

CCH Access™ Tax  
2013-4.0 Release Notes

June 22 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

The following issues have been identified with Forms 114 and 114A in the 1041 product when returns are submitted for electronic filing:

- Fiduciary returns including Form 114 for electronic filing no longer receive a “Missing State Information” message in the Electronic Filing Status.
- To successfully transmit a 1041 return that has Form 114 in it for electronic filing prior to Release 2013-4.0, suppress Form 114 for electronic filing by using General -> Electronic Filing -> Suppress Form 114 for electronic filing.
- If a 1041 return is exported and not calculated prior to exporting Form 114, the return may show as “Stopped for CCH Review” in the Electronic Filing Status.
- To successfully transmit 1041 and FBAR returns before Release 2013-4.0, please calculate the return between each export.
- FBAR returns with PDFs may receive a “PDF Error” message in the Electronic Filing Status.
- To successfully transmit an FBAR return before release 2013-4.0, PDFs should be ‘S’ coded or deleted and the return re-exported.
- The signature document for FBAR returns, Form 114A, is not currently being included in the reduced government copy. This issue will be addressed on Release 2013-4.1, scheduled for July 20, 2014.

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

Override input for penalties and interest for the New Mexico amended return was added.

Form 2555. The Line 29 housing expense limit is calculated for Lima, Peru.

Form 2555. The Line 29b base housing expense limit is \$29,280 annually (\$80.21 daily).

Form 4562. The tax return carryover report no longer shows the section 179 carryover from previous calculation.

Form 6251. When an activity is subject to at-risk and the Section 1231 loss associated with the activity is included in the calculation of Schedule D, the amount is reported as a loss on the Form 6251 - AMT Capital Gain/Loss Transaction worksheet.

FSC. When a rental property is coded as joint, the input for depreciation has been entered on the Auto Information, Depreciation, and Listed Property Questions section, and depletion or foreign income is present in the return, half of the depreciation is present under the taxpayer and spouse's columns on the Federal Tax Comparison for Married Filing Joint and Separate worksheet.

Interest and Dividend Summary. Tax-exempt interest entered on the passthrough worksheets, activity sections, now appear in the tax-exempt interest column of the summary.

K-1 Basis Limitation Worksheet. The AMT version of the S Corp Basis Limitation Worksheet will properly allocate basis to any AMT depletion basis carryovers.

Schedule A. Line 9 includes government view overrides entered on Line 7.

Schedule C. Part IV is generated when the Form 4562 is not required to be filed.

Schedule J. When the calculated self-employed earned income/loss, that pertains to farming and fishing, is a loss, the amount of the deductible self-employment tax that is associated with the farming and fishing income/loss is zero.

#### California

Schedule CA, Line 21, includes amount from 1040NR, Line 12, in applicable situations.

Schedule P, Line 3, is not affected by additional state and local income tax coded to another state.

#### Colorado

Form DR 617, Line 2, has been updated to bring over make of vehicle to prevent validation error.

#### Connecticut

Connecticut amended return, CT-1040X, Line 23, Column A, fills amount paid with original return plus additional tax paid after it was filed, with the balance due from the original return less penalties and

interest, or can be overridden via the Connecticut Other worksheet, Amended section.

## District of Columbia

Form D-30, Line 20, matches the federal version of Form 4562 for states when bonus depreciation calculations are involved.

## Georgia

When the federal extension is used instead of the state extension, the number "6" prints in the EXT box at the top of Form 500.

## Hawaii

Form N-342, Line 52, no longer includes refundable credits.

## Illinois

Form IL-505-I will no longer print when a selection is made on the Extensions worksheet > Automatic Extension (Form 4868) section > Federal Form 4868 for the state indicated in the State code field.

Schedule NR, Line 42, Column B, equals Lines 13, 14, and 18, Column B.

Schedule NR, Step 3, Line 11, Column B, is limited to \$1,500 loss when the federal 1040 filing status is "married filing separately - spouse not itemizing" and federal 1040NR filing status is "Married resident of Canada or Mexico or married U.S. national".

The Illinois extension payment made in 2014 is no longer included in the 2013 state income tax deduction calculation on Form 8960.

