

CCH Access™ Tax  
2019-2.2  
Release Notes

January 19, 2020



**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 2019-2.2

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### Tax Updates

#### All Systems - Consolidated Appropriations Act of 2020

Those tax year 2019 provisions of the Consolidated Appropriations Act of 2020 that can be implemented without IRS action are available, including:

- Depreciation updates
- Mortgage insurance premiums
- Medical rates
- Charitable contributions
- Certain credit changes

Returns with these provisions have updated calculations, but will continue to be unavailable for electronic filing, pending IRS changes. The IRS has yet to announce plans regarding availability of either updated forms and electronic filing schemas for tax year 2018 or tax year 2019. Please note that returns, particularly state returns, will need particular scrutiny regarding these federal law changes.

#### Corporation

"Roll Forward Failed" message encountered on returns with 5471 present in the 2018 return is resolved.

### Electronic Filing Updates

#### Approved Products Available on this Release

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

##### Individual

Alabama	Idaho	North Carolina
Alabama LLC	Missouri - Kansas City Form 108	North Carolina Extension
Arkansas	Missouri - Kansas City Form 108 Extension	North Dakota
Arkansas Extension	Missouri - Kansas City Form 109	Ohio
Connecticut	Missouri - Kansas City Form 109 Extension	Oklahoma
Connecticut Extension	Michigan	South Carolina
District of Columbia	Michigan - Detroit	Tennessee FAE 173
District of Columbia Extension	New Hampshire DP-10	Tennessee FAE 183
Georgia	New Hampshire BT-Summary	Utah

## Corporation

Federal Consolidated	Maine Consolidated	New York Additional Extension
Arkansas Consolidated	Michigan	North Dakota Consolidated
California	Michigan Cities	Oklahoma
California 199	Michigan Cities Consolidated	Oklahoma Consolidated
California Combined	Michigan Consolidated	Oregon
Connecticut Extension	Montana Consolidated	Oregon Consolidated
Delaware	New Hampshire	South Carolina
Hawaii	New York	Utah Consolidated
Hawaii Consolidated	New York 204-LL DE	Vermont
Iowa Consolidated	New York Combined	Vermont Extension
Kansas Consolidated	New York Combined Extension	
Kentucky Consolidated	New York Extension	

## S Corporation

California	New Mexico	Oklahoma
Delaware	New York	South Carolina
Hawaii	New York 204-LL DE	Vermont
Michigan	New York Extension	Vermont Extension
Michigan Cities	New York Additional Extension	Virginia
Montana	Ohio	Wisconsin 1CNP
New Hampshire	Ohio Composite	Wisconsin PW-1

## Partnership

California	New York	South Carolina
Delaware	New York 204-LL	Vermont
Massachusetts Composite Extension	New York 204-LL DE	Vermont Extension
Montana	New York Extension	Wisconsin 1CNP
New Hampshire	Ohio	Wisconsin PW-1
New Hampshire DP-10	Ohio Composite	
New Mexico PTW-D	Philadelphia	

## Fiduciary

Federal	Kansas	Ohio
Federal Extension	Maine	Ohio PTE
Federal Form 114 (FBAR)	Montana	Oregon
Arizona	New Jersey	Pennsylvania
Arizona Extension	New Jersey Form ESBT	Pennsylvania Extension
California	New Jersey Extension	Tennessee

California Extension  
Colorado  
District of Columbia  
District of Columbia Extension  
Iowa

New Mexico  
New Mexico PTE  
New York  
New York Extension  
New York Form IT-204LL

Tennessee Extension  
Utah  
Utah Extension  
Virginia

**Exempt Organization**

California

New York Extension

# Tax Product Updates

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## Individual (1040) Product Updates

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### Federal

This release will contain the tax extender portion of the Further Consolidated Appropriations Act, 2020 for the federal product to the extent possible. The IRS is in the process of updating their forms, instructions, and electronic filing system. In situations where the IRS is expected to make an update, one or both of the following diagnostics will be issued.

- Form 1040. The IRS is in the process of updating their forms and instructions in response to the Further Consolidated Appropriations Act, 2020. This will require a program update for the following forms: < Forms Listed Here > (16964)
- Form 1040. The IRS is in the process of updating their electronic filing system in response to the Further Consolidated Appropriations Act, 2020. The following forms have information which is not allowed for electronic filing: < Forms Listed Here > (46966)

State reaction is underway, but not yet complete. In all returns, the following diagnostic will be issued.

- Form 1040. State reaction to the Further Consolidated Appropriations Act, 2020 is in process. Review state forms prior to filing to ensure accuracy. (22719)

This release includes updates to the following forms:

Schedule A	Form 8835	Form 8923
Form 3468	Form 8844	Form 8936
Form 4136	Form 8845	Form 8949
Form 4562	Form 8864	Form 982
Form 4952	Form 8900	Net Operation Loss (NOL)
Form 5329	Form 8908	Section 933 Exclusion Worksheet
Form 5695	Form 8910	Tax Equalization
Form 6251	Form 8911	
Form 6478	Form 8917	

Notable updates for individuals include:

- Schedule A - Deduction for mortgage insurance premiums.
- Schedule A - Medical expense floor lowered to 7.5% of AGI.
- Form 5695 - Nonbusiness energy property credit.
- Form 8917 - Tuition and fees deduction. (The IRS has not updated this form for 2019. An early version based on the 2017 form is available.)
- Form 982 - Exclusion for home acquisition debt forgiveness.

Notable updates for business tax credits include:

- Form 4136 and Form 8864 - Biodiesel and renewable diesel fuel credit.
- Form 8910 - Alternative motor fuel credit.

## Form 3115

The CFC box on Page 1 of the 3115 can now be selected. (Included with release 2019-2.1)



## Corporation (1120) Product Updates

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### Federal

This release will contain the tax extender portion of the Further Consolidated Appropriations Act, 2020 for the federal product to the extent possible. The IRS is in the process of updating their forms, instructions, and electronic filing system. In situations where the IRS is expected to make an update, one or both of the following diagnostics will be issued:

- Form 1120. The IRS is in the process of updating their forms and instructions in response to the Further Consolidated Appropriations Act, 2020. This will require a program update for the following forms: < Forms Listed Here > (16964)
- Form 1120. The IRS is in the process of updating their electronic filing system in response to the Further Consolidated Appropriations Act, 2020. The following forms have information which is not allowed for electronic filing: < Forms Listed Here > (47629)

State reaction is underway, but not yet complete. In all returns, the following diagnostic will be issued:

- Form 1120. State reaction to the Further Consolidated Appropriations Act, 2020 is in process. Review state forms prior to filing to ensure accuracy. (28926)

Notable updates for corporations include:

- Charitable contributions for qualified disasters may be limited to 100% of the corporation's taxable income instead of 10%. To indicate a charitable contribution qualifies for this treatment enter code 7, in the "Type" field of the Income/Deductions > Charitable Contributions > Charitable Contributions Not Carried to Form 8283 worksheet.
- Gains from Empowerment Zone assets can continue to be postponed under Section 1397B on Forms 4797 and 8949. Property Type code "EMPOW" and Schedule D codes 9 and 10 have been reactivated in worksheet section Sch D/4797/4684 - Gains and Losses.
- Depreciation updated for Indian reservation property, cellulosic biofuel plan property bonus depreciation, accelerated depreciable life of race horses, seven year class life of race tracks, increased empowerment zone Sec 179 expense limit, and energy efficient commercial buildings deduction.

Notable updates for business tax credits include:

- Form 3468 - Investment Credit (Extended)
- Form 4136 - Biodiesel and renewable diesel fuel credit. and Alternative Fuel Credit (Extended)
- Form 5735 - American Samoa Economic Development Credit (Extended)
- Form 6478 - Biofuel Producer Credit (Extended)
- Form 8835 - Renewable Electricity, Refined Coal, and Indian Coal Production Credit (Extended)
  
- Form 8844 - Empowerment Zone Employment Credit (Extended)
- Form 8845 - Indian Employment Credit (Extended)
- Form 8864 - Biodiesel and Renewable Diesel Fuels Credit (Extended)
- Form 8900 - Qualified Railroad Track Maintenance Credit (Extended)
- Form 8908 - Energy Efficient Home Credit (Extended)

- Form 8910 - Alternative Motor Vehicle Credit (Extended)
- Form 8911 - Alternative Fuel Vehicle Refueling Property Credit (Extended)
- Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit (Extended)

# S Corporation (1120S) Product Updates

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## Federal

An activity number is no longer required for the Qualified Business Income statement on the Schedule K-1 to pick up rental income or royalty income.

Schedule K-1, Line 17v will now print "STMT" and show the statement when information for the Qualified Business Income deduction has been entered without the need for W-2 wages to be present as long as the statement itself has not been suppressed.

The Form 1120S, Schedule K, Line 17d statement will now include all pieces of the Qualified Business Income worksheet.

This release will contain the tax extender portion of the Further Consolidated Appropriations Act, 2020 for the federal product to the extent possible. The IRS is in the process of updating their forms, instructions, and electronic filing system. In situations where the IRS is expected to make an update, one or both of the following diagnostics will be issued:

- Form 1120S. The IRS is in the process of updating their forms and instructions in response to the Further Consolidated Appropriations Act, 2020. This will require a program update for the following forms: < Forms Listed Here > (16964)
- Form 1120S. The IRS is in the process of updating their electronic filing system in response to the Further Consolidated Appropriations Act, 2020. The following forms have information which is not allowed for electronic filing: < Forms Listed Here > (47629)

State reaction is underway, but not yet complete. In all returns, the following diagnostic will be issued:

- Form 1120S. State reaction to the Further Consolidated Appropriations Act, 2020 is in process. Review state forms prior to filing to ensure accuracy. (28926)

Notable updates for s corporations include:

- Gains from Empowerment Zone assets can continue to be postponed under Section 1397B on Forms 4797 and 8949. Property Type code "EMPOW" and Schedule D codes 9 and 10 have been reactivated in worksheet section Sch D/4797/4684 - Gains and Losses.
- Depreciation updated for Indian reservation property, cellulosic biofuel plan property bonus depreciation, accelerated depreciable life of race horses, seven year class life of race tracks, increased empowerment zone Sec 179 expense limit, and energy efficient commercial buildings deduction.

