

CCH Access™ Tax
2017-4.0 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, 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 2017-4.0

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Tax Updates

Section 965

The following states have been revised to reflect the guidance on Section 965 reporting:

Individual	Partnership	Corporation	S Corporation	Fiduciary
California	California	Connecticut	California	California
Idaho	Illinois	Illinois	Illinois	Illinois
New Jersey	Oregon	Oregon	Oregon	Oregon
New York	Pennsylvania	Tennessee	Pennsylvania	Pennsylvania
Rhode Island	Rhode Island		Rhode Island	Rhode Island
	Tennessee		Tennessee	Tennessee
				California
				Illinois
				Oregon
				Pennsylvania

Support.CCH.com Enhancement

To eliminate a step, we added a link to the Federal/State Reference to the navigation tree on the CCH Access™ Tax support page. Previously, you could only access this by first navigating to the Electronic Filing main support page.

Issues Resolved

Individual. Section 965 Transition Tax Statement (TTS). We now correctly print the SSN on the TTS rather than 111-11-1111.

Individual, Partnership, S Corporation, Fiduciary, and Exempt Organization

We addressed an issue in which, under very specific circumstances, federal elections were not printing in the government copy of the return. We are in the process of running scans to identify affected returns and will notify users when the process is complete.

Electronic Filing

Approved Products Available on this Release

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

Individual

New Hampshire BPT

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 114. Line 15a, Unknown maximum account value, is loaded for signature authority accounts when the account value is not entered and there are more than 25 financial accounts.

Form 926. Lines 10 - 17 are left blank when Line 9 is checked Yes and then instructed to skip the rest of Part III.

Form 1040X. Line 5, Column A, includes capital construction fund adjustments when the transfer option on Amended Return > Options > Transfer original information is selected.

Form 6251.

- When an activity is coded as subject to recharacterization, is marked as 100% disposition, and there is an overall gain, the AMT adjustment from the sale is included on Form 6251, Line 17.
- When there are AMT preference items and adjustments entered for a passthrough that are coded as Active Rental Real Estate for both the federal return and a state return, the federal amounts are included on Form 6251.

Form 8582. When a passthrough activity is coded as Materially Participating Real Estate Professional, there is a passive activity loss carryover, and there is an overall loss, the loss allowed due to sale of assets (Section 1231) is included in the calculation of Form 8582, Line 7.

Form 8582-CR. When a passthrough activity is coded as Active Rental Real Estate and there is Section 1231 gain reported on the K-1, the recalculated tax (income less income from passive activities) does not include the Section 1231 gain.

Form 8621. When there is an excess distribution day allocation involving funds purchased in a prior tax year and then becoming a PFIC at a later date within that same tax year, the combined total days allocated to the pre-PFIC and the PFIC periods will not exceed the total days in the tax year.

Form 8829. Line 10 pulls mortgage interest allowed on the Mortgage Interest Worksheet when there are multiple homes for that interest.

Form 8889. Line 14a includes total distributions only if the HSA box is checked on the Deductions > Distributions From an HSA or MSA (IRS 1099-SA) > HSA field.

Form 8962. If the amount calculated for Form 8962, Line 5, is greater than 400% on the last calculation of the iterative method, the full amount of the SE health insurance premiums entered on the IRS 1095-A, unless limited by the net income from the entity the policy is associated with, is included in Form 1040, Line 29.

Schedule A. Line 10 will be 0 or a positive number.

Section 965.

- Transition Tax Statement: The Social Security Number will now print on the TTS for all individual returns instead of 11-11111111.
- Election 965(i)(1): The election will now print the name of the S Corporation rather than the date on the leading paragraph.

Diagnostic 36438 now issues when the Section 179 deduction is incorrect due to the 8582 loss limitation.

Arizona

Form 204E will no longer produce if the federal extension is being used for Arizona.

If Form 221, Line 1, is checked and an amount to be waived is entered on Line 30b, then the waiver requested box will check.

Arkansas

The personal representative address will be displayed on Arkansas returns for deceased taxpayers.

Georgia

Georgia letters instruct to pay estimated payments by EFT, when required.

Schedule 1 and Schedule 3 now calculate nonresident/part-year resident NOL carryforwards being used in subsequent years.

Idaho

Non-Resident or Part Year resident filings generate "NRF" if Idaho source income is less than \$2500.

Illinois

Credit for taxes paid amounts are split between the taxpayer and spouse for use by separate return states.

Indiana

An entry of zero is valid on Indiana Estimates / Underpayments > Section 2 - Underpayment Penalty Preparation > Indiana 2016 taxable income. Returns that already have a zero entered may drop any 2210 penalty, if applicable.

