

CCH Access™ Tax  
2014-3.5 Release Notes

May 17, 2015



**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 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 2014-3.5

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### 2014 Tax Updates

#### Individual

- **New York.** New Form IT-203-F, Multi-Year Allocation, and Form IT-603, Claim for EZ Investment Tax Credit, are available.
- **North Dakota.** North Dakota TY 2015 tax rates have been reduced pursuant to recent legislation.
- **Texas.** New Form 05-180, Franchise Tax Historic Structure Credit Supplement, is available.

#### Fiduciary

**North Dakota.** North Dakota TY 2015 tax rates have been reduced pursuant to recent legislation.

### 2014 Tax Program Highlights

#### Tax

- **New warning message.** A message displays when closing a return that you calculated after a previous export for electronic filing return and may need to export again. Paying close attention to this message helps to prevent you from e-filing an outdated return.
- **Forms in Return setting retention.** When you open a return, you will see the navigation tree as you left it.
- **Drill downs.** This is the initial release of drill downs, with selected drill downs added for each return type. Tax form fields with a drill down contain an indicator. Double-click the indicator to see how the number was calculated or the source of the calculation. We will continue adding drill down capabilities and drill down fields to take you to the source input field.

#### Return Manager

- **Search views.** You may now customize grid columns for Quick Search, client search, and all system views so you can include only the columns you prefer. You can click Select Columns in the Grid view group on the Return Manager ribbon Home tab, or right-click a column heading in the view and select Column Selection from the menu.
- **FBAR status.** We added a separate column to display FBAR status. Currently, this is included in your state column.

#### Batch Manager

e-filing extension option. You can now select to not print when batch e-filing extensions. Currently, the only option is to both e-file and print.

## DataScan

- **Functional right.** You must have Scan client profile rights to copy a scan.
- **Keywords.** You are now prevented from creating a duplicate keyword.
- **Region and Business Unit keywords added to client profile.** You will now be able to view this information as columns in your reports.

## Electronic Filing Status System

- **New schema validation error report.** For a return with a schema validation error, you can now view a report that provides a solution to help you fix the return. Click the link in the Federal Status or State Status column from the ELF return grid to view the new report with the validation error and latest resolution information.
- **FBAR status.** We added three new columns to display FBAR status - FBAR, FBAR Date, and FBAR Status. Currently, we include FBAR in your state columns. We have renamed the State column to State/Other to accommodate this change. To add these columns to your view, select the View icon and move each field name to the Selected Columns list. To make sure the renamed State column and the new FBAR columns display as you want, please read the instructions here [sw44894](#).

## 2014 Electronic Filing

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

### Partnership

Vermont

### Corporation

- Alaska
- Vermont

### S Corporation

- Alaska
- Indiana
- New Mexico
- Vermont

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

A new option "S" has been added to the Electronic Filing > PDF Attachments - Additional Options > 1065 K-1 Basis Limitation Worksheet and 1120S K-1 Basis Limitation Worksheet to allow for suppression of the Basis Limitation Worksheets from both the autogenerated PDF and from the government copy.

Form 1040X. Line 6 method of tax will show "QDCGTW" instead of "Sch D" when the capital gains worksheet is in the return.

Form 114. The taxpayer address prints the correct country when address is entered on Basic Data > General with a country code for Paraguay.

Form 3115. The auto generated PDF for 3115 automatic change codes was updated to prevent a potential PDF error.

Form 5329. Negative penalty will not be calculated when negative value of HSA on 12/31/14 is entered on Retirement Plan Taxes > Distributions from Education Accounts and Excess Contribution Information > Value on 12/31/14.

Form 6251. Form 6251 is included in the government copy when the taxpayer would be subject to AMT if not for the negative amount in Form 6251, Line 11.

Form 8815. The modified adjusted gross income calculation for Line 9 only includes the amount of total exclusion from Form 2555 once when both a housing exclusion and foreign earned income exclusion are claimed.

