

CCH Access™ Tax  
2013-3.3 Release Notes

April 6, 2014



**CCH Access™**  
*At the Center of the Firm in Motion*

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## Contact and Support Information

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Product and account information can be accessed by visiting Customer Support online at [Support.CCH.com/Axcess](http://Support.CCH.com/Axcess). 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 Axcess module. Access to these features are available 24/7.

The following Web site provides important information about the features and updates included in all CCH Axcess Tax releases: [Release Notes](#)

Visit the [Application Status](#) Web page to view the current status of our CCH Axcess applications. The Application Status Web page is updated every 15 minutes.

Go to [Contact Us](#) to find Support calendars, as well as options to enter Web tickets for assistance.

## Technology Updates

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### Electronic Filing

#### Fiduciary

As you are aware, the IRS is transitioning from the legacy format (EDI) to a new Modernized e-file (MeF) format for Fiduciary electronic filing this year. Many states have followed this lead. CCH supports this IRS transition and we transmit the majority of returns using the MeF format. Due to MeF's stricter rules, we have had to stop many returns because they do not meet the new requirements. Because EDI has fewer restrictions, we are introducing an option to force returns into the EDI format. This allows returns previously sent in MeF format and stopped to be sent again in EDI format. They will have a higher probability of being transmitted successfully during the time frame surrounding the Tuesday, April 15, 2014, deadline.

To force a return to use EDI format, enter ForceEDI in General > Return Options > Miscellaneous Options > CCH internal use only (Line 30). The disqualifying diagnostics must be cleared to export the return. This does not change the data in any way. It simply transmits the return information in a less restrictive format.

If your return has been rejected or stopped for schema validation error, we recommend you use the new option.



#### Notes:

- If a return contains PDF attachments or forms that are only supported for electronic filing using the MeF format, the return cannot be exported if the "ForceEDI" code is present.
- Forcing the EDI format produces Form 8453-F in lieu of Form 8453-FE. The latter is the signature document for MeF format only.

### Tax Updates

#### Individual

Various state net investment income (Form 8960) calculation changes have been included for the following states:

California	Iowa	New Mexico
Colorado	Kentucky	New York
District of Columbia	Louisiana	North Carolina
Georgia	Maryland	North Dakota
Idaho	Massachusetts	South Carolina
Illinois	Missouri	Vermont
Indiana	New Jersey	Virginia

## Partnership and S Corporation

### Illinois

Form IL-516-B, Pass-through Prepayment Voucher for Withholding from Corporations, Partnerships, and Trusts, is now available for processing.

Form IL-516-I, Pass-through Prepayment Voucher for Withholding from Individuals and Estates, is now available for processing.

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

Alternate Filing Instructions. Filing instructions are produced for intangible and Ohio School District returns with no refund or balance due.

Extension Transmittal Letter. If only the federal return is being extended, the extension letter will no longer reference any states in the return.

Form 114. The other joint owner's name is included on the spouse's Form 114, Part III, when the option to prepare separate Forms 114 for taxpayer and spouse is selected.

Form 2555. Line 14d includes the income earned while in the US on business from the allocation of compensation worksheet.

Form 3800. The EIN prints on Line 1L from input without a link to a K-1.

Form 5471. The General Shareholder Information statement shows the IRS Center Where Filed.

Form 8938. The expand feature has been added to access original entries.

Form 8959. Disqualifying diagnostic 43597 issues when Line 20 is not equal to Line 1.

Form 8959. Line 8 does not pick up amounts from Schedule SE, Section A, Line 4, or Section B, Line 8, when self-employment tax is under \$400, when there are two Schedule SE forms present, and one is over \$400 and one is under \$400.

Form 8960. An option has been added to calculate Form 8960, Line 9b, using Federal NII (Line 8) over Federal AGI (Form 1040, Line 38). This option is on Net Investment Income Tax > Use federal ratio for Line 9b.

IRA Worksheet. Roth IRA worksheet, Line 4, will use all earned income in the return when a maximization code of "4" is entered on IRAs, Pensions and Annuities > IRA Information > Maximization code, the filing status is not MFJ and none of the traditional IRA is deductible due to high AGI.

Schedule A. Disqualifying diagnostic 45014, 45015, or 45016 issues when Line 3 equals 7.5% of Line 2 and the taxpayer or spouse is not at least 65 years of age.

Schedule EIC. The third dependent SSN may be masked for privacy purposes.

Statement SBE. Reimbursements entered on Employee Business Expenses > Reimbursements with no expenses entered and attached to Schedule K-1 will carry the reimbursement as income to Schedule E, Page 2.

