

CCH Access™ Tax
2019-2.5
Release Notes

February 9, 2020



CCH Access™
At the Center of the Firm in Motion

| | |
|---|----------|
| Contact and Support Information | 2 |
| Information in Tax Release Notes | 3 |
| Highlights for Release 2019-2.5 | 4 |
| Tax Updates | 4 |
| Electronic Filing Updates | 4 |
| Batch Electronic Filing of Extensions | 5 |
| Tax Product Updates | 6 |
| Individual (1040) Product Updates | 6 |
| Corporation (1120) Product Updates | 7 |
| S Corporation (1120S) Product Updates | 8 |
| Partnership (1065) Product Updates | 9 |
| Fiduciary (1041) Product Updates | 10 |
| Exempt Organization (990) Product Updates | 11 |

Contact and Support Information

[Return to Table of Contents.](#)

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

[Return to Table of Contents.](#)

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 2019-2.5

Return to [Table of Contents](#).

Tax Updates

All Systems

Consolidated Appropriations Act of 2020 - Form 8910, Alternate Motor Vehicle Credit, is now available.

Individual

Tax Equalization is available on this release.

Corporation and S Corporation

The Update Roll Forward feature is available for Federal > Income/Deductions > Qualified Business Income (Section 199A) > Qualified Business Income (Section 199A) > Entity Code, Entity No., QBI Code. If a Trade or Business entity was entered in the 2018 return it may not have carried forward to the 2019 return. The update will bring this input into the 2019 return.

Tax Exempt

The Update Roll Forward feature is available for Federal > Unrelated Business Tax > 990-T - Exempt Organization Business Income Tax Return > Net Operating Loss Carryovers. If the 990-T had a loss in 2018 and a Schedule M was present in the 2018 return, the 990-T loss may not have been carried over to the 2019 return. This update will bring the 2018 990-T net operating loss into the 2019 return.

Electronic Filing Updates

Approved Products Available on this Release

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

Individual

| | |
|-------------------------|-------------------------|
| New York City | New York City Form 1127 |
| New York City Extension | Ohio Cities - RITA |

Corporation

| | | |
|----------------------------|-----------------------|-------------------------|
| Louisiana | Nebraska | New York City Extension |
| Louisiana Extension | Nebraska Consolidated | |
| Massachusetts Consolidated | New York City | |

S Corporation

| | | |
|---------------------|----------------------------|-------------------------|
| Georgia | Massachusetts Composite | New York City Extension |
| Louisiana | Massachusetts Consolidated | |
| Louisiana Extension | New York City | |

Partnership

Louisiana Composite Extension Ohio Cities - RITA
Massachusetts Composite Wisconsin

Fiduciary

Georgia
Rhode Island

Batch Electronic Filing of Extensions

Batch electronic filing of extensions is available on this release for the taxing authorities listed below.
To process your e-file extensions, go to [Batch Manager > New Job > Electronic Filing > Extensions](#).

Corporation

Florida
Louisiana

S Corporation

Florida
Louisiana

Partnership

California
Kentucky
Louisiana

Tax Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

Federal

Form AL 40 will now print first in the list of state forms for AL billing.

Minnesota

Form M1PR, Line 18, Renter's Refund, has been revised to use Line 17 as the amount of property taxes paid for a renter when using the renters refund table in the M1PR instructions.

New Jersey

Taxpayers whose household had health insurance for the entire year and who only need to prepare Part I of Schedule HCC no longer disqualify from electronic filing.

North Dakota

Form ND-1SA, SSN field will not accept a keyed value.

Corporation (1120) Product Updates

Return to [Table of Contents](#).

Federal

8994 worksheet section Line 2 text is printing on 3 lines instead of 2.

Form 8916-A, Part III, Line 5 provides a drill-down that reconciles with amounts on Form 8990.

Power Pack

Form 1120-F, Page 2, Question 5 reflects 2018 NOL carryover information.

Form 8805 behind Form 1120-F reflects correct print information.

District of Columbia

An adjustment has been made to allow the extension Form FR-120 to print even if the extension amount is zero.

Mississippi

On Form 83-305, the quarterly payment due amounts for the calculation of underpayment interest will honor the entries for annualization.

New York

Form CT-5 for certain MTA filers reflects correct MTA tax when override information is not present.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Federal

8994 worksheet section Line 2 text is printing on 3 lines instead of 2.

An installment sale that has an activity number present will show the correct amount of Long-Term Capital Gain on Schedule K-1, Line 10h.

Form 8916-A, Part III, Line 5 provides a drill-down that reconciles with amounts on Form 8990.

Interest expense from subsidiaries is now included on the consolidated Form 8916-A, Part III, Line 5.

Update Pro Forma: An update is available on this release for QBI-1 (Federal > Income/Deductions > Qualified Business Income (Section 199A) > Qualified Business Income (Section 199A) worksheet). If a Trade or Business entity was entered in the 2018 return it may not have been carried to the 2019 return. The update will bring this input into the 2019 return.

Indiana

Will only include the Indiana amount of bonus depreciation on IT-20S, Line 2a.

Kentucky Electronic Filing

Disqualifying diagnostic 47186 will go away if preparer information is suppressed on Federal > General > Return Options > Preparer Information > Suppress printing of preparer information.

PDF attachment is updated when Form 4562 is present. The PDF is not required to be attached as it is included in the electronic file.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Federal

8994 worksheet section Line 2 text is printing on 3 lines instead of 2.

Form 8916-A, Part III, Line 5 provides a drill-down that reconciles with amounts on Form 8990.

Kansas

Include first line of street address input on Form K-120S Part I, Line 2, Principal location in Kansas.

Montana

Return footnotes will print behind the return one time.

Total everywhere sales factor will not double on Schedule I and Apportionment Summary.

Ohio - Ohio Cities

The distributive share amount on RITA Form 27, Schedule Z statement will now include all net income from Federal Schedule K-1. This amount can be overridden on Partners > Partner Information - State Specific > Ohio Cities.

Oklahoma

Oklahoma changes to 2019 forms include the following:

- Overrides for the ending profit percentage entered on Federal > Common State/City > Generic State Schedule K-1 Information > Generic State Partner Information Input worksheet for the partner number entered will carry to Form 514, Page 4, Part 5, Line 3 for the first 3 partners and Form 514-SUP, Line 3 for any additional partners.
- Form 587 -PTE Part I Supplemental Schedule for additional Individual, Trust, and Estate Partners will now show the same partner numbers in the left side of Column A as are used in the rest of the forms, schedules, and computations for that partner throughout the Oklahoma return.
- Form 587 -PTE Part II Supplemental Schedule for Corporation, S-Corporation, or Partnership Partners will now show the same partner numbers in the left side of Column A as are used in the rest of the forms, schedules, and computations for that partner throughout the Oklahoma return.
- The Print Preparer's Signature field has been updated in the signature section at the bottom of Form 514, Page 1.

Wisconsin

Schedule 3-ET, Column (c) will now include resident entities other than Individuals, Estates and Trusts.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

Federal

Schedule K-1/QBID. Distributions for Rental Real Estate Enterprise Safe Harbor entities with UBIA now include UBIA on the Schedule K-1 statement.

Exempt Organization (990) Product Updates

Return to [Table of Contents](#).

Federal

An Update Pro Forma is available on this release for 990-T. If the 990-T had a loss and a Schedule M was present in the 2018 return, the 990-T loss may not have been carried over to the 2019 return. This update will bring the 2018 990-T net operating loss into the 2019 return (Federal > Unrelated Business > Net Operating Loss Carryovers).