CCH Axcess™ Tax

2014-5.2 Release Notes

January 3, 2016

CCH Axcess™

At the Center of the Firm in Motion

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 Axcess™ 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 Axcess™ Tax Release Notes for the current year and for prior years, visit the Release Notes page on our Customer Support site.

Highlights for Release 2014-5.2

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2014 Tax Updates

Individual, Partnership, Corporation, S Corporation, Fiduciary, Estate and Gift, Exempt Organization and Employee Benefit Plan

The IRS revised Form 2848, Power of Attorney and Declaration of Representative, in December 2015. This new version is available for all systems and should be used in lieu of the prior version for future filings.

Individual Pro Forma

- **Kansas**. When more than one estimate payment is made after the end of the calendar year, the prior year Kansas estimate payments for the "All Estimate / Extension Payments Made in Following Year of Return" now roll forward correctly on the IRS 1099-G > State and Local Income Tax Refunds input.
- **Pennsylvania Cities**. The 2015 estimated tax payments made in 2015 now include the spouse amounts on the IRS 1099-G > State and Local Income Tax Refunds input when Pennsylvania Cities local filing status "Married, Filing & Jointly using separate columns" is selected.

If you have already processed Pro Forma for Individual returns, you will be prompted regarding this issue when each previously rolled forward 2015 return is opened, should either situation exist.

Individual Organizer

Colorado. New sales tax questions are available.

Corporation and S Corporation Pro Forma

New York. Returns calculated on Release 2014-5.0 or 2014-5.1 and rolled forward after calculating on these release versions now include rolled forward amounts for estimate payments on the Federal > Payments / Penalties > State Quarterly Payments worksheet.

Tax Product Updates

Individual (1040) Product Updates

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Federal

The IRS has reissued Form 8885 and provided guidance regarding preparation of the form. As a result, Pro Forma includes new input on the Health Coverage Tax Credit worksheet.

South Carolina

Form 2848 only uses representative information coded to SC when a non-resident of South Carolina.

Partnership (1065) Product Updates

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Federal

The IRS revised Form 2848, Power of Attorney and Declaration of Representative, in December 2015. This is pursuant to the United States Court of Appeals for the District of Columbia Circuit decision, which upheld the decision of the District Court in Loving v. IRS. Accordingly, the representative designation, I - Registered Tax Return Preparer, is eliminated from Form 2848, Part II, Declaration of Representative.

The designation code of Registered Tax Return Preparer entered in the return configuration set is no longer valid. The designation code reported for this representative type on Form 2848, Part II, now defaults to code H for Unenrolled Return Preparer. If this designation code is selected in Form 2848 input, the program instead marks Part II for this representative with code H - Unenrolled Return Preparer and issues a diagnostic message alerting the signer of the change. If the signer listed in the return configuration set has the I designation code, the program marks Part II for this representative with code H and issues a diagnostic message alerting the signer of the change.

Note: A modification was made to the mailing address for taxpayers living in certain states. For taxpayers filing Form 2848 at the Ogden, UT Service Center, the street address is now 1973 Rulon White Blvd, MS 6737 (previously this address was known as 1973 N. Rulon White Blvd. MS 6737).

Corporation (1120) Product Updates

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The input for the first member of the group is no longer removed when the option to exclude the current member is selected.

S Corporation (1120S) Product Updates

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Federal

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Ohio

Form IT-4708 (fiscal year), Composite Income Tax Return for Certain Investors in a Pass-Through Entity, now includes government approved substitute forms.

Fiduciary (1041) Product Updates

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Federal

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Estate & Gift (706/709) Product Updates

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Federal

Form 706, Part 6, Section C, clears when the Part 6, Section A, check box is selected.

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