

CCH Access™ iQ

Welcome to CCH Access iQ 3.2

This bulletin provides important information about the 3.2 release of CCH Access iQ. Please review this bulletin carefully. If you have any questions, additional information is available on CCH [Support Online](#).

New in this Release

COVID-19 iQ Events

Recently published iQ Events include:

- CARES Act: Increased Deduction Limits for Charitable Contributions
- CARES Act: Modifications for Net Operating Losses
- CARES Act: Special Rules for Use of Retirement Funds
- CARES Act: Waiver of Required Minimum Distribution Rules
- CARES Act: Depreciation of Qualified Improvement Property
- CARES Act: Excess Business Losses of Noncorporate Taxpayers
- CARES Act: Exclusion for Employer Payments of Student Loans
- CARES Act: Business Interest Deduction Limitation
- Guidance Under the CARES Act for Taxpayers with Net Operating Losses
- BBA Partnerships Can Amend Returns Under the CARES Act
- Guidance for Making 163(j) Elections Under the CARES Act
- CARES Act: Refundable Minimum Tax Credit
- HSA High-Deductible Health Plans Can Cover Coronavirus Costs
- Families First Coronavirus Response Act: Credits for the Self-Employed
- Families First Coronavirus Response Act: Employer Tax Credits
- Coronavirus Response: Extension of Time to File and Pay
- Plans to Implement Coronavirus Paid Leave and Tax Credits
- CARES Act: Recovery Rebates for Individuals
- CARES Act: Employee Retention Credit
- CARES Act: Delayed Payment of Employer Payroll Taxes
- CARES Act: Above the Line Deduction for Charitable Contribution

Technical Corrections

iQ Events Change Log

The date sections in the iQ Events Change Log will now have the correct titles. When published, each new or updated title will initially display in the "TODAY" section, followed by "LAST 7 DAYS" and then "PRIOR."