Form 8889. The default for Self-Only is used to calculate Lines 3 through 13 when only the Form 8889, Health Savings Accounts > General > Number of months covered by an HDHP field has been entered.

Form 8903. If the DPGR amount entered on Form/4835 worksheet > Domestic Production Activities Deduction section, then the DPGR ratio shown on the QPAI Schedule will calculate as the DPGR amount entered divided by Schedule F, Line 9, plus Schedule F, Line 1b.

Form 8917. A Form 8917 deduction will not calculate for a dependent that is coded as Pro Forma only on Basic Data > Dependents > Dependent Code equal to PF.

Form 8960. The state Form 8960, Line 10 statement will not produce if any adjustments or overrides were made to that line on Net Investment Income Tax.

Form 8962. When input on the IRS 1095-A is associated with an entity or activity and Form 8582, Part II is required to be calculated, the federal return is recalculated once in order to use the correct amount of SE health deduction in the calculation of Form 8582, Line 8.

FSC. Extension payments are not included in the calculation of the Federal Tax Comparison for Married Filing Joint or Separately.

Letters and filing instructions for Form 8821 have been updated to show the street address and ZIP code for the IRS Accounts Management Center in Memphis, TN. This reflects IRS form and instruction updates as of March, 2015.

Minister worksheet. Wages entered on Wages, Salaries, and Tips > Wages and Salaries (Interview Form W-2) with an income code of "Minister - Exempt from Sch SE" on Wages and Salaries > Detail > Other > Income type (Interview Form IRS W-2, Box 127) carry to minister worksheet 1, but not minister worksheet 4.

Schedule B. Original issue discount on U.S. Treasury obligations (Interview Form IRS 1099-INT, Box 105) has been added to worksheet view on Income/Deductions> Interest > Detail > IRS 1099-INT.

Schedule C. Hobby loss depreciation differences from Form 2106 are included in the hobby loss exclusion.

Schedule E, Page 2. The "Income from all sources" may be entered in the passthrough foreign transaction sections without entering a country code.

Schedule E, Page 2. When section 179 has been entered for an activity, all or a portion is disallowed because of trade or business income and then the section 179 input is removed, the disallowed portion, from the previous calculation is cleared.

Tax Equalization. Hypothetical Form 6251, Line 57, actual column, displays the amount from the actual return.

## Alabama

The business use of home deduction is no longer duplicated on the Alabama Schedule A.

## Arkansas

Allocated special interest amounts now carry to Form AR1000F/AR1000NR, Line 10, Columns A and B, based on the "TSJ" code entered on the Income / Deductions > Interest > Interest > TSJ field(s).

On 03/20/2015 the Arkansas legislature passed ACT 580 which allows for PMI to be claimed on Schedule AR3 retroactive for tax year 2014. The Arkansas Department of Finance and Administration (ARDFFA) has turned off reject code 0075 to allow electronically filed returns to be filed with the PMI. For tax returns that are not being electronically filed and/or when printing the tax return for the taxpayer's copy, the PMI amount will be displayed directly below Line 8 with the indicator "PMI" in the right margin (with the WPS indicator to the right of that) per ARDFFA instruction. For taxpayers that have already filed their state tax return, an amended return must be mailed to Arkansas.

## California

Form 3522 is suppressed when NCNR withholding is present, but Form 568 is not required.

Form 3526, Line 4a, correctly calculates investment income when there are multiple passthrough activities attached to one entity.

Sale of home exclusion for California matches federal when the two-year period is not met, but is allowed due to unforeseen circumstances.

Transmittal letter and filing instructions reflect extension information for the LLC extension (Form 3537), if that option is selected.

## California Electronic Filing

568 Schedule K is suppressed when e-file is selected and there is no data on Lines 1 - 21a.

Form 8453-LLC produces in all applicable situations.

## Colorado

Form 1366, Line 26 and Line 27, no longer round amounts.

The carryover amount for the Enterprise Zone New Business Facility Employee credit now calculates correctly.

