

CCH Access™ Tax
2014-2.7 Release Notes

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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. 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 is 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.

Information in Tax Year 2014 Release Notes

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CCH Access Tax Release Notes inform you of the enhancements and updates that have been made to Tax products and systems with the current release.

The updates provided in the Release Notes include the following:

- Contact and Support information
- Updates to Tax technology (electronic filing updates, Organizer, roll forward, technology enhancements)
- Updates made to Tax products (form additions and updates, changes in diagnostics, 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 2014-2.7

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2014 Tax Updates

Individual

Rhode Island, Schedule U, Individual Consumer's Use Tax, is available.

Individual, Partnership, Corporation, S Corporation - Form 3115 Input Expanded

Input for Form 3115 has been expanded to allow for up to 70 characters of data entry. The expanded input is available on the worksheet 3115 - Change in Accounting Method > All Requests > Items Being Changed if Not Changing Overall Method, and the section for Trade or Business. The fields for Description, Method and Goods and Services are expanded. The data entered will print on a white paper statement and statement references will print on Form 3115, Part II, Lines 12 and 13.

Partnership and Corporation - Florida

Based upon recent communication from Florida Revenue Services, the Florida Legislature has not had an opportunity to address legislation which would extend the bonus depreciation and Section 179 provisions that were in effect for 2013 to 2014. CCH Axcess reflects the pending changes which would extend the bonus depreciation and Section 179 provisions that were in effect for 2013 to 2014. If the final legislation enacted by the Florida Legislature is not consistent with these provisions, taxpayers will need to file amended returns or follow other procedures as directed by the Florida Department of Revenue.

Corporation and S Corporation - New Jersey

Final, approved forms for New Jersey Corporation Business Tax Returns for Banking and Financial Corporations, Form BFC-1 and associated schedules, are now available.

Batch Manager - Batch e-file Extensions

- The select all check box at the top of the grid now selects up to the first 300 returns within the return selection grid.
- Extensions can now be processed for returns that have been locked to prevent changes without having to unlock the return.

2014 Electronic Filing

The following federal and state returns are approved and available on this release:

Individual

- California LLC
- Connecticut Extension
- Philadelphia

Partnership

Georgia

Corporation

Georgia

S Corporation

- Connecticut Extension
- Georgia

Tax Product Updates

Individual (1040) Product Updates

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Federal

Letters and Filing Instructions. Paragraphs have been added to transmittal letter and alternate filing instructions for Web payment of estimated tax.

Basis Limitation Worksheet. Section 1202 gains attached to a passthrough entity will carry as income to the corresponding Basis Limitation Worksheet for that passthrough.

Form 4562 Totals. The Line 19i statement prints only once.

Form 8962. If Form 8962, Line 24, is less than Line 25, Form 8962, Line 26, is left blank.

Form 8962. When dividing Form 8962, Line 3 by Line 4, the result is greater than 4 and the third decimal place is zero. Form 8962, Line 5, is not rounded up.

Form 8962. When the option to do the alternative calculation for year of marriage is selected, but Line 14 of the Worksheet V, Alternative Calculation for Year of Marriage Totals Worksheet, is answered "No," Form 8962, Line 8b, is reported in Column C of Lines 12 through 23 for all months for which premiums were paid.

Form 8965. Passthrough income is included in the unearned income calculation to determine Line 7b hardship exemption.

Hawaii Electronic Filing

Schedule X, Page 2, Section C, now combines dependent information, if the information was entered more than once for the same dependent.

Illinois

A prior year overpayment applied to the current year return now carries to Form 2210, Line 20.

Indiana Electronic Filing

Disqualifying diagnostic 43799 issues when Form IT-40, Schedule 5, Line 1, does not match withholding entered in the electronic file.

Disqualifying diagnostic 45865 issues when at least two of the three withholding amounts on at least one 1099G statement are identical.

Kansas

Kansas Form 8960, Line 9, shows the amount from Schedule S, Part B, Line B21, when the K-40 return is showing a filing status of part-year or non-resident.

The statement for Schedule S, Part B, Lines B17 and or B20, includes a description of "SE Self Employment Tax."

