

CCH Access™ Tax  
2017-2.4 Release Notes

February 4, 2018



**CCH Access™**  
*At the Center of the Firm in Motion*

<b>Contact and Support Information</b>	<b>2</b>
<b>Information in Tax Release Notes</b>	<b>3</b>
<b>Highlights for Release 2017-2.4</b>	<b>4</b>
Tax News .....	4
Tax Updates .....	4
Electronic Filing .....	5
<b>Tax Product Updates</b>	<b>8</b>
Individual (1040) Product Updates .....	8
Partnership (1065) Product Updates .....	9
Corporation (1120) Product Updates .....	10
S Corporation (1120S) Product Updates .....	11
Fiduciary (1041) Product Updates .....	12
Estate & Gift (706/709) Product Updates .....	13

## Contact and Support Information

---

[Return to Table of Contents.](#)

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

---

[Return to Table of Contents.](#)

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, Pro Forma/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 2017-2.4

---

Return to [Table of Contents](#).

### Tax News

#### Caution! Taxpayers Sending Masked Documents to Taxing Authorities

A number of agencies have received estimate and payment vouchers with masked Social Security Numbers. To ensure payments are correctly and timely processed, please advise taxpayers to submit the non-masked copies with their payments. Accountant and client copies are masked. Only the government copy includes the SSNs for tax filing.

#### Reminder! New Search Return Feature

Don't forget our new Search feature, located at the top of the Worksheet navigation tree. This time saving feature lets you search for any text found on our worksheets. If you don't know where to enter something, this is a great tool. Our Knowledge Base article, [How do I search for worksheet titles, sections, and fields in CCH Access™ Tax?](#), provides the steps, along with a screen shot on how search for text in worksheets.

### Tax Updates

#### Individual

Withholding entered on Nonresident Alien Income Tax > Foreign Partner's Information Statement of Section 1446 Withholding Tax, Foreign Person's U.S. Source Income Subject to Withholding, Payments by the Railroad Retirement Board, Social Security Benefit Statement, and Statement of Withholding on Disp. by Foreign Persons of U.S. Real Property Int., carries to Form 1040NR, Page 2, lines 62b through 62d, and is included in the calculation of the tax return.

#### Corporation

A new feature has been added to our 1120 program. The Tax Cuts and Job Act cuts corporate tax rates to 21% for tax years beginning after December 31, 2017. At this time, it is unclear if the 21% tax rate applies to 2017 fiscal year corporations. Until this is resolved by the IRS, we will continue to use the tiered tax rates for all 1120 return types, but we have added additional information to the drill down screen on Form 1120, page 3, line 2. Click on the drill down arrow and you will see the usual detail tax calculation. We have included additional information to this drill down that will show the tax calculation using the 21% tax rate for both a full year 2018 corporate return, and for any fiscal year corporate return. These calculations are strictly informational. We do not use them in the calculation of the return.

#### Paper Batch Extension Program - Individual, Partnership, Corporation, S Corporation, Fiduciary, and Exempt Organization

The Batch Extension program is now available for processing multiple extensions. Extensions are processed using Batch Manager > New Job > Print > First Extensions and/or Second Extensions.



**Note:** All systems. The District of Columbia requires confirmation of the accuracy of prior year (rolled forward) data.

## Electronic Filing

### Approved Products Available on this Release

The following federal and state products are approved and available on this release:

#### Individual

Federal Form 114	Connecticut Extensions	North Carolina Extensions
California	Louisiana Extensions	Rhode Island
California Extensions	Nebraska	
Connecticut	North Carolina	

#### Partnership

Federal Form 114	Idaho	Massachusetts Composite Extensions
Alabama	Illinois	Montana
Alabama PPT	Maine	Oklahoma
Alabama PTE-C	Massachusetts	City of Philadelphia
Alaska	Massachusetts Composite	

#### Corporation

Federal Form 114	Louisiana	New York Combined Extensions
Federal Consolidated	Louisiana Extensions	North Carolina Consolidated
Alabama CPT	Maine Consolidated	North Dakota Consolidated
Alaska Consolidated	Massachusetts Consolidated	Oregon Consolidated
California Consolidated	Massachusetts Extensions	Rhode Island Consolidated
Colorado Consolidated	Michigan Consolidated	South Carolina Consolidated
Florida Consolidated	Minnesota Consolidated	Texas Consolidated
Idaho	Mississippi	Utah Consolidated
Idaho Combined	Mississippi Consolidated	Vermont Consolidated
Illinois	Missouri Consolidated	Virginia Consolidated
Iowa Consolidated	Montana Consolidated	West Virginia
Kansas Consolidated	New Mexico Consolidated	

#### S Corporation

Federal Form 114	Kentucky	New York City Estimates
Alabama	Kentucky Extensions	New York City Extensions
Alabama PPT	Louisiana Extensions	Oklahoma
Alabama PTE-C	Massachusetts Consolidated	City of Philadelphia
Idaho	Massachusetts Extensions	
Illinois	New York City	

## Fiduciary

Federal Form 114	Massachusetts	New Hampshire DP-10
Arkansas	Massachusetts 2G	North Dakota
Arkansas Extensions	Massachusetts Extensions	
Illinois	Mississippi	

## Employee Benefit Plan

Form 5500-SF

## Exempt Organization

Federal Form 114

## Batch Electronic Filing of Extensions

Batch electronic filing of extensions is available on this release for the taxing authorities listed below. To process your e-file extensions, go to Batch Manager > New Job > Electronic Filing > Extensions.