## Hawaii

Threshold for state income tax deduction now calculates from Form N-15, Line 36, instead of Line 35, Column A.

## Idaho

Gross income calculation for Permanent Building Fund using amount before losses are subtracted on Form 43.

## Iowa

Amounts entered as market discount on Income / Deductions > Interest > IRS 1099-INT, Box 10, are now included on Iowa Schedule B.

IA 1040, Line 27, excludes the current year federal Residential Energy Credit from 1040, Line 53.

Multiple Forms IA 147, Franchise Tax Credit, no longer include amounts entered on the first record of Iowa > Credits > Franchise Tax Credit section in the calculation of additional records.

Self-employed health insurance deduction on Form IA 1040, Line 18, now flows automatically from federal input.

## Kansas

K40H, Line 12, includes property tax for more than one Form 8829.

Modifications from net gain from sale of certain livestock from Form 4797 to Schedule S, Part A, Line A22, when the livestock are fully depreciated.

## Massachusetts

Form 1NR/PY, Line 47, includes the community investment tax credit from Line 4 of the Schedule RF.

When qualified business stock is indicated, the gain flows to Schedule D-IS and is taxed at 3% instead of 5.2%.

## Michigan

Form MI-1040, Line 10, includes AGI from Form 1040 or 1040NR, as appropriate, when moving expenses are entered to prepare Form 3903.

## Minnesota

The presentation amount on Form M1, Line 7, Total subtractions, foots correctly for reciprocating returns when Line 5, State income tax refund from line 10 of federal Form 1040, is greater than zero. This also fixes electronic filing reject code 0130.

## Missouri

Form 1040ES, Line 14, calculates a zero when Line 13 is greater than Line 12a.

Form MO-60 will show the Spouse's last name when filing status MFS-spouse not filing is selected.



SE tax deduction apportionment is limited to the maximum of 1.00.

The health insurance deduction on SCH MO-SCH from the spouse's SCH C flows to the Spouse column on the MO TC.

## Montana

NOL Page 1, Line 6, for nonbusiness deductions calculation includes health insurance deductions to Schedule B and affects the MT NOL Carryback/Carryforward.

## Montana Electronic Filing

Form MT2, Line 8b, is limited to zero.

## Nebraska Electronic Filing

The project number on Form 3800 can be a maximum of 9 digits long.

## New Hampshire

Federal form attachments now print in the government copy with the Single Member LLC forms.

## New Jersey

Form NJ 1040, Line 25, estate income, is now reduced by Form 501-GIT.

## New Mexico

Out of state residents (over 65) now receive the medical expense deduction on Form PIT-RC.

## New York

The following New York forms are available:

- Form IT-203-F
- Form IT-603

## North Dakota

Bond amortization entered in the Income/Deductions > Interest > Special Interest > Special Interest amount field carries to Form ND-1, Line 7.

North Dakota lowered the 2015 tax rates for individual taxpayers.

## North Dakota Electronic Filing

Schedule ND-1SA, Line 1, equals Schedule RZ, Page 5, Lines 1c and 1h.

## Oklahoma

OW-8-ES, Lines 2 and 3, are calculated using Sch 511-D, Line 4, when Sch 511-D is prepared.

## Pennsylvania

Transmittal letters for RCT-101 reflect that a refund is being transferred to next year.

## Pennsylvania Electronic Filing

REV-459B, Remain in Account, section fills even when the amount is zero.

Spouse's form PA-40, Line 26, includes use tax from Line 25 when no other tax is due.

The taxpayer name and SSN flow to the electronic file when the return is single but there is an entry in the Pennsylvania > General > Residency > Prepare a joint return when taxpayer or spouse are deceased field.

## Pennsylvania - Pennsylvania Cities

Filing status on Form CLGS-32-1 will be single filing status when a single head of household or qualifying widow(er) are selected for the Federal return.

Form CLGS-32-1 reflects the return configuration set values when printing the preparer signature.

Letters and return summary correctly reflect CLGS-32-1 when application of overpayment code "7" is used.