Kansas Electronic Filing

The payment voucher prints upon export when there is a balance due on Form K40 and Basic Data Worksheet > Direct Deposit/Electronic Funds Section > Direct deposit of any refund due field is checked.

Maine

Form 1040ME, Schedule PTF, Line 2d, includes Federal 1040, Line 21, when negative and is part of the Loss add-backs calculation for this Maine schedule.

Massachusetts Electronic Filing

Schedule HC does not produce when filing as a full year nonresident of Massachusetts.

Schedule HC, Lines 8a, 8b, and 9, do not populate when Line 7 does not show a gap qualifying for a penalty.

Missouri

Medicare premiums withheld that were deducted on Federal 1040, Line 29, are no longer deducted on Form MO-A, Line 11.

Montana

Form 2, Page 6, Line 5, picks up medical insurance premiums not deducted elsewhere in the return.

Worksheet II - Tax Benefit Rule for Federal Income Tax Refund, Line 10, limit is now \$4,270.

New Jersey

Form 1040X, Line 46, recalculates the penalty and allows a refund if the amended return results in a lesser penalty.

New York

Entering a state code using state input prevents the foreign country name from printing on Form IT-204-LL.

Ohio - Ohio Cities

Morrow. The credit rate has been changed from 50% to 100%. The credit limit rate remains at 0.5%.

Ohio Cities. Updates have been made to the calculation of late payment penalty. When a penalty is calculated for more than one month, it is limited to the maximum amount possible.

Ohio Electronic Filing

Part-year residency dates for the spouse on Form SD 100 are included in the electronic file.

Oklahoma

The No Use Tax indicator box defaults to checked on Form 511 / 511NR when no entries for Use Tax are entered.

Pennsylvania

Input has been added on the PA Income/Deductions worksheet, Schedule A&B section for adjustments and overrides to Schedules A & B.

Form REV-1630A prints even when a penalty is not calculated.

Schedule A completes Line 1 and reduces Line 7 when only US government interest is present.

Schedule W2S, Part B, Column E, no longer doubles the Federal amount when using income code 2.

Pennsylvania - Pennsylvania Cities

The Berks Earned Income Tax Bureau name has been abbreviated to properly fit on the standard filing instructions.

Rhode Island

Rhode Island Schedule U has been added to the program to calculate Use Tax.

Utah

The state withholding ID on Form TC-40W now allows 14 characters.

Wisconsin

The homestead credit depreciation mileage rate has been updated.

Partnership (1065) Product Updates

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Federal

Schedule K-1, Line 13R, now matches pension and IRA payments as distributions to the correct partner.

Schedule K-1. The ending capital line of Schedule L is now blank when input is present to suppress Schedule L.

The United States Postal Service has redrawn the Zip Codes boundaries at the Form 3115 processing center in Ogden, Utah. Form 3115 will now be sent to Ogden, UT 84201. The Internal Revenue Service plans to update the filing address in the instructions for Form 3115.

When Credits > 8586 and 8609 - Low Income Housing Credit worksheet > Low Income Housing Credit section > Compute 11th Year credit field is checked, enter the First year credit on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Adjustments for deferred first-year credit field. Form 8609-A will be completed. The amount entered on the "Adjustments for deferred first-year credit" field will be carried to Form 8609-A, Line 17, and the deferred balance of the credit for the first year that is allowed in the 11th year will be calculated and reported on Form 8609-A, Line 18.

To compute the deferred balance of the credit for the first year is allowed in the 11th year, enter the first year low income portion on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Low income portion for first year if NOT 12 months field. The deferred balance of the credit for the first year will be calculated and reported on Form 8609-A, Line 17. The entry on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Adjustments for deferred first-year credit field will override the computed amount for Form 8609-A, Line 17.

Alabama Electronic Filing

Form PTE-C, Page 2, Line 1, General Partner ID now includes 'APPLD FOR' in the electronic return file when 999999999 is used for the SSN/FEIN.

Arkansas

AR1050, Line 9, will no longer include 4797 gain from Federal 1065, Page 1, Line 6. This amount is already included in AR1050, Line 10.

California

Form 592-F is no longer produced as a blank form when not required.

Forms 592 and 592-A now refer to the Web site for making payments when there is more than a \$20,000 payment or \$80,000 income in the tax return.

