

CCH Access™ Tax
2015-4.3 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 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.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 8912. A credit rate utilizing up to four decimal places can be entered on Credit to Holders of Tax Credit Bonds > Tax Bond Credits Not Reported on Form 1097-BTC > Rate.

New Jersey

New Jersey plans to send notices regarding Form PTR-1 applications with 2015 income between \$70,000 and \$87,707 that reimbursement will not be received in the current year. Form PTR-1 still must be filed so that future benefits can be received.

Ohio

Line(s) 4 of Form IT-BUS and/or IT-NRC, if filing for NonResident Credit, correctly handle royalty income entered on a K-1 passthrough.

Section 1231. Gain (loss) entered on K-1s with class code of Nonpassive flow to IT-BUS and/or IT-NRC, if filing for Nonresident Credit.

Oregon

Enter carryforward credits on Oregon > Credits > Other Credits using Codes 60 through 82.

Entries for amount paid with the original return override the calculated amount on Form 40, 40N, and 40P for amended Oregon returns.

Late payment penalty and interest calculated flow to Form 40, Line 40, for amended returns.

Records of Schedule OR ASC, Section 2, Code 311, include only regular tax amounts of foreign taxes paid.

The federal amended explanation flows to the Oregon forms when requested in the Oregon > Other > Amended > Use federal explanation of changes field.

Vermont

IN-111, Line 32, shows total overpayment and any interest and/or penalty from Form IN-114. In addition, late filing/payment interest and penalty are included in the total on IN-111, Lines 33a and/or 33b, if applying overpayment to next year estimates or property tax or Line 34.

Partnership (1065) Product Updates

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Indiana

A foreign address will appear correctly in the electronic file for all partners that are business entities.

Any overrides entered for the Payer's Name and payer's Federal ID now show on Lines 5 and 6 for any partner entered.

On the Composite Indiana Adjusted Gross Income Tax Return, Column C is now limited to 0.

The return is disqualified for electronic filing if the IT-65 K-1 is suppressed.

The return is disqualified for electronic filing unless a valid SSN or FEIN is entered for every partner.

Indiana Electronic Filing

A disqualifying diagnostic issues if valid city and state codes are not entered for the business location on Schedule E.

Massachusetts

Form 3, Page 5, Line 47c. An input was added on Massachusetts Credits > Credits and Income Tax Paid to Other Jurisdictions > Check for EDIP only to say this information is for EDIP only.

Wisconsin Electronic Filing

Forms PW-1 and 1CNP print in the government copy when electronic filing is requested and the option requesting them to print is selected.

Corporation (1120) Product Updates

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Federal

Bonus Depreciation assigned to a passive Trade/Business is no longer included on Form 1120, Page 1, Line 20, for depreciation expense in addition to the amount that is carried from passive loss schedules.

Limited passthrough losses and portfolio deductions now properly carry to Form 1120.

Electronic Filing

Electronic rejection diagnostic 40242 now issues when Form 4626, Line 12, is manually entered and does not agree with Line 10 less Line 11.

California

In certain rare instances, the California program was not picking up the correct amortization for rental property. This has been remedied.

California Combined

The California Combined program was updated to offset the AMT with the remaining 3805Z credit when the following three conditions exist:

- The return must be in a minimum tax condition for regular tax.
- AMT must be greater than the regular minimum tax.
- 3805Z credit(s) are from carryover amounts only.

Connecticut Combined

Apportionment Forms CT-1120A-MFA, CT-1120A-FS, and CT-1120A-BMC will now produce at the combined level for each subsidiary when filing the combined return Form CT-1120CR.

District of Columbia

A program update was made to ensure the proper reporting of dividends on the Schedule B of Form D-20 when dividends income input is present from passthrough entities in multi-state returns.

Louisiana

The *Amount of payment* and *Amount enclosed* lines on Form R-6004-SD now match.

Minnesota

If Schedule AMTI, Line 12, is less than zero, it will equal Schedule AMTI, Line 14.

Mississippi

If the Large corporation box is checked on Payments/Penalties > Penalties > State/City Underpayment Penalty > Detail > Large corporation, 83-305 will calculate interest and penalties based on current year income.

The 83-1005, Line 5, will populate for the shell company and equal zero for the subsidiaries and parent. 83-105, Line 1, should populate at all levels and the shell amount should equal the parent amount.

New York

The following were modified:

- Form CT-60, Schedule B, Questions 5 and 8, to remain blank for the combined return.
- The program to allow multiple 2015 short year periods for purposes of Form CT-3.3 computation.
- Printing of support apportionment detail when corporation names are over 13 characters long.
- The defaults/detail for NYC 2.5 A/BC and CT-3 A/BC.
- The ceiling for NYC capital tax maximum (\$10 mln).

Oregon

Form 20 now prints with the government copy when electronic filing is selected and the option to print the full government copy of the electronic file is selected.

Pennsylvania

PA Form RCT-101, Page 3, Section C, Line 2C, was updated for fiscal year filers to include current year depreciation claimed in 2015 and 2016 on REV-799.

Pennsylvania Electronic Filing

PA Form RCT-101, Page 3, Section C, Line 2C, was updated for fiscal year filers to include current year depreciation claimed in 2015 and 2016 on REV-799.

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Federal

The at-risk carryover of nondeductible expenses now carries to Form 6198, Line 4, from the worksheet for Income/Deductions > Partnership Passthrough > Passive/At-Risk Loss Carryover > Line 27.

Alabama

Form PPT mailing address Post Office box number was updated for returns with zero balance due and no refund.

California

California aggregate gross receipts entered in Income/Deductions > Partnership Passthrough > Line 149 now carry to the California Schedule K-1 supporting statement.

Schedule D, Part II, Line 6, now matches the long-term capital gain from installment sales, as reported on Form 3805E when different than the amount reported on Federal Form 6252.

When the print order option to *Collate informational forms before fileable forms* is selected, California statements appear as expected.

Nebraska

Form 1120-SN, Nebraska ID Number. When the Nebraska ID number is eight or nine digits long, all digits show correctly.

Wisconsin Electronic Filing

Forms PW-1 and 1CNS now print in the government copy when they are selected for electronic filing and the option is selected to print the full government return.

Fiduciary (1041) Product Updates

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Kansas

Form K-41V, payment amount, now includes interest and penalties present on Form K-41, Lines 20 and 21.

Oklahoma

The due date for WTP10003, OK 501, and OK 500-B now prints correctly if multiple entries are made for *Date return filed if NOT by due date*.

Payment information was removed from Oklahoma 500-B & 501 filing instructions/transmittal letters.

Oklahoma Electronic Filing

Letters and Filing Instructions for Oklahoma returns with a balance due being electronically filed and not using direct debit will now show the correct mailing address.

The Oklahoma signature form now prints upon export.

Estate & Gift (706/709) Product Updates

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Federal

The following final forms with an August 2013 version date are available for dates of death in 2016:

- Form 706
- Schedule A
- Schedule A-1
- Schedule B
- Schedule C
- Schedule D
- Schedule E
- Schedule F
- Schedule G/H
- Schedule I
- Schedule J
- Schedule K
- Schedule L
- Schedule M
- Schedule O
- Schedule P/Q
- Schedule R
- Schedule R-1
- Schedule U
- Schedule PC

Minnesota

The following preliminary Minnesota form is available for dates of death in 2016:

- Form M706

Exempt Organization (990) Product Updates

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California

Form 109, Lines 2 and 3, recognize 0% when using the single-sales factor formula on Schedule R, Part A.