## Rhode Island

Form RI-1040, Line 9B, will not show an amount when there is no credit for taxes paid.

## South Carolina

Form SC 1040, Lines 1e, and 3v, no longer double adjustments when South Carolina non-resident income is greater than federal.

Form SC 1040, Line 1e, no longer calculates FD/SC differences from a non-resident passthrough that equals the FD passthrough income/loss.

Form SC 1040, Line 1e, no longer includes an adjustment when non-resident income equals federal income.

Form SC 1040, Line 3v, calculates a subtraction when out of state loss on Line 1b is greater than federal. South Carolina taxable income should be limited to federal.

S Corporation income flows to Line 3H rather than Line 3V when coded to another state.

Form SC 8960, Line 7, includes foreign miscellaneous income.

### Tennessee Electronic Filing

Electronic filing can be turned on/off for Form INC 251 using input in the Federal > Electronic Filing > General > Electronically file extension field.

### Texas

Form 05-180, Historic Structure Credit Supplement for Credit Claimed on Report, is available.

### Virginia

Extension letters and filing instructions no longer instruct the taxpayer to sign the Virginia extension.

### West Virginia

Form SCTC-1 does not take a deceased spouse exemption into account when calculating the credit.

## Partnership (1065) Product Updates

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### Federal

Letters and filing instructions for Form 8821 have been updated to show the street address and ZIP code for the IRS Accounts Management Center in Memphis, TN. This reflects IRS form and instruction updates as of March, 2015.

### Alabama

Form PTE-CK-1 Column F, Entity Type, will now print the override entity type entered on Generic State Schedule K-1 Information > Generic Partner Input > State Use-code 2. Form PTE-CK-1 Column F, Entity Type, will also show disregarded entity type as "DE" if an entry is made on Partner Information > Basic Partner Data > Nominee/disregarded entity.

### Alabama Electronic Filing

Electronic filing disqualifying diagnostic 43930 will issue for Alabama Schedule K-1 required Partner Information when override entries are used for the type of entity.

### Arkansas

Arkansas adjustments for direct allocation method for "other income" and "other deduction" items on AR1050, Line 10 and Line 22, and AR Schedule K-1, along with special allocation codes, have been added on Arkansas > Income/Deductions > Business Income and Business Deductions.

### California

Form 592-B will include nonforeign nonresident partners whose residency is various. If already included, Part III, Line D, will be selected.

When an accountant prepared paragraph is coded for it to appear in "All custom filing instructions" it does will now appear on the CA 3522 and 592-B custom instructions.

### California Electronic Filing

Disqualifying diagnostic 49039 will be issued when the nonresident member's spouse's name is missing on Form 3832.

Form 8453-LLC will show the estimated fee payment amount, date and banking information when it is included in the electronic file.

The banking information will no longer be included for the 2015 annual tax payment when Form 568 is marked as final.

### Colorado Electronic Filing

Modification has been made to help ensure complete addresses information is included in the electronic file when foreign country addresses are used with country codes not allowed in the state schema.

## Illinois

Schedule K-1-P(3) and Schedule K-1-P(3)-FY, Line 11, will include amounts from Line 38a from the indicated partner's Schedule K-1-P.

## Iowa

IA 1040C, Line 1, will not include contributions in calculation as those are considered itemized deductions.

## New York

Form IT-225 will no longer allow negative numbers.

## Pennsylvania

Pennsylvania REV-798 Schedule X will now print when RCT-101, Page 5, Section F, Line 2, is answered yes.

## Philadelphia Electronic Filing

An adjustment has been made to ensure a complete Page 2 of the Form BIRT-EZ is included in the electronic filing when minimum entries are made.

The BIRT-EZ return will now not allow a negative input for taxable income.

## Tennessee

FAE Form 183 due date now reflects the due date on the letter when Forms 170, 172, 173 are suppressed.

## Texas

Form 05-180, Historic Structure Credit Supplement for Credit Claimed on Report, is available.

