

CCH Access™ Tax
2020-3.2
Release Notes

March 28, 2021



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 open a Support case or chat with a representative 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 2020-3.2

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Tax Updates

All Systems

The IRS recently announced the due date for Individual returns would move from April 15, 2021, to May 17, 2021. Federal Individual due date references have been adjusted to reflect the May 17 change. Many states have announced similar due date changes with various differing conditions. Please see the [Tax Product Updates](#) for changes to states across various return types and filings. Note that only Louisiana (June 15), Maryland (July 15), Oklahoma (June 15) and Texas (June 15) adjusted the first quarter estimate payment date.



Note: To retain the April 15, 2021, due date references, use Federal > General > Return Options > 1-Processing Options > Use original due dates.

Individual

The American Rescue Plan Act (ARPA) allows up to \$10,200 of unemployment compensation to be excluded from income if modified adjusted gross income (AGI) is less than \$150,000. A new worksheet, published on March 23, 2021, is available to calculate the exclusion to be reported on Form 1040, Schedule 1, Line 8. Note that modified AGI is calculated without respect to the exclusion. Please see the [Tax Product Updates](#) for changes to states as a result of this new exclusion.

Electronic Filing Updates

Individual

On March 22, 2021, New York Department of Taxation and Finance announced that until their programs are updated, any payment request with a direct debit date after April 15, 2021, will be processed on April 15, 2021. They did not provide a timeline for their program changes. We will stop all New York electronically filed returns with direct debit requests in status *Stopped for CCH Review* until New York announces their programs are ready. Once this announcement is made, we will transmit the stopped returns without preparer intervention.

For electronically filed returns with April 15 debit dates, we recommend the following:

- For previously transmitted returns, review the state website for guidance on changing existing payment dates.
- For returns previously uploaded, but not transmitted, enter May 17, 2021, as the direct debit date, recalculate on or after release 2020-3.2, and then re-export. This process will overlay the current electronic file version.

Partnership

Louisiana Composite will be available April 5th, 2021 when the state opens for production.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 8915-E.

- Form 8915-E, Line 15 does not include the amount of the qualified 2020 disaster retirement plan distribution included on Form 8606.
- Information entered for Form 8915-E for the spouse entered on Income > IRAs, Pensions and Annuities (IRS 1099-R) > 8915-E - Qualified 2020 Disaster Retirement Plan Information carries to the spouse's Form 8915-E.
- Input in Income > IRAs, Pensions and Annuities (IRS 1099-R) > 8915-E - Qualified 2020 Disaster Retirement Plan Information allows for input for both the taxpayer and spouse.

Form 8995, Line 3 will use prior year carryovers from Schedules C, E and F in a FIFO (first in, first out) order.

Alabama

The Alabama Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties will be calculated from May 18, 2021. Interest will continue to be calculated from April 16, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Arizona

Arizona Qualifying Charity Codes and Qualifying Foster Care Codes now use the 2020 list.

California

California has not conformed to the Payroll Protection Payments (PPP) with respect to expenses. Resident returns will have an addition on Schedule CA, Part I, Section B, Line 3, Line 5 or Line 6. Nonresident returns will have an addition on Schedule CA(540NR), Part II, Section B, Line 3, Line 5 or Line 6.

California has not conformed to the unemployment compensation exclusion. However, California does not tax unemployment compensation. Resident returns will net the exclusion with any unemployment compensation included in federal AGI on Schedule CA, Part I, Section B, Line 7, column b. Nonresident returns will net the exclusion with any unemployment compensation included in federal AGI on Schedule CA (540NR), Part II, Section B, Line 7, Column b.

The California Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Colorado

Colorado has not conformed to the unemployment compensation exclusion. Resident returns have an addition on Form DR 0104, Line 6.

The Colorado Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Connecticut

The Connecticut Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Georgia

Georgia does not currently conform to the unemployment compensation exclusion. However, historically, Georgia legislation has been passed soon after federal legislative changes to update Georgia's IRC conformity date, therefore, no adjustment for the unemployment compensation exclusion is currently calculated. Diagnostic 28933 issues with information on where adjustments can be made, if desired.

