

CCH Access™ Tax
2021-3.0.1
Release Notes

March 13, 2022



CCH Access™
At the Center of the Firm in Motion

Contact and Support Information	2
Information in Tax Release Notes	3
Highlights for Release 2021-3.0.1	4
Tax Updates	4
Electronic Filing Updates	4
Tax Product Updates	5
Individual (1040) Product Updates	5
S Corporation (1120S) Product Updates	6
Partnership (1065) Product Updates	7
Fiduciary (1041) Product Updates	8

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 open a Support case or chat with a representative 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, 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 2021-3.0.1

Return to [Table of Contents](#).

Tax Updates

As you may know, the Treasury Department and the IRS just announced that they intend to provide penalty relief for qualifying farmers and fishermen filing Form 7203 if they electronically file their 2021 tax return and pay in full any tax due by April 18, 2022 (or by April 19, 2022, for those qualifying farmers and fishermen who live in Maine or Massachusetts).

Here is the full announcement from the IRS: <https://www.irs.gov/newsroom/irs-update-regarding-recent-electronic-filing-challenges-in-connection-with-form-7203-s-corporation-shareholder-stock-and-debt-basis-limitations>.

As you may also know, this is a new form that was not fully released by the IRS until mid-January of this year, and was made available by Wolters Kluwer as of February 24. While we understand that the lateness of some forms has been particularly challenging this year, we continue to do our best to provide a timely release of all forms, and to minimize the impact on our customers and your clients.

Individual

Alabama - Alabama has changed the federal tax deduction to include child tax, earned income and dependent care credits. The software will be updated for the changes on Release 2021-3.1, scheduled for March 20, 2022. Alabama DOR indicates returns electronically filed with the current version of the schema will be automatically recalculated to reflect the new federal tax deduction. Amended returns must be filed if paper filing.

Electronic Filing Updates

Approved Products Available on this Release

The following products are approved and available on this release:

Individual

Forms 8915-B, 8915-C, 8915-D, 8915-F are now available for electronic filing. Each will be included as a PDF.

Corporation

Connecticut

S Corporation

Massachusetts 63D-ELT

Partnership

Alabama EPT

Massachusetts 63D-ELT

Tax Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

California

Form 3804-CR. Pass-Through Entity Elective Tax Credit, is now available with entries in:

- Sch E, p 2 - Fiduciary Passthrough (K-1 1041) > Activity > State passthrough entity credit
- Sch E p 2 - Partnership Passthrough (K-1 1065) > Activity > State passthrough entity credit
- Sch E p 2 - S Corporation Passthrough (K-1 11205) > Activity > State passthrough entity credit
- California Credits > Pass-Through Entity Elective Tax Credit (Form 3804-CR); If entry is made in the state input, then the federal K-1 input is ignored.

Schedule P (540) and Schedule P (540NR). Alternative Minimum Tax and Credit Limitations have been updated for new legislation passed that moves credit code 242, PTE ELECT, from Section A2 to Section B2. Diagnostic 60399 issues until Release 2021-3.2 when the updated electronic filing specifications will be available.

Maryland

Form 500CR, Section BBB. Line 2 equals the total of Lines 8, 13, 16, 17, 18, and 27.

Minnesota Electronic Filing

Form M1NR, Line 15 takes into account PTE credit on Line 11. This resolves rejects 710 and 711.

Montana

Form MT2, Page 3, Line 8X no longer includes amounts that were included in other lines of Line 8, nor double some amounts from Federal Schedule 1, Lines 8E through 8N and 8P.

Form MT2, Page 7, Line 13 now includes 60% charitable contribution carryovers.

When Married Filing Separately on Same Return, 100% charitable contributions that weren't specifically designated for taxpayer or spouse no longer double for spouses on Form MT2 page 7, Line 11.

New Jersey

The New Jersey Department of Revenue released an update to Form 2210 Quarter 1 and 2 multipliers. This change produces a slightly higher penalty calculation in returns where Option 1 applies.

Oregon - Multnomah/Portland/TriMet

The exemption boxes for Multnomah and Portland on Form SP-2021 now properly correspond between the input and output. Please check entries to assure the proper boxes are indicated on the return.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Federal

Schedule K-2, Part II, Section 2, Line 32. SIC code input is available on Schedule K-2 - Distributive Share Items - International Part I-IV > Schedule K-2 Part II Section 2 Deductions.

Kentucky Cities

The copy of the federal return attached to the Kentucky Cities return is now on grid.

Maryland

Form 511. Final checkbox will check when the federal return is final or final return is requested for MD on common state input.

Rhode Island

RI-1099E Box 11 will not be adjusted based on Boxes 9 and 10.

South Carolina

A refund amount will not show as a negative on Form SC1120S, Line 18C when Form I-435 is generated in the return and there are payments reported on Lines 13A-C - diagnostic 44331 will no longer issue. Additionally, Line 28b will not calculate when SC state worksheet > Taxes > License Fee Tax > Option for overpayment = Refund.

Form SC1120-CPD will populate using Form I-435 calculations when filing as a PTE.

Form SC1120-S, Page 1, Lines 4 and 5 will both be included in the calculation of Line 7.

Wisconsin

Instructions for 2021 Wisconsin Act 156 regarding the Grants Received from the Federal Restaurant Revitalization Fund can be found on the last page of Schedule 5K-1 instruction pages.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Maryland

Form 511, Schedule A, Line 5 will now divide by the number of factors being used when Maryland > Allocation and Apportionment > Factor Overrides and Options > Divide total of factors by number of factors entered in computing apportionment % is checked. The apportionment overrides will now also override this line.

Massachusetts

Form 63D-ELT. Entity Level Tax has been added to the program.

Rhode Island

The RI-PTE Cash Basis and Accrual boxes will be printed based on the Cash and Accrual boxes on Form 1065.

South Carolina

South Carolina Form I-435 Column B will calculate based on the apportioned and allocated amounts from Schedule SC-K.

Wisconsin

Instructions for 2021 Wisconsin Act 156 regarding the Grants Received from the Federal Restaurant Revitalization Fund can be found on the last page of the Schedule 3K-1 instruction pages.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

New Jersey

The New Jersey Department of Revenue released an update to Form 2210 Quarter 1 and 2 multipliers. This change produces a slightly higher penalty calculation in returns where Option 1 applies.

Pennsylvania

The filing date now correctly reflects April 18, 2022 in the letters, including for the first estimated tax payment.