the Foreign Operations of US Corporations worksheet > Foreign Operations Information section will roll forward two foreign country codes. Any additional codes must be entered in subsequent year's return.

New Hampshire

Schedule AFF now prints in all copies when the return is being viewed in print preview.

New Jersey

2015 New Jersey Corporation Forms CBT-100 and CBT-100S for corporations with 2015 fiscal years ending after June 30, 2016 are released. All forms contain the "Approval Pending" watermark and should not be filed under any circumstances.

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New York

50% election box is now checked when input on Form CT-3.3 exists.

Fiduciary (1041) Product Updates

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Arkansas

Form AR1002, Page 1, Line 36, Amount Due, includes the interest penalty when an extension is filed.

Georgia

Nonresident Grantor Letters. Georgia nonresident grantor letters now print in the K-1 packages.

Texas

05-167, Section B, now shows all subsidiaries without repeats.

Utah

Form UT TC-41, Page 2, "X" if USTC may discuss this return with preparer below, is blank when the code "Leave blank (Default)" is selected on General > Return Option > Miscellaneous Options > Taxing authority is authorized to discuss return with preparer.

Estate & Gift (706/709) Product Updates

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Federal

An option is available to print "Requested" or "Not Required" as the beneficiary's TIN on Form 8971.

Minnesota

Final Minnesota Form M706 is available for dates of death in 2016.

Exempt Organization (990) Product Updates

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Federal

The PA Annual Report, Form BCO-10, transmittal letter and filing instructions, was updated to only include the Initial Registration paragraph when the option to generate the Initial PA annual report is selected.