Schedule D-1, Form 8824, Form 8825, Schedule F, Form 3805E, Form 4684 and Form 3885L are produced as required by electronic filing when the California > General Information > Single Member LLC > Suppress forms for a disregarded entity option is selected.

The cover letter descriptions for Forms 3522 and 3536 no longer print the year twice.

The custom filing instructions for the current year Form 3522 now includes total tax, credits, and interest and penalty lines in returns. The tax year ending is updated to reflect a next year date.

California Electronic Filing

The status report for returns that include Form 568 now include the information from the current electronic filing status.

District of Columbia

Form FAS 109 is obsolete and has been removed from the menus.

Florida

Based upon recent communication from Florida Revenue Services, the Florida Legislature has not had an opportunity to address these recent changes. CCH Access Tax reflects pending legislation that would extend the bonus depreciation and Section 179 provisions that were in effect for 2013 to 2014. Overrides for bonus depreciation and Section 179 have been provided on Florida > Income and Deductions.

Illinois

Partners or Shareholders that are partnerships, s corporations, and corporations are now always treated as non-residents.

Schedule K-1-P entity type for Grantor Trusts are assumed to be an individual. To override the entity type in S Corporations, make an entry on Worksheet Shareholder Information > Detail > State Information > Alphabetic 2. In Partnerships, make an entry on Worksheet Common State > Generic State Schedule K-1 Information > Generic Partner Input > Code 1.

Kansas

Form K-40C, Column 4, Apportionable Income, will now include Section 1231 gain amounts in the income calculation.

Massachusetts

Input has been added to the Composite Return worksheet, Sch E-2 Passthrough Entity Overrides, Reporting any loss not allowed or un-reimbursed partnership expenses field to answer line 12 of the Schedule E-2 for the composite return. The default for the line is blank. An entry has to be made for the Yes or No box to be checked.

Massachusetts Electronic Filing

The Massachusetts composite return will now default to have a calendar year date.

Minnesota

Forms KPI and KPC now mask partners' tax ID numbers when requested

Mississippi

The SSN/EIN on MS 84-132 will now be masked when the mask option is selected.

Montana

Montana mineral royalty tax withheld and distributed to partners amounts on PR-1 will now flow correctly to the partners' Montana Schedule K-1

Montana Electronic Filing

Montana Electronic Filing - MT PR-1, Lines 16a - 16c, must be non-negative. Added Elf disqualifying diagnostic message for negative amounts.

New Jersey

Schedule J filing partnership name and the Federal FEIN will print.

New York

Form MTA-505 private delivery address is now included in the transmittal letter and filing instructions.

Form TR-579-PT for Forms IT-204 and IT-204-LL now print control information on the bottom of the form when not using Alternate print sequence.

Letters and Filing Instructions for Form MTA-505 no longer references an application of overpayment applied to the next year and now only references a refund or balance due.

Pennsylvania

The Pennsylvania non taxable income calculation for the PA-RK1 and PA-NRK1 has been modified to remove guaranteed payments.

Philadelphia Electronic Filing

Philadelphia NPT filing now updates to electronic filing when requested.

North Carolina

The scope of Form 401S, Page 3, Sch I additions and deductions details from federal income(loss), has been expanded.

Form CD-401S, Page 2, Sch F, Lines 3a and 3b, will accept alphanumeric entries.

Schedule K-1, Section 179 informational statement, is updated for North Carolina business income limitation.

South Carolina

SC1065. The paid preparer address will now show the complete address (street, city, state, and ZIP).

Texas

Diagnostic #48051 stating the 05-102 is required will no longer issue if the return is final.

Utah

Partners can now be individually excluded from Utah Schedule N.

Vermont

The Additional Partner Information > Exempt Partner > Vermont worksheet is available to enter exempt partner income. A statement will be provided with Form BI-472, Line 15, or BI-473, Line 16. The amount will also carry to the Schedule K-1VT, Line 4.

Form BI-471, Line 16, will be limited to zero.

Form K-1VT, Lines 1, 2, and 3, will pull the amounts directly from the BI-472 or BI-473 as outlined in the state instructions. Input has been added to the Payments/Penalty > Other Payments > Vermont worksheet for capital gains included in business income.

Schedule K-1VT will no longer print when filing Form BI-476. An option to print is available on the General > Basic Data > Vermont worksheet.

Virginia

Form 502ADJ, Section B, no longer includes a cancellation of debt adjustment amount with code 99. Diagnostic 48963 is no longer issued for this scenario.

Wisconsin

Form 3 Part II, Line 12, allows differing elections of section 179 for state and federal purposes.

Corporation (1120) Product Updates

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Federal

When Credits > 8586 and 8609 - Low Income Housing Credit worksheet > Low Income Housing Credit section > Compute 11th Year credit field is checked, enter the First year credit on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Adjustments for deferred first-year credit field. Form 8609-A will be completed. The amount entered on the "Adjustments for deferred first-year credit" field will be carried to Form 8609-A, Line 17, and the deferred balance of the credit for the first year that is allowed in the 11th year will be calculated and reported on Form 8609-A, Line 18.

To compute the deferred balance of the credit for the first year is allowed in the 11th year, enter the first year low income portion on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Low income portion for first year if NOT 12 months field. The deferred balance of the credit for the first year will be calculated and reported on Form 8609-A, Line 17. The entry on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Adjustments for deferred first-year credit field will override the computed amount for Form 8609-A, Line 17.

Consolidation

Starting with this release, we will now produce a new consolidated workpaper detailing any differences between consolidated and separate company depreciation. No input on your part is necessary to produce it. Our default is to produce this workpaper in only the Accountant's copy.

You may suppress printing of this worksheet or print it in selected copies of the return by making an entry in the field entitled "depreciation differences workpaper print options" on the Consolidated > Options worksheet. This workpaper provides detail on an asset-by-asset basis. Only assets which have a difference will be shown. Reasons for a difference can be caused by re-application of the mid-quarter and half-year conventions on a consolidated basis, and by limitation of section 179 due to a different taxable income limitation on the consolidated return. This workpaper is applicable if you have entered your depreciation data on a detailed asset-by-asset basis. It does not apply if you have entered your depreciation via our Totals Only format.

Alabama

Form ET-1, Line 10, Bad Debts statement, now references the appropriate years.

When Form CPT taxpayer type is LLE Taxed as a Corporation, the annual fee is no longer calculated and Form AL-CAR is not attached to the return.

Alabama Electronic Filing

Form BPT-NW is now prepared when it is required per electronic filing business rules.

Colorado Electronic Filing

The check box for submitting a statement disclosing a listed or reportable transaction will no longer be checked when a PDF is being attached to the electronic file. The check box must be entered manually by the preparer.

Florida Consolidated

Based upon recent communication from Florida Revenue Services, the Florida Legislature has not had an opportunity to address these recent changes. CCH Access Tax reflects pending legislation which would extend the bonus depreciation and Section 179 provisions that were in effect for 2013 to 2014. Overrides for bonus depreciation and Section 179 have been provided on worksheet Florida > Income and Deductions > Disallowed Depreciation).

Illinois

Form IL-2220 prior year overpayment is now included in Penalty Worksheet 1.

Illinois Combined

Form IL-1120-X in a consolidated return now prints the city, state, and zip code on Step 1, line B.

Indiana

IT-20 Question W will now be checked 'yes' when the Indiana > General worksheet, Basic Data section, name of disregarded entity, is present.

Minnesota

The Estimated tax worksheet now uses the inflation indexed minimum fee brackets and amounts for year 2015.

S Corporation (1120S) Product Updates

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Federal

An option to suppress printing of Schedule of Activities in the government copy is added to the Processing Options worksheet.

The Form 8936 worksheet is updated so that the information entered there can be displayed on Form 8936.

When Credits > 8586 and 8609 - Low Income Housing Credit worksheet > Low Income Housing Credit section > Compute 11th Year credit field is checked, enter the First year credit on Credits > 8586 and 8609 worksheet > Low Income Housing Credit section > Adjustments for deferred first-year credit field. Form 8609-A will be completed. The amount entered on the "Adjustments for deferred first-year credit" field will be carried to Form 8609-A, Line 17, and the deferred balance of the credit for the first year that is allowed in the 11th year will be calculated and reported on Form 8609-A, Line 18.

