

CCH Access™ Tax  
2015-4.1 Release Notes

July 24, 2016



**CCH Access™**  
*At the Center of the Firm in Motion*

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## Contact and Support Information

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Product information can be accessed by visiting Customer Support online: [CCH Access Product Support](#).

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 Access™ 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 Access Tax releases: [Release Notes](#).

Visit the [Application Status](#) Web page to view the current status of our CCH Access 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 2015-4.1

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### CCH Axxess Integration with ELF Status

As part of our continued integration between CCH Axxess and the Electronic Filing Status System (EFS), EFS will now honor the client-level access controlled by organization unit and client access group setup. This means the following:

- Staff with access to EFS will now see the same clients as they have available in Return Manager.
- Configuration changes may be necessary to restrict or open client-level rights to staff that access EFS.
- If you have strict client-level access configured, you must determine if that same setup will work for your electronic filing staff.
- If you have a common group that handles electronic filing for multiple offices or engagements, they could lose access to client records in EFS unless you update your security configuration.

Please review your client-level security closely to ensure that your electronic filing staff will be able to access the necessary clients once this change takes effect.

Please note that we have an outstanding issue on this release. For firms with multiple regions, users without View rights to Firm Setup will only see the All option in the drop-down list. These users will not be able to filter e-file records by Regions, but can filter by Offices. If they have rights to more than one region and do not have the View right to Firm Setup, they will have to either filter by office or view all regions. This issue only impacts the filter options and has no impact on the search results. Users will only be able to see returns they have access to based on the information above.

### Tax Updates

#### Individual

The Nevada Commerce Tax Return is released on final forms.

Beginning with Release 2015-4.2, scheduled for August 21, 2016, the Nevada return will only be produced from Nevada-specific input. Nevada will not be automatically produced from the Resident State entry.

#### Partnership

Form 3115 - Change code number "227" is now available for use for a change to the net asset value method of accounting.

The Nevada Commerce Tax Return is released on final forms.

Beginning with Release 2015-4.2, scheduled for August 21, 2016, the Nevada return will only be produced from Nevada-specific input. Nevada will not be automatically produced from the Resident State entry.

#### Corporation

New York City Combined Forms NYC-2A, NYC-2A/BC and all associated forms, schedules, and worksheets are released final.

Form 3115 - Change code number "227" is now available for use for a change to the net asset value method of accounting.

The Nevada Commerce Tax Return is released on final forms.

Beginning with Release 2015-4.2, scheduled for August 21, 2016, the Nevada return will only be produced from Nevada-specific input. Nevada will not be automatically produced from the Resident State entry.

## S Corporation

Form 3115 - Change code number "227" is now available for use for a change to the net asset value method of accounting.

The Nevada Commerce Tax Return is released on final forms.

Beginning with Release 2015-4.2, scheduled for August 21, 2016, the Nevada return will only be produced from Nevada-specific input. Nevada will not be automatically produced from the Resident State entry.

## Fiduciary

Form 3115 - Change code number "227" is now available for use for a change to the net asset value method of accounting.

The Nevada Commerce Tax Return is released on final forms.

Beginning with Release 2015-4.2, scheduled for August 21, 2016, the Nevada return will only be produced from Nevada-specific input. Nevada will not be automatically produced from the Resident State entry.

## Tax Exempt

Form 3115 - Change code number "227" is now available for use for a change to the net asset value method of accounting.

## Electronic Filing

The following products are approved and available on this release:

### Corporation

Alabama Form CPT, Financial Consolidated Group Computation Worksheet

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

Transmittal letters. The total to send with estimates now only reflects the amounts on the estimates that should be sent in the current quarter.

Form 1116, Foreign Wages, Salaries, Business and Profession Income worksheet includes one entry per employer for records with an employer name containing more than 58 characters.

#### Iowa

The NOL carryover amount for Pro Forma is now correct.

#### Louisiana

Schedule E, Line 2, does not allow a negative amount for electronic filing; however, the amount will reflect the negative amount while calculating the final amount.

#### Michigan

Michigan installment sales on Form MI1040D, Line 7, Column E, now match the federal installment sale unless state input is different.

#### New York

Estimate voucher 2 doesn't include the taxpayer's email address if the option to suppress email printing is selected.

