

CCH Access™ Tax
2015-3.3 Release Notes

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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. 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 2015-3.3

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Tax Updates

Individual

Connecticut recently announced correction to the Property Tax Tables for filing statuses of Married Filing Separate, Head of Household and Qualifying Widower. These changes are now available.

Iowa recently conformed to the federal PATH Act of 2015. While our software previously assumed this conformity for TY 2015, we have moved to the most current Iowa schema for electronic filing purposes.

Estate and Gift

Per the IRS announcement on, Thursday, March 24, 2016, the deadline for Form 8971, Information Regarding Beneficiaries Acquiring Property From a Decedent, is now Thursday, June 30, 2016. This deadline was originally extended to March 31, 2016.

Electronic Filing

The following are available for electronic filing:

Individual

New York Form NYC-210

Partnership

New York City Form 204-EZ

Tax Product Updates

Individual (1040) Product Updates

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Federal

Schedule E, Page 2. When the Partnership code on the IRS K-1(1065) is P, the activity has been marked as a PTP, there is a 100% disposition of the activity and there are prior year passive activity loss carryovers, the carryovers are reported on Schedule E, Page 2, Line 28.

Schedule E, Page 2. The amount of cancellation of debt included on the PTP worksheet does not flow to Schedule E, Page 2.

Electronic Filing

The spouse name is not required in order to electronically file a married-filing separate extension.

Indiana

IN credit for Public School Educator Expense (code 861) is limited to \$200 when the credit is applied jointly to the taxpayer and spouse.

Louisiana

The federal estimate (overpayment applied) amount is no longer used on Form IT-540, Line 35, IT-540B, Line 35, and IT-540NRA, Line 21.

Schedule F, Line 2, now calculates 75 percent of excess tax on form R-10610, Line 7, when only one of two credit codes is used, not limiting to the tax in the return and carrying over the remaining 25 percent).

New York

Amended returns include banking information in banking report and banking diagnostics.

Credit for taxes paid calculation for other states excludes tax from NY MCTMT other than New Jersey, which allows credit for this tax.

Overpayment is allocated to MCTMT on Form 2105 worksheet.

New York - New York City

New York City announced a change to the zip code on Form 200-V to 3933. This new zip code is reflected on the form and all associated letters and filing instructions.

New York Electronic Filing

Form IT-370 can be filed electronically when Form IT-225 is in the return.

North Carolina

If there is a disqualifying diagnostic present in the extension, the extension will be disqualified during the batch extension.

Ohio

IT NRC prints all pages on jointly filed returns when the taxpayer is a resident and the spouse is not or vice versa.

Joint medical miles are allocated between taxpayer and spouse on the worksheet for Schedule A, Line 32.

Schedule of Credits, Line 26, no longer includes taxable refunds sourced to Ohio.

The Ohio Filing Status Comparison allocates non-Ohio state or local government interest and dividends between taxpayer and spouse on tax-exempt interest and dividend records coded as joint.

Total medical cost deduction is allocated between the taxpayer and spouse to total the Schedule A, Line 32, amount when one is limited by the adjusted gross income threshold and the other is not on jointly filed returns.

Oregon

Political contribution credit is only used once to reduce the amount of available tax on Form OR 40.

Diagnostic 26260 issues when there are multiple entries for Subtraction Code 351 to notify clients about the possible delay for processing of the return.

Diagnostic 33391 text now includes Nonresident and Part-year resident information.

Pennsylvania

The W-2 Reconciliation Worksheet is created any time the Pennsylvania state wages do not equal Medicare wages or Distributions from an IRC Section 409A, NQDC plan previously taxed for Pennsylvania purposes are entered on Income/Deductions > Wages and Salaries > Pennsylvania > Distributions from 409A NQDC plan previously taxed.

Partnership (1065) Product Updates

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California

Form 540NR, Line 102, only calculates when Form 540-ES is present.

Colorado Electronic Filing

Form 106, Line 23, was updated to calculate the Business Personal Property Credit based on Form 106, Line 9.

District of Columbia

The extension letter addresses were updated.

Georgia

Form 700, Page 3, Schedule 3 Credit Allocation to Owners, is now produced in all returns that have a composite return present and a credit amount present in the return.

Kansas

Kansas K-40C, Column 10, now calculates based on the current year percentage.

Kentucky

KY Nonresidents Form 740NP-WH, Line 10, includes corporate estimated payments.

Kentucky Cities

Section 1231 gains from Federal Schedule K show on the additions line for Federal Schedule K additions, and losses show on the Federal Schedule K subtractions line.

Kentucky Electronic Filing

Diagnostic 48179 only issues if there is Section 179 on the Kentucky 4562 and the limitation amounts are overridden.

Diagnostic 48890 only issues when Schedule A, Line 12, does not equal Line 11 divided by the number of factors present.

Diagnostics 48811 and 48812 issue when KY Schedule LLET does not foot properly and there is no Schedule LLET-C in the return.

