

CCH Access™ Tax
2021-3.5
Release Notes

May 22, 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 2021-3.5

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Technology and Program Updates

CCH software products now officially support Microsoft® Windows® 11 64-bit - Professional and Enterprise with this release.

Tax Updates

Individual

New input is available to generate Form 8911, Alternative Fuel Vehicle Refueling Property Credit for personal use applicability.

Electronic Filing Updates

Individual

Arizona SBI is more functional with calculations and diagnostics.

Partnership

Federal - Electronic filing of Schedule K-2 and Schedule K-3 through XML will not be available on May 22, 2022 as was previously published. We are in the final stages of testing and have decided to move the Schedule K-2 and Schedule K-3 through XML to a future release to ensure the upmost quality and performance for returns exceeding 50 partners. Until Schedule K-2 and Schedule K-3 is included through XML, we will continue to autogenerate PDF attachments of Schedule K-2 and Schedule K-3 for returns with 50 partners or less.

California - Electronic filing of Form 3893 for the June estimate payment is available.

S Corporation

Federal - Electronic filing of Schedule K-2 and Schedule K-3 through XML is projected to be available on July 24, 2022. The IRS has announced that they will open for electronic filing for these forms on July 24, 2022.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form OK OW-8-ES. The due date for the first estimate has been changed to 4/15/2022 per state instructions.

Form 2441. The Schedule 3 reference has been added to the Credit Limit Worksheet attached to Form 2441, Line 11.

Form 8911. New input is available for Part III - Credit for Personal Use Part of Refueling Property on Credits > 8911 - Alternative Fuel Vehicle Refueling Property Credit.

Tax Equalization. When real estate withholding, nonresident withholding, and/or excess SDI is included in the Hypothetical California Tax worksheet, those amounts are not included in the hypothetical tax liability in the Cash Flow Summaries.

Tax Equalization, Form 1116, Hypothetical Line 6 displays the calculated amount when the itemized deduction optional method is selected for the hypothetical return.

Alabama

Form 8915 taxable amounts carry to Form 40, Page 2, Line 5b and no longer carry to Page 2, Part IV, Line 5.

Arkansas

Form AR1000ADJ now uses IRS-1095-A input when those forms have been linked to an entity in Boxes 31, 32, or 33 if no entry for health insurance is present on the associated entity's input.

Form AR1000F, Line 18 now accepts 1099-Rs marked as IRAs as long as they have been set as eligible for the retirement exclusion.

California

Form 3853, Part IV, Line 1 has been updated for joint returns where one spouse is 65 or older.

Schedule CA, Section B, Line 3, Business income or (loss), and Line 6, Farm income or (loss), Additions Column now automatically calculate an adjustment for meals subject to the 100% limit.

Colorado

The carryforward amount on CO Form DR 1366 now uses the following formula to calculate: (Investment amount * 3%) - credit amount used in the current year.

The option to suppress the print of Form DR 0104, Line 19 is now available on Colorado > General > Options.

Connecticut

Form CT 8582 prints when allowed losses are not the same as federal.

Idaho

Form CG, Line 2 includes the federal Sale of Home Exclusion found on the Sale of Home worksheet, Line 14 and a statement produces whether there is a gain or loss.

Illinois

Passthrough Entity Tax Credit amount on Form IL1040, Line 28 is included on IL1040X, Line 31 when amended.

Passthrough Entity Tax Credit is included in the credit for taxes paid calculation.

Iowa

Prizes and awards entered on the 1099MISC now correctly show on Iowa Form 1040, Line 14.

Maryland

MD Form 505NR, Line 6b no longer includes SSI subtraction amounts input on Maryland > Income/Deduction > Subtractions > Line 1 Other subtractions.

Michigan

Form MI-1040ES includes Form MI-1040, Line 29 in the calculation of Line 8.

