

CCH Access™ Tax
2016-3.0 Release Notes

February 26, 2017



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, Pro Forma/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 2016-3.0

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Tax Updates

Individual, Partnership, Corporation, S Corporation, and Fiduciary

Depreciation. Pursuant to guidance issued by the IRS, the default treatment for AMT depreciation now equals regular depreciation for current year assets when the election to opt out of bonus depreciation has been made. Asset Bonus Code 1 has been clarified to designate property that does not qualify for bonus depreciation, such as used property. Asset Bonus Code 18 (16 in Fiduciary returns) is used to designate assets opting out of bonus depreciation.

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

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

Batch Electronic Filing of Extensions

Batch electronic filing of extensions is available on this release for the taxing authorities listed below. To process your e-file extensions, go to Batch Manager > New Job > Electronic Filing > Extensions.

Please remember the new security requirements for electronically filing extensions. You must enter the following information in the return prior to running batch e-file of extensions:

- **1040 returns.** The driver's license number is required for New York.
- **Business returns.** The officer ID is required as follows:
 - ◆ **Partnership.** Required for all states other than California, Michigan, Rhode Island, and Texas.
 - ◆ **Corporation.** Required for all states other than California, Florida, Michigan, Rhode Island, and Texas.
 - ◆ **S Corporation.** Required for all states other than California, Florida, Michigan, Rhode Island, and Texas.
 - ◆ **Fiduciary.** Required for all states other than California and Texas.
 - ◆ **Exempt Organization.** Required for New York and Virginia.

We now display a warning message when processing e-file extensions through Batch Manager reminding you to verify that the selected returns contain the required fraud protection data. We will not process the extension without this information!

Individual

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

Partnership

Federal	New Jersey
Connecticut	New York
Kentucky	New York City
Maryland	Texas
Massachusetts	

Corporation

Federal	New York
Florida	New York City
Kentucky	North Carolina
Maryland	Pennsylvania
Massachusetts	Texas
New Jersey	

S Corporation

Federal	New Jersey
Connecticut	New York
Florida	New York City
Kentucky	North Carolina
Maryland	Pennsylvania
Massachusetts	Texas

Fiduciary

Arizona	New York
New Jersey	Pennsylvania

Electronic Filing

Approved Products Available on this Release

The following state products are approved and available on this release:

Corporation

Louisiana	Louisiana Extension
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S Corporation

Louisiana	Louisiana Extension
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Tax Product Updates

Individual (1040) Product Updates

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Electronic Filing

Form 3800.

- Credits from Form 8882 flowing from a passthrough entity include the EIN on Form 3800, preventing diagnostic 42859 from issuing.
- The EIN for the passthrough entity is included for credits from Form 8830, preventing reject F3800-333.

Minnesota

Form M1NR, Line 21B, calculates using NR/PY MN portion section 179 amounts.

North Carolina

Input from North Carolina > Income/Deductions > Additional First Year Depreciation > Lines 7-10 should roll forward to North Carolina > Income/Deductions > Additional First Year Depreciation > Lines 6-9, respectively.

Oregon

The Oregon special medical subtraction (subtraction code 351) calculates automatically including a statement behind Schedule OR-ASC or OR-ASC-NP. Diagnostic 38697 issues if the subtraction is already entered.

Pennsylvania

Schedule W2S, Part B, does not use Form 8606 amounts when Form 8606 is not in the return.

Vermont

The use tax reporting table calculation uses the 0.20% 2016 rate.

Partnership (1065) Product Updates

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Federal

A paragraph referencing Federal Form 7004 for Form 8804 does not print in a return with no extension for Form 8804.

The Partner's Schedule K-1, Line 18c, includes the non-deductible Form 6765 Research Expense excluded from Income, even when there is no Increasing Research credit reported on Schedule K-1, Line 15M.

Mississippi

Form 84-155, Lines 1-3, calculate.

Nebraska Electronic Filing

Disqualifying diagnostic 49180 does not issue when the sum of the owners percentages on Schedule II is equal to 100% and when the percentage given in the Total field of Schedule II, Column C, is also 100%.

Disqualifying diagnostic 49530 issues when the name of an individual partner is input only in the First name field.

S Corporation (1120S) Product Updates

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Arkansas

The officer signature date only appears on the AR8453 when the Date signed by taxpayer is entered in the Electronic Signatures section.

Fiduciary (1041) Product Updates

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Federal

Schedule E amounts reported on other state returns reflect the allowed amount from the state 8582 when New York is in the return.

Transmittal letter and filing instructions produce in the government copy only if the selection is made in the return configuration set or in the return.

North Dakota

Input for Form 38, Schedule BI, Column 4, Federal distributive share of income (loss) amount for grantor trust, is available on North Dakota > Other > Grantor Information > Federal distributive share of income (loss).