Form IT-272 is not prepared for dependents that are marked as Pro Forma only.

Form IT-604, Line 58, equals 1 when certified on or after April 1, 2005.

Form IT-636 is no longer generated with Form IT-639, unless applicable.

Private delivery service addresses are current.

When Scholarship and Fellowship Grants are included on Form 1040NR, Form IT-360.1 includes the Scholarship and Fellowship Grants on Line 15, Column A.

#### New York Electronic Filing

Dates of birth entered on the Form IT-203 government form are included in the electronic file.

The date of direct debit is included in the electronic file when filing Form IT-201-X.

#### Ohio

An entry on Ohio Income Tax (IT 1040) > Other > Extensions > Automatic Extension (Form 4868) in the Income tax liability - override field produces Form IT 40P (Extension voucher) and loads the appropriate information to the extension letter.

The resident credit on Schedule of Credits produces when a nonresident spouse has no income.

## Ohio Electronic Filing

IT Schedule J is prepared for the Ohio spousal exemption when filing Federal Form 1040NR and claiming a spouse exemption with no other dependents claimed per instruction from the Ohio Department of Taxation.

The electronic file for Schedule J, Dependents, includes total number of dependents in all allowed cases.

## Oregon

Credit for taxes paid calculation reduces Oregon tax by all other credits claimed on the Oregon return and a white paper statement is issued showing the calculation.

Form 40P, Line 48, now fills with the amount from Form OR-PTE-PY, Line 19a, when Line 16a is less than Line 18a.

## Wisconsin

The ordering of carryover credits is updated to allow Schedule MA-M and MA-A credits to precede Schedule ED credits when determining how much to use in the current year.

## Partnership (1065) Product Updates

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### Illinois

Effective August 1, 2016, returns with electronic payments included must be filed using the current release to comply with state taxing authorities.

### Massachusetts

Form 3, Lines 17 and 38, are updated to include ordinary gain/loss.

### Missouri - St. Louis

St. Louis overpayment applied to next year no longer appears on the filing instructions for other taxing authorities.

### New Jersey

The statements and letters for Form CBT-1065 and Form NJ-1065 now reflect amended tax, payments, and balance due or refund information.

### New York

New York Form IT-635, Urban Youth Jobs Program Tax Credit, now uses special allocation code 34539 to specially allocate the credit amount to the partners.

Input is now available for Forms IT-611, IT-611.1 and IT-611.2 to indicate that the qualified site is located in a Brownfield Opportunity Area.

### Ohio - Ohio Cities

Rita Form 27, Schedule B worksheet, now prints all pages when using Print > This Form/Page > Print this form all occurrences with statements.

City of Dayton (DA03) mailing sheet addresses are now consistent with those used for the transmittal letters and filling instructions.

### Rhode Island

RI-2210PT, Line 14, now flows to Line 15 if any amounts are shown on Line 14. Also, the statement for RI-2210PT matches underestimating interest shown on the form.

### Tennessee

The taxable year dates in Form FAE 172 now properly populate.

### Wisconsin

The adjustments on Schedule 3K-1, Page 1, Line 1, Column C, now match the amount on either Schedule 3K-1, Page 5, Line 7, if it is positive or Schedule 3K-1, Page 6, Line 15, if it is negative when specially allocated.



## Corporation (1120) Product Updates

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### Federal

Form 5472, Part 1, recognizes a foreign country address for a reporting corporation under Line 1a.  
Form 5472 statement for Part V now correctly references when the return is printed.

### Alabama Electronic Filing

AL 1120. A new Form CPT Financial Consolidated Group Computation Worksheet has been installed. This form is an electronic filing only form and is to be filed with each member of the CPT financial consolidated group.

### District of Columbia

The officer's address on Form D-20, Page 3, Schedule C, now shows the complete address.

### Massachusetts

Estimate letters and instructions reflect the correct mailing address when EFT has been suppressed.

### New Jersey

Net operating losses generated in years ending on or before June 30, 2009, now automatically reflect the seven year expiration period and are either listed as "expired" or not included in next year's Pro Forma.

### New York Combined

Form NY CT-3-A, Page, 2, Section C, Line 3, will check the box when Form CT-225-A or "Other" for the CT-399 when these forms are present in the return.