## Indiana

Carryforward amounts from IT-40NOL, Net Operating Loss Computation Schedule roll forward to the following year.

Schedule A, Line 28b, SE Health Insurance Deduction, calculates using the correct ratio of IN SE income to Federal SE income.

Schedule IT-40NOL, Net Operating Loss Computation, calculates carryforwards for years 15 through 20 following the NOL and displays the 12th through 20th years on a statement.

## Kansas

Income or loss reported on the same activity for Schedule E, Page 2 will also be combined on Schedule S, Part A, Lines A6 or A24. Previously the loss was reported on Schedule S, Part A, Line A6, and the income was reported on Schedule S, Part A, Line A24. The net result will not change.

K-40PT will not print when the taxpayer is not 65 years of age for the entire tax year.

## Kansas Electronic Filing

Schedule S, Part B, Line B20, subtracts self employment tax and DPAD.

## Maine Electronic Filing

Schedule 1040ME NRH, Line 2, Column B, is limited to 1.

## Massachusetts

Input is available to indicate a Massachusetts nonresident has another dwelling outside Massachusetts to which the taxpayer generally returns or plans to return on the Massachusetts Income/Deductions worksheet, Nonresident and Part-year Information section.

## Massachusetts Electronic Filing

Massachusetts Schedule E-2, Line 7, reflects the negative sum of Lines 1, 3, and 4 on the paper form and in the electronic file.

## Michigan

Form MI-1040X-12 displays corrected amounts when the filing status changes from married filing jointly to single or married filing separately or when the filing status changes from single or married filing separately to married filing jointly.

## Michigan Electronic Filing

Disqualifying diagnostic 44484 issues when the residency code is missing on Form MI-1040, Line 8.

## Minnesota

Form M1PR includes all updates that were signed into law on May 20th.

Late payment penalty will calculate at 4% rather than 5%.

Schedules KS and KPI, Line 5, fills with all source bonus depreciation amount entered on Schedule K-1 input sheets when a code of '5' is entered in the bonus depreciation state use field.

## Missouri

Form 8615 is now included in the government copy when applicable.

Form MO 1040, Line 49, now calculates correctly when there is an overpayment before the underpayment penalty and late payment and interest penalties.

## Montana

MT2, Line 62, has been adjusted to not double the previously issued refund for amended return calculation.

## New Jersey

Form NJ 1040X now correctly reflects the amount due.

## New Mexico Electronic Filing

Credit for taxes paid state codes of "FC" and "XX" are not allowed for electronic filing.

## New York

Amended return direct deposit information are referenced as applicable in the transmittal letters.

Partial electronic payments are allowed for both resident and nonresident returns.

## New York Electronic Filing

Forms IT-204-LL previously efiled and rejected due to duplicate or invalid EINs can be resubmitted after corrections have been made.

## Oklahoma

Interest income is included on State 8960, Line 1.

Letters and filing instructions only show 3 vouchers when the 2nd - 4th quarter option is chosen.

Out of state income flows to Form 511, Line 4b.

## Pennsylvania

Correspondence uses the correct balance due or refund when filing PA-40X.

Installment sales will show only on Schedule D, Line 3.

Schedule NRK-1 uses state contribution amounts when entered.

## Pennsylvania - Pennsylvania Cities

CLGS-32-1, Line 1, excludes dependent care benefits in accordance to State of Pennsylvania law.

The rate for locality code 2023 is 1.25%.

## Pennsylvania Electronic Filing

Form 8453 will print instead of Form 8879 when taxpayer and/or spouse is deceased and they are opting to jointly file Form PA-40.

## Utah

State taxable interest carries to TC-40A, part 1, code 57. For part-year or non residents, the amount from TC-40A, part 1, code 57 carries to TC-40B, Columns A and B, Line 16.

## Wisconsin

Custom filing instructions credits and payments line includes Sch R amounts.

## Partnership (1065) Product Updates

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### Federal

Form 8805. Line 9 now reflects income without regard to certificates or taxes.

Form 8865, on supporting Form 3468, Part I, information regarding election to treat the lessee as the purchaser of Investment Credit Property is no longer duplicated.

Form 8916-A - Multiple rentals with open line entries for interest expense are now carried properly to Form 8916-A and Schedule M-3.

