

CCH Access™ Tax  
2018-4.0 Release Notes

June 23, 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 2018-4.0

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### 2018 Tax Updates

#### Fiduciary

**QBI** - The breakdown of QBI amounts on passthrough input is now available. The import/export feature into other return types is currently not available, but is projected to be in release 2018-4.1 on July 21, 2019.

**Kentucky** - Changes related to recent Kentucky clarification of IRC Section 67(e) fiduciary expenses are available.

#### Individual

New fields are available on passthrough input for foreign, if different, amount.

#### All Systems

**Arizona** - Changes related to recent Arizona legislation conforming to the Tax Cuts and Jobs Act provisions are available.

**Minnesota** - Changes related to recent Minnesota legislation conforming to the Tax Cuts and Jobs Act provisions are awaiting guidance from the state taxing authority.

### 2018 Electronic Filing

#### Approved Products Available on this Release

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

##### Partnership

Ohio Cities RITA

##### Corporation

Arkansas Consolidated

Ohio Cities RITA

##### S Corporation

Ohio Cities RITA

## Tax Product Updates

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### Individual (1040) Product Updates

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#### Federal

BNA Export. QBID W-2 wages, from a passthrough, are identified with Line number 11.

Form 1116. The alimony deduction for the General limitation basket includes the Passive basket alimony deduction on the income summaries when high-tax kickout is applicable.

Form 8615. When Form 8615 is prepared, Schedule D, Line 19 is \$0, and Form 4797, Line 8 has an amount, the Qualified Dividends and Capital Gain Tax Worksheet, Line 7 and Schedule D Tax Worksheet, Line 11 will contain the appropriate numbers.

QBID Worksheet. Passthroughs that are aggregated for QBID purposes and also subject to the QBID Deductions Worksheet will carry to the Aggregation Worksheet.

#### Arizona

Form 309, Line 2 uses the net amount when it's foreign income.

Part-year itemized deductions are limiting the SALT computation to \$10,000.

#### Delaware Electronic Filing

Delaware e-filed extensions use the direct debit indicator when banking information is present to prevent a state payment being included with the electronic file when the taxpayer intends to pay by check.

#### Idaho

Form 39R, Line 18 includes health insurance premiums included on a SSA1099 and linked to a Schedule C when figuring the allowable deduction. Form 39R, Line 18 also now includes a statement explaining the calculated health insurance premium deduction.

#### North Dakota

Form ND-1 shows the full address of the personal representative on a deceased taxpayers return.

Form ND-1FA does not print when the option is selected on the federal level.

#### Tennessee Electronic Filing

Electronic filing for FAE 170, FAE 173, and FAE 183 is determined by input on Tennessee Other > Limited Liability Company > File FAE 170, FAE 173, and FAE 183 electronically field; federal Electronic Filing > General; and Return Manager in that order. When input indicates that FAE 173 and FAE 183 are selected for the same entity, diagnostics 53660 and 47563 will issue stating the forms are mutually exclusive per entity; and FAE 183 will be generated instead of FAE 170 or FAE 173.

## Partnership (1065) Product Updates

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### Federal

All additional items specific to Form 8865 populate when using 1065 calculations to compute a stand alone 8865.

Form 8865, Schedule K-1, when other income code "I" is present, an additional blank statement will no longer generate.

Line 35 will now display more decimals to correct rounding issue related to Line 36 and worksheet A.

The State 4562 forms no longer disappear when the lock depreciation option is selected.

Worksheet A, Line 8, 9 and 10 will no longer double when special allocation codes are used.

### Arkansas

When overriding Other Deductions for Arkansas purposes, the Excess Business Interest Expense will no longer be included. Only the amount entered for the Other Deductions override will appear on the Schedule K and K-1 for Arkansas.

### Connecticut

Form CT-1065/CT-1120SI, Page 3, Part I, Schedule B, Column A, Line 13 other deductions will now include Investment interest expense and Section 59(e)(2).

### Delaware

Form DE 300, Partnership Return, Schedule 1. Information input from Delaware > Income/Deductions > 1-Income/Deductions /Other Items to be allocated - Overrides > Line 5 will now show correctly.

### Louisiana Electronic Filing

The LA IT-565 Schedule L is required to be a part of the return when electronically filed. If the option to suppress the print of the federal balance sheet is selected, the LA Schedule L is not being included in the electronic file resulting in a schema validation error. Diagnostic 60187 will now prevent a return from exporting in this case.

### Missouri

Form MO-1065, Line 7 will show the amount of business interest expense generated on form 8990.

### New Mexico

Section 965 amounts from Federal Schedule K-1, Lines 11g and 13x are now included in the calculation on New Mexico Schedule K-1 Equivalent, Line 1.

