

CCH Access™ Tax
2019-3.1
Release Notes

March 1, 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 2019-3.1

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Tax Updates

Individual

Calculation changes related to Form 8615, Tax for Certain Children who Have Unearned Income, re-enacted with the Consolidated Appropriations Act of 2020, are available. The 2020 legislation reinstated the tax year 2017 and prior calculations as an alternative to those enacted with the Tax Cuts and Jobs Act (TCJA) in tax year 2018. CCH Axcess uses the method that results in the lower tax.

The Cincinnati and Hartford post office boxes are referenced for the third and fourth estimate payments, reversing the change made on release 2019-2.6. The IRS clarified that the announcement of the closing of these post office boxes did not apply to individual estimated tax payments.

A new option will be available to suppress the email print on Form 1040 and applicable states on Release 2019-3.2, available on March 22, 2020. This option will be available for global purposes in Return Configuration Sets and on a return-by-return basis in Tax.

Corporation and S Corporation

New Jersey - Final updates are in process for Forms CBT-100 and CBT-100S.

Electronic Filing Updates

Approved Products Available on this Release

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

Individual

- Louisiana Nonresident Athlete

Corporation

- Georgia Consolidated

Tax Product Updates

Individual (1040) Product Updates

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Federal

IRS Notice 2020-13 for high cost housing limitations allows individuals to apply the higher limitation published in this notice to their 2019 taxable year for Form 2555 purposes. The higher limitations for the following cities have been implemented into the calculation:

- Australia - Canberra, Sydney
- Canada - Ottawa, Vancouver
- Costa Rica - San Jose
- Israel - Beer Sheva
- Japan - Yokosuka
- Netherlands - Aruba
- Philippines - Cavite, Manila
- Poland - Warsaw
- United Kingdom - Bristol, Cambridge, Cheltenham, Croughton, Fairford, Felixstowe, Harrogate, Huntingdon, Kemble, Lakenheath, London, Loudwater, Menwith Hill, Mildenhall, Oxfordshire, Plymouth, Portsmouth, Rochester, Samlesbury, Waterbeach, Wiltshire, All other cities

Arizona

Dependent tax credit calculates correctly on nonresident returns.

Dependent tax credit is now included in the overpayment on the filing instructions.

Maine

ME Use Tax table and rate has been updated for 2019.

Massachusetts Electronic Filing

Form 1NR/PY, Line 14c correctly picks up capital gains from Schedule B, Lines 7 and 13c and Schedule D, Line 13. This resolves MA reject FNRPY-0094.

Ohio

Part 2 of Forms IT-2210 and SD 2210 now produces when Line 6 is greater than 0.

Oregon

The Oregon College Savings Plan (OCSP) can have 12 or 13 character account numbers. According to the Oregon Treasury Department, there are a limited number of accounts with only 12 characters. However, they would like a leading zero (0) on 12 character OCSP account numbers. For example, a 12 character account such as OS1112223334 with 0 added to make it a 13 character account would be 0OS1112223334.

The software will assume a leading zero for all 12 character OCSP account numbers and will still accept a 13 character OCSP number if keyed in that way.

Utah

Tuition and fees sourced to Utah on Form TC-40B, Adjustments section, Line 28A will now be properly included in the Total Adjustments on Line 33A.

Virginia

Schedule A, Line 5a is now only limited to \$10,000/\$5,000 when claiming General Sales Tax rather than State and Local Income Taxes.

Corporation (1120) Product Updates

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Federal

Form 8936, Line 6 now is calculated with correct amount when a vehicle with 4 wheels is being reported.

Minnesota

Form M4NP for unrelated business income tax will use the UBIT Return Payment voucher unless electronic payments are selected on the Common State/City > State City Common Data > General Information Worksheet EFT - Electronic fund transfer options.

Missouri

Form MO-1120ES tax rate is changed from 6.25% to 4%.

S Corporation (1120S) Product Updates

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Federal

Form 8936, Line 6 now is calculated with correct amount when a vehicle with 4 wheels is being reported.

K-1 Export. The printed copy of the K-1 Export for Individual will print as expected.

Schedule K-1.

- Section 743(b) positive and negative adjustments will trigger the Other Income or Other Deductions statement when an activity number is present for the partnership passthrough and they are the only other Income/Deduction items present in the return.
- The Section 199A statement will generate when the last QBI entity has no amount allocated to any shareholder.

Schedule of Activities. Section 199A W-2 wages and Unadjusted basis of assets will print on the Schedule of Activities when the activity is created from the Other > Additional Activity Information worksheet.

The shareholders' