

CCH Access™ Tax
2015-3.2 Release Notes

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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 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 2015-3.2

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Tax Updates

- New Jersey PART-100 credit to 2015 was not previously included as a Pro Forma amount, Our Update Pro Forma feature will be available to resolve this when applicable returns are opened.
- The option to include the Multiple Activity Schedule in the reduced government copy for electronically filed returns was rolled forward to 2015 tax returns. Our Update Pro Forma feature will be available to resolve this when applicable returns are opened.

Electronic Filing

The following states are available for electronic filing:

Partnership

- Louisiana Composite
- Louisiana Composite Extension
- Tennessee INC 250
- Tennessee INC 251

Tax Product Updates

Individual (1040) Product Updates

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Federal

Filing Instructions. Massachusetts filing instructions no longer instruct the taxpayer to attach payment to Form PV when the entire balance due is directly debited.

Form 6251. When recalculating Form 6251, in order to determine if it is more advantageous to use itemized deductions instead of the standard deduction, the amount used on Line 51 is determined by adjusting the Schedule D Tax worksheet, Line 1, by the difference between the standard deduction and itemized deductions.

Arizona

The addition and subtraction for differences in partnership income appear on Arizona Form 140, Lines 14 and 25, instead of Lines 16 and 35.

Connecticut

When income for teacher's retirement is present, the amount will flow to CT 1040X, Line 45.

District of Columbia

Check for Refund Check Card in DC > General > Options is now accessible.

Idaho

Form 43, Line 23, will not exceed 100% of the amount of self-employment income reported to Idaho divided by the amount of self-employment income reported on Federal Form 1040.

Maryland

The Health Enterprise Zone credit on Form 502CR, Part G, is only allowed for amended returns.

Minnesota

The filing instructions and return summary report the correct amount for non-refundable credits when a credit for taxes paid to other state(s) is also present.

Mississippi

Form 80-107 and Form 80-105 reflect the state wages instead of federal wages when that amount is entered on the Income/Deductions > Wages, Salaries and Tips > Wages and Salaries detail > State use field. A statement prints for Form 80-105, Line 36, to show the difference.

Ohio

Form IT NRC, Page 3, Part V, Line, 5 allocates the business income deduction to Ohio based on Ohio source business income.

Form IT NRC, Page 3, Part V, Lines 4 and 5, allocate depreciation adjustments from Part II against Ohio Schedule A depreciation amounts by source for all columns.

Schedule A, Lines 8 and 19, include depreciation adjustments from all source K-1 input.

Schedule A, Line 8, includes the 5/6th addition for all source depreciation.

Tennessee

If a financial transaction is not present and input is not entered to indicate payment made via EFT for a balance due Form INC 250 or INC 251 return, payment voucher INC 253 prints and the letter for Form INC 250 or INC 251 indicates a check should be mailed.

Report of Debts is available for paper filing in the Individual system. The form is generated if the Form INC 250 or Form FAE 170 refund is \$200 or more, and estimate payments do not exceed the tax liability on the return. Input for Report of Debts is located on Tennessee General > Report of Debts. A paragraph issues in the filing instructions, cover letter, and transmittal letter for Report of Debts, and may be suppressed using input on General > Letters and Filing Instructions > Paragraphs > Suppress Miscellaneous State Paragraphs using code TN01.

Virginia

Form 760PY, filing status 4, uses both Columns A and B to determine if the return meets the adjusted gross income threshold.

Wisconsin

Nonresident returns with Schedule CS correctly show the prorated deduction amounts on Form 1NPR, Line 15B.

Schedule CS allows for preparation of Part I when the distribution recipient in Part IV is the account owner.

Partnership (1065) Product Updates

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Federal

Real property section 179 carryover is not allowed for the current tax year. New assets are created for the real property section 179 carryover amount and are depreciated in the current tax year.

Alabama Electronic Filing

New electronic filing diagnostic 45356 now issues when Form 65 filing status is Multistate-Separate Accounting and Schedule C is activated in the return. Form PPT electronic filing diagnostic 46258 no longer issues when Form 65 filing status is Multistate-Separate Accounting.

Illinois

Schedule K-1-P(3), Pass-through Withholding Calculation for Nonresident Members, only includes charitable contributions on Step 3, Line 7, business income allocable to Illinois before modifications and credits when prepared for non-individual members.

Kentucky

KY 765 Schedule K-1 only uses non-exempt partner amounts when allocating Lines 56 and 57.

Massachusetts

Form 3, Lines 17 and 38, are updated to also pull long-term information when Property Type is 1231, 1245, or 1250, and there is no Date Acquired or Date Sold entered or the dates entered make it short-term, and the Term Code is selected to be long-term on Income/Deductions > Gains and Losses.

Form 3, Page 3, Line 8, for partnership is under audit by the IRS or has been audited in prior years, has been updated to check yes or no when all partners are Corporation partners.

Corporation (1120) Product Updates

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Federal

Forms 1120-H and 1120-C Amended Custom Filing instructions are updated to print on the grid.

Florida

Florida menu no longer highlights in the return when the Florida unit is not activated.

Kentucky Electronic Filing

A disqualifying diagnostic issues when any federal return, except Federal Form 1120, is being filed. Kentucky does not allow electronic filing if a federal form other than Form 1120 is being filed.

If Form 720, Part III, Line 1, does not equal Federal 1120, Line 28, a disqualifying diagnostic issues.

If overrides of all zeroes are used on Form 720, Part I, and the LLET non-filing code is not entered, a disqualifying diagnostic issues.

Louisiana

CIFT-620 Schedule A percentages will change to decimals due to electronic filing requirements by the state. Also, CIFT-620, Page 2, Line 10, will always fill with an amount (even if 0) due to electronic filing requirements by the state.

New York City

Changes were made to ensure that the tax on Form NYC 2, Schedule A, Line 4, properly reflects the capital tax threshold when the capital tax exceeds the tax on income tax base and fixed dollar minimum tax.

S Corporation (1120S) Product Updates

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Georgia Electronic Filing

Electronic filing diagnostic 44233 now issues if a related FEIN is not entered for a credit code on the Georgia > Credits worksheet,

Illinois

Schedule K-1-P(3), Pass-through Withholding Calculation for Nonresident Members, only includes charitable contributions on Step 3, Line 7, business income allocable to Illinois before modifications and credits when prepared for non-individual members.

Kentucky Electronic Filing

A disqualifying diagnostic issues when the Address for Books and Records for Schedule Q is invalid.

Schedule D-K is automatically attached as a PDF even if the form is the same as the Federal Schedule D.

Massachusetts

Form M-4868, Composite Extension letters now indicate to pay the balance due by the state's website when electronic filing is activated and there is no banking information for MA Composite.

Nebraska

Form 1120SN, Schedule II. The shareholder address line now prints correctly for all shareholders.

New Jersey

A statement is produced with Form CBT-100, Schedule A, to support Line 10, federal other income.

New York - New York City Electronic Filing

The current year tag on the NOL schedule now shows in the electronic file.

Tennessee

Schedule U now properly handles 52/53 week years for the presentation of NOL years.

Tennessee Electronic Filing

Diagnostic 50001 no longer issues when there are no TN disqualifying extension diagnostics.

Vermont

The Is This an Extended Return check box in Form BI-471/ BI-476 is now selected when an extension was requested.

Fiduciary (1041) Product Updates

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Federal

Form 4952. Annuity income from nonqualified plans are included on Form 4952, Line 4a.

Line 58 of the Schedule I will correctly account for marginally taxed qualified dividends.

Schedule K-1 no longer issues a Section 1411 adjustment for those beneficiaries who do not receive any taxable income.

The Grantor Letter's summary of capital gains transactions presents the cost long term wash sale as the amount entered.

The Grantor Letter uses any directly allocated expenses against the tax-exempt interest and includes them in the total expenses allocated to tax-exempt interest.

The grantor summary of capital gains and losses now presents 1099B codes entered on the consolidated 1099.

The Schedule K-1 capital gains, when limited by the Schedule B, Line 15, calculates correctly.

The Schedule K-1 distributes capital gains to Tier II beneficiaries when limitation amounts are not entered as required distributions for a final year return.

The Schedule K-1 limits 663b and prior year 663b carryover distributions to Schedule B, Line 15.

Connecticut Electronic Filing

Form CT1041-V now prints upon export of the return.

Georgia

The Form 5227 mailing address reflects the revised requirements by Georgia.

Indiana

Schedule K-1. The excess deduction for nonresident beneficiaries is now only included on Line 15, Alternative minimum tax adjustment.

Minnesota

ESBT income on Form M2SB, Line 8, is now included in AGI used for determining whether estimate safe harbor applies.

North Carolina

Form D-407, Schedule B, Line 4, Apportionment of Income and Adjustments, now applies the beneficiary distributions entered on Beneficiaries > General > Distribution.

Ohio

On Form 1140, Schedule E, all the beneficiaries now flow including the resident beneficiaries.

Ohio Electronic Filing

The state Schedule K-1 is automatically attached to the electronic return as a PDF.

Oklahoma

Form 501 now shows the total income reported and the Oklahoma income tax withheld prints in the correct position.

Oregon Electronic Filing

Form OR-41V now prints upon export of the return.

Pennsylvania

Schedule D, Column E, shows the amount of corrected 1099-B Basis as cost or adjusted basis when corrected 1099-B Basis is entered in the return on the Income/Deductions > Gains and Losses > Stock, Securities and Other non Passive Transactions > Corrected 1099-B Basis field.

Schedule K-1s that are "S" coded now print in all copies of the return.

West Virginia

State heading and initial return text no longer overlap.

Estate & Gift (706/709) Product Updates

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Federal

When the due date of Form 706 falls on Emancipation Day weekend, it is adjusted to the next business day.

Exempt Organization (990) Product Updates

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Massachusetts

Massachusetts will now highlights when the Form PC is not activated.