## Wisconsin

Income from Section 1256 contracts and straddles now shows on Line 11, Schedule 3K-1.

Information can be input on the Wisconsin > Credits > Credits Passed Through from Another Entity worksheet section for Schedule MA-M with no errors.

## Wisconsin Electronic Filing

Diagnostic 49055 has been added and will appear if there is partial information entered for a disregarded entity for Schedule 3K-1.

Form A-1 will only fill the percentage field for the method of apportionment selected on the Wisconsin > Income/Deductions > Allocation and Apportionment worksheet section when there is 0 percent apportionment.

## Corporation (1120) Product Updates

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### Federal

Letters and filing instructions for Form 8821 have been updated to show the street address and ZIP code for the IRS Accounts Management Center in Memphis, TN. This reflects IRS form and instruction updates as of March, 2015.

### Alabama Electronic Filing

Disqualifying diagnostic 48692 now issues correctly for Form CPT, Schedule G, Line 7, math error.

### Georgia

Form IT-560C amount paid will now include both the income tax and net worth tax when a credit amount is present in the return.

The Detail Credit Carryover worksheet will now generate in a subsidiary return any time credit information is present in the return.

### Hawaii

HI Form F-1, Page 3, Line 49, has been revised to not allow negative numbers since the only amount the line is looking for is the net capital gain.

### Illinois

Form IL-2220, Computation of Penalties for Businesses, Line 16a (payments and withholding), will no longer include amounts entered on Federal > Payments/Penalties > Payments > State Quarterly Payments > Detail > Other payments.

Form IL-2220, Computation of Penalties for Businesses, will calculate an underpayment penalty if needed when Form IL-2220, Line 17, is negative.

### Iowa Consolidated

IA 1120, Schedule A, Line 10, has been updated to include the amount of Line 19 in the consolidated return, not just the subsidiaries. Also, Iowa > Income/Deductions > Additions > Iowa income tax deducted has been updated on the federal return - override to work when return is a consolidated.

### Michigan

Form 4911 Cross reference has been updated to reference to the correct box numbers in the Partnership Pass through worksheet.

### Mississippi

The paid preparer's name prints in the Paid Preparer's Signature section of Form 83-105.

## West Virginia

Form CNF-139, Line 8, Column b, has been revised to always calculate the correct net income tax according to the taxable year end.

## Wisconsin

Form 6, Page 3, Part I, Line 5, will pick up items coded with a 5 from the Wisconsin > Combined Returns > Form 6 Eliminations/Adjustments worksheet section.

Form 6BL, Lines 29 and 30, Columns H and K, will now calculate pre-2009 net business loss used in 2012 and 2013.

Form 6, Page 4, Line 35, adjustments/eliminations column, is now the total of the adjustment amounts on Lines 28 through 34.

## Wisconsin Electronic Filing

Schedule 4I, Lines 14 through 20, are included in the electronic return only if Line 16 is less than zero.

## S Corporation (1120S) Product Updates

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### Federal

Letters and filing instructions for Form 8821 have been updated to show the street address and ZIP code for the IRS Accounts Management Center in Memphis, TN. This reflects IRS form and instruction updates, dated March 27, 2015.

### Alabama Electronic Filing

Form 20S, Schedule F, Line 6, will no longer be multiplied by the Alabama apportionment factor from Schedule C, Line 27.

New disqualifying diagnostic 47203 will issue when Form 20S, Schedule A, Line 14, does not match Schedule K, Line 4.

New disqualifying diagnostic 47204 will issue when overrides are entered on Form PPT, Part B, Line 17.

### Arkansas

The QSSS statement has been updated to be included regardless of whether General > Basic Data > General > Qualified subchapter S parent/subsidiary is used.

### Hawaii

Composite Form N-15 filing instructions no longer subtracts credits from the "Total tax" amount line. It now includes it in the "Less: payments and credits" line.

Form N-3 Worksheet and Form N-3. Installment payments have been revised to allow overrides on Payments/Penalties > Estimates and Application of Overpayment > Estimate Overrides.