Michigan Electronic Filing

Manual MI-461 entries entered on Michigan > Income / Deductions > Section 7 - Excess Business Loss MI-461 that have a negative amount in the Michigan column will cause the electronic submission to be rejected. Automatic MI-461 calculations are unaffected.

Minnesota

Correction to Minnesota NOL C/O worksheet, Step 5.

Form M1MA, Line 8 now calculates the correct table amount in all situations.

MN M1 Dependent Standard Deduction Calculation now includes Federal Schedule 1, Line 15 per the instructions.

Montana

Form MT NOL, Page 1, Line 23 now uses the NOL deduction reported on the Montana subtractions schedule.

On MT NOL, Page 4 will be created for every NOL present, even if the NOL has not been used on MT Form 2. This includes current year net operating losses.

On returns with credit for taxes paid and capital gains, the calculation for Form MT2, Page 9, credit for taxes paid, now includes the 2% adjustment for capital gains included with other state income.

The tax equalization report for Montana will now have other income reported if it exists on the Montana return.

New Hampshire

Form DP-132. NOLs now calculate correctly beyond the first entry for each business entity as reported on.

North Carolina

Schedule A limits charitable contributions to 60% of AGI.

Oregon

Form OR-A, Lines 18-20 have been updated to only include charitable contributions that apply to Oregon.

Line 6 of the required annual payment statement for Form OR-10 has been updated to multiply Line 3 by 90%.

The 1040 statement is included in the government copy of dual status returns.

The nonresident calculation for adjustment code 003 is prorated by the Oregon income ratio.

Oregon - Multnomah/Portland/TriMet

Forms MET-40, MC-40, MET-40-NP, and MC-40-NP now allow foreign addresses.

The taxpayer and spouse names on Form MC-40-NP will be properly positioned.

Oregon - Multnomah/Portland/TriMet Electronic Filing

When e-filing both a MET-40 and a MC-40 return simultaneously, only one Oregon Return PDF will generate, and it will be attached to both returns.

Pennsylvania

New input on Income/Deductions > Schedule C Additional Information section > Wages expense - override field has been added to override the wages on PA-40, Schedule C, Line 33.

Rhode Island

Schedule M, Line 1u calculates 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, based on income entered under Income > IRAs, Pensions and Annuities (IRS 1099-R) > Section 1 - Distributions from Pensions, Annuities and IRAs > Box 1 and 2a and/or Rhode Island > Income/Deductions > Section 2 - Decreasing modifications > Line 2 > Code "20."

South Carolina

The Educational Credit for Exceptional Needs Children's Fund is now limited to 75% of the tax liability.

Utah

Form TC-40, Line 41. The interest and penalty on Form TC-40, Line 41 now calculates from 4/18 per Utah state instructions.

Virginia

Virginia Schedule of Income, Line 6 picks up adjustment of attorney fees and court costs for certain unlawful discrimination claims.

Corporation (1120) Product Updates

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Illinois Combined

Form IL-4562, Line 8 will now flow up from lower levels to the consolidated level.

Iowa

Form IA 1120, Line 5 includes payments that are made prior to December 31, 2021.

Kansas

Forms K-120 and K-120S now only includes Federal Jobs Tax Credit Wage Reductions from Form 5884.

Kentucky

Amended returns, Form 720, Part V. A statement now produces if the explanation entered is longer than the space provided.

New York

Form CT 5.3, Page 2 now includes payments when only MTA payments are present.

Rhode Island

PPP loans will not be included in Total Deductions on the Rhode Island Schedule of Combined Deductions, Additions, Adjustments, and Credits.

Wisconsin

Schedule CR, Line 17, Column A now only includes the non-refundable portion of the Research credit.

S Corporation (1120S) Product Updates

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Federal

Schedule K-2. Tax ID Numbers present in the supporting statements for Schedule K-2 will mask when requested.

Massachusetts Electronic Filing

Form 63D-ELT e-file has been updated to include foreign address for the qualified members.

Michigan

Due dates for all returns, estimated payments, and extensions except those associated with composite returns have been updated and will no longer change to the next business day if the original date falls on a weekend or holiday.