The depreciation detail reports now show the correct section 179 carry over when there is only one real property section 179 asset that is disallowed in the return.

### California Electronic Filing

Payment information is now included in the electronic file for estimated fee payment requested on a second sheet of Worksheet Federal > General > Basic Data > Direct Deposit/electronic Funds Withdrawal > Estimated fee is included in electronic file (CA only) where an additional bank account is used for direct debit.

### District of Columbia

Combined Schedule 1, Line 32, is now calculated with the apportionment factor.

The property factor is no longer overstated on the Combined Schedule 2 related to rental expense information.

### Illinois

Schedule B, Partners Identification, Step 2, Column G now displays a code of 'N' for partners who are exempt from pass-through entity payments because all income reported on Schedule K-1-P, Partner's Share of Income, Deductions, Credits, and Recapture, is nonbusiness income. Schedule B, Partners Identification, Step 2, Column G now only displays a code of 'E', exempt for partners who are exempt from pass-through entity payments because a Form IL-1000-E has been submitted.

### Kentucky

Schedule K, Line 4d, now reflects the same amount from Schedule D when wash sales are present in the return.

### Minnesota

Form AWC is now suppressed when codes 2 or 3 are present on Worksheet Federal > Partners > Detail > Partner Information > Minnesota.

### Mississippi Electronic Filing

Form 84-131, Total Income, Line 5, no longer includes Column D, Line 4c, in the calculation.



## New York

The extension transmittal letter now reflects the number of vouchers requested in the return if less than four.

## Oklahoma

Form OK 514, Page 1, Line 11 is no longer doubled when the return is amended.

## Wisconsin

Form 3, Schedule 3K, Line 22, Column D, Income or loss, no longer includes the amounts from Schedule 3K, Line 18b, tax exempt interest income, and Line 18c, nondeductible expenses.

## Wisconsin Electronic Filing

Diagnostic 45139 has been added for Form PW-1, Part 2, Column B, FEIN or SSN. The diagnostic disqualifies the return from electronic filing if there is both a social security number and federal employer identification number for a nonresident estate partner.

Returns with Wisconsin apportionment percentage on Form 4A-1, which is calculated as zero percent can now be electronically filed.

## Corporation (1120) Product Updates

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### Federal

The print length of the preparer's TIN has been increased to prevent an SSN from being cutoff.

### Power Pack

Form 1120-F - The statements "Income from Passthrough Entities" and "Losses and Deductions from Passthrough Entities" are added to Page 3 of Form 1120-F.

New diagnostics are added to indicate the specific year of an annual statement that requires import to compute loss reserve discounts from the company's own payout patterns.

### Alabama Electronic Filing

Form 20C, 2220AL Attached check box will now be marked properly when Form 2220AL is present in the return.

### Arizona Consolidated

Updated Arizona Combined/Consolidated worksheet to eliminate adjustment for disallowed Section 179 expense.

### Colorado

An adjustment has been made to ensure the Form 112X does not calculate a negative tax when there is a loss adjustment.

### Kentucky

Form 6198-AMT and ACE worksheets have been updated for negative adjustments.

Schedule NOL, Lines 7 and 8, will calculate when mandatory nexus is indicated on Kentucky > Member of a Consolidated Return > Mandatory nexus.

### Nebraska

For consolidated returns, 1120N, Line 23, will now include Line 20 in the Total Payments calculation.

### Ohio

Form FIT 10, amended return statement, will now be generated when the return is amended.

### Oklahoma

Form 200, Oklahoma Annual Franchise Tax Return, and Form 200-F, Request to Change Franchise Tax Filing Period, are added.

## South Carolina

Form SC1104, Schedule A, Line 1 amount will now be included in the total on Line 6.

## Vermont

Estimated tax payments were calculated based on income before the VNOL deduction (CO-411, Line 8) and should have used the income after the VNOL deduction (CO-411, Line 10).

Form CO-421, Line 1, apportionment percentage for a combined unitary group, when filing as a single unit; this has been revised to pull the percentage from Form BA-402, Line 22, as applicable.

# S Corporation (1120S) Product Updates

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2013-4.0

## Federal

Transmittal Letter. The letter for Form 8752 now includes EFT payment information for Axxess returns.