### Indiana

Form WH-18 will now produce for nonresident trust automatically without having to select the opt out box on worksheet Indiana Other worksheet > Indiana Composite Return and Nonresident withholding section.

### Iowa

IA 1040C includes shareholders in the composite return when the "Always include in 1040C" code is selected on Iowa > Composite Return > Shareholder Information.

### Maine Electronic Filing

A disqualifying diagnostic will issue when there is a government form override on Form 941P-ME, Schedule 3P.

### New York City Electronic Filing

Disqualifying diagnostic 45642 will now only issue when combined filing has been indicated. The diagnostic references separate filing options.



## Philadelphia

Adjustments have been made to ensure the Schedule D exclusions do not double up if making category changes to previously entered amounts.

## Rhode Island

The cover letter will now include Rhode Island Amended Composite in the list of returns.

## Texas

Form 05-180, Historic Structure Credit Supplement for Credit Claimed on Report, is available.

## Wisconsin - Electronic Filing

Form A-2 will fill all factor percentages for telecommunications companies or pipeline companies if either is selected as the apportionment type, even if the factor is zero.

## Fiduciary (1041) Product Updates

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### Federal

A 14H adjustment on Schedule K-1 will no longer be calculated for a section 1231 amount from an estate or trust passthrough.

The amount of tax paid with original return will no longer double.

The full amount of overpayment requested to be applied to estimate will now flow to Line 74.

Grantor Letter - Illinois. The Illinois tax deducted on the federal return can now be specifically allocated based on the specific allocations for state and local income tax decimals.

Grantor Letter. The grantor letter will now include, under the tax preference heading, items entered on the IRS passthrough entities for assets sales for nonpassive activities, interest deduction adjustments, 631(a) gain or (loss), long term capital gain (loss). It will also add the private activity bond interest tax preference items entered on the IRS passthrough entities to what is currently being calculated.

Grantor Letter. The grantor letter will now pick up the 1250 gain or (loss) from passthrough entities if the 1231 gain or (loss) is zero.

Grantor Letter. The Grantor Trust's Summary of Capital Gains (Losses) will now show the 8949 code entered on the consolidated 1099s for capital gains (loss) entries.

Letters and filing instructions for Form 8821 have been updated to show the street address and ZIP code for the IRS Accounts Management Center in Memphis, TN. This reflects IRS form and instruction updates as of March 2015.

Schedule E, Page 1. Depreciation differences between Federal and New York are not included in the calculation of New York IT-182.

Schedule I. Line 58 of the Schedule I now calculates AMT qualified dividends remaining in the trust if a different distribution percentage is applicable to AMT than for regular tax and the Qualified Dividends Worksheet is used.

Schedule K-1 Import / Export to other systems. The Schedule K-1 will create export files when the option to calculate a charitable deduction for a simple trust is used.

### Alabama

Accounting income for Alabama will no longer include passive losses from a passthrough entity twice.

### California

Form 3843, Payment for Fiduciary e-filed Returns will no longer be generated for Charitable Remainder Trusts filing Form 541-B.

Section 1202 installment sales will now flow to CA, Sch D, line 2.

### District of Columbia

Extension letter/filing instructions will now reflect the extended due date entered on the Penalties worksheet, State Penalties and Interest section, extended due date field in multi-state returns.

## Idaho

Form PTE-12, Column b, will include only the nonresident beneficiary's portion of income sourced to Idaho.

## Illinois

Form IL-1041, Line 14, Payments from certain retirement plans, will now include 1099R amounts, when applicable.

The government copy will now only contain forms that were not included in the electronic file unless the option to print the full/entire government copy has been selected on the Electronic Filing > General worksheet section.

## Massachusetts

Part C 5.2% Long Term capital gains will not be included with Part A 12% capital gains on Schedule K-1, Line 10.

When the option to not automatically carry the extension payment amount to the return is selected on the Extension worksheet > Automatic Extension section, the amount will not be included in the Total on Form 2, Lines 64 and 65.

