

CCH Access™ Tax  
2015-2.5 Release Notes

February 7, 2016



**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 Release Notes

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

Information 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 2015-2.5

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### Tax Updates

#### Protecting Americans from Tax Hikes Act of 2015

On Friday, December 18, 2015, the Protecting Americans from Tax Hikes (PATH), commonly known as "Tax Extenders," was signed into law. Forms affected by PATH are still under review by the IRS, and CCH will continue to use draft versions of these forms until the IRS releases final forms. The IRS has not given any time frame for updating the affected forms, but we are monitoring their actions closely and will release forms as they are finalized. Until then, the affected forms will continue to have the "Reserved" fields on them.

Release 2015-2.5 contains the following approved forms. With this release, all forms affected by PATH legislation are now final and approved.

- Form 6765
- Form 8835

This is the current status of all PATH forms:

Form 1040 - Released	Form 8689 - Released
Form 1040A - Released	Form 8835 - Released ( <b>Note:</b> Not Extended by PATH)
Form 1040NR - Released	Form 8844 - Released
Form 1040 Schedule A - Released	Form 8845 - Released
Form 4136 - Released	Form 8864 - Released
Form 5695 - Released	Form 8900 - Released
Form 6478 - Released	Form 8908 - Released
Form 6765 - Released	Form 8911 - Released

#### Individual

The following products are available on this release:

- Export to BNA Tax Planner
- Tax Equalization

#### Paper Batch Extension Program - Individual, Fiduciary, Partnership, Corporation, S Corporation, Exempt Organization

The Batch Extension program is now available for processing multiple extensions. Extensions are processed in Batch Manager using Print > First Extensions and/or Print > Second Extensions.

## Electronic Filing

### Individual

Iowa	Pennsylvania Extension
Maryland Extension	Pennsylvania LLC
Nebraska	Philadelphia
New York Extension	Tennessee
New York City	Tennessee Extension
New York City Extension	Tennessee LLC
New York Form 1127	Tennessee LLC Extension
Ohio Cities - Non-RITA	Vermont

### Corporation

Iowa	Massachusetts Extension
Massachusetts	Wisconsin

### S Corporation

Massachusetts	Massachusetts Extension
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### Fiduciary

Kansas	Utah
North Dakota	Utah Extension
Ohio	West Virginia
Tennessee	

## Batch Electronic Filing of Extensions

Batch electronic filing of extensions is available on this release for the following taxing authorities:

### Individual

Federal	Massachusetts
Arizona	New Jersey
Connecticut	New York
District of Columbia	North Carolina
Louisiana	

### Corporation

Federal	New Jersey
Florida	New York
Maryland	

## S Corporation

Federal	New Jersey
Florida	New York
Maryland	

## Partnership

Federal	Maryland
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## Fiduciary

Federal	New York
Massachusetts	Pennsylvania
New Jersey	

## Tax Exempt

Federal	
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## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

Form 4562. Schedule F Detailed 2015 Depreciation and Amortization Report now picks up auto depreciation and descriptions when property code "T" is selected for the Profit or Loss from Farming & Farm Rental > Auto Information, Depreciation, and Listed Property Questions > Listed property code field.

Form 4952. The Investment Interest Expense Deduction Summary statement > Disallowed Allowed Investment Interest Expense column no longer shows the full amount of disallowed investment interest expense for each investment interest expense record for a passthrough when both investment interest expense and investment interest expense basis carryover are present for a single passthrough entity.

Form 8885. The Credits > Health Coverage Tax Credit worksheet now allows a second entry for the spouse.

Form 8965. The Shared Responsibility Payment worksheet requires only one calculation when the General > Basic Data > General > No health insurance for the entire year and claiming no exemptions field is selected.

Form 8965. Worksheet B no longer calculates for any month when Worksheet A, Line 5, is 0.

#### Minnesota Electronic Filing

Form M1PR, Line 5, Additional Nontaxable Income, transmits correctly to the taxing authority and resolves reject 012.

#### Oregon

The entity number is now viewable for Form OR-PTE.

## Partnership (1065) Product Updates

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### Colorado Electronic Filing

Form 1366, Line 1, was updated to not print a zero when it should be blank to prevent schema validation error.

### Connecticut Electronic Filing

Diagnostics and solution text for reject CT008-MEF-PART (1120S and 1065) / CT008-MEF-CORP (1120) were updated to reflect the State's new requirement that direct debit must be included on all balance due extensions.

### New York

The applicable percentage rate for each of the three credit components on the IT-611 and IT-611.1 now is its own input on the New York > Credits > IT-611 and IT-611.1 > Qualified site applicable rate field. The IT-611 defaults to 10% for all 3 components. The IT-611.1 defaults to 50% for the site preparation component and the on-site groundwater remediation component, and 10% for the tangible property component if the site is located outside a Brownfield Opportunity Area (BOA) or 12% if the site is located in a BOA.

### Wisconsin

Schedule 3K-1 identifying numbers now mask when the mask option is selected.



## Corporation (1120) Product Updates

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### Federal

Form 8835. Codes 1 and 2 input for facilities placed in service before 10/23/2004 in the Credits > 8835 - Renewable Electricity, Refined Coal and Indian Coal Production Credit > Renewable Electricity Production Credit > Facility type field are no longer applicable to 2015 returns due to the credit being expired.

### Maine Consolidated

The Maine Combined Returns > General, Non-Consolidated Unitary Member Filing Separate Returns Information, is now available for the Maine Schedule CR.

## S Corporation (1120S) Product Updates

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### Georgia

Form 600S, Page 3, Firm Name, now populates the federal signature block line, if no information is present in the state signature block.

### Wisconsin

Government to worksheet links for Form 5S, Page 6, Lines 15a through 15f, now go to the Wisconsin > Taxes > Other Adjustments and Tax Preference Items worksheet.

The amount for Post - 1986 depreciation adjustment from Form 5S, Page 6, Line 15a, is no longer added to the additions section Line 4 on Form 5S, Page 8, or the subtractions section on Form 5S, Page 9, Line 14.

The state field in the shareholder's address in Part II of Schedule 5K-1 now matches the state address in the Federal > Shareholder Information worksheet.

## Fiduciary (1041) Product Updates

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### Federal

Grantor Letter. The Iowa grantor letter now picks up direct and indirect fiduciary fees when entered in the total lines and not in the open lines.

Schedule K-1. Charitable lead trusts now distribute capital gains.

### New York

The *ERO Record not found* error message no longer issues for NY 204-LL when being exported for electronic filing.

The New York TR-579-PT can now be seen in Print Preview when both the IT-205 and TR-579-PT are in the return.

### Pennsylvania

Form 1099-DIV, Box 10, Exempt-interest dividends, now flows to Schedule B, Line 3, Pennsylvania exempt-interest dividend income.

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

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### Federal

The final Form 8971 is now available.