

CCH Access™ Tax  
2017-2.5 Release Notes

February 11, 2018



**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 2017-2.5

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### Tax News

#### Caution! Taxpayers Sending Masked Documents to Taxing Authorities

A number of agencies have received estimate and payment vouchers with masked Social Security Numbers. To ensure payments are correctly and timely processed, please advise taxpayers to submit the non-masked copies with their payments. Accountant and Taxpayer copies are masked. Only the Government copy includes the Social Security Numbers for tax filing.

### Tax Updates

#### Individual

A new option is available to transfer the itemized deductions calculated on Tax Projector to the estimate calculation. Selecting this will move any itemized deduction amount from Tax Projector Schedule A, Line 29 to Form 1040ES, Line 2. Please note that any further modifications to Tax Projector will continue to update the estimate calculation.

#### Individual, Partnership, Corporation, S Corporation, and Fiduciary

**New Option.** Congress has not acted on legislation to address forms affected by “Extender” legislation and the final outcome of legislation is unknown. As a result, we added a new option to address the affected fields. A new Yes/No box (General > Return Options > Processing Options > Exclude tax extender entries from calculations) was added for Individual, Partnership, Corporation, S Corporation, and Fiduciary return types. When this option is selected, Tax ignores any entry made that would be used on a government form with a “Reserved for future use” line.

A new check box is available in the return configuration set (Miscellaneous Options > Reserved for future use 7) to enable the option for all returns.

If no entry is made for this new option, the existing treatment will be applied. In this case, we will process the return with the extender amount and issue a caution diagnostic.

To date, the following forms contain reserved fields:

Form	Title	Return Type
1040	U. S. Individual Income Tax Return	1040
1040, SCH A	Schedule A Charitable Contributions Worksheet	1040
1040A	U.S. Individual Income Tax Return	1040
1041, SCH D	Schedule D Tax Worksheet	1041, 990
4136	Credit for Federal Tax Paid on Fuels	1040, 1065, 1120, 1120S, 1041
5695	Residential Energy Credits	1040

Form	Title	Return Type
6478	Biofuel Producer Credit	1040, 1065, 1120, 1120S, 1041
8689	Allocation of Individual Income Tax to the U.S. Virgin Islands	1040
8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit	1040, 1065, 1120, 1120S
8844	Empowerment Zone Employment Credit	1040, 1065, 1120, 1120S, 1041
8845	Indian Employment Credit	1040, 1065 1120, 1120S
8864	Biodiesel and Renewable Diesel Fuels Credit	1040, 1065, 1120, 1120S
8900	Qualified Railroad Track Maintenance Credit	1040, 1065, 1120, 1120S
8904	Credit for Oil and Gas Production from Marginal Wells	1040, 1065, 1120, 1120S, 1041
8908	Energy Efficient Home Credit	1040, 1065, 1120, 1120S
8911	Alternative Fuel Vehicle Refueling Property Credit	1040, 1065, 1120, 1120S

## Electronic Filing

### Partnership

Louisiana will open for production for Partnership Composite returns and extensions on February 26, 2018.

### Approved Products Available on this Release

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

#### Individual

Ohio Cities - RITA	Tennessee	Tennessee LLC Extensions
City of Philadelphia	Tennessee Extensions	
City of Philadelphia S-1	Tennessee LLC	

#### Partnership

Georgia	Tennessee Extensions	West Virginia
Tennessee	Tennessee 250	
Tennessee Estimates	Tennessee 251 Extensions	

#### Corporation

Alabama	New York City Extensions	Tennessee Estimates
Connecticut Combined	Oklahoma Consolidated	Tennessee Extensions
New York City	City of Philadelphia	
New York City Estimates	Tennessee	

## **S Corporation**

Delaware Tennessee West Virginia  
Georgia Tennessee Estimates  
Louisiana Tennessee Extensions

## **Fiduciary**

New Hampshire BT Summary

## **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 > Print > First Extensions and/or Second Extensions.

The following federal and state products are approved and available for batch electronic filing on this release:

## **Partnership**

North Carolina

## **Corporation**

Louisiana  
New York City  
Pennsylvania

## **S Corporation**

Louisiana  
New York City

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

**Tax Equalization.** The State summary worksheet will only print for mythical and unsupported states unless requested on Tax Equalization > General > Hypothetical state(s) presentation option for other hypothetical states.

