

CCH Access™ Tax
2021-3.1
Release Notes

March 20, 2022



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 2021-3.1

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Tax Updates

All Systems

Alabama - Alabama DOR announced that a new schema will go into production for all PPT returns on Monday, March 21, 2022. The changes related to this new schema are included in this release. Alabama PPT returns will not be able to be electronically filed on Sunday, March 20, 2022.

Individual

Alabama - Alabama has changed the federal tax deduction to include child tax, earned income and dependent care credits. The software will be updated once the Alabama DOR announces an effective date. 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:

Corporation

California Estimates
Connecticut Combined

Kansas Consolidated
West Virginia

West Virginia Consolidated

Exempt Organization

Florida
Florida Extension
Maryland

New York
New York Estimates

New York Extension
Virginia

Tax Product Updates

Individual (1040) Product Updates

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Federal

EXTRA Report. Age limits are no longer referenced regarding IRA contributions.

Form 8962

- The IRS announced an issue with table 1.2, Federal Poverty Line for Alaska, in the Form 8962 instructions. If the family size is 8, a value of \$55,150 (rather than \$55,160) should be used. The program has been updated to use the new rate.
- This form's worksheets are now produced when household income as a percentage of federal poverty line is 401% and the 1095-A is associated with Schedule C, Schedule F, or a passthrough.

IRS Notice 2022-10 for high cost housing limitations allows individuals to apply the higher limitation published in this notice to their 2021 taxable year for Form 2555 purposes.

The higher limitations for the following cities have been implemented into the calculation:

- Canada - Calgary, Montreal, Ottawa, Quebec, Toronto, Vancouver, Victoria
- China - Beijing
- Germany - Dulmen
- Israel - Beer Sheva
- United Kingdom - All other cities

Qualified business or farm income that is at risk with ordinary gain or loss includes the ordinary gain or loss in the qualified business income.

Connecticut Electronic Filing

Connecticut Efile Information sub-menu displays Form 1040EXT and Form 1040/1040NR.

Delaware

Information from federal IRS-W2 or IRS-1099R flows to Delaware Forms PIT-RSS and PIT-NNS.

Idaho

Form CG, Line 2 now includes the federal Sale of Home Exclusion found on the Sale of Home worksheet, Line 14.

Maryland

Maryland estimate payment due dates for first and second payments reflect July 15, 2022 as the due date per a recent Maryland Comptroller announcement.

Massachusetts

Custom filing instructions show credit for taxes paid only if present on Form 1 or Form 1NR/PY.

Michigan

Form MI-1040, Page 1, Line 9a equals one exemption for returns with a filing status of married filing separately - spouse not filing.

Missouri

The Benefit Number on Form MO TC will assume leading zeros if a benefit number of less than six characters is entered on Missouri Credits > Other Credits > Benefit Number.

MO-1040, Line 22 limits the long-term disability savings account deduction to no more than Missouri AGI or the limit for each filing status and is zero if there is negative AGI.

Oklahoma

The total child tax credit amount on federal Form 8812 now applies to Oklahoma's child tax credit deduction. Five percent of this amount may be claimed on Form 511, Line 15 or Form 511NR, Line 16. This amount is also applies to 511NR, Schedule E.

Oregon

Forms OR-40-N and OR-40-P, Line 19S includes adjustments from Federal Form 461.

Pennsylvania - Pennsylvania Cities

Rate for Benton Area School District is 1.7% for codes 190101-190106.

Rhode Island

Schedule M, Line 1t. Statement limitation now properly reflects current thresholds:

- Single and HOH - 88,950
- MFS - 88,975 MFJ
- Qualifying Widow - 111,200

Schedule M, Line 1u includes the taxable retirement income modification when a taxpayer's date of birth falls on or before 11/01/1955 and federal AGI is within the filing threshold.

Utah

For TC-40A, input was added to worksheet view for Form TC-40A, taxable military pay for claim code AJ. See Credits > Nonrefundable Credits > Line 22.

West Virginia

Schedule M, Line 32 no longer doubles when railroad retirement is present.

Wisconsin

The Schedule I Itemized Deduction Medical Expense Deduction floor now matches federal.

Corporation (1120) Product Updates

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Alabama

Form ET-1C , Line 7. Print is updated.

S Corporation (1120S) Product Updates

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Federal

Form 7203

Lines 3m and 12 will match Lines 3m and 7q, respectively, of the Shareholder Basis Worksheet.

Line 23 will be the amount entered on Shareholders > Shareholder Basis Worksheet > Section 4 - Shareholder Analysis of Loan Account > Debt Basis Beginning of Year.

Line 23 will fill when Line 9 is greater than Line 7.

Schedule K-3. Amended and Final boxes will fill from the corresponding boxes on Schedule K-1.

California

Transmittal letter and filing instructions updates to include the tax from Form 3804 Pass-Through Entity Elective Tax.

