

CCH Access™ Tax
2016-5.0 Release Notes

November 5, 2017



CCH Access™
At the Center of the Firm in Motion

Contact and Support Information	2
Information in Tax Release Notes	3
Highlights for Release 2016-5.0	4
Common Updates	4
CCH Access™ Tax	4
Tax Updates	4
Electronic Filing	5
Tax Product Updates	6
Individual (1040) Product Updates	6
Partnership (1065) Product Updates	7
Corporation (1120) Product Updates	8
S Corporation (1120S) Product Updates	9
Fiduciary (1041) Product Updates	10
Estate & Gift (706/709) Product Updates	11
Exempt Organization (990) Product Updates	12
Employee Benefit Plan (5500) Product Updates	13

Contact and Support Information

[Return to Table of Contents.](#)

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

[Return to Table of Contents.](#)

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 2016-5.0

Return to [Table of Contents](#).

Common Updates

Notification When Maintenance is Complete

You may choose to be notified when server maintenance is complete and CCH Access is available. See [Configuring Notifications](#) for information about how to enable this option for your firm and choose the email addresses to receive the notification.

CCH Access™ Tax

Grid and Highlight Color Change

We have lightened the grid row highlight, field highlight and tree highlight for better readability on Microsoft® Windows® 8 and Microsoft® Windows® 10.

Open Integration Platform (OIP)

We added three new APIs for the following additional electronic filing status information. OIP users will now be able to pull this new information to populate their internal systems:

- Reject report details, like reject code and solution.
- History report details.
- Schema validation error reports.

Detailed Return Processed Report

The Detailed Return Processed report, available in Reports Manager, includes detail of returns processed at least once by organizational unit (region, business unit, office). In addition, the report:

- Begins tracking first time calculated returns after the 2016-5.0 release.
- Excludes returns calculated in CCH® ProSystem fx® or CCH® Global fx and migrated to CCH Access.
- Can be exported from Reports Manager to Microsoft® Excel®.
- Has many options available in Reports Manager for filtering and sorting.

Tax Updates

Organizers

Individual and Fiduciary Organizers are now available for processing.

Partnership, Corporation, and S Corporation

Updated versions of Form FAE 170, Franchise, Excise Tax Return and Form FAE 174, Franchise and Excise Financial Institution and Captive Real Estate Investment Trust Tax Return are now available for fiscal year

filers. These versions are available for electronic filing in Corporation and S Corporation. Partnership electronic filing will be available on our next 2016 release.

Corporation and S Corporation

New Jersey Corporation Business Tax Return

The following forms and schedules are available on this release. These forms are approved for paper and e-filing on this release.

- 2016 New Jersey Corporation Form CBT-100
- 2016 S Corporation Form CBT-100-S
- Associated schedules for Corporations with 2016 fiscal years ending after June 30, 2017

Electronic Filing

Approved Products Available on this Release

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

Corporation

- New Jersey CBT-100, Year Ending after 6/30/17
- Tennessee FAE 170 and FAE 174, Year Ending after 6/1/2017

S Corporation

- New Jersey CBT-100S, Year Ending after 6/30/17
- Tennessee FAE 170 and FAE 174 Year Ending after 6/1/2017

Tax Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

Federal

Transmittal Letter. Payments made with Form 9465 are mentioned in letters when electronic withdrawal is requested and the Direct Deposit/Debit Report is being produced.

Michigan MBT

Form 4582 interest rate for days after 6/30/2017 reflects a rate change of 4.7%, up from 4.5%.

Rhode Island

Rhode Island 1040. The late filing penalty for Rhode Island is now limited to 25% of the tax due.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Utah

Form TC-65, Line 10 (Late Payment interest), will now calculate from 4/16/2017 instead of 4/16/2016.

UT TC-65, Line 7, now correctly calculates interest at 3% instead of 2%.

Corporation (1120) Product Updates

Return to [Table of Contents](#).

Federal

Total expenditures for purposes of the 90% test may now be overridden on Other Returns > 1120-H > 3-Deductions Connected to Production of Exempt Function Income > Line 3.

Consolidation

Consolidated adjustment to interest income is now shown as a subtraction on Line 2b of Form 8926.

California Combined

Sec. 382 NOL carryovers now display the correct carryover amounts.

Georgia

The Georgia extension Payment Form IT-560C Filing Instructions were updated to show the payment due with the extension when a copy of the Federal Extension Form 7004 is used to automatically extend the Georgia Form 600 return instead of Form IT-303.

Massachusetts

Schedule EDIP, Line 7, was changed from a percentage to an amount field, per a request from MA DOR.

Massachusetts Combined

Schedule U-MST will now fill out the number of months on Line 34 for financial institutions, the same as for business corporations.

Montana

Schedule M now prints as expected when there are more than nine affiliated entities listed for Part 2.

New Jersey

2016 New Jersey Corporation Form CBT-100 for corporations with 2016 fiscal years ending after June 30, 2017 are released. All forms contain the "Approval Pending" watermark and should not be filed under any circumstances.



Note: An electronic filing mandate applies to all CBT forms.

Utah

Forms TC20 & TC-20MC, Line 10 Interest, now calculates using 3% instead of 2%.

Utah Combined

Utah Consolidated Schedule M now includes companies listed on Page 2 and subsequent pages in the electronic file.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Electronic Filing - 8910

A disqualifying diagnostic is now issued, if the business / investment use percentage that is greater than 100% is overridden on Line 5 of the form.

Massachusetts

Schedule EDIP, Line 7, was changed from a percentage to an amount field, per a request from MA DOR.

Schedule A, Lines 12a, 15, and 22 are updated to pull from input on Massachusetts Corporation Balance Sheet > Assets > Investment in Subsidiaries and Intercompany receivables and Massachusetts Corporation Balance Sheet > Liabilities > Intercompany payables when the return is not part of a QSSS.

Tennessee

New forms are available for the FAE 170 and FAE 174 for filers whose tax year ends on 06/01/2017 or later.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

Connecticut

CT 1041. Late payment penalty now only calculates at 10% of the tax liability, instead of the greater of 10% of the tax liability and \$50.00.

Illinois

When Payments/Penalties > Penalties > Federal Late Payment Penalty and Interest > Extended due date is present, the interest and penalties for Illinois are calculated from due date to extension date.

Estate & Gift (706/709) Product Updates

Return to [Table of Contents](#).

Connecticut

In the interrelated calculation of the Connecticut estate tax marital deduction, current year gifts are reduced by the Connecticut gift tax marital deduction.

Minnesota

The final Minnesota Form M706 is available for dates of death in 2017.

Exempt Organization (990) Product Updates

Return to [Table of Contents](#).

Federal

The excess distribution carryovers to 2017 on Form 990-PF, Part XIII are correct when section 170 election is taken on Line 7.

The Section 6652 late filing penalty for Form 999-PF now uses the Gross Receipts to determine when the \$100 day (vs \$ 20/day) penalty rate applies.

Electronic Filing - 8868

When bank account information is included for auto-debit and the Confirm Options is selected, but the Direct Debit option has been left blank, the extension payment is no longer auto-debited.

Illinois

The extended due date for 501 Trusts and Corporations who used the default organization type code on Unrelated Business Tax > Form 990T > General Information is now the 15th day of the 12th month after the end of the tax year.

Employee Benefit Plan (5500) Product Updates

Return to [Table of Contents](#).

Federal

The "My PAA confirmation number from the PBGC premium filing for this plan year" is included in the electronic file when Schedule I, Line 5c, is answered *Yes*, preventing reject code B-727.