The Georgia Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Illinois

The Illinois Individual Income Tax return due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Indiana

Indiana has not conformed to the unemployment compensation exclusion. An automatic calculation has been added and will be included in addback code 120. This will appear on IN Schedule 1 for residents and IN Schedule B for part-year and nonresident returns. An override is available on Indiana > Income / Deductions > 2 - Tax Add-Back > Line 10 "Conformity - Positive".

The Indiana Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Kansas

The Kansas Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Kentucky

The Kentucky Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will begin to accrue as of May 18, 2021 on any unpaid balances. First quarter estimate payments

originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Kentucky - Kentucky Cities

The Kentucky Cities Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Louisiana

Louisiana did conform to the unemployment compensation exclusion. For part-year and nonresident returns, the allocated Louisiana portion is included on IT-540B NRP worksheet, Line 9 of the Louisiana column. An override is available on Louisiana Income / Deductions > Nonresident and Part-year Information > Income of nonresident taxable by Louisiana - override field.

The Louisiana Individual due date has been extended from May 17, 2021 to June 15, 2021 due to the disaster declaration for winter storms. Penalties and interest will be calculated from June 16, 2021. First quarter estimate payments originally due April 15, 2021 are now due June 15, 2021.

Maine

Maine Married Filing Jointly estimated tax now calculates correctly. (Included with Release 2020-3.1)

The Maine Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Maryland

The State of Maryland Individual tax due date has been extended from April 15, 2021 to July 15, 2021. Penalties and interest will be calculated from July 16, 2021. First and second quarter estimate payments originally due April 15, 2021 and June 15, 2021 have been extended to July 15, 2021.

Source: https://www.marylandtaxes.gov/RELIEFAct/docs/TAX_ALERT_2021_EXTENSION_03-11-2021.pdf.

Massachusetts

PFML calculations use Medicare wages instead of MA wages from Form W2 to prevent EF rejections.

The Massachusetts Individual Income Tax return due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Michigan

Michigan did conform to the unemployment compensation exclusion. For part-year and nonresident returns, the allocated Michigan portion is included on Schedule NR, Line 11. Diagnostic 39333 will issue when this is present. Line 11 overrides are available on Michigan Income / Deductions > Nonresident and Part-year Information > Taxable unemployment compensation field.

The Michigan Individual Income Tax return due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Missouri

Diagnostic 60828 will appear if the MO-A, Part 2 worksheet is prepared and MO-A, Part 2, Line 11 does not equal Line 7 from the worksheet.

Diagnostic 60829 will appear if the amount on MO-1040, Line 8 does not equal the amount on MO-A, Part 3, Section E.

Diagnostic 60830 will appear if the filing status on MO-1040 is not Married Filing Combined and output indicating a spouse on the same form is present.

MO-SHC, easy method Line 5 and regular method Line 13 will have the Federal 4972, Line 30 amount subtracted from them if that form exists and Line 30 is greater than zero.

The Missouri Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due on April 15, 2021 will still be due on April 15. Taxpayers who request an extension of time to file will still have their payments due by May 17, 2021.

Montana

Montana has required that the unemployment compensation be showed as a MT other addition and MT subtraction for taxpayers with AGI less than \$150,000. Overrides for Montana Page 4, Line 14 can be made on Montana > Income and Deductions > Montana Additions to Federal Income.

The Montana Department of Revenue has conformed to the federal due date of May 17, 2021. Taxpayers have until May 17 to file and pay returns, but estimate payments must still be made on April 15 and June 15.

Nebraska

The Nebraska Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15.

New Jersey

New Jersey does not tax unemployment compensation. The negative adjustment on the Federal return is not included on the New Jersey return.

The New Jersey Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 17, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher due dates did not change.

New Mexico

The New Mexico Individual due date has been moved from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due on April 15, 2021 will continue to be due on that date. Returns with a qualified extension to file will have payments due by May 17, 2021.

New York

Form IT-398 calculates Column F when Column G is zero when the asset is not a New York asset.