New Jersey

Form NJ-1080-C, Line 27, Overpayment now appears with the initial calculation of the return.

Form PTE-100, Check Applicable Boxes, Consolidated Return (Optional), Designated Consolidated Return (check-box) is no longer checked for a federal QSub tax return.

New York

Form IT-203-S, Group Return for Nonresident Shareholders now utilizes the 10.9% tax rate on nonresident New York source income.

Ohio

The option to prevent an estimate will no longer prevent an amount of overpayment applied on Form IT 1140, Line 5a.

Rhode Island

Form RI-PTE, Line 2 will include the ownership percentage of any grantor trust shareholders.

The estimated tax payments on Form RI-PTE, Line 6a are included on Form BUS-EXT, Line 2.

West Virginia

The first quarter estimate due date is now 4/15/2022 on the voucher, letter, and filing instructions.

Partnership (1065) Product Updates

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Federal

Schedule K-3, Part VI. The amounts reported on Columns (g) and (h) will reflect 100% of the tested income or loss from each CFC reported on Schedule K-2, Part VI.

California

Form 565, Page 2, Question U3 or Form 568, Page 2, Question P3 now prints "N/A" when selected on California > General Information > Ownership Questions > Form 592 filed - override.

Schedule K-1, Line 4b, Column D can now be specially allocated using code 55777.

Schedule K-1, Line 18c statement for nondeductible meals now matches the amount on Line 18c.

Louisiana

Diagnostic 40684 will no longer issue and returns with only intangible assets reported on the IT-565, Schedule F can now be filed.

Michigan

The due dates for returns, estimated payments, and extensions other than composite returns (Form 807) have been updated to no longer be extended to the next business day, if the due date falls on a weekend or holiday.

Mississippi

Form 84-132 and MS Reconciliation Form will match input from Federal worksheets.

Ohio

Form IT/SD 2210 for Form IT 4708 will now include prior year overpayment applied when calculating the underpayment penalty.

Rhode Island

Input on Common State/City > Generic State Schedule K-1 > Generic State Partner Information Input > State Use - Field 1 (ST-1, State Use 1) will function to suppress the partner from the calculation of Form RI-1040C when Common State/City > State Composite Generation > Rhode Island (COMP-ST1, Box 230) is used to activate the composite return.

Fiduciary (1041) Product Updates

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Federal

Grantor/Custodial Letters show QBI carryovers if present.

Schedule B, Line 9 will no longer double the capital gains included in the income required to be distributed when the option is chosen to distribute capital gains if distribution amount exceeds ordinary income.

Schedule I, Line 33 will now include the tax preference amount from Line 7.

Schedule K-1. The "deductions allocated to income in boxes 5 and 6" K-1 statement correctly presents the amortization amount.

Arkansas

State K-1. The state passive business income distribution calculation has been updated for when charitable contributions are present in a return and there are business losses with rental gains to offset.

Maryland

The statement on Form 504 K-1, Line 4 now lists the amounts separately and matches the amount on Line 4.

Massachusetts

Schedule B, Line 2 will include ESBT qualified dividends.

Michigan

The statement reference for Form MI-1041, Line 21 is now printed on Line 21 instead of Line 20.

Ohio

Form IT-1041, Line 18 now correctly fills with the overpayment applied to estimated taxes.

Form IT K-1 (IT-1041) now uses the correct amount for the Total column of the Current Year Depreciation.

Pennsylvania

Form RK-1, Line 6 amounts now display correct income amounts, and the statement matches what is shown on Line 6.

Utah

State K-1. The Utah DNI calculation has been updated to correct the distribution of interest and dividends on the State K-1 in select scenarios.

West Virginia

The message stating "INCLUDES ESBT" no longer prints for nonresident returns.

Exempt Organization (990) Product Updates

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Federal

Statements for 990-T, Pages 1 and 2 now print with the return.