

CCH Access™ Tax  
2014-5.1 Release Notes

December 6, 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 (such as, electronic filing updates, Organizer, roll forward, and technology enhancements)
- Updates made to Tax products (such as, form additions and updates, changes in diagnostics, and 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 2014-5.1

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### 2014 Tax Updates

#### New Jersey Corporation Business Tax Return

The following final, approved New Jersey forms and schedules are available on this release:

- 2014 New Jersey Corporation Form CBT-100
- 2014 New Jersey S Corporation Form CBT-100-S
- All associated schedules for corporations with 2014 fiscal years ending after July 31, 2014

#### City of Philadelphia Business Income and Receipts Tax

The following final, approved Philadelphia forms and schedules are available on this release for fiscal year filers:

- 2015 Philadelphia BIRT, Business Income and Receipts Tax
- 2015 Philadelphia BIRT-EZ, Business Income and Receipts Tax

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Arizona Electronic Filing

Arizona Form 140 will include an extension indicator in the electronic file.

#### Iowa

Diagnostic 19366 will not be issued with appropriate text.

#### New York - New York City

When the investment income exceeds the total income, Form 202, Line 28, calculates correctly.

## Fiduciary (1041) Product Updates

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### Federal

Amended Form 1041. Penalties will be calculated on the amount of tax remaining to be paid, if the date of original payment was made on or before the original due date of return.

Form 1041. The Excess deductions statement no longer prints in grantor returns.

Form 1041. Interest and penalties are calculated, if the extension option to not include the extension payment on Form 1041 has been selected.

Form 8801. The Federal Credits Worksheet > Form 8801 - Credit for Prior Year Alternative Tax > 2015 Schedule D Information Section now rolls forward when there was prior year applicable information on the Schedule D Tax Worksheet.

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

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### Federal

The proration of deductions in the interrelated calculations for Form 706-NA is now correct.

### New York

When the decedent's date of death is between 1/1/15 and 3/31/15, the executor and representative name and address now print on Form ET-14.

## Exempt Organization (990) Product Updates

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### Electronic Filing

An electronic filing diagnostic will now issue concerning the fact that the IRS will not be able to accept 501 (c)(29) organizations until sometime in January 2016. The IRS is advising that these organizations should paper file if the return is due before that time.

The electronic filing diagnostic concerning IRS address limitation change was revised to include Form 990-N.