Form 5806 penalty calculation no longer includes Form 3804 tax.

Idaho

Form 41ES and Form 41ES (EXT). Voucher and Name/address change will now be checked "Yes" when State / City Common Data > General Information > Name and/or address change - override is labeled as "Address change," or when Basic Data > General > Change of address is not left blank.

Form PTE-12, Column B will now calculate for affected business entities even when no owner information is present on the Idaho Composite Return worksheet > Idaho Schedule For Nonelecting Owners (PTE-12).

New Jersey

Form CBT-100S filers that are immune from income tax under P.L. 86-272 will now have minimum tax carried to Line 4 automatically.

Form PTE-100, Page 1, Line 1. Distributive Proceeds, Worksheet for Calculation of Distributive Proceeds amount for Line 16, Net Gain (Loss) from Disposition of Real Property in NJ, can be entered in New Jersey S Corporation > Pass-Through Business Alternative Income Tax > Line 22, if not entered, then it will be reported with any other differences on Line 22 as other "New Jersey Adjustments." Distributive proceeds reported on Line 23 of the worksheet and Line 1 of PTE-100, Page 1 are unaffected by this change in presentation.

Form PTE-100-V, Amount of Payment now displays zero due when there is an overpayment of taxes.

Form PTE-150. Voucher amounts can now be overridden in Federal > Payments/Penalties/Estimates > State Estimated Tax Additional Information > Voucher Overrides > Amount Due.

Rhode Island

The Rhode Island source income of nonresident members on Form RI-1096PT, Line 1 will include the taxable portion of Paycheck Protection Program Loan amount from Form RI-1120S, Page 2, Schedule C, Line 1e.

Partnership (1065) Product Updates

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California

Codes for Restaurant Revitalization Grant (RRG) and Shuttered Venue Operator Grant (SVOG) have been added to input for Form 4197 which is available on California > Credits > Information on Expenditures > Code.

Form 565/568 now picks up amounts from Forms 3804 and 3893 on the first calculation.

Form 3804, Line 1a. The sum of pro rata or distributive share and guaranteed payments included in qualified income is now reduced by the Section 743(b) amount from California Schedule K-1 (565)/(568), Line 13e.

Form 3804, Line 1a. The sum of pro rata or distributive share and guaranteed payments included in qualified net income now calculates using Schedule K-1(565)(568), Column d for residents and Column e for nonresidents.

Schedules K and K-1, Line 15f, Other Credits now includes the elective tax credit amounts from Form 3804.

Schedule L, Line 14, Total Assets now includes loans to partners on Line 7a.

Schedule L, Line 20, Other Liabilities no longer includes loans from partners as this appears on Line 19a instead.

Taxpayers with negative income will no longer be included on Form 3804.

Idaho

Form ID K-1, Part II, Owner's Name and Form PTE-12, Owner's Name now prints the disregarded entity name found on Partner Information > DE's Information / Section 704(c) Gain(Loss) / Other Options when input is present.

Indiana - Electronic Filing

Disqualifying diagnostic 45762 will not issue for the addback codes that are new for 2021.

Kentucky

Form PTE-WH A-D prints first, last, and continuation (room permitting) for taxpayer name.

Minnesota

Minnesota Source Income form for Composite filers will use the same apportionment factor on steps 6 and 13.

New Jersey

PTE-200-T will allow zero override from input on or NJ > PTE General Information > Payments > Line 4 "Amount paid with Extension PTE-200-T."

Schedule PTE-K-1, Member's Share of Distributive Proceeds now includes Line 5 of Schedule NJK-1, Part II, Column A, multiplied by the business allocation percentage reported on Line 16b of Form NJ-1065 for each resident individual, trust, or estate partner.

Ohio

The prior year add-back and related year deduction grid will now print the year in the grid on Form IT K-1 when overrides are entered on the Ohio > General Information > General Depreciation Information.

Fiduciary (1041) Product Updates

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Idaho

Idaho Form 66, Page 2, Schedule A no longer fills out for Grantor Trusts.

Idaho Resident and Part-Year Resident returns, Form 66, Schedule A Lines 1 through 5 will now take in the full federal amounts received.

Kansas

If Form K-41, Page 3, Lines 35b or 35c are negative, then the amounts that carry to Column C for Lines 36 - 41a will be 0 unless overrides are used.

New York

Form IT-653. All entries of PTE credit entered on IRS K-1 1065 pass-throughs will now flow to Form IT-653.

New York - Electronic Filing

Form IT-205. Efile Information no longer prints in the Accountant copy if there is not any banking information entered for the return.

Exempt Organization (990) Product Updates

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Federal

The transmittal letter, cover letter, and filing instructions will print in all caps when this is requested in OM/RCS.

Post-2017 NOL Statement includes all post-2017 years with available NOLs.

Indiana

Schedule M no longer prints when IT-20NP is not being filed.