North Carolina

North Carolina has not conformed to the unemployment compensation exclusion. The addition will be shown on Form D-400, Line 7 along with a statement. North Carolina Department of Revenue issued guidance on March 23, 2021 for part-year and nonresidents in regards to the unemployment compensation exclusion. Form Schedule PN, Line 13 should include total unemployment compensation not reduced by the federal unemployment exclusion. Form Schedule PN, Line 15 both Column A and B should not be reduced by the federal unemployment adjustment, either. An additional change to conform to the latest guidance will be included on the next scheduled release.

The North Carolina Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties will be calculated from May 18, 2021, but interest will still accrue from 4/15/2021. An additional update to conform to the interest accrual date will be included on the next scheduled release. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

North Dakota

North Dakota has conformed to the unemployment compensation exclusion. Nonresident returns have an addition on Form ND-1NR, Line 8b allocated by the percentage of North Dakota unemployment compensation to Federal unemployment compensation. Line 8b overrides are available on North Dakota Income / Deductions > Nonresident Information > Other income.

The North Dakota Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Oklahoma

The Oklahoma Individual due date remains April 15, 2021. However, the due date for any balance due or first estimate payments has been moved to June 15, 2021. Penalties and interest will be calculated from June 16, 2021.

Oregon

Oregon has confirmed that unemployment will not be taxable for taxpayers with AGI of less than 150,000. Residents will not need to make any changes. Part-Year and Non-Residents will see that the unemployment compensation is excluded on Line 19 of the return. You may override this amount from Oregon > Income and Deductions > Part Year and Non-Resident Information.

The Oregon Department of Revenue has confirmed that the extended due date to file Individual returns is May 17, 2021. Taxpayers will also have until May 17 to pay to avoid late penalties and interest. Extensions must also be requested by May 17 that will extend the due date to October 15. Estimate payments must still be made by April 15 and June 15.

Oregon - Multnomah/Portland/TriMet

The due dates for Forms OR-LTD, OR-TM, SP-2020, and the ARTS Refund Request return have been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Pennsylvania

The Pennsylvania individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Pennsylvania - Pennsylvania Cities

Pennsylvania Cities individual due dates have been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

PSD code 151204 resident tax rate is now 1.25%.

The estimate mailing address for Lancaster Tax Collection District is correct.

Pennsylvania - Philadelphia

The Philadelphia BIRT, NPT, earnings tax and SIT due dates have been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated back to April 15th for returns filed after May 17th. First estimate payments for form NPT originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Rhode Island

RI 1040NR Step II, Part 1, Lines 7 and 11 have been updated to only include RI coded income.

The Rhode Island Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

South Carolina

South Carolina did not conform to the Unemployment Compensation Exclusion included on the Federal 1040, Schedule 1, Line 8. The amount of the unemployment exclusion is added back to the South Carolina adjusted gross income on Form SC 1040, Page 2, Line e.

The South Carolina Individual Income Tax return due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Tennessee

The Tennessee Department of Revenue has extended the due date for filing and paying the Hall income tax from April 15, 2021 to May 17, 2021.

They have also extended the franchise and excise tax (Single Member LLCs Owned by an Individual Only) due date from April 15, 2021 to May 17, 2021 for individuals who file a Tennessee franchise and excise tax return using Schedule J2 - Computation of Net Earnings for a Single Member LLC Filing as an Individual.

Estimated payments due on April 15, 2021 are not included in this extension. These estimated payments are still due on April 15th.

Texas

The 2021 Texas Franchise Report due date has been extended from May 15, 2021 to June 15, 2021. Penalties and interest will be calculated from June 16, 2021.

More information: <https://comptroller.texas.gov/disaster-relief/#winter21-label>

Utah

The Utah Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021.

Utah has not conformed with the Payroll Protection Payments (PPP) with respect to loan proceeds. Returns have an addition on Form TC-40A, Part 1 using code 51. An override is available on Utah > Income and Deductions > 2 - Additions > Line 1.