Indiana Form CT-40PNR, Line 4A, may be adjusted by \$1 to correct a rounding error.

Indiana Schedule 6/G Public Educator Credit 861 is reduced to the amount entered, if the amount displayed was more than what was entered.

Kentucky

State withholding for capital transactions flows to Schedule KW-2 and Forms 740 and 740-NP.

The mortgage interest deduction calculation combines all mortgage interest paid on a single worksheet when multiple entries are present.

Maine

ME1040, Line 25b, calculates payments from the original return on amended returns.

Maine Electronic Filing

Schedule PFTC/STFC, Line 2, will print zero when Federal 1040, Line 22, equals zero to prevent a schema validation error.

North Carolina

Form D-400TC, Line 1, reflects the amount on Schedule PN, Line 22, when overrides are entered for Schedule PN on North Carolina > Income/Deductions > 4. Nonresident and Part-Year Information.

North Dakota

ND-1, Line 7 bond Premium reduces interest on US Savings Bonds and Treasury Obligations.

Oregon

Passive activity loss adjustments (Form OR-ASC addition code 155 and subtraction code 356) calculates only against Oregon source entries.

The scan lines on Form OR-40-ES reflects the spouse's name and Social Security Number as the primary filer when the taxpayer is deceased.

Pennsylvania - Pennsylvania Cities

Estimate address overrides have been updated to look at each override individually on the Pennsylvania Cities > Estimates/Underpayments > Tax jurisdiction/collection agency, Street (Address Line 1) and City, state ZIP code - override fields when using jurisdiction codes P01 - P99 with corresponding jurisdiction address information in the return configuration set.

Corporation (1120) Product Updates

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Power Pack

Schedule M-3, Part III, Line 37, Other Expense/Deduction Items with Differences, now includes investment expense from an electing small P&C insurance company when selecting INV for the Return Code on Schedule M-3 > Other Information > Other Deduction Items to Schedule M-3.

Arizona Consolidated

The Arizona consolidated program has been updated to calculate the correct state tax addback when the accrual option 2 has been selected.

California Combined

Intercompany sales will no longer be separately stated on Sch R, Page 3, Other Receipts. It will now be netted into the total sales line with a reference to see the combined apportionment schedule for intercompany sales details.

When using the tax accrual option, Michigan taxes will now be included in the addback for state taxes based on income.

New York City

NYC Form 2.4 has been updated to accommodate post 2014 income years when there are no loss years entered.

Fiduciary (1041) Product Updates

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Federal

The Grantor letter will net municipal bond interest with PAB interest and expenses when requested in the return configuration set.

Recharacterized loss on the 1116 AMT foreign loss worksheet clears if there is no income to offset.

The Schedule K-:

- Will not calculate an ordinary income percentage greater than 100% for the beneficiary when foreign taxes are distributed.
- Will show the correct amount of short term capital gains distributed when the option to distribute capital gains when distributions exceed ordinary income is selected and there is no ordinary income.

The nonresident Grantor letter will process an override for depreciation adjustments at the Virginia level if the option to net the depreciation with the income option has been selected utilizing the ordinary income percentage.

California

The 3510 will no longer produce when the credit for prior year alternative minimum tax input is not for California.

Connecticut

Schedule B. Tax exempt interest no longer flows to the Beneficiaries' share of Federal Distributable Net Income when there is not any distributable net income in the return.

Delaware

Returns no longer double report penalties and interest on Form DE 400-V.

Illinois

Schedule K-1-T. If the beneficiary is a resident, then Column B is blank. If the beneficiary is a nonresident, then Column B calculates.

Maryland

Form 504A, Lines 9a - 10g, will not longer populate if the trust retains 100% of the income.

Form 504UP will no longer produce if one of the exceptions has been met.

Massachusetts

MA Schedule B, Line 12, will include federal short-term amounts only. MA short-term differences are included on Line 21.

Montana

NOL nonbusiness deductions and nonbusiness income may change due to MT additions and subtractions.

New York

A change in the NYC estimate will now produce if there wasn't a tax in the current year for recalculated estimates.

Oklahoma

Schedule K1. Depletion related to rental property now flows to Line 8b of the Schedule K-1 instead of Line 8A.

Virginia

The statement for explanation of amended reason now prints in return.

Virginia Electronic Filing

Filing Instructions no longer have duplicated electronic payment instructions.

Wisconsin

WI NOL is now be included on Line 3b of Schedule MT, if the amount is showing on NOL Worksheet 1, Line 9.

The Schedule 2M no longer prints in Grantor returns because all the information is included in the Grantor letters.

Estate & Gift (706/709) Product Updates

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Connecticut

The following final Connecticut forms are available for dates of death in 2018:

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