## California

When Public Law 86-272 exemption is claimed, the tax rate on Form 100S, Page 2, Line 22, will no longer print and tax computations will be made by using a zero percent tax rate.

## Indiana

Indiana standard and custom filing instructions will no longer mention EFT when Common State worksheet, State and City Common Data section, Line 12, contains 'No' for IT-20S.

## Minnesota

Minnesota Form M8, number of shareholders now reflects the same number as federal Form 1120S, Page 1, number of shareholders who were shareholders during any part of the tax year.

## New Hampshire

Form BET, Total Gross Business Receipts. Farm Income and Pass Thru Ordinary Income will no longer double in the calculation.

Updated Combined Report Form AFF SCH, Part D, FEIN to pull the Parent FEIN of the reporting member.

## Ohio

Form IT 1140, Schedule B, Line 2b, and Form IT 4708, Schedule II, Line 34, will be calculated for all current year assets when the code 16 is entered in the Income/Deductions worksheet > Business > Other Depreciation and Amortization > Bonus depreciation option.

## Oklahoma

Form 200, Oklahoma Annual Franchise Tax Return, and Form 200-F, Request to Change Franchise Tax Filing Period has been added.

OK Form 200, Page 4, Column A, Lines 10a and 10b will be filled from entries made under the Oklahoma Franchise Tax worksheet > Franchise Tax Balance Sheet > Lines 12 and 13 respectively.

## Fiduciary (1041) Product Updates

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### Federal

Due to electronic filing being disallowed with a Schedule D and statements not containing enough information for the beneficiary for grantor trusts and custodial information returns, the following has been installed:

- New grantor summary of capital gains
- Copy of grantor summary of capital gains added to grantor letters and custodial information forms
- Schedule D shut off for default for grantor letters and custodial information returns
- Option to use the Schedule D instead of grantor summary of capital gains added to Interview Form 5 or Return Options
- Option to not print Form 4797 and Form 6252 for grantor returns added to Interview Form 5 or Return Options
- Remove statements from the 1041 for grantor letters and custodial information forms

Page 2, Line 15 total will now include calculated amount for Page 2,, Line 10a, instead of only including the override.

Resident state grantor letters will use installment sale overrides.

Section 1231 gains (losses) will no longer be \$1 if there are passthrough 1231 gains (losses) in the return.

State nonresident grantor letters will no longer double report nondepletable royalties as nonpassive and passive.

The statement for balance due will no longer subtract 2210 penalty as if it were amended on fiscal year returns.

The 1041-V will show the correct payment amount when a refund is less than the interest and penalties due.

Updates were made to the current distribution statement Section 1411 adjustment amount.

### Federal - Foreign Financial Assets

Form 8938 will properly present nonstock foreign assets when there is only one foreign bank asset in return.

### Form 8960

State version of 8960 will now include tax-exempt dividends on Line 2.

### Partial Grantor Trust

Partial Grantor Schedule E and business assets sold on AMT Capital Gains Summary will no longer double.

### California - Electronic Filing

State Form 4562 will no longer stop the export of California electronic filing returns, when the form is not required to be filed.

## Delaware

Delaware Form 400 top tax rate calculation now uses .0675 instead of .0660.

## New York - Electronic Filing

Diagnostic 50001 will no longer show up if extension is marked "N" for electronic filing.

## Utah

Schedule K and Schedule K-1 will now include amounts from 1256 contracts and straddles.

## Estate & Gift (706/709) Product Updates

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### Connecticut

The following preliminary Connecticut forms are available for dates of death in 2014:

- Form CT-706/709
- Form CT-706 NT

## Exempt Organization (990) Product Updates

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### Illinois

Diagnostic 20081, indicating that audited financial statements are required, is no longer issued for a Charitable Remainder Trust.

### New Jersey

Form CRI-400 now prints when Form CRI-200 contains gross contributions over \$10,000.



## Employee Benefit Plan (5500) Product Updates

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### Electronic Filing

Disqualifying diagnostic 40378 issues when the first two digits of the Actuary Enrollment Number of Schedule MB or Schedule SB do not equal 11 or 14.