Vermont

The Vermont Individual return due date has been extended from April 15, 2021 to May 17, 2021. Homestead Declarations and Property Tax Credit Claims returns have also been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

Source: https://tax.vermont.gov/coronavirus#due_date

Virginia

The Virginia Individual due date has been extended from May 3, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due May 3, 2021 continue to be due on May 3. Voucher dates did not change.

Virginia has not conformed to the unemployment compensation exclusion. Resident returns have an addition on Form 760CG, Line 2. Nonresident returns have an addition on Form 763, Line 2 allocated by the nonresident percentage. Part-year resident returns have an addition on Form 760PY, Line 2 allocated by the schedule of income.

West Virginia

New PDF code for Form 1099-RRB is available.

PDF code for nonresident sale of real estate is available.

The West Virginia Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher dates did not change.

West Virginia did conform to the unemployment compensation exclusion. For part-year and nonresident returns, the allocated West Virginia portion is included on Schedule A, Line 13b or 13c. Line 13 overrides are available on West Virginia Income / Deductions > Nonresident and Party-year Information > Other income field.

West Virginia Electronic Filing

WV IT-140, Schedule A, Line 23 will not include an adjustment for Federal 1040, Line 10b at this time. We are waiting for research from WV to determine if the adjustment should be made on Line 21 or elsewhere.

Wisconsin

The Wisconsin Individual due date has been extended from April 15, 2021 to May 17, 2021. Penalties and interest will be calculated from May 18, 2021. First quarter estimate payments originally due April 15, 2021 continue to be due on April 15. Voucher due dates did not change.

Wisconsin has not conformed to the unemployment compensation exclusion. Unemployment compensation excluded from Federal AGI is added back on Schedule I, Line 2h or 2i or 2j.

Corporation (1120) Product Updates

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Alabama

Winter Storm Relief 2021 can be applied to the Alabama return using a new option on worksheet Common State/City > State/City Common Data > 1 - General information in the disaster relief code box. An entry of this code will cause the due date of the Alabama return and extension to be 6/15/2021. This date will also be used in the penalty calculation should the late payment penalty or late filing penalty be requested.

Florida

Form F-1120, Schedule II, Line 3 and Schedule IV, Line 4 NOL deduction is now limited to 80% of taxable income when both 2018 and 2019 NOLs are present.

There are added adjustments to Schedule I, Line 19 and Schedule II, Line 11 for 2019 excess business interest expense from a passthrough K-1 since FL followed the 30% adjusted taxable income limit for 2019 returns.

Adjustments have been added to Schedule I, Line 19 to add back 50% of the 100% deduction for business meal expenses paid or incurred after 12/31/2020 and before 01/01/2023 deducted on the federal return. Only 50% deduction is allowed for FL.

Indiana

Indiana does not conform to the temporary allowance for the deduction of 100% of business meals on the Federal return. Any amount deducted over 50% will automatically be added back for Indiana using addback / deduction code 120.

Kentucky

Texas Winter Storm Relief 2021 can be applied to the Kentucky 1120 return using a new option on Common State/City > State/City Common Data > 1 - General information in the disaster relief code box. This will add the requested heading of "Texas Winter Storm Relief" to the top of the Kentucky main form and to the electronic file. This will not change any dates or calculations based on due date. To change the due date for the letters, enter the date to file return by on Payments/Penalties/Estimates > Penalties > 5 - State/City Late Interest and Penalties > "Date filed if after due date."

Louisiana

Form CIFT-620, if originally due before June 15, is now due on June 15, 2021. The extended due date also applies to Form CIFT-620ES for the first estimated tax voucher if originally due before June 15. The due date of the request for extension of these returns has also been extended. This reaction will come on the next release.

New Mexico

Form RPD-41379 will now properly pick up NOL carryforwards from 2013.

North Carolina

Due to the temporary allowance of 100% of business meals on the federal return and North Carolina nonconformity, an add back of 50% of the business meals will now be made on Form CD-405, Page 3, Schedule H, Line 1h.

Oklahoma

Form 512, Line 16 late payment penalty and interest will be waived if the payment was made on or before June 15, 2021 for calendar filers.