Tax Equalization. Hypothetical Oregon accrued taxes are included in state income tax claimed as an itemized deduction.

Tax Equalization. Hypothetical Schedule A, Line 5, doesn't include hypothetical WI use tax.

#### Electronic Filing

A disqualifying diagnostic issues when the recipient's state is missing from the recipient address section of Form IRS-1099MISC.

Form 1040. Disqualifying diagnostic 42575 will issue when invalid characters are entered as a designee name.

Form 1099-DIV. Disqualifying diagnostic 46867 issues when an address has been entered with no state or ZIP code entries and when a foreign country code has not been entered.

Form 114. Disqualifying diagnostic 56463 issues when the account owner's TIN is invalid.

Form 114. The account type for Part IV is loaded with other in the electronic file so that an error is not generated when there are more than 25 accounts where the filer has signature authority but no financial interest.

Form 114. Disqualifying diagnostic 55017 issues when the spouse is the joint owner and the spouse's TIN is invalid.

Form 114. Disqualifying diagnostic 56460 issues when nonnumeric information is entered for number of joint owners.

Schedule F/4835. Disqualifying diagnostic 49888 issues when the explanation for additional mortgage interest is over 100 characters.

## Alabama Electronic Filing

Disqualifying diagnostic 44947 issues to prevent entries of all 9's for the date acquired on Alabama Schedule D.

## Arizona Electronic Filing

Disqualifying diagnostic 41729 will no longer issue when the filing status of the state is different from Federal.

Disqualifying diagnostic 44985 issues when more than 20 1099R occurrences are present.

Disqualifying diagnostic 45386 issues when over 65 age exemptions are claimed and the taxpayer and/or spouse date of birth is not in the valid age range.

## California

California Form 8960, Line 3, correctly reflects investment income from annuities with nonqualified plans.

When the California webpay instructions are suppressed on Letters and Filing Instructions > Paragraphs > Suppress Miscellaneous State Paragraphs, the California estimate vouchers produce on the first calculation.

## California Electronic Filing

Disqualifying diagnostic 41223 issues to prevent CA reject F540-225 regarding special credits.

Disqualifying diagnostic 44686 issues to prevent a schema validation error when Form 3805V, Part IV, Line 1 or Line 2 is less than zero.

## Colorado

Form 158-I, Line 2b, now includes prior year overpayment applied.

## District of Columbia

When direct deposit information has been entered for the spouse version of Form D-40B, the direct deposit check box will be marked.

## District of Columbia Electronic Filing

District of Columbia electronic filing extension is included in the export menu when selected in the return configuration set.

Disqualifying diagnostic 44961 issues when any part of the physician's address on Schedule H, Page 2, is missing or invalid. This prevents a schema validation error.

Disqualifying diagnostic 44967 issues when the deceased check box on Form D-40 has been marked and Form FR-147 is not present in the return. This prevents reject Reject DCD40-0019.

Disqualifying diagnostic 44987 issues for Form FR-147 claimant information section when missing information is required. This prevents a schema validation error.

## Georgia

When there is a federal extension in the return, the extension standard filing instruction shows the amount of balance due and the address where the payment should be mailed. The extension custom filing instruction shows the extension payment voucher Form IT-560 with the amount to be sent when there is balance due.

## Hawaii

Form N-109 does not print in the return when AGI is negative from student loan deduction, alimony paid, or tuition and fees deduction.

## Hawaii Electronic Filing

Disqualifying diagnostic 44989 issues when Form N-342, Line 20, is greater than 1.00.

## Idaho

When Other > Non/PY Resident State Overrides is used to allocate income to Idaho, that income will be included in the gross income calculation that controls the NRF printing.

## Illinois

Form IL-505-I takes into consideration only the Illinois occurrence of the Payments worksheet, State Extension Payments section, Amount paid with extension - override field when calculating the tentative tax due.

Line 7 of tax equalization calculation for Illinois includes adjustments made on the Tax Equalization worksheet > State Line Adjustments, Options and Overrides section > Subtractions from State AGI field.

State 8960 no longer includes tax-exempt dividends on Line 1 for Illinois resident returns.

## Indiana

When filing federal extension Form 4868, the extended date for the Indiana return is presented as November 17th instead of November 15th.

## Kansas

Kansas extension payment locks after the original due date.

## Iowa

Capital losses coded as joint on state Form 8960, Line 5a, split evenly when separate taxpayer and spouse forms are produced.

State Form 8960, Line 9, uses net income from Form IA 1040, Line 26.

## Maine

Form 1040ME, Line 13, picks up federal phase out exemption amount when the exemption worksheet is suppressed on Federal > Supporting Statements Print Options > Personal exemption phase out.

