

CCH Access™ Tax  
2018-2.3 Release Notes

January 27, 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 2018-2.3

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### 2018 Tax Updates

#### Release 2018-2.3 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)

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

- 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

##### 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

#### Approved Products Available on this Release

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

##### Individual

Alabama	Maine	Missouri - Kansas City Form 109
Alabama LLC	Maryland	New Hampshire Form BT-Summary
Arkansas	Maryland Extension	New Hampshire Form DP-10
Arkansas Extension	Massachusetts	New Jersey
Colorado Extension	Massachusetts Extension	New Jersey Extension
Delaware	Michigan	North Dakota
District of Columbia	Michigan Cities - Detroit	Texas
District of Columbia Extension	Michigan Cities - Non-Detroit	Texas Extension
Hawaii	Missouri - Kansas City	Utah
Idaho	Missouri - Kansas City Form 108	

## Partnership

Alaska	Maryland Extension	Tennessee Estimates
Delaware	Massachusetts	Tennessee Extension
District of Columbia	Massachusetts Composite	Tennessee 250
District of Columbia Extension	Massachusetts Composite Extension	Tennessee 251 Extension
Kentucky	Missouri	Texas
Kentucky Extension	Nebraska	Texas Extension
Maine	Rhode Island	
Maryland	Tennessee	

## Corporation

California Combined	Massachusetts	North Dakota Consolidated
Colorado Consolidated	Massachusetts Consolidated	Oklahoma Consolidated
Delaware	Massachusetts Extension	Oregon Consolidated
District of Columbia	Mississippi Consolidated	Rhode Island
District of Columbia Consolidated	Missouri	Rhode Island Consolidated
District of Columbia Extension	Missouri Consolidated	South Carolina
Florida Consolidated	Montana	South Carolina Consolidated
Hawaii	Montana Consolidated	Tennessee
Hawaii Consolidated	Nebraska	Tennessee Estimates
Idaho	Nebraska Consolidated	Tennessee Extension
Idaho Combined	New Mexico Consolidated	Texas
Iowa Consolidated	New York	Texas Combined
Kansas Consolidated	New York Estimates	Texas Extension
Kentucky	New York Extension	Utah
Kentucky Extension	New York Additional Extension	Utah Consolidated
Maine	New York Combined Extension	Utah Extension
Maine Consolidated	North Carolina Consolidated	

## S Corporation

Delaware	Massachusetts Composite	North Carolina
District of Columbia	Massachusetts Consolidated	North Carolina Extension
District of Columbia Consolidated	Massachusetts Extension	Rhode Island
District of Columbia Extension	Missouri	Tennessee
Hawaii	Nebraska	Tennessee Extension
Kentucky	New York	Tennessee Estimates
Kentucky Extension	New York Estimates	Texas
Maine	New York Extension	Texas Extension
Massachusetts	New York Additional Extension	

## Fiduciary

District of Columbia	Massachusetts Form 2G	West Virginia
District of Columbia Extension	New Mexico	Wisconsin
Kansas	New Mexico Passthrough	Wisconsin Closing Certificate
Massachusetts	Ohio	
Massachusetts Extension	Texas	

## Exempt Organization

Florida	New York Estimates
New York	New York Extension

## 10 Business Day Rule for State Electronic Filing

As previously communicated, a new state electronic filing requirement related to the application of software updates may impact your internal workflow. This requirement mandates that "users/customers of this product who attempt to e-file 10 or more business days after a production release will be required to download and apply the product update." This requirement, which has been adopted by 39 states, applies to every tax software company. Please review the following Knowledge Base articles for more information about this new requirement:

- [Changes for 2019 Tax Filing Season, 10 Business Day Rule for State Electronic Filing](#)
- [Which states can expire for electronic filing due to the 10 Business Day Rule for State Electronic Filing?](#)
- [What is the Stopped - Return Expired status for electronic filing?](#)

## Tax Product Updates

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### Partnership (1065) Product Updates

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#### Federal

The Schedule K-1, Part II, Line H, Domestic partner check box will now be checked instead of the Foreign partner check box for partners who are U.S. citizens but have a foreign address printing on their Schedule K-1, Part II, Line F.

Unadjusted basis of assets (UBA) now includes cost of goods sold assets.

#### Arkansas

Updated Arkansas Schedule K, Line 2 net rental real estate income to factor in the depreciation difference. If the federal depreciation amount for rental real estate is higher than the Arkansas amount, the net rental real estate income will increase by the difference. If the Arkansas depreciation amount for rental real estate is higher than the federal amount, the net rental real estate income will decrease by the difference.

#### Massachusetts

Schedule FCI, Foreign Corporation Income of U.S. Shareholder, is available on paper and for electronic filing.

#### Oregon

The Multnomah/Portland Underpayment Penalty Form QU-2018 has been removed by the Portland Revenue Division.

#### Rhode Island

Updated to prevent the state of Rhode Island from generating in returns that rolled forward information for prior year taxes from other states.

#### Texas

The report year on all forms will now display the correct year when the federal return is marked final and Texas Return Type has been overridden.

## Corporation (1120) Product Updates

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### Massachusetts

Schedule FCI, Foreign Corporation Income of US Shareholder, has been added.

The Life Science Angel Credit has been added. This is a nonrefundable credit that prints on Schedule CMS, Parts 1 and 3. Input for Part 1 is on MA > Credits Worksheet > Life Science Angel Credit. Part 3 input is on MA > Credits Worksheet > Credits Transferred.

### Oregon

The Multnomah/Portland Underpayment Penalty Form QU-2018 has been removed by the Portland Revenue Division.

### Pennsylvania

Form REV-798 has been revised by the State and the update is now available.



## S Corporation (1120S) Product Updates

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### Massachusetts

Schedule FCI, Foreign Corporation Income of US Shareholder, has been added.

The Life Science Angel Credit has been added. This is a nonrefundable credit that prints on Schedule CMS, Parts 1 and 3. Input for Part 1 is on MA > Credits Worksheet > Life Science Angel Credit. Part 3 input is on MA > Credits Worksheet > Credits Transferred. It's also present on Schedule SK-1, Line 4m from Input on MA > Credits Worksheet > Distributive Share Credits > Life Science Company Angel Credit.

### Ohio Electronic Filing

Form IT 4708 filing instructions will not generate when electronic filing is requested and the form is suppressed on Ohio > Other Composite Worksheet > Ohio Composite Return section.

### Oklahoma Electronic Filing

Form 512S, Schedule A, Current Officer Information. Information input from Federal > Business > Compensation of Officers or from Oklahoma > Franchise Tax > Corporate Officers will now display correctly.

### Oregon

The Multnomah/Portland Underpayment Penalty Form QU-2018 has been removed by the Portland Revenue Division.

### Pennsylvania

Form REV-798 has been revised by the State and the update is now available.

### Tennessee

Transmittal letter updates mandate verbiage if tax due exceeds \$10,000.

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

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### New York

The basic exclusion amount on Early 2019 Form ET-706 has been updated to \$5,740,000.