South Carolina

New Credit Forms: The following credit forms have been added for both paper and electronic filing. These credit forms should be completed with the return if claiming any of them on Form 1120-TC.

- Schedule TC-4. New Jobs Credit
- Schedule TC-4SA. Accelerated Small Business Jobs Credit
- Schedule TC-4SB. Small Business Jobs Credit
- Schedule TC-4P. New Jobs Credit for Professional Sports Teams
- Schedule TC-38. Solar Energy, Small Hydropower System, or Geothermal Machinery and Equipment Credit

Input can be found as follows:

- Schedule TC-4 South Carolina > Credits > Sections 4 and 5
- Schedule TC-4SA and Schedule TC-4SB South Carolina > Credits > Sections 5 and 6
- Schedule TC-4P South Carolina > Credits > Sections 7 and 8
- Schedule TC-38 South Carolina > Credits > Section 9

Claiming amounts for these credits on Form 1120-TC without including the corresponding credit form, or the accompanying credit schedule showing zero credit available is not allowed for electronic filing.

S Corporation (1120S) Product Updates

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Federal

Form 8825. Amortization expense now flows to the Rental Allocation worksheet when this expense is allocated between personal use days and fair rental days.

The depreciation detail report now subtotals correctly when category codes are used for autos that have a code to force, but have no input for current depreciation.

Arkansas

The due dates for calendar year Forms AR1100S and AR1000CR, normally due April 15, have been extended to May 17, 2021 this year by executive order of the governor. The due date of the request for extension of these returns has also been extended. This reaction will come on the next release.

Connecticut

The last member on the CT-1065/CT-1120SI Part 3 Supplemental Attachment will now have its FEIN/SSN print in the correct location.

Indiana

Indiana does not conform to the temporary allowance for the deduction of 100% of business meals on the Federal return. Any amount deducted over 50% will automatically be added back for Indiana using addback / deduction code 120.

Kentucky

Schedule K-1, Line 19 will now match the statement total when there is an adjustment to non-deductible expenses from an economic development project.

Louisiana

Form CIFT-620, if originally due before June 15, is now due on June 15, 2021. The extended due date also applies to Form CIFT-620ES for the first estimated tax voucher if originally due before June 15. The due date of the request for extension of these returns has also been extended. This reaction will come on the next release.

Michigan

On March 19, 2021, Michigan announced that composite returns due on April 15, 2021 will follow federal guidelines issued March 18, 2021 extending the filing, extension, and return payment dates for filing the composite return (Form 807) and applications for extension (Form 4 Composite) to May 17, 2021. In addition, penalty and interest calculations will not begin until after May 17, 2021. Estimated payments due on April 15, 2021 will not be affected by the due date extension and should be paid on their regular schedule.

These due dates and calculations have been added to the software for all calculations, transmittal letters, and filing instructions. If for any reason it is decided to use the original April 15, 2021 due dates and calculations then the following input can be used as an override:

- Federal > General > Return Options > Processing Options > field 6 - Use the original due dates must be checked.

New Hampshire

The 6th prior year credit will now print and calculate on the Combined BET credit worksheet.

The Form DP-9 continuation page now prints on grid.

New Jersey

Form PTE-150, Pass-Through Business Alternative Income Tax Worksheet and Statement of Estimated Tax, produces from entries made in Payments/Penalties/Estimates > State Estimates and Application of Overpayment.

New Jersey has extended the filing deadline for Form PTE-100, Pass-Through Business Alternative Income Tax Return, to May 17, 2021 for partnerships and S corporations electing to file this form. This extension date also applies to the revocation form. The filing deadline for filing Form PTE-100 can further extended by filing Form PTE-200-T.

The presence of extension Form PTE-200-T no longer suppresses Form PTE-100 and associated forms and schedules.

Ohio - Ohio Cities

Columbus Form BR25. When a city has an NOL carryover and apportionment on Schedule Y, the amount on Part A, Column B will equal Column E, Part B.