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Alabama Electronic Filing

Form 20S Schedule F, Line 6 total now includes Schedule C, Line 27 apportionment factors in the calculated amount. The statement referencing Schedule F, Line 6, now includes the Alabama apportionment factor.

California

Form 3527, New Jobs Credit carryover, is now properly reported on Form 100S, Page 2, Line 24, and Schedule C, Line 4. Input description lines have been modified and new diagnostics have been added to distinguish New Jobs Credit carryover from New Employment Credit carryover on Form 3554, Line 23.

Form 3554. Input has been added to permit an entry for the designated geographical area's address to be shown on Form 3554, New Employment Credit.

Illinois

Schedule K-1-P(3), Line 7, no longer includes unrecaptured 1250 gains on Schedule K-1-P, Line 28.

Kentucky

Form 720S, Page 3, Line 6(b), now checks the "No" box as a default unless an entry is made on Worksheet Kentucky (720S) > General > Schedule Q Questionnaire (Page 3) > Entity does business in KY other than through its interest held in a passthrough entity doing business in KY.

Kentucky Cities

The Lexington return now includes federal attachments with the LEX 228 and LEX 228S.

Mississippi

Ownership Percentage on 84-105, Part IV, Entity Officer Information, will now match the federal input.

North Carolina

The scope of Form 401S, Page 3, Sch I additions and deductions details from federal income(loss), has been expanded.

Form CD-401S, Page 2, Sch F, Lines 3a and 3b, will accept alphanumeric entries.

Schedule K-1, Section 179 informational statement, is updated for North Carolina business income limitation.

Oregon

SC-2014, Lines 18a and 18b, will now accept zero as an override amount.

South Carolina

The SC 1120 Schedule B deduction for 'Reduction Due to Fed Form 8941 Credit Adjustment' will no longer appear twice.

Fiduciary (1041) Product Updates

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Federal

Form 1041. Line 24a no longer includes the amount entered as "Tax paid with a prior fiduciary return" per the help screen.

Form 5227. Line 65b calculates as zero when the entity type is a Unitrust with a makeup provision and accounting income has been overridden with zero.

Form 5227. The carryover on Line 27 no longer reduces the current year amount of net investment income on Line 28.

Form AMT 4797 now takes into account the bonus depreciation for a sale of an asset.

Grantor Letter. The 1040 reference for short term capital gains from passthroughs now reflects the Schedule D reference.

Grantor Letter. The grantor summary of trust's capital gains transactions no longer displays a 1099-B code for anything other than short or long term capital gains.

The Schedule K-1 will correctly display NOL carryovers earlier than year 2000 in a final year trust.

Delaware

The DE-400 top tax bracket is now correct at 6.60%.

Georgia - Electronic Filing

An issue was identified relating to how PDF attachments to electronic returns are processed/counted in the electronic file. The issue has been resolved with this release.

The electronic filing transmittal letter and filing instructions have been revised from "...contact our office" to "... please sign, date, and return Form GA-8453F to our office."

Iowa

Form 130, Lines 1 and 2, will now be in correct alignment.

Maine

Input is available for Maine> Income/Deductions the Capital investment credit bonus depreciation addback - override and the Bonus depreciation addback - override.

Mississippi

Form MS 80-160, Tax Credit For Income Tax Paid To One Or More Other States, will have additional sheet(s) if income is earned from more than three states.

New York

IT-205-A, Page 2, Line 31, now has supporting documentation for calculation of an amount.

Pennsylvania

Schedule N, Line 4a, will no longer include interest and dividends that are not sourced to Pennsylvania.

Territorial tax-exempt interest will be included on Schedule A, Line 2, and subtracted on Schedule A, Line 8.

Estate & Gift (706/709) Product Updates

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New York

The following forms are updated for revisions posted by New York:

- Form ET-130 (4/14 version date)
- Form ET-133 (4/14 version date)

Exempt Organization (990) Product Updates

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Federal

The ability to assign multiple noncash contributions to a single contributor is now available for Schedule B. A new worksheet, Information Regarding Multiple Noncash Contributions, has been added to enable this feature.

Electronic Filing

A disqualifying diagnostic will be issued if Schedule A, Part I, Line 11c, is checked but no corresponding information has been entered for Part IV, Section E.