Please remember the security requirements for electronically filing extensions. You must enter this information in the return prior to running batch e-file of extensions. This information is:

- **1040 returns.** New York requires an affirmative response regarding a driver's license, a state ID, or No Identification. If an identification is not available, this must be indicated.
- **All systems.** District of Columbia requires confirmation of the accuracy of prior year (rolled forward) data.

The following federal and state products are approved and available for batch electronic filing on this release:

## Individual

Federal	District of Columbia	New York City
Arizona	Louisiana	North Carolina
Arkansas	New Jersey	Pennsylvania
Connecticut	New York	Vermont

## Partnership

Federal	Maryland	New York City
Arkansas	New Jersey	Texas
Connecticut	New York	

## Corporation

Federal	Kentucky	New York
Connecticut	Maryland	North Carolina
Florida	New Jersey	Texas

### **S Corporation**

Federal	Kentucky	North Carolina
Arkansas	Maryland	Pennsylvania
Connecticut	New Jersey	Texas
Florida	New York	

### **Fiduciary**

Federal	District of Columbia	Tennessee
Arizona	New Jersey	Texas
Connecticut	New York	
Delaware	Pennsylvania	

### **Exempt Organization**

Federal  
New York

## Tax Product Updates

---

### Individual (1040) Product Updates

Return to [Table of Contents](#).

#### Federal

Form 114. The “Explanation of late filing reason if other” field is accessible in the 114 (FBAR) / 8938 - Foreign Assets worksheet > Form 114 Late Filing Information section.

Form 8879. When the option to print ERO firm name is selected and a non-paid preparer code for Employee Benefit is used, “Employee Benefit” will print as the ERO signature on Form 8879.

#### New Jersey

New Jersey Form 630 is produced when the option to Prepare All State Extensions is requested.

#### New York

New York Form IT-370 is produced when the option to Prepare All State Extensions is requested.

#### New York Electronic Filing

Single taxpayers using a New York ID (not a drivers license) and a valid document ID no longer receive disqualifying diagnostic 46161.

#### North Carolina

On the North Carolina Custom Filing Instructions, the withholding amount for the state will present correctly.

## Partnership (1065) Product Updates

Return to [Table of Contents](#).

### Indiana

The IN Composite - COR will no longer include S Corporation partners. They will be included on the Composite return.

### Kentucky Cities

The mailing addresses for some jurisdictions have been updated.

### Minnesota

Form M3, installment sales of pass-through assets or interests and corresponding lines on Schedules KPI and KPC, should only complete if the sale occurred after December 31, 2016.

Form Schedule KPI, Line 36, will populate if a signed Form AWC is completed. This line can be also be populated by input on Partners > Partner Information - State Specific > Minnesota > Form AWC Withholding Options.

### New Hampshire

NH BT Summary, STEP-2 check box to file BET Return if exceeding threshold requirements, has been adjusted to not include guaranteed payments in the Gross Business Receipts value.

### North Carolina Electronic Filing

Form D-403, Part 2, Lines 1 through 14, will remain blank if no apportionment detail is entered and all partners are residents of North Carolina.

### Ohio

The Ohio IT 4708ES worksheet facsimile form will no longer print with Ohio returns.

### Wisconsin

The Wisconsin due dates will now be reflected in the letters and filing instructions.

## Corporation (1120) Product Updates

Return to [Table of Contents](#).

### Federal

A correction has been made when selecting the 2018 tax rate option. The program was defaulting to using only one installment. It will now default to four installments.

### Arizona Consolidated

The Arizona consolidated program has been updated to use Single Sales Factor when that option has been chosen.

## S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

### Delaware

Delaware > Income / Deductions > Apportionment Override > Real and tangible property rented within and without Delaware changed from "end of the year" to "beginning of year." Also, we indicated Real and tangible property rented beginning of year is not an override.

### Georgia

GA Net Worth Tax will not be computed on GA 600S, Page 1, Line 7, unless taxable Net Worth is above 100000.

### Indiana Electronic Filing

When St. Joseph is entered as the Indiana County on General > Basic Data or Indiana > General > Basic Data, county code 71 will generate on Form IT-20S.

### Kentucky Cities

Generic Form OL-S will now calculate Lines 10 and 13 of Schedule N correctly.

### Minnesota

Schedule KS, Line 7a, and Schedule KS, Line 7b, will assume amounts entered for installment sales on Form 6252, if the installment sale date is after 12/31/2016.

### New York

A correction made to use the extension override on the NYC extension form.

### South Carolina

The SC8453C, Part 3, Paid Preparer's PTIN or FEIN field will now populate with one of the following, based on information provided in the return configuration set or from the Preparer Information section on General > Return Options > Preparer Information - Overrides Office Manager:

- Preparer's PTIN
- FEIN
- Social Security Number

### Wisconsin

Schedule MA-M. The calculated amount for Line 20 now prints on the correct line.

## Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

### Federal

Schedule K-1. The Schedule K-1 will properly reflect the 1250/1250 AMT difference on Line 12E.

### Kansas

When taxable income is less than \$5,000, a tax will calculate.

## Estate & Gift (706/709) Product Updates

Return to [Table of Contents](#).

### Federal

Form 706, Line 3b, state death tax deduction, is reduced by New York estate tax attributable to gifts on New York Form ET-706, Schedule D.