## Maine Electronic Filing

Recipient's US address is included on Form ME 1099ME in the electronic file.

## Maryland

State Form 8960, Line 4a, no longer includes losses that are disallowed.

## Maryland Electronic Filing

Disqualifying diagnostic 41337 issues if Form 502, Line 15, does not equal Lines 8 through 14.

Disqualifying diagnostic 44911 issues when the 'Maryland tax withheld in error' option is selected and the home state is not DC, PA, VA or WV.

Disqualifying diagnostic 45003 issues if the local tax rate on Form 502, Line 29, does not match the local tax rate of the county entered on the Maryland General worksheet > Residency Information section.

Disqualifying diagnostic 45013 issues if Form 502, Line 31, does not match the proper calculation of the local poverty level credit.

Preparer's name is included in the electronic extension.

## Massachusetts

Schedule D-IS, Lines 22 and 24, are limited to values greater than or equal to 0. Per the instructions and on-form descriptions, these lines should not have a value less than 0.

The Massachusetts state copy of Form 8960, Line 4b, correctly includes trade or business income when flowing from a passthrough entity.

## Massachusetts Electronic Filing

Disqualifying diagnostic 40463 prevents export of the Massachusetts electronic return when Massachusetts Lottery winnings are entered but are not coded to appear on the appropriate line of Form 1 or 1NR/PY, regardless of the case of the description.

Disqualifying diagnostics 44959 (taxpayer) and 44960 (spouse) prevent export of the Massachusetts electronic return when date of birth input is more than 18 years prior to the tax year, yet the "Taxpayer (or Spouse) is under age 18" check box is marked on Form 1 or Form 1NR/PY.

The Massachusetts electronic file contains only withholding from Massachusetts unemployment payments included on Form 1.



The statement explaining the difference between Lines 3 and 14f on Form 1NR/PY is included in the electronic file when present.

## Michigan

Schedule 1, Line 26, reduces the amount of investment income on the State 8960.

## Minnesota M1PR

Letters and Filing Instructions. Transmittal letter and alternate filing instructions indicate when the refund will be directly deposited into a bank account.

## Missouri

The Qualified Health Insurance Premiums Worksheet, Line 8Y, now calculates when applicable.

The Qualified Health Insurance Premiums Worksheet, Lines 10 through 14, now populate when Self-Employment health insurance premiums are included in federal itemized deductions as medical expenses.

## Montana

Form MT 2, Page 8, Line 2, calculates a college contribution credit when the filing status is Married Filing Jointly.

## Montana Electronic Filing

Disqualifying diagnostic 48409 issues if Form MT 2, Page 2, Line 37, Federal write-ins is checked and the sum of the lines does not equal the Federal AGI.

## Nebraska

Line 23 on the "Tax Computation Using Federal Rates" worksheet behind the NE6251 is calculated at the 20% rate.

## Nebraska Electronic Filing

Disqualifying diagnostic 44962 issues when Form NOL is present and Line 30 is greater than zero. This prevents reject FNOL-0059.

Disqualifying diagnostic 44963 issues when on Form 1040N amount applied to the next year's AppliedToNextYearEstimatedTax plus WildlifeConservationFund exceeds the OverpaymentAmount. This prevents reject F1040N-0159.

Disqualifying diagnostic 44984 issues when Form NOL, Line 6, is not equal to Line 4 minus Line 5 OR Line 6 is greater than zero. This prevents reject FNOL-0016.

Disqualifying diagnostics 44398 and 44640 issue when itemized deductions are being used in the return.

## New Jersey

Capital gains related to Form 8960 in the TEQ Hypothetical columns is corrected.

The estimate letter and filing instructions now reference making the check payable to "State of New Jersey - TGI".

## New Mexico

Form PIT-ADJ, Line 15, capital gain deduction is subtracted from Form 8960, Line 5a.

## New York Electronic Filing

Batch extensions contain the appropriate fields in the electronic file to prevent a reject.

Disqualifying diagnostic 44127 now matches Form IT-236 input.

Entries for Form IT-239 credit now require Form IT-239 PDF to be attached.

## North Carolina

When Form 1040NR is in the return, Form D-400, Line 11, uses 1040NR, Page 3, and an itemized deduction worksheet is added to support calculation.

## Oklahoma

Disqualifying diagnostic 44970 will now issue when both the address and FEIN have been entered for the property number listed on Form OK 561 or Form OK 561NR, Line 1.

The Passthrough Entity name now flows to Form 561 or Form 561NR when installment sales are linked via the activity number of the Passthrough Entity.