### New York - New York City

NYC-2, Line 10, Biotechnology Credit, is now treated as a refundable credit.

### Ohio

Form CAT-10 now includes the Annual Minimum Tax on the internal use only worksheet.

### Rhode Island Combined

An option to de-select the Federal Consolidated Election is now available at the consolidation level for all members' Schedules CRS using the RI Consolidated Returns worksheet.

Schedule of Consolidated Apportionment now only uses single factor apportionment per the RI-1120C Sch G.

### Tennessee

Form FAE, Schedule U, now accounts for a 52/53 week tax return.

## Wisconsin

Schedule 4V and Schedule 4W current year depreciation adjustment calculations now include bonus depreciation taken on non - MACRS assets in the federal amount.

Totals for eliminations from other additions and other subtractions on Form 6, Part II, Line 2j(e)(additions) and Line 4j(m)(subtractions), now show the total eliminations/adjustments.

## S Corporation (1120S) Product Updates

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### Alabama Electronic Filing

PTE-C filing instructions now reflect the electronic filing option when the overpayment is credited to next year's return.

### California

Schedule M-1 now accommodates book/tax adjustments from disposition of assets with casualty gain (loss). Shareholder aggregate gross receipts now include income and gain from passthrough entities with separate amounts reported for multiple states.

### Illinois

Effective August 1, 2016, returns with electronic payments included must be filed using the current release to comply with state taxing authorities.

### Minnesota Electronic Filing

Diagnostic 32908 no longer issues when Form EST PMT is not in the return.

### Ohio

Form CAT-10 now includes the Annual Minimum Tax on the internal use only worksheet.

### Texas

Texas extension instructions for Form 05-164 are updated to allow for EFT instruction, where appropriate.

### Wisconsin

Schedule MA-M no longer calculates a credit if Line 11 is negative per the form instructions.

## Fiduciary (1041) Product Updates

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### Federal

2% AGI Worksheet. The state 2% worksheet now uses adjustments entered for accounting income when calculating the tentative distribution deduction.

Fiduciary Schedule K-1 with no reportable income now exports to other systems.

Form 1041. The extension amount automatically paid is now included in the interest and penalty calculation when the option to automatically include the extension amount is selected in the associated return configuration set.

Form 8960. Line 18b, now includes the portion of charitable deductions applicable to royalties.

Loss of data in returns calculated and saved on Release 2015-4.0 is corrected.

Schedule K-1. The tax-exempt interest in a final year return with amounts entered in Other Amounts - Discretionary instead of Ordinary Income Distributions - Required now distributes correctly.

When capital gains are included as ordinary income, the distributions are net of expenses.

When utilizing specific allocations for basis adjustments, the Schedule K-1 now accurately reflects the total of basis adjustments when more than one basis has an adjustment.

### Connecticut

Connecticut estimate vouchers now print when print estimates only is selected.

### Georgia

Form 501, Schedule 4. Entity federal identification number is no longer truncated.

Schedule K-1. Net bonus depreciation adjustment not flows to Schedule K-1 for nonresident beneficiaries when the total income is a loss.

### Illinois

The State Type Tax Code in the electronic file is now 41 instead of 20 for electronically filed payments as required by the IL DOR.

### Iowa

Schedule 4562A for Iowa now includes accumulated bonus depreciation from prior years in Part 1 of Column G. Part 2, and may now include amounts where disposed of bonus depreciation and an Iowa depreciation adjustment were applied to the property in a prior year.

### Oklahoma Electronic Filing

Oklahoma now produces an electronic filing signature form when Oklahoma is selected for electronic filing.

### Oregon

Schedule K-1. Line 3, Oregon Source Income, now reflects distributed rental loss to nonresident beneficiaries.

## South Carolina

Form 1041, Line 4, now includes active trade or business deductions as a subtraction for nonresident returns. In addition, the active trade or business income and tax is included in the portion of credit for taxes paid on the home state return.

## West Virginia

West Virginia withholding entry now appears on the West Virginia Nonresident Grantor Letter.

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

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### Connecticut

The following final Connecticut forms are available for dates of death in 2016:

- Form CT-706 NT
- Form CT-706/709 EXT

### New Jersey

When NJ Form IT-R Sch C overflows to a statement, the statement prints.