

CCH Access™ Tax  
2018-2.2 Release Notes

January 20, 2019



**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 open a Support case or chat with a representative 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.

## Highlights for Release 2018-2.2

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### 2018 Tax Updates

#### Corporation

- The Roll forward Update feature is available for returns with the presence of a Kansas net operating loss carryover, along with Form K-120EX, Line 10, being present in the prior year return. This scenario was preventing other net operating loss carryovers from rolling forward into 2018.
- The computation for New York City corporation underpayment of tax includes a calculation which references the second preceding year's tax. That information is now included with other roll forward information on Worksheet Penalties/State(City) Underpayment Penalty / Additional State - Unique and can be added or modified by the user with that box.

#### Release 2018-2.2 Highlights of Tax Reform Changes

##### Forms and calculations available on a future release:

###### All Applicable Systems

Form 8990, Limitation on Business Interest Expense IRC 163(j)

###### Individual and Fiduciary

Aggregation of Section 199A QBID activities

###### Tax Exempt

- Form 461, Limitation on Business Losses
- Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)

##### New calculations available for review; forms not ready for general use:

###### Individual and Fiduciary

- Qualified Business Income Deduction (Section 199A) worksheets
- Form 5471, multiple new pages and schedules (1040 only)
- Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
- Form 8994, Employer Credit for Paid Family and Medical Leave
- Form 965 and accompanying schedules

###### Corporation, S Corporation, Partnership and Tax Exempt

- Qualified Business Income Deduction (Section 199A) worksheets
- Form 5471, multiple new pages and schedules
- Form 8992, U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
- Form 8993, Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)

- Form 8994, Employer Credit for Paid Family and Medical Leave
- Form 965 and accompanying schedules

### Extender Legislation

We are monitoring Extender Legislation pending in Congress, and will provide updates if new legislation is introduced and proceeds toward passage.

## 2018 Electronic Filing Updates

We will begin accepting returns in advance of the January 28, 2019, IRS open for Individual returns. Returns involving the pending extender legislation or other items will continue to disqualify, but qualified returns can be uploaded and released, and will be transmitted to the IRS on January 28, 2019.

### Approved Products Available on this Release

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

#### Individual

Federal	Georgia	New York Form 204-LL
Federal Extensions	Kansas	New York Form 210
Form 114 (FBAR)	New York	Rhode Island
Colorado	New York Extension	West Virginia

#### Partnership

Arkansas	Mississippi Extension	North Carolina
Arkansas Extension	Montana	North Carolina Extension
Arkansas Composite	New Jersey	North Dakota
Arkansas Composite Extension	New Jersey Extension	Oklahoma
California	New Jersey Estimates	Oregon
California Extension	New Jersey CBT	Oregon Composite
Colorado	New Jersey CBT Extension	Oregon Multnomah
Idaho	New Mexico	Pennsylvania
Indiana	New Mexico PTW-D	Pennsylvania Extension
Iowa	New York	South Carolina
Kansas	New York Extension	Utah
Kansas City Missouri	New York IT-204-LL	Utah Extension
Mississippi	New York IT-204-LL DE	Wisconsin Composite

#### Corporation

Federal	Florida	North Carolina
Federal Extension	Florida Extension	North Carolina Extension
Form 114 (FBAR)	Iowa	North Dakota
Arkansas	Kansas	Oklahoma
Arkansas Extension	Kansas City Missouri	Oregon

California  
California Extension  
California 199  
Colorado

Mississippi  
Mississippi Extension  
New Mexico  
New York 204-LL

Pennsylvania  
Pennsylvania Extension

### **S Corporation**

Arkansas  
Arkansas Extension  
Arkansas Composite  
Arkansas Composite Extension  
California  
California Extension  
Colorado  
Florida  
Florida Extension  
Idaho  
Indiana

Iowa  
Kansas  
Kansas City Missouri  
Mississippi  
Mississippi Extension  
Montana  
New Mexico  
New Mexico PTW-D  
New York 204-LL  
North Dakota  
Oklahoma

Oregon  
Oregon Composite  
Pennsylvania  
Pennsylvania Extension  
Pennsylvania RCT-101  
South Carolina  
Utah  
Utah Extension  
Wisconsin Composite

### **Fiduciary**

California  
California Extension  
Idaho  
Minnesota  
Mississippi  
Montana

New Mexico  
New Mexico Passthrough  
New York  
New York Extension  
New York Form 204-LL  
North Dakota

Oklahoma  
Pennsylvania  
Pennsylvania Extension  
South Carolina

### **Employee Benefit Plan**

Form 8955-SSA

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

Form 1040. Social security number for dependents and bank account number will be masked when requested.

## Partnership (1065) Product Updates

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### Federal

Updated the calculation of Section 59A(e) to prevent the gross receipts from rent and royalty from Trade or Business properties.

Updated the partners Section 199A information so it is reported on the Federal Schedule K-1 when activity numbers and QBI overrides are present in a return.

### Connecticut

During roll forward or when creating a new 2018 return, Connecticut is picking up another state's common data entered on the Federal > Common State/City > State and City Common Data > Account/File Number field.

This results in:

- A) The worksheet being highlighted for CT when CT is not present in the prior year return or
- B) Another state's common data flowing to CT.

This issue does not impact another state's data.

### Iowa

Form IA5462A, Part I description no longer includes information applicable to Part IV.



## S Corporation (1120S) Product Updates

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### Federal

Updated to prevent custom instruction paragraphs added for the Federal Filing Instructions in return configuration set from showing in the Federal Extension Instructions.

## Fiduciary (1041) Product Updates

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### Vermont

VT Form FIT-165 mailing address updated to PO Box 1700 Montpelier, VT 05601-1700 in letters and filing instructions.

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

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### New Jersey

The calculation of late payment interest has been added to Form IT-R.

## Exempt Organization (990) Product Updates

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### Massachusetts

Schedule FCI, Foreign Corporation Income of US Shareholder, has been added to the 2018 Exempt system.