## Oregon

Depreciation adjustment for rentals not coded to Oregon will not be included in the Oregon calculations.

## Pennsylvania

Form REV-1630A exception calculation when no tax forgiveness credit is present.

Secondary taxpayer's SSN prints first on form PA-40 when the primary taxpayer is deceased and the filing status is Married Filing Jointly.

## Pennsylvania Electronic Filing

Added informational diagnostic 35007 when RCT-101 is qualified for electronic filing.

Disqualifying diagnostic 44396 issues on spouse return when Schedule UE is missing and an amount is present on PA-40, Line 1b.

Disqualifying diagnostic 44983 issues when business activity code is invalid on RCT-101.

Form PA-8879-C is now included.

Form RCT101. Disqualifying diagnostic 44383 issues when the state EIN contains invalid characters.

## South Carolina

Form 1040, Line 3v, calculation includes an adjustment for the amount of passthrough income.

## Tennessee

State Form 8960, Lines 3 - 7, populate when adjustments or overrides are entered on the Net Investment Income Tax worksheet, Adjustments/Overrides section.

## Tennessee Electronic Filing

Disqualifying diagnostic 45012 issues when amount of taxable interest on INC 250, Schedule A is less than zero.

Disqualifying diagnostic 57264 issues when banking information is not entered for FAE 173 and input does not indicate payment was made via EFT.

Disqualifying diagnostic 57915 issues when the county/municipality code has not been entered for Form INC 250.

Disqualifying diagnostics 44004 and 54097 issue when a Tennessee Department of Revenue assigned account number is missing or is invalid for LLC returns and extensions.

Disqualifying diagnostics 44032 and 54990 issue when the preparer information has been entered, but preparer name is blank.

The IP address and time stamp export in the electronic file.

The transmittal letter and filing instructions for Form FAE 170 include the date of direct debit when requested.

## Vermont

State Form 8960, Line 1, prorates properly for part-year residents/nonresidents.

State Form 8960, Line 5a, excludes Capital Gains Exclusion from Form IN-111, Line 14b.

## Virginia

State Form 8960, Line 10, includes the adjustment once.

The order of the Virginia Form 760, Page 2 date of birth fields will not be dependent on whether or not the taxpayer is deceased. The order of the date of birth fields matches the order of the name and SSN fields.

The Virginia Spouse Tax Adjustment Worksheet, Line 11, will reflect the exact amount of tax on Form 760, Line 15.

## Virginia Electronic Filing

Disqualifying diagnostic 41893 issues when Form 763, Line 12, does not equal either the standard deduction amount or the amount of itemized deductions.

Disqualifying diagnostic 46378 issues when the payer's name is missing on a joint coded IRS-1099G.

## Partnership (1065) Product Updates

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### Federal

A disqualifying diagnostic is updated to prevent a foreign TIN being entered for an account owner that is all the same number or '123456789'.

Form 8804. Diagnostic 33001 is no longer issued when the option to attach Schedule A is selected on Federal > Foreign - 8813 > Withholding Tax Payment > Options and Overrides.

Listed property assets other than vehicles no longer limit the special depreciation due to auto limits.

The page numbers for the continuation of Part II and for Parts III, IV, and V, will display the correct current and total pages.

### Electronic Filing

Diagnostic 48073 will now issue to prevent a schema validation error when 2 types of changes in accounting method have been selected on Form 3115.

### California

The last four digits of the zip code for Form 540-ES is updated in the transmittal letters and filing instructions.

The letters for Form 540NR no longer print the 'Mental Health Services' text if the amount is equal to zero.

Multiple entities are now allowed in the split windows forms tree for Interview Forms CA12 and CA13.

Schedule EO no longer includes blank entries when the passthrough information is produced from California input and is not tied to a federal passthrough entity.

Schedule K-1, Nondeductible Expenses statement no longer prints Foreign taxes accrued or paid when the amount is zero.

The April, 2014 due dates for the extension and estimated tax vouchers are updated for returns.

The custom filing instructions for Form 3519 now print for returns.

### California Electronic Filing

California diagnostic 44953 will now issue to prevent reject F568-113 when Form 568 Question U has been indicated.

### Illinois

IL-516-I, Pass-through Prepayment Voucher for withholding from individuals and estates, and IL-516-B, Pass-through prepayment voucher for withholding from corporations, partnerships, and trusts, are available.

### Mississippi Electronic Filing

Mississippi form 84-124 Direct Accounting Income Statement, Line 46 - Net Income or Loss for Multistate Construction Contractors electronic filing schema tag has been updated to export correctly. Also, the Income (sales) ratio (Line 39) and Expense ratio (Line 44) have been corrected for their decimal formatting.

