

CCH Access™ Tax  
2018-2.6 Release Notes

February 17, 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 2018-2.6

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### 2018 Tax Updates

#### Release 2018-2.6 Highlights of Tax Reform Changes

##### Fiduciary

A new feature has been added to automatically change real property assets to ADS method and life when an entity opts out of IRC Section 163(j).

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

**Qualified Business Income Deduction (QBID)** - New, final regulations received. Current program functionality uses the proposed regulations; final regulations remain in process. Calendar year returns can be filed using the proposed regulations or overrides can be utilized to meet requirements added in the final regulations. Calculations for Individual, Corporation, S Corporation and Partnership returns related to the final regulations are projected for Release 2018-2.7. Fiduciary returns are projected for Release 2018-3.0. Aggregation for Partnership and S Corporation returns are projected for Release 2018-3.4.

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

An option to include the real estate safe harbor statement under Proposed Revenue Procedure in Notice 2019-7 is under development. We are projecting availability on 2018-2.7, scheduled for February 24, 2019.

### 2018 Electronic Filing Updates

#### Approved Products Available on this Release

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

##### Individual

Federal Form 1040NR	Nebraska	Ohio Cities - RITA
Delaware Extension	Ohio Cities - NonRITA	

##### Partnership

Alabama	Georgia	Ohio
Alabama PTE-CK1	Louisiana	

##### Corporation

Alabama	New Jersey	New Jersey Estimates
Alabama Consolidated	New Jersey Annual Report	New Jersey Extension

##### Fiduciary

Alabama	Ohio Passthrough Entity
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## **S Corporation**

Georgia

Maryland

Maryland Extension

New Jersey

New Jersey Annual Report

New Jersey Estimates

New Jersey Extension

Ohio

## **New Batch Electronic Filing Extension Availability**

### **Individual**

District of Columbia

### **Partnership**

New York City

### **Corporation**

New Jersey

### **S Corporation**

New Jersey

# Tax Product Updates

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## Individual (1040) Product Updates

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### Federal

#### Form 1116

- Income and adjustments entered on Foreign Tax Credit > Part I - Foreign Income and Deduction Adjustments for the Section 951A income basket are included on Form 1116.
- Line 18 is taxable income that includes the qualified business income deduction.

### Arizona

Credit code 17326 for Umbrella Foster Care Charities was added to the credit form 352 and credit code 20726 for Umbrella Charitable Organizations was added on the credit form 321 on the release posted on February 10, 2018.

### Indiana

Form IN-529 and the corresponding credit will not produce on Married Filing Separate returns because it is not allowed. Refer to diagnostic 38708 for more information.

Form IN-EIC worksheets that have earned income below the maximum threshold and adjusted AGI above the maximum threshold will not grant an EIC credit of \$1. It will now be zero.

### Kentucky

The Kentucky Return Summary shows the 5% tax bracket as Kentucky is using a 5% flat rate for 2018.

### Michigan - Michigan Cities Insource Electronic Filing

Benton Harbor, MI tax rate is 1% for resident filers and 0.5% for non-resident filers.

### Oklahoma

QBID will be excluded on 511 Sch ABC, Line 14 for resident and NR-1, Line 16 for PY/nonresidents.

### Pennsylvania

Amortization of bond premium will automatically be included on Schedule A, Line 8 as a reduction to federal taxable interest. The resulting adjustments for amortization of bond premium nets to zero due to amortization of bond premium already being included as an addition on Line 3. To make adjustments to these amounts overrides will need to be used on Income/Deductions > Schedule A > Amortization of bond premium - addition fields for Line 3 and/or Income/Deductions > Schedule A > Amortization of bond premium - reduction fields for Line 8.

## Wisconsin

In 2018 WI conforms to the deduction for IRA distributions to charitable organizations. The Schedule I addback has been removed.

## Partnership (1065) Product Updates

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### Federal

Line 8 will now reflect business interest expense other than the trade or business.

New York IT-204-LL disregarded entity letter will now contain the special instructions paragraph in Axxess when Form IT-204-LL is not being electronically filed.