#### Connecticut Electronic Filing

The Connecticut Property Tax Credit will no longer calculate a tax credit if you or your spouse, if married filing jointly, are under 65 years of age, or no dependent is claimed on the federal income tax return.

#### Massachusetts Electronic Filing

Massachusetts electronic filing now requires Schedule D, Line 23, to be presented as a negative amount. This presentation has been updated. Returns receiving reject F1-1500 should be recalculated and resubmitted.

#### Michigan Electronic Filing

Michigan disqualifying diagnostic 49722 no longer issues when the option to file a return as Employee Benefit is selected.

#### New Mexico

INMPIT-RC, Line C, will now include an "X" if a return is married filing jointly and not a dependent of others and if all other conditions are met.

INMPIT-RC, Line D, will now react to the code 1, 2, or 3 that is entered in New Mexico > Credits > Rebate and credit schedule, Line 3.

## Partnership (1065) Product Updates

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### Federal

The account number for financial institutions will remove any non-alphanumeric characters (hyphens, dashes, spaces, etc.).

Zero will now print on Form 7004, Line 6, if no amount is calculated per the government form instructions.

### Connecticut

CT-1065SI, Part I, Parent Passthrough Entity's Exempt Members statement, will now print.

### New York

New York IT-204, Page 5, Line 105, will now deduct the interest expense reported on the Federal 1065, Page 4, Line 20b.

New York Form IT-606, Line 21, will now calculate the greater of Line 10 multiplied by 10,000 or Cost or basis of real property multiplied by 0.10, then multiplied by either the physical occupancy, and use the percentage or the construction, rehabilitation, or expansion percentage.

### Ohio

Form IT 1140 will now process correctly when investors are listed on Federal > > Common State/City > Generic State Schedule K-1 Information with an entry State use - code 1 to include/exclude a partner from IT 1140, Schedule B, Column A or Column B.

Form IT 1140, Page 2, Line 2b, will calculate correctly for entities with a depreciation deduction that includes a 2016 add-back and investors that have a 5% or less ownership percentage.

Form IT 4708, Page 3, Line 32 check box option for I.R.C. 168 and 179 adjustments, will change to the option selected on Ohio > IT 1140 Passthrough Entity Tax Return > General Depreciation > General Depreciation Adjustment Information > Current year add-back code.

The return configuration set option for the application of overpayment will no longer change estimate payments.



## Corporation (1120) Product Updates

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### New Hampshire

The FEIN on Form NH1120 now masks when the masking option has been selected.

### Utah

Form TC-20 MC returns no longer include a copy of the Federal Form SCH K.

## S Corporation (1120S) Product Updates

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### California

Extension filing instructions for Form 3539 now show the amount to be paid with extension, when the option to carry the extension to the tax return is selected.

### New Jersey

Extension filing instructions now reference Form CBT-200-TS, when the option to produce all state first extensions is used.

### Ohio

K-1 footnotes will now attach to the IT K-1.

### Oklahoma Electronic Filing

The Oklahoma Extension Transmittal letter will now display EFT information when requested for extension payment.

## Fiduciary (1041) Product Updates

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### Federal

State Form 4952, Line 5 calculation is corrected when no investment income is entered on the passthrough.

The address to the IRS on Form 1041-V for trusts with addresses in Georgia, Illinois, Kentucky, Michigan, Tennessee, and Wisconsin will now use a Kansas City, Missouri address.

### North Carolina

The North Carolina Schedule K-1 will now redact the Social Security Number for the beneficiary, when selected.

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

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### Illinois

Illinois Form 700-EXT has been added.

### Massachusetts

Form M-4768 is updated for revisions posted by Massachusetts.