## Minnesota

Bonus Depreciation Additions and Subtractions coming from ESBT Passthroughs will be included on Form M2SB and not Form M2.

## Montana

The ESBT worksheet will now print when the form calculates a loss.

## New Hampshire

Form DP-10-ES and Form DP-2210/220 for Form NH-DP-10 will now produce in estate returns open for less than two years.

## New York

Nonresident S Corporation will not double the "Other portfolio income" and "Other nonportfolio nonpassive income (loss)" entered for nonresident grantor returns on IRS K-1 1120S.

The amended transmittals for New York will now correctly display prior balance due and current balance due.

## New York - Electronic Filing

The New York electronic filing of the extension will now be consistent between the diagnostics, debit report, letters and the Electronic Filing Status System.

## Ohio

Form IT-1041, Page 5, Line 76a, will no longer include withholding amounts entered on the Other Income > Other Income worksheet section when taxes withheld have been allocated to beneficiaries.

## Oklahoma

Trust name will print on Form 504 when only Estate or trust name continued is entered.

## Pennsylvania

Form PA41, Line 3, net income or loss from operation of a business, no longer doubles when the bonus depreciation adjustment is entered for more than one passthrough.

Other state tax-exempt interest is now added back on Schedule B, Line 7, for nonresident estates/trusts with resident beneficiaries.

Schedule DD, Column B, is no longer populated when no nonresident beneficiaries exist in the return.

Schedule RK-1 no longer prints when the beneficiary is an individual nonresident.

## Texas

Form 05-180, Historic Structure Credit Supplement for Credit Claimed on Report, is available.

## Virginia

The Schedule VA K-1, Line 3D, will no longer have an adjustment for part or all of the Federal Distributable Net Income on Virginia resident K-1s in a nonresident Virginia return.

The VA extension letter will no longer be produced when there is no amount due.

## Exempt Organization (990) Product Updates

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### Electronic Filing

Form 990-N. A disqualifying diagnostic will be issued for Form 990-N (E-Postcard) when an invalid fiscal year is used for other than a final return.

### California

Other expenses identified as unrelated business income tax on Form 990 - Exempt Organization Return > Functional Expenses - Allocation by Percentage > Other expenses will flow to Form 199, Page 2, Line 14.

### California

Disqualifying diagnostic 49881 will no longer be issued for Form 199, Page 2, Line 9, when the state on the California > Grants and Contributions Paid > Grants and Contributions Paid Donee Information section is CT.

## Employee Benefit Plan (5500) Product Updates

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### Electronic Filing

The page number no longer prints on the signature page for electronically filed Form 8955-SSA.

## Issues Addressed

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Issues for the following CCH Access™ Tax modules were resolved and are included in release 2014-3.5.

### Electronic Filing

The Upload and Hold process will successfully complete for S Corporation (1120S) returns. (118826)

Returns that include a nine digit ZIP code may be updated to CCH® eSign. (119578)

Clients can be successfully deleted when the client is associated with a return that was electronically filed and then deleted. (120409)

New Jersey magnetic media files will successfully download in Batch Manager. (121994)

### Print

The 2014 return print set selection for an office will now persist. (109924)

Schedule K-1 supporting statements will reflect the related shareholder when previewing or printing the entire return. (119105)

### Tax

Updated client profile information is correctly reflected in Return Manager for calculated or saved Employee Benefit Plan (5500) and Exempt Organization (990) returns. (106080)

Returns that applied a template during the roll forward process will receive a prompt for common data updates after a change has been made in the client profile. (119182)

The Tax system will no longer close unexpectedly when adding a Schedule E for Ohio IY SBD. (119473)

Cross-reference help may be viewed without generating an error. (120042)

## Upcoming Releases

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Look for the following updates in the 2014-1.0 release:

### Individual (1040) Product Updates

#### Federal

The Drill Down feature on Schedule C, Line 10, does not take you to the correct entity if there is more than one Schedule C in the return. This issue will be resolved with Release 2014-4.0.