Rental depreciation will now be included in Line 11 when the rental property is classified as trade or business.

State coded rentals will no longer be included Form 8990 calculation.

The Income from Passthroughs Statement will correctly reflect the Section 199A items when California is present in the return.

The remaining life for assets using the ADS method and mid-month convention now takes into account the prior year short year dates when entered in Depreciation Options and Overrides > Prior year tax dates.

### Connecticut

Form OP-424 filing instructions are showing the EFT payment instructions in Axxess when the EFT payment option is "no".

### Delaware

Form 1027, extension voucher, will now print the scanline in the top center of form based off state provided specifications.

Form 300, Page 2, Section D, Lines 12c, 13c, 14c, and 16 updated to state's specifications.

### Kentucky

Suppression on estimate and extension letters for the Kentucky withholding return will no longer suppress the estimate and extension forms.

### Massachusetts

Form 1-ES scanline will now have the correct period end date.

### Mississippi

A second final version of Form 84-132 (Schedule K-1) has been received. The state wants the K-1 codes from the Federal Schedule K-1 for Lines 11 and 14-22. We are planning to have these updates ready for 2018-2.7.

### Montana Electronic Filing

Returns missing required withholding on Schedule K-1, Part 5, Line 2a will be disqualified.

### Texas

Letters and filing instructions have been updated and will no longer reference payment voucher in electronic filing paragraph.



## Utah

Form TC-65, Utah Partnership Return, Line 10. Return will now use correct late filing penalty per pub-58.

## Corporation (1120) Product Updates

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### Federal

Negative assets are now included in the UBIA calculation.

### Kentucky - Kentucky Cities

The mailing address for the City of Pikeville for Kentucky cities form OL-S is updated.

### Maine Electronic Filing

Update to schema version 2018v0.8.

### Massachusetts

MA Schedule FE was updated to include 2 new lines. Description on Schedule EDIP changed to "Project certified before 01/01/17". This does not affect the calculation.

### Missouri

The preparer signature will print in the Preparer Information section of MO-1120, Page 2.

### New Jersey

Form BFC-1, Corporation Business Tax Returns for Banking and Financial Corporations, along with related forms and schedules, is released for filing.

Schedule G, Part II, Interest and Intangibles Expenses worksheet view now has a new input to indicate that "Treaty Country" applies to the expenses and costs paid to related members.

### North Carolina

Form CD-405, Page 1, Line 17 apportionment percentage will now print zero when no apportionment has been entered in the return.

### Oregon

Eliminations for apportionment have been removed per request from OR department of revenue.

### Utah

PDF attachment can be e-filed with extension form.

## S Corporation (1120S) Product Updates

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### Illinois

Diag 43078 will no longer issue when there is an amount on Schedule M, Line 25. An adjustment for this amount has been added to the Reconciliation of IL-1120-ST to Schedule K-1-P report as well.

### Indiana

Disqualifying diagnostic 47324 will not issue for the Research Tax Expense Credit entered from a passthrough.

### Maine Electronic Filing

Updated to schema version 2018v0.8.

### Massachusetts

Description on Schedule EDIP changed to "Project certified before 01/01/17".

MA Schedule FE was updated to include 2 new lines.

### Mississippi

A second final version of Form 84-132 (Schedule K-1) has been received. The state wants the K-1 codes from the Federal Schedule K-1 for Lines 11 and 14-22. We are planning to have these updates ready for 2018-2.7.

### Montana

Updated to stop the calculation of withholding for a shareholder when input is present indicating Form PT-AGR was filed in a previous year.

### Oregon

Portland Schedule R has been updated to also generate when there is only information entered on Oregon > Multnomah County and Portland > Portland > Portland Schedule R and with no Entity number.

## Fiduciary (1041) Product Updates

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### Federal

Form 461 AMT. The EIN of the estate or trust will now print at the top of the 461 AMT.

Form 461 is no longer created if loss is from disallowed loss - Form 8582.

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

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### Massachusetts

The following form is updated for revisions posted by Massachusetts: Form M-4768.