## New Hampshire

Form DP-10 no longer overstates the amount of interest income not taxable to New Hampshire.

Form NH-1065-ES vouchers now include the correct calendar year dates in the 2D barcode.

## New York

The Government to Worksheet links for NY IT 204-IP, Line M (Yes or No), are updated for returns.

## New York Electronic Filing

Disqualifying diagnostics will issue when a pdf path is missing to prevent returns going into pdf error status.

New York 204LL schema validation error resolved when "FC" is the state code and "CA" is the country code for the address.

## Ohio

The Ohio Small Business Investor Deduction Schedule (IT SBD) is now available. This is an Informational Schedule and should not be filed with the entities tax returns .

## Texas Electronic Filing

Diagnostic will issue when Name is not entered on Form 102 or 167 - Affiliates.

## Utah Electronic Filing

A modification has been made to diagnostic 45518 to ensure the partner's phone number is valid input.

## West Virginia Electronic Filing

For West Virginia electronic filing, the percentages for composite and non resident shareholder has been changed to 2 decimal places.

## Wisconsin

Returns will show the 15th day of the third month after the tax year end date as the due date for the first estimate voucher for nonresident withholding.

Schedule 3K-1, Column e, for nonresident partners will be the sum of Lines 1 through 11 in Column e minus the amounts from Lines 12 and 13 in Column e plus income items from Line 20, Column e, minus deductions from Line 20, Column e, for all partners.

## Corporation (1120) Product Updates

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### Georgia

PDF attachments are now included when "X to not transmit federal" is chosen and there is F/S coding entered for a state code equal to GA.

### Georgia Electronic Filing

A disqualifying diagnostic is added to not allow 999 as a valid code for other credits in Schedule 9 and 10.

### Illinois

Combined IL-1120, extension payments entered in a separate entity will now flow to the combined IL-1120. IL-1120 will now only use extension payments from the IL-505-B or amounts entered on Federal Worksheet Payments/Penalties> Payments> State Quarterly Payments> Detail> Amount paid with extension based on income.

Transmittal letters and filing instructions will show a due date of 15th day of the 9th month following the close of the taxable year, for a taxpayer filing a Federal Form 1120-C (for a cooperative).

### Illinois Combined

Combined Schedule M, Other Additions and Subtractions, will only include amounts from entities that do not have input on Federal Worksheet Common State > State/City Common Data> Consolidated/Combined Return Information> Member of federal consolidated return but not for state with a 'Yes' for Illinois. Combined Schedule M, Other Additions and Subtractions, Line 34, total subtractions, will now include eliminations included in other eligible subtractions on Line 33.

Combined Schedule NB, Nonbusiness Income, will only include amounts from entities that do not have input on Federal Worksheet Common State > State/City Common Data> Consolidated/Combined Return Information> Member of federal consolidated return but not for state with a 'Yes' for Illinois. Combined Schedule NB, Nonbusiness Income, eliminations entered for nonbusiness income will now be included as other nonbusiness income on Line 10.

Schedule UB, Combined Apportionment for Unitary Business Group, Step 2, Federal taxable income, will now use information from Form 1120-C or Form 1120-H, if present in the separate entity return.

### Illinois Electronic Filing

Diagnostic 47714 has been added to prevent reject IL1120-3350-3. If Form IL-1120, Step 1, Line T, contains an 'X' and Form IL-1120, Step 5, Line 36 equals zero, then either Schedule NLD or Schedule UB/NLD must be attached. Diagnostic 46609 has been added to prevent reject ILUBNLD-2000-3. Schedule UB/NLD, Step 3, Line 37, must equal Form IL-1120, Step 5, Line 39.

Diagnostic 48067 has been added to prevent reject IL1120-6900-1. If Form IL-1120, Step 4, Line 33, is less than or greater than zero, then at least one copy of Schedule K1T or Schedule K1P must be attached. Diagnostic 48079 has been added to prevent reject IL1120-2900-1. If Form IL-1120, Step 1, Line R, contains an 'X', then both Form IL-1120, Step 4, Line 24, and Form IL-1120, Step 4, Line 32, cannot be zero.