### Ohio

Per Ohio PTE Update Dated 6/3/19: "Correction to IT 1140 Due Dates for Estimated Tax Payments. The estimated payment chart listed in the 2018 IT 1140 instruction booklet is incorrect for the 2nd and 3rd quarter estimated tax payments.

We are currently updating the booklet to correct this issue. The chart below shows the correct estimated payment due dates.

For example, those who file using a calendar year period, their 1st payment is due by April 15th, 2nd payment is due by July 15th (not June 15th), 3rd payment is due by October 15th (not September 15th) and 4th payment is due by January 15th”.

## Oklahoma Electronic Filing

The State ERO Data sheet will no longer print when a return is exported for electronic filing.

## Texas

Diagnostic has been added if historic credit certificate number is less than ten digits.

## Utah

Extension report for Utah will now print correctly.

Form TC-559 EXT, Partnership Payment Coupon. Updated ZIP code for the letters and filling instructions.

Utah Schedule J, Apportionment Schedule. Diagnostic will issue if Schedule J, Line 9 is overridden to a wrong amount.

## Corporation (1120) Product Updates

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### Federal

FDII and GILTI deductions reported on Lines 8 and 9 of Form 8993 are now automatically limited to amounts not less than zero.

Form 1118, Sch D, Part I, Column 4 will now pull the Pro Rata Share of CFC's Tested Income from Form 8992, Sch A, column (e).

### Alaska

Print positions for check boxes for installments on Form AK 6240 have changed. The apportionment percentage on the combined Alaska Schedule I now prints 0 and 100% correctly. This combined worksheet no longer prints in the government copy.

### Arkansas

Consolidated e-file is now available for Arkansas. In conjunction with this change and per Arkansas DOR instructions, the AR1100REC will now generate at the parent and subsidiary level for all Arkansas consolidated groups regardless of their filing status.

### Indiana

Updated calculation of IN Schedule IT-20NOL Part 2 - Computation of Indiana Net Operating Loss Deduction and Carryover with Net Operation Losses older than 9 years for Corporations with a fiscal year return.

### Maryland

Amended letters and filing instructions for returns with an amount due on the original return and a refund on the amended return will show the amount due from Form 500X, Line 14.

Amended letters and filing instructions will use the amounts from Form 500X to determine if payment by electronic funds transfer prints in the instructions.

The date of Designation at the bottom of Form 548, Page 2 will display and print using normal size fonts and will be formatted as MMDDYYYY.

### Maryland Electronic Filing

Returns with Form 500CR, Page 6, Part P, the One Maryland Economic Development Tax Credit certified before July 1, 2018 that include refundable credit for project costs will include the amount of refundable credit for project cost from Line 36.

### Mississippi

The interest on underestimated income tax payments is now 1/2 of 1%.

### New York

New York Form CT-3.4, Line 5 pulls information from Line 5d.



## North Carolina

Form CD-405 Schedule G, Line 20C now shows the amount from Line 20a when federal return is Form 1120-H.

## Tennessee Electronic Filing

Corrected Form 174, Page 2 from incorrectly including Schedule SF when Schedule F1 or Schedule F2 are present causing the electronic return to reject for Business Rule TN174-043.

## Texas

Diagnostics will now issue if alphanumeric characters are present for the banking accounting number.

Form 05-167 officer FEIN will now show when entered on Texas input.

The registered agents ZIP code will now appear in the electronic file when entered for more than one entity filing Form 05-167.

## Utah

NAICS codes that start with 3254, 3333, 334, and 336111 can only use the Sales Factor Weighted formula, Part 3.

## Vermont

Form BA-410 will display the full ZIP or postal code with the corporation in consolidated returns with subsidiary or parent companies with ZIP or postal code input longer than 5 digits.

Form CO-411, Line 15 credits are limited to the amount of Vermont tax on CO-411, Line 14 minus the amount of minimum tax from the computation schedule at the bottom of CO-411, Page 2.

Line 22 of Form CO-411 can be entered using the Federal > Payments/Penalties/Estimates > Payments > State Quarterly Tax Payments worksheet Other payments field.

Overrides entered on the Federal > Payments/Penalties/Estimates > Penalties > State/City Late Interest and Penalties worksheet Late interest - override, Late penalty - override, and Late filing penalty - override fields will override the calculated penalties on CO-411, Line 21.

The late payment interest rate for 2019 has been updated to 6.75% per year. The 2018 interest rate will calculate as 6% per year.

The ZIP code field on Form CO-411 will allow more than 5 digits to print to accommodate ZIP + 4 addresses.