Notable updates for business tax credits include:

- Form 3468 - Investment Credit (Extended)
- Form 4136 - Biodiesel and renewable diesel fuel credit. and Alternative Fuel Credit (Extended)
- Form 6478 - Biofuel Producer Credit (Extended)
- Form 8835 - Renewable Electricity, Refined Coal, and Indian Coal Production Credit (Extended)
  
- Form 8844 - Empowerment Zone Employment Credit (Extended)
- Form 8845 - Indian Employment Credit (Extended)
- Form 8864 - Biodiesel and Renewable Diesel Fuels Credit (Extended)

- Form 8900 - Qualified Railroad Track Maintenance Credit (Extended)
- Form 8908 - Energy Efficient Home Credit (Extended)
- Form 8910 - Alternative Motor Vehicle Credit (Extended)
- Form 8911 - Alternative Fuel Vehicle Refueling Property Credit (Extended)
- Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit (Extended)

## California

The CA composite return will only generate when requested.

# Partnership (1065) Product Updates

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## Federal

This release will contain the tax extender portion of the Further Consolidated Appropriations Act, 2020 for the federal product to the extent possible. The IRS is in the process of updating their forms, instructions, and electronic filing system. In situations where the IRS is expected to make an update, one or both of the following diagnostics will be issued:

- Form 1065. The IRS is in the process of updating their forms and instructions in response to the Further Consolidated Appropriations Act, 2020. This will require a program update for the following forms: < Forms Listed Here > (16964)
- Form 1065. The IRS is in the process of updating their electronic filing system in response to the Further Consolidated Appropriations Act, 2020. The following forms have information which is not allowed for electronic filing: < Forms Listed Here > (47629)

State reaction is underway, but not yet complete. In all returns, the following diagnostic will be issued:

- Form 1065. State reaction to the Further Consolidated Appropriations Act, 2020 is in process. Review state forms prior to filing to ensure accuracy. (28926)

Notable updates for partnerships include:

- Gains from Empowerment Zone assets can continue to be postponed under Section 1397B on Forms 4797 and 8949. Property Type code "EMPOW" and Schedule D codes 9 and 10 have been reactivated in worksheet section Sch D/4797/4684 - Gains and Losses.
- Depreciation updated for Indian reservation property, cellulosic biofuel plan property bonus depreciation, accelerated depreciable life of race horses, seven year class life of race tracks, increased empowerment zone Sec 179 expense limit, and energy efficient commercial buildings deduction.

Notable updates for business tax credits include:

- Form 3468 - Investment Credit (Extended)
- Form 4136 - Biodiesel and renewable diesel fuel credit. and Alternative Fuel Credit (Extended)
- Form 6478 - Biofuel Producer Credit (Extended)
- Form 8835 - Renewable Electricity, Refined Coal, and Indian Coal Production Credit (Extended)
  
- Form 8844 - Empowerment Zone Employment Credit (Extended)
- Form 8845 - Indian Employment Credit (Extended)
- Form 8864 - Biodiesel and Renewable Diesel Fuels Credit (Extended)
- Form 8900 - Qualified Railroad Track Maintenance Credit (Extended)
- Form 8908 - Energy Efficient Home Credit (Extended)
- Form 8910 - Alternative Motor Vehicle Credit (Extended)
- Form 8911 - Alternative Fuel Vehicle Refueling Property Credit (Extended)
- Form 8936 - Qualified Plug-in Electric Drive Motor Vehicle Credit (Extended)

## Fiduciary (1041) Product Updates

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### Federal

Access Standard Filing Instructions. Standard Filing Instructions will now produce in Axcross returns when they have been selected.

Filing Instructions. When a custom letterhead is being used and the option to use the transmittal letter heading information in the filing instructions "prepared by" section of the filing instructions is selected, the transmittal letter heading information will now be used in the filing instructions.

## Exempt Organization (990) Product Updates

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### Federal

This release will contain the tax extender portion of the Further Consolidated Appropriations Act, 2020 for the federal product to the extent possible. The IRS is in the process of updating their forms, instructions, and electronic filing system. In situations where the IRS is expected to make an update, one or both of the following diagnostics will be issued:

- Form 990-T. The IRS is in the process of updating their forms and instructions in response to the Further Consolidated Appropriations Act, 2020. This will require a program update for the following forms: 990-T. (14434)

Notable updates for Tax Exempt include:

- Form 4562 - Depreciation and Amortization for Indian reservation property and Empowerment zone.
- Form 990-T - Late filing minimum penalty amount for returns filed greater than 60 days late increased to \$435.

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

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### Federal

The current year ratable portion of section 529(c)(2)(B) gifts made in 2019 calculates when "Treat this gift as made ratably over a 5 year period" is checked.