Diagnostic 48074 has been added to prevent reject ILSCHUB-2100-2. Schedule UB, Step 1, Section B, Col B (FEIN) cannot be same as Schedule UB, Step 1, Section B, Col A (FEIN). Diagnostic 48075 has been added to

prevent reject ILSCHUB-300-2. Schedule UB, Step 1, Agent FEIN doesn't match one of the occurrences of Schedule UB, Step 1, Section A, Col B. Diagnostic 48076 has been added to prevent reject ILSCHUB-20400-2. If any occurrence of Schedule UB, Step 4, Line 3, is greater than zero, then the identical occurrence of Schedule UB, Step 1, Section A, Col D, must contain an 'X'. Diagnostic 48077 has been added to prevent reject ILSCHUB-500-1. Schedule UB, Step 1, Agent Last Yr FEIN cannot be same as Schedule UB, Step 1, Agent FEIN. Diagnostic 48078 has been added to prevent reject IL1120-3500-4. Form IL-1120, Step 2, Line 1, does not equal Schedule UB, Step 2, Line 30, Col E.

Diagnostic 48080 has been added to prevent reject IL2220-9000-2. All occurrences of IL-2220, Step 6, Line 41, must equal IL-2220, Step 2, Line 8, Col A.

Diagnostic 48081 has been added to prevent reject IL1299D-2200-1. If Schedule 1299-D, Step 1, Line 10, Column H, is greater than zero, then Schedule 1299-D, Step 1, Line 10, Column C, is required.

Schedule M, Line 33, will now foot correctly in the electronic file for combined returns to prevent reject IL1120M-3100-2.

Schedule NB, Line 10, can no longer be overridden on the government form to prevent electronic filing reject IL1120NB-2700-1. Additional G/W links have been added to assist with input.

## Louisiana

Calculation for Line 3 on CIFT-620R: Federal Income Tax Deduction Worksheet has been fixed. Now, when the Line 2 adjustment is negative, Line 3 will equal Line 1D reduced by the adjustment.

## North Carolina

Form CD-429, Line 6, will only use the published 2014 lower tax rates when Line 5 (total estimated taxable income) has been changed on Estimates and Application of Overpayment worksheet > State Estimates and Application of Overpayment section > Change in taxable income field.

## New York Electronic Filing

New York 204LL Reject 05379 is resolved when "FC" is the state code and "CA" is the country code for the address.

## Oregon

Credit codes 800 and 900 for contribution of computers or scientific equipment for research will no longer be applied against minimum tax on Form 20 and Form 20-INS. Diagnostic 36608 will now issue for informational purpose if these credits have been entered on Oregon Credits worksheet > Credits section and minimum tax is being applied in the return.

Credit codes 800 and 900 for contribution of computers or scientific equipment for research will no longer be applied against minimum tax on the estimated tax worksheet. Diagnostic 36608 will now issue for informational purpose if these credits have been entered on Oregon Credits worksheet > Credits section and minimum tax is being applied in the return.

## Pennsylvania - Electronic Filing

A Pennsylvania disqualifying diagnostic now issues if an invalid address is entered on RCT-101, Page 1, Step C.

A Pennsylvania disqualifying diagnostic now issues if an invalid apportionment percentage is entered on Pennsylvania Form RCT-101, Page 4, Section D, Schedule C-1.

A Pennsylvania disqualifying diagnostic now issues if there is a negative amount entered on Pennsylvania Form REV-853.

## Virginia Electronic Filing

Form 500A. Disqualifying diagnostics 45791 and 42397 will issue when zero is entered for payroll, property, sales and/or total percent on Virginia Income / Deductions worksheet > Allocation and Apportionment section > Apportionment Percentage - Overrides fields.

Letters and Filing instructions will not include the paragraph "The Virginia VADOT will bill you for the remained of the balance due" when there is no amount entered on the banking input forms and the amount in the letter equals the tax due.

## Wisconsin

If the receipts for Wisconsin or for company totals are zero the result is zero on the combined apportionment data worksheet for Wisconsin.

In combined returns the amount of pre-2009 net business loss used appears on Form 4BL, Part II, Column f, as non-sharable net business loss used and is subtracted from the non-sharable net business loss remaining in column i.

The Manufacturing and Agriculture credits carryover information has been added to the general carryover worksheet and are calculated in the order prescribed by the Department of Revenue.

## Wisconsin Electronic Filing

Diagnostic 48002 has been added to corporation returns. The diagnostic will display if there is not a first and last name of the contact person or if the phone number or fax number are added with an incomplete contact person name.

Diagnostic 48082 has been added to corporation combined returns. The diagnostic will display if negative amounts are present on Form 4BL, Part II, Columns c, d, e, i, j, or k, for any group member.



# S Corporation (1120S) Product Updates

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## Federal

The federal filing instructions for the FBAR has been updated and will no longer reference where to mail the FBAR when the FBAR is being electronically filed.

The federal filing instructions for the FBAR has been updated to prevent multiple paragraphs from printing in the same section.