## Vermont Combined

Amounts input on the Vermont > General worksheet Use tax for taxable items on which no sales tax was charged, including online purchases field will accumulate in the consolidated return on Form CO-411, Line 16.

Form BA-404 will ignore entries made for EATI credits and Solar Energy credits and calculate the amount correctly for each company in consolidated or combined unitary returns.

## West Virginia

Prior year carryforward entries for the Film industry investment tax credit from the credit carryforward column of the West Virginia > Credits worksheet will be added to the amount on Schedule TC, Line 10. Prior year carryforward entries for the Alternative Fuel Credit from the credit carryforward column of the West Virginia > Credits worksheet will be added to the amount on Schedule TC, Line 12.

Schedule NOL will now show net operating losses for the 20 years preceding the current tax year (1998 - 2018).

The amount of income from Schedule K-1C will flow to CNF-120 APT A1, Line 8 and A2, Line 8.

## West Virginia Electronic Filing

The calculation of West Virginia net taxable income on Line 19 of Schedule UB-CR has been updated. If West Virginia taxable income on Line 15 of Schedule UB-CR is less than zero, Line 19 will equal the REIT Inclusion and other WV taxable income on Line 18. If Schedule UB-CR, Line 15 is zero or greater then Line 19 will equal UB-CR, Line 18 plus the difference of Line 15 and the NOL used in the current tax period on Line 16.

# S Corporation (1120S) Product Updates

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## Federal

Schedule K-1, Line 17V, Section 199A statement will not double the amount for medical expenses paid for shareholders when more than two shareholders are present in the return.

The Passthrough amounts reported on the Schedule K-1, Section 199A statement will only include the Section 179 deduction amounts entered in the pass through Section 199A input.

## Maine

Form 1120ME, Maine Corporate Income Tax Return, Schedule C. Lines 1F and 1U will now print correctly.

Form 1120ME, Schedule C, Tax Credits. Line 1s will now calculate correctly. Credit for dependent health benefits paid is no longer valid and it is no longer included in the calculation.

Maine Schedule K-1 Equivalent. Special allocation codes 21300 and 21400 are no longer valid.

## Minnesota

A level 3 diagnostic will issue when there is an amount on the KSNC Line 4A so that Line 4B doesn't "double dip" into Line 27.

Diagnostic 39506 will include mention of Form MN Domestic Corporation Annual Registration.

Schedule KS Lines 32-34 will exclude trust shareholders out of the composite return and these lines will clear when the input is removed.

The Section 179 and Bonus Depreciation worksheets will now print with the rest of the Minnesota return.

## Ohio

Per Ohio PTE Update Dated 6/3/19: "Correction to IT 1140 Due Dates for Estimated Tax Payments. The estimated payment chart listed in the 2018 IT 1140 instruction booklet is incorrect for the 2nd and 3rd quarter estimated tax payments.

We are currently updating the booklet to correct this issue. The chart below shows the correct estimated payment due dates.

For example, those who file using a calendar year period, their 1st payment is due by April 15th, 2nd payment is due by July 15th (not June 15th), 3rd payment is due by October 15th (not September 15th) and 4th payment is due by January 15th".

## Ohio - Ohio Cities

Ohio Cities Form R, Line 3 for Hartville will now include 2016 Net Operating Loss.

## Oklahoma

Form 512-S, Part One, Line 1. Disqualifying diagnostic will now issue if Line 1 is not equal to Line 1a minus Lines 1b and 1c.

Form 512-S, Small Business Corporation Income Tax Return. Form 512-S, Page 5, Part 5, Line 6 will now pull a correct federal amount.

## Tennessee

Corrected Schedule SF overrides on TN7 not working for a non-consolidated return fields.

## Tennessee Electronic Filing

Added diagnostic 60207 to prevent Tennessee business rule TN170-043 for incorrect apportionment percentage when TN total exceeds Total Everywhere.

Corrected the issuance of diagnostic 35909 when multiple apportionment schedules are present.

## West Virginia

On the SPF-100 Schedule SP, amounts for tax withheld for nonresident composite filers will now flow to WV Schedule K-1 Line 2 - Amount of West Virginia income tax withheld.

## Fiduciary (1041) Product Updates

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### Federal

Form 8858 attachment to Form 8865, country code description for United Kingdom no longer prints as inactive.

### California

Form 3563 can now be printed for Charitable Remainder Trusts.

### Delaware

Transmittal letters and filing instructions will no longer indicate that the extension should be signed and dated.

### Iowa

Net Operating Loss Computation will no longer be calculated for a negative taxable income.

### Utah

TC-41, Line 39 - Late payment interest will now use late payment interest rate overrides if entered.