Oklahoma

Form 512-S return payment date is extended from April 14th, 2021 to June 15th, 2021 for calendar year filers. The penalties and interest for the return will now be calculated from June 15th, 2021.

Form 561-PTE will now produce if there is 1231 gain/loss on the Federal return and input on Oklahoma worksheet Income/Deductions> Oklahoma Capital Gain Deduction (OK11).

Oregon

Form CES. Footnotes have been added when POR is entered for the city code with state/city use code 3.

Form OR-CAT. Footnotes have been added when S is entered for the FS code and OR is entered for the state code with state/city use code 2.

Portland Form SC-2020, Line 22 will show zero when an exemption applies.

The Oregon Corporate Activity Tax return Form OR-CAT has been finalized for paper filing.

South Carolina

New Credit Forms: The following credit forms have been added for both paper and electronic filing. These credit forms should be completed with the return if claiming any of them on Form 1120-TC.

- Schedule TC-4. New Jobs Credit
- Schedule TC-4SA. Accelerated Small Business Jobs Credit
- Schedule TC-4SB. Small Business Jobs Credit
- Schedule TC-4P. New Jobs Credit for Professional Sports Teams
- Schedule TC-38. Solar Energy, Small Hydropower System, or Geothermal Machinery and Equipment Credit

Input can be found as follows:

- Schedule TC-4 South Carolina > Credits > Sections 4 and 5
- Schedule TC-4SA and Schedule TC-4SB South Carolina > Credits > Sections 5 and 6
- Schedule TC-4P South Carolina > Credits > Sections 7 and 8
- Schedule TC-38 South Carolina > Credits > Section 9

Claiming amounts for these credits on Form 1120-TC without including the corresponding credit form, or the accompanying credit schedule showing zero credit available is not allowed for electronic filing.

Partnership (1065) Product Updates

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Federal

Form 8825. Amortization expense now flows to the Rental Allocation worksheet when this expense is allocated between personal use days and fair rental days.

The Interest Expense reported on the Schedule K-1, Section 163(j) statement will be allocated based on how the Ordinary Income or Rental Income that expense is associated with has been allocated when applicable.

The statement supporting Form 1065, Page 1, Line 4 will include 50% of the 2019 EBIE Carryforward that is passed through from a Publicly Traded Partnership.

Arkansas

The due dates for calendar year Forms AR1050 and AR1000CR, normally due April 15, have been extended to May 17, 2021 this year by executive order of the governor. The due date of the request for extension of these returns has also been extended. This reaction will come on the next release.

District of Columbia

The direct debit/direct deposit report will now display the bank name when filing Form FR-130.

Georgia

GA Form IT CR Page 3, now includes credit code 102 based on input.

Idaho

The ID Sch K-1 includes the amount from federal Sch K-1, Line 13, code V.

Indiana

Indiana does not conform to the temporary allowance for the deduction of 100% of business meals on the Federal return. Any amount deducted over 50% will automatically be added back for Indiana using addback / deduction code 120.

Louisiana

Forms IT-565 and R-6922, if originally due before June 15, are now due on June 15, 2021. The due date of the request for extension of these returns has also been extended. This reaction will come on the next release.

Michigan

On March 19, 2021, Michigan announced that composite returns due on April 15, 2021 will follow federal guidelines issued March 18, 2021 extending the filing, extension, and return payment dates for filing the composite return (Form 807) and applications for extension (Form 4 Composite) to May 17/2021. In addition, penalty and interest calculations will not begin until after May 17, 2021. Estimated payments due on 4/15/2021 will not be affected by the due date extension and should be paid on their regular schedule.

These due dates and calculations have been updated in the software for all calculations, transmittal letters, and filing instructions. If for any reason it is decided to use the original April 15, 2021 due dates and calculations then the following input can be used as an override:

- Federal > General > Return Options > Processing Options > Use the original due dates must be checked

New Jersey

New Jersey has extended the filing deadline for Form PTE-100, Pass-Through Business Alternative Income Tax Return, to May 17, 2021 for partnerships and S corporations electing to file this form. This extension date also applies to the revocation form. The filing deadline for filing Form PTE-100 can further extended by filing Form PTE-200-T.