The federal filing instructions for the FBAR has been updated to reference the FBAR signature document when electronic filing is selected.

## Consolidated

Consolidated - Gross receipts or sales on Form 1120S, Line 1a, is now combining the amounts from separate company returns rather than being computed, when the option to suppress consolidated computation is selected.

## Electronic Filing

Electronic Filing diagnostic 44636 and 46123 for the 5713 will provide correct text.

## Arizona

Arizona source income will now include section 179.

## Arkansas

A supporting statement will now be produced for Direct Income Allocated to Arkansas.

## California

California Schedule K-1, Line 11, now reports Section 179 expense for a trust that is marked as a grantor trust eligible for the deduction, which will be consistent with Federal Schedule K-1 treatment subject to California law differences.

## California - Electronic Filing

When California Schedule R1, three factor method Line 1 equals 0% a schema validation error is resolved.

## Illinois

Combined Schedule K-1-P, Line 54a, Pass-through entity payment, will remain unchanged when calculating the return group and the IL-1000 is locked.

Combined Schedule M, Other Additions and Subtractions, Lines 24 (Dividends Received) and 25 (Contributions made to Job Training Project), will now total all amounts from these lines on the separate entity returns.

IL-516-I, Pass-through Prepayment Voucher for withholding from individuals and estates, and IL-516-B, Pass-through prepayment voucher for withholding from corporations, partnerships, and trusts, have been added.

Late payment penalty and late filing penalty calculation have been revised, as per government instructions.

Schedule K-1-P, Shareholder's Share of Income, Deductions, Credits and Recapture, Line 31, other business income and expense, everywhere and Illinois columns will no longer include a statement when the amount is overridden directly on the form.

Schedule UB, Combined Apportionment for Unitary Business Group, Step 3, Line 23, Base income or Loss, will equal Step 3, Line 9 less Line 22.

## Indiana

Filing Instructions have been revised and will now advise clients to file and pay their sales and withholding taxes electronically.

## Iowa

A diagnostic is now issued when a nonnumeric value is entered on Iowa - Income/Deductions > Depreciation Accumulated Adjustment Schedule > Tax Period.

## Maine

Schedule K-1 equivalent statement, other state taxes' amount, now uses shareholder allocation amount instead of total.

## Ohio

IT 1140, Schedule C, Line 6, amounts will no longer drop off for shareholders included in the Pass-Through Entity Withholding Return when additional entries for other states are entered under Shareholder information > State Information.

The Ohio Small Business Investor Deduction Schedule (IT SBD) is now available. This is an Informational Schedule and should not be filed with the entities tax returns .

## Oklahoma

Form 512-S, Page 4, Part 5, Lines 12 and 13, will now print 'See Attached Shareholders Distribution of Income Schedule' when there is at least one nonresident shareholder.

## Oregon

Form SC-2013, Line 3, will now include the health insurance premium credit reduction reported on Oregon Form 20S, Schedule SM, Line 8.

Oregon Schedule K-1 Affidavit check box can now be checked without generating the Affidavit form. An entry on the Shareholder Information worksheet > State Information section > Checkbox 2 field will check this box and not produce the affidavit form.

Oregon Schedule K-1 other additions or other subtractions will now include the shareholder's percentage of gain or loss on the sale of depreciating property reported on Form 20S, Schedule SM, Line 2 or 6. Form 20S, Schedule SM, Line 8, will now include the depreciation difference resulting in a subtraction for Oregon purposes. The Schedule K-1, Line 17, will report the shareholder's percentage of this depreciation difference.

Oregon Schedule K-1, Column b. The apportionment percentage will no longer be applied to the overrides entered on the Oregon Distributive Shares worksheet > Oregon Schedule K-1 section > Oregon Source Items - Overrides fields. Only the shareholder's percentage will now be applied to these overrides.

## Wisconsin

An adjustment will be made automatically on Schedule 5K, Line 11, Column c, for differences between federal and Wisconsin section 179 deductions when depreciation totals are entered as well as depreciation details.

The address for Form PW-ES is Box 930208 Milwaukee, WI 53293-0208 in the letters and filing instructions.

References to estimated payments and application of overpayment to next year's estimates have been removed from the filing instructions for Form 1CNS.

Schedule MA is available in consolidated S-Corporation returns.

## Wisconsin - Electronic Filing

Diagnostic 42400 was added to Corporation and S-Corporation returns to disqualify Wisconsin superseded returns, which are not allowed by the state..

Diagnostic 48002 has been added to Corporation and S-Corporation returns. The diagnostic will display if incomplete contact person information is entered. If contact person information is entered at a minimum a first and last name are required.