Massachusetts

Schedule 3K-1, statement for Other Information, the Long-term gains on collectibles and pre-1996 installment sales description was updated to refer to 12% instead of 5.15%.

Minnesota

Schedule KPC, Corporate and Partnership Partners, Line 21, now includes an amount for an entity type that is an S Corporation.

New York

The separate IT-204-CP for partnership partners prints correctly when the option is selected to prepare the IT-204-CP on New York > General Information > Printing Options > Prepare IT-204-CP for partnership partners code.

New York - New York City

New York City announced a change to the zip code on Form 200-V to 3933. This new zip code is reflected on the form and all associated letters and filing instructions.

Ohio Cities

Form R (Generic Cities), filing instructions, reflect the overpayment amount regardless of whether it's being applied to estimates or refunded.

Oregon

The Multnomah/Portland return now includes the federal copy when the Oregon return is being filed electronically.

Oregon K-will no longer produces when a partner is changed from an individual to another entity.

Oregon Schedule K-1 can now be selected as amended on Partners > Partner Information > Detail > Line 15 > amended Schedule K-1.

The P-2015, Line 6M, override now accepts zero as an applicable input.

Wisconsin

If the override for Form 8846 credit is entered on the Wisconsin > Income Deductions > Section 1 > Line 5, the amount carries to Schedule 3K, Page 7, Line 15, and to Schedule 3K-1, Page 6, Line 15.

The amount for the current year portion of the pre-2014 asset basis adjustment in final year returns shows the current year amount only as an addition or subtraction on Schedule 3K-1, Page 5, Line 4, or Page 6, Line 11. The amount remaining for additional years appears on a statement attached to Schedule 3K-1.

Corporation (1120) Product Updates

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Louisiana Electronic Filing

Only owners with 50% interest flow to Schedule A, question 2. The amount on Line 13 of Schedule G is now always produced, even if 0.

New York City

New York City announced a change to the zip code on Form 200-V to "3933. This new zip code is reflected on the form and all associated letters and filing instructions.

New York - New York City Electronic Filing

Letters and filing instructions now reference signature Form NYC-579-COR when the return is being electronically filed.

Oregon

The Oregon due dates for Corporate and S Corporation were updated to 04/15/2016 instead of 4/18/2016 based upon recent updates to instructions.

S Corporation (1120S) Product Updates

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Louisiana

The preparer ID number now prints in the signature section at the bottom of Page 2 on Form CIFT-620.

Ohio Cities

The Overpayment now displays on Form OHC, Generic Cities, filing instructions for all overpayment options.

Oregon

Oregon Form 20-S no longer produces a minimum tax if the return is marked as not doing business in Oregon.

The Oregon Form SC-2015 due date was updated to 04/15/2016 instead of the original due date of 4/18/2016.

The Oregon Form SC-2015 preparer name no longer produces if the option is selected to suppress printing.

The Oregon K-1 equivalent Line 11 now includes cancellation of debt.

Wisconsin Electronic Filing

The transmittal letter and filing instructions show instructions to make a payment by mail when electronic filing is selected and no information is input for direct debit on the Federal > General > Direct Deposit/Electronic Funds Withdrawal worksheet and electronic funds transfer is not selected on the Federal Common State > State/City Common Data detail worksheet Line 13 (EFT - electronic fund transfer options).

Fiduciary (1041) Product Updates

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Federal

The mailing address for NY Form IT-205-V produces correctly for the transmittal letter and filing instructions.

Schedule K-1 checks Form 1041, Line 9 less Line 16 to determine if excess deductions are in the return and report them appropriately.

Electronic Filing

The government view divider sheet prints when the return is electronically filed and the entire return is not being printed.

Alabama

ESBT tax is included on Form Schedule FC, Part B, Line 4, when applicable.

Form AL 41, Schedule B, Column B, Line 18b, includes other income amount.

Form AL 41, Page 3, Schedule B, Line 10b, is now included in the calculation of Line 17b when the amount is negative.

The web address for electronic payments for Form AL 41 was updated.

Arkansas

Arkansas NOL, Line 10, Nonbusiness income, was updated to \$2,200 for the standard deduction.

Louisiana

ESBT income is included in the Tier Tax calculation instead of using the flat 6% rate.

North Carolina

Form D-407, Page 2, Line 2, now applies the beneficiary distributions entered on Beneficiaries > General > Distribution.

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

Utah Electronic Filing

Utah letters show the name of the Form as TC-41.

Estate & Gift (706/709) Product Updates

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Federal

An option is available to not carry property from the Gross Estate worksheets to Form 8971.

Exempt Organization (990) Product Updates

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Federal

The Exempt Organization Cover letter is only suppressed when there are federal or state extensions generated in a return and the option to produce the extension filing instructions is selected in General > Letters and Filing Instructions > Filing Instructions and Cover letter > Extension Filing Instructions option, or the option to produce the extension letters is selected in General > Letters and Filing Instructions > Transmittal letter > Extension transmittal letter option.