

CCH Access™ Tax
2018-3.5 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 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 2018-3.5

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CCH Access Common Component Updates

- **Data Insights** - The Dashboard Application Links now display Business Intelligence > Data Insights for all staff of firms who use CCH Access Practice or CCH Access Workstream. A user with functional rights for firm setup can hide the new link or direct it to open Microsoft® Power BI on the Web. Your IT department can follow the on-screen links to learn about how to publish Data Insights and other Power BI files connected to your Data Access database. If you are unfamiliar with Data Insights, read more online or contact your solution consultant.
- **Client Manager Quick Search Export** - You can now export all pages from the client quick search view, up to 20,000 rows. Other views in Client Manager continue to export the current page.
- **Reports Quick Export File Type** - In addition to existing Quick Export options, you can now export to Microsoft® Excel® XLSX workbooks.
- **Modifying Historical Clients and Staff** - Historical clients and staff are retained for reporting. They are not visible in most parts of CCH Access and cannot be deleted. Beginning with this release, you can change the ID, sub-ID, and sort name of historical clients and change the user ID, staff ID, report name, and system email address of historical staff.

2018 Tax Updates

All Systems

- **Tax Extenders** - With no sign of progress from Congress regarding the passage of tax extender legislation, tax extender provisions no longer calculate, regardless of tax extender entries.
- **Section 199A QBID** - Passthrough data related to Qualified Business Income is now delineated regarding how the distributed net amount calculates. This detail is also available in the passthrough input and imports.



Fiduciary note: The breakdown of QBI amounts imported into other return types is currently not available and is scheduled to be added on Release 2018-4.0.

Individual and Fiduciary

Schedule D Worksheet - The IRS issued a corrected Schedule D worksheet on May 16, 2019. All calculations related to this revision are available.

Fiduciary

New York - Changes related to recent New York legislation decoupling fiduciary from Tax Cuts and Jobs Act provisions -- including 2% deductions, SALT, and QBI -- are available.

Partnership and S Corporation (Included with Release 2018-3.4)

Section 199A - Aggregation of Qualified Business Income entities is available. A worksheet detailing the Aggregation of Non-Service Trade or Business Operations will be prepared for each aggregation, and the

Schedule K-1 statements will reflect the aggregated amounts.

Corporation, S Corporation, and Partnership

Form 8858 Schedule M - Form 8858 Schedule M, Transactions Between FDE of a Foreign Tax Owner and Filer, is now available as an attachment to Form 8858 as a standalone form.

Kentucky - Kentucky Form 720-ES has been updated to reflect legislation passed during the Kentucky spring legislative session. With the passage of HB 354, Kentucky estimates for business taxpayers are now set to make four quarterly estimate payments retroactive to January 1, 2019. This Bill also eliminated the \$5,000 statutory exemption that was applied to estimated taxes in Kentucky, but left the \$5,000 threshold intact. The Kentucky Form 720-ES has been updated to reflect these changes.

Partnership and S Corporation

Section 199A QBID - Section 199A QBID, Aggregation of Non-Service Trade or Business Operations worksheet, will be prepared for each partner\shareholder, detailing their portion of the amounts included in each aggregation.

Connecticut - An automated feature has been added for preparation of the Connecticut Combined Election. The combined report can contain Partnership and S Corporation returns.

Corporation

Kentucky - Schedule DTD, Deferred Tax Deduction, has been added as a library form. This form is produced by direct entries on the government form. The schedule has to be mailed by July 1, 2019.

S Corporation

Wisconsin - Preliminary Draft versions of Wisconsin Schedules 5S-ET, Entity Level Tax Computation, and Supporting Schedule ET-OS, Credit for Net Tax Paid To Another State, are available.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Schedule E, Page 2. When there is a prior year basis carryover for depletion and the full amount is allowed in the current year, the amount presented as the basis carryover on Schedule E, Page 2 reflects the total of the Schedule E carryover and the depletion carryover. (This update was released on 2018-3.4.)

Form 6251. If a passthrough is sold in an installment sale and there is an overall gain for regular tax and an overall loss for AMT purposes, the AMT loss is included in Form 6251, Line 2m.

The Mortgage Interest worksheet uses amounts entered for outstanding balances in prior year to determine how much of mixed use mortgage is equity and how much is acquisition so that it only uses acquisition in Lines 12 and 13.

You can now override the anticipated installment payments on Forms 965A/B by entering data on Foreign > Section 965 Carryover and Transferred Amounts > Lines 6 through 14.

California

Form 3840, Part I and II now fill out when Line B, amended box is checked, and it is not the initial year of the exchange.

Idaho

Diagnostic 28738 now issues for nonresident and part-year resident returns when there is an amount on Form ID 43, Line 31, Column B for the qualified business income deduction indicating that an adjustment may be needed.

Form CG now shows acquired and sold dates for gains and losses from passthroughs.

Kentucky

The late payment interest and penalty calculations now use only Kentucky late filing input information.

Louisiana

Form R-10606 properly produces additional pages when printing if there are more than 14 states in Worksheet A, or more than 8 states in Worksheet B. The electronic file already included all states on either worksheet.

Schedule E produces in the return when the only adjustment is the add back of a donation to student tuition organization credit.

Schedule J, Line 12 picks up Research and Development amounts only when Credit 251 is selected.

Massachusetts

Additional interest and dividends not included in federal on the Massachusetts Schedule B, Line 3, are now included in the interest and dividends amounts on the MA 8960.

Massachusetts Schedule C calculations ignore the state amount for travel expenses entered on the federal business income and expenses input.

The Schedule B, Line 6 statement reduces the total passthrough interest received by the amount allocated as Massachusetts Bank interest so the statement doesn't appear to exclude excess non-Massachusetts interest and dividends.