## Fiduciary (1041) Product Updates

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### Federal

AMT foreign expenses will now properly flow to Schedule K-1 statements.

ESBT depletion will no longer also flow to Line 6 of the regular Schedule I.

If the AMT Schedule D is not applicable then the AMT Schedule D short term capital loss carryover for a final year return will no longer print.

New design was added to print zeros in Schedule K-1 footnotes.

Nonresident Oklahoma nonpassive royalties will now be presented accurately on the nonresident grantor letter.

PTP gains will no longer double on statements when AMT income is in the return.

Schedule D, Lines 1a thru 3 and 8a thru 10 for ESBT and Form 5227 corrected to only pick up F and Blank entries.

Schedule K-1 will accurately distribute ordinary income when required distribution amounts exceed the distribution deduction for a simple trust.

Schedule K-1 will accurately reflect qualified dividends when specific allocations are used.

Schedule K-1 workpaper 8 for net investment income adjustments will no longer be available if there are no distributions.

### Electronic Filing

Diagnostic 44705 will now issue if either the EIN or foreign reference ID number is not entered for Form 8621.

Diagnostic 44711 will now issue if there is an amount on Line 12 of Form 1041 with no amount on Line 16 of Form 1041.

Diagnostics 44123, 44124, 44125 and 44136 will no longer issue if foreign countries other than CA or MX are entered for Forms 114 and 8938.

Form 1116AMT will no longer receive a schema validation when using a foreign country code of NT.

Grantor returns will no longer receive reject # SE-F1040-001-01 regarding the Schedule E and 6198.

Returns with NT entered for foreign country on Forms 1116AMT will no longer receive a schema validation error.

Schema validation errors for missing preparer SSN/EIN will no longer be received and diagnostic 44175 will issue for an invalid preparer EIN.

### Form 8960

Line 18b will reflect charitable deductions correctly when the option to base charitable allocation on current year net income rather than gross income is used.

Net investment income tax will now calculate for pooled income fund returns.

## Colorado

The transmittal letters will no longer reference the payment voucher when the voucher has been suppressed.

## Colorado - Electronic Filing

A disqualifying diagnostic will now generate when the option has been made to leave the question blank on Form 105 that asks whether more than \$1,000 of Colorado source income has been distributed to nonresident beneficiaries.

## Connecticut

Part II of the CT Schedule K-1 will no longer fill out for resident beneficiaries unless the trust is a nonresident or part-resident trust or estate.

Preparer's signature will now print on CT-1041 if requested.

## Illinois

Schedule D, Line 2, will now print 1.00 if no Schedule NR is present in the return.

## Louisiana

Extension transmittal letters for Louisiana nonresident grantor returns are now produced in the Louisiana state extension letter.

The transmittal letter and filing instructions now reflect the correct Louisiana P.O. Box number of 3550 for Louisiana extensions.

## Massachusetts

The percent on M-2210A, Line 4, was changed from .053 to .0525.

## Massachusetts - Electronic Filing

The rounding error on MA Schedule B, Line 29, has been corrected, and diagnostic 44359 will now issue appropriately.

## New York - Electronic Filing

Bank information will not load into the electronic file if refund is all applied to next year's estimate.

Returns will be disqualified if a description is not entered for the PDF name.

Returns will be disqualified if direct deposit is requested and part of the refund is applied to next year's estimate.

Returns will be disqualified if fiduciary's percentages is less than zero or greater than 200%.

Returns will be disqualified if the name control is not entered.

Electronically filed refund returns no longer reject for reporting an invalid amount in the payment field of the electronic file.

The New York extension filing instructions will now refer to the electronic debit.

## North Carolina

For nonresident returns, the credit for taxes paid on foreign income will no longer calculate.

## West Virginia - Electronic Filing

Returns will be disqualified if a description is not entered for the PDF name.

## Exempt Organization (990) Product Updates

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### Federal

The description for "Doing Business As" on Form 990, Page 1, no longer flows to Schedule O when small fonts are used and the entire description is able to appear on Form 990, Page 1.

The federal filing instructions for the FBAR has been updated to reference the FBAR signature document when electronic filing is selected.

### Florida

Florida F-1120 Page 6, Schedule R, Line 2 see statement now prints on Line 2 instead of Line 3.

Florida F1120 Page 1, Line 9 statement no longer prints when Florida Income/Deductions worksheet, Computation of Net Income Tax Overrides section, Line 4, override is present.

## Employee Benefit Plan (5500) Product Updates

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### Electronic Filing

The date exported displays on the electronic file status report.