NJ letters include direct debit information when selected for electronic filing.

NJ letters reflect banking information when requested in return.

NJ PTE-100.

- Line 13f includes correct amount to exclude section 179 information.
- Line 24 includes extensions payment.
- Line 4 reflects the guaranteed payment amounts not using profit/loss percentage amounts.

Ohio

A government form override is now available to change the total ownership of participating investors included on Form IT 1140 or form IT 4708, page 1.

Entity types other than I, G, M, K, R, Q, H, C will no longer be included on the IT 1140 as an other qualifying investor if they are a resident of Ohio.

Special allocation codes for depreciation addback will apply to the related deduction amounts on Schedule IT K-1.

Special allocation codes used for depreciation addback/deduction will now apply to the separate amounts in the grid on the IT K-1.

Oklahoma

Form 514, Line 17 late payment penalty and interest will be waived if the payment was made on or before June 15, 2021 for calendar filers.

Oregon

The Oregon Corporate Activity Tax return Form OR-CAT has been finalized for paper filing.

Vermont

Electronic payments made through extension BA-403 will now appear on the direct debit/deposit report.

Fiduciary (1041) Product Updates

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Federal

Passthrough interest and dividend amounts are excluded from the separate interest and dividend summary report.

Schedule K-1 statement shows QBI service PTP's that are 100% distributed.

Arkansas

Arkansas has extended their filing and payment due date for fiduciary returns due April 15 to now be due May 17, 2021.

This change applies to the extension filing and extension payment due dates as well.

Penalties and Interest calculation have been moved to start May 17, 2021 along with the new due date.

The first quarter estimated payment due date has NOT been moved and thus would still be due April 15th.

<https://www.dfa.arkansas.gov/news/details/filing-and-pay-due-date-extended-to-may-17-2021>

California

The EFT requirement paragraphs no longer appear in the letters and filing instructions per the California FTB, as it is not applicable to estates and trusts.

Delaware Electronic Filing

The verbiage on Form 400-EX now reflects 2021 as opposed to 2022.

District of Columbia

The District of Columbia due date for fiscal year returns and extensions has been extended to May 17, 2021. Penalties and interest will be calculated from May 17, 2021. The first quarter estimate due date has not been extended.

Georgia Electronic Filing

Georgia diagnostic 49937 will now reference Schedule 2 instead of Schedule 3.

Illinois

If Illinois > Payments Credits > 2-Income Tax Credits (Schedule IL-1299-D) Line 2 called "Distributive share of Enterprise Zone investment credit from partnerships and S corporations - override" is filled, then Form 1299-D, Line 11, Column G shows the amount and Column B is 5080, otherwise it pulls the sum of all Forms EF K-1-P, Line 52b.

Kansas

The due date for Kansas Fiduciary returns moved from April 15, 2021 to May 17, 2021. Estimates are still due on the original due dates.

Kentucky

Kentucky LLET tax credit is taken against fiduciary income by default unless allocated to distribute as do all other tax credits for the state.

Louisiana

LA has extended the due date to 6/15/2021 applicable to both returns and payments. Penalties and interest will calculate from 6/16/2021. This change doesn't change the extension due date.

Massachusetts

Schedule D, Line 9 adjustment for depreciation differences between federal and state now adjusts properly.

New York Electronic Filing

IT- 370PF is no longer included in the return portion of the e-file causing a schema validation error.

North Dakota

Estimated payments flowing to Form 38, Line 9 will no longer double when filing a short year return.

Texas

The 2021 Texas Franchise Report due date has been extended from May 15, 2021 to June 15, 2021. Penalties and interest will be calculated from June 16, 2021.

More information: <https://comptroller.texas.gov/disaster-relief/#winter21-label>

Exempt Organization (990) Product Updates

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Federal

The return will finish calculating when code 3 is selected on Unrelated Business Income > Schedule A > Unrelated Debt-Financed Income - Part V > Debt-Financed Expenses- Expense Code field.

Oklahoma

Form 512-E generates with any type of 990 return.