New York - New York City

Letters now reflect the balance due for taxpayer/spouse when direct debit has not been selected.

Ohio - Ohio Cities

Oakwood. The percentage of credit has been updated to 100%.

Toledo. Addresses have been updated to match the most recent version of the form.

Vermont

Form IN-111, Line 25e now flows to Form IN-152, Line 5a.

Partnership (1065) Product Updates

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Federal

With this release, the Aggregation of Non-Service Trade or Business Operations worksheet will be prepared for each partner, detailing their portion of the amounts included in each aggregation.

Connecticut

Schedule K-1, Part II, Line 9a, Column B will no longer include the 1231 gains amount from Line 10.

Kentucky

Kentucky Form 720-ES has been updated to reflect legislation passed during the Kentucky spring legislative session. With the passage of HB 354, Kentucky estimates for business taxpayers are now set to make four quarterly estimate payments retroactive to 1/1/2019. This Bill also eliminated the \$5000 statutory exemption that was applied to estimated taxes in Kentucky, but left the \$5000 threshold intact. The Kentucky Form 720-ES has been updated to reflect these changes.

Maryland

The composite extension filing instructions will now reference Form PVW instead of Form 502E.

Oregon

Apportionment input overrides for the OR-TM and OR-LTD returns will calculate throughout Schedule OR-TSE-AP.

Utah

Form TC-20J, Schedule J - Apportionment Schedule. NAICS codes that start with 3254, 3333, 334, and 336111 can only use the Sales Factor Weighted formula, Part 3.

Schedule K, Partner's Distribution Share Items. Invalid code 34 will no longer flow to Line 17.

Corporation (1120) Product Updates

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Kentucky

Kentucky Form 720-ES has been updated to reflect legislation passed during the Kentucky spring legislative session. With the passage of HB 354, Kentucky estimates for business taxpayers are now set to make four quarterly estimate payments retroactive to 1/1/2019. This Bill also eliminated the \$5000 statutory exemption that was applied to estimated taxes in Kentucky, but left the \$5000 threshold intact. The Kentucky Form 720-ES has been updated to reflect these changes.

Schedule DTD, Deferred Tax Deduction, has been added as a library form. The form generates from government inputs. The schedule has to be mailed by July 1, 2019.

Michigan - Michigan Cities

The interest rate has increased from 5.9% to 6.39% starting 07/01/19 for forms 5297, 5324, CF-1120, and CF-2220.

S Corporation (1120S) Product Updates

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Federal

With this release, the Aggregation of Non-Service Trade or Business Operations worksheet will be prepared for each shareholder, detailing their portion of the amounts included in each aggregation.

Connecticut

An automated feature has been added for the Connecticut Combined Election on Connecticut > Pass-Through Entity Return CT-1120SI > Combined Report Automated Feature.

- The combined report (Schedule CT-CE) should be made in the parent return. Indicate the parent return selecting parent on Common State/City > State/City Common Data > Consolidated/Combined Return Information > Member of a consolidated/combined or affiliated group.
- Separately complete each pass-through entity return that is to be included in the combined report by indicating they are a subsidiary on Common State/City > State/City Common Data > Consolidated/Combined Return Information > Member of a consolidated/combined or affiliated group.
- The combined report can contain Partnership and S Corporation returns.
- Electronic filing is not currently available with the automated feature.

Kentucky

Kentucky Form 720-ES has been updated to reflect legislation passed during the Kentucky spring legislative session. With the passage of HB 354, Kentucky estimates for business taxpayers are now set to make four quarterly estimate payments retroactive to 1/1/2019. This Bill also eliminated the \$5000 statutory exemption that was applied to estimated taxes in Kentucky, but left the \$5000 threshold intact. The Kentucky Form 720-ES has been updated to reflect these changes.

North Dakota Electronic Filing

A disqualifying diagnostic will issue when an apportionment factor override is used to force the amount on Schedule I, Line 15, \$0 is used for NE Sales amount and a non-zero amount is used for Total Sales amount.

Vermont

The amount of annual nonresident estimated payments allocated to shareholders on Schedule K-1VT, Line 5 will be reduced by the amount of overpayment applied to next year.

Wisconsin

Preliminary Schedules 5S-ET and Supporting Schedule ET-OS are available.

Check the "Elect to be taxed at the entity level" field on WI > Taxes > Other Taxes and Recaptures to prepare Schedule 5S-ET, Entity-Level Tax Computation.

Adjustments must be entered on WI > Taxes > Other Taxes and Recaptures. They are not carried from anywhere else in the return. The supporting Schedule ET-OS Credit for Net Tax Paid to Another State will be prepared if entries are made on the WI > Other > Schedule ET-OS.

Fiduciary (1041) Product Updates

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Federal

Amortization amount now flows to the state Schedule F "Other Expense" statement.

QBID (Section 199A). Qualified Business Income is reduced by depreciation amounts that were distributed to beneficiaries.

Form 8960. Combined state taxes in Lines 9b and 9c will be limited to \$10,000.

Illinois

Schedule NLD, Line 5 will no longer include expired losses in the calculation.

Iowa

All State Source Allowable Deductions - Override amounts are now included in total deductions.

New Mexico

FID-EXT. Extension amount will now take into effect the estimates, withholding and overpayment applied.

Pennsylvania

Schedule A, Lines 3 and 8 will now reflect Amortizable Bond Premium entries.

Utah

Federal QBID will be added to TC-41A Code 58 for nonconformity.

No extension payment voucher, TC-548, produces when there is no payment due.

Estate & Gift (706/709) Product Updates

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Federal

When “Print extended due date on letter and filing instructions” is selected, the IRS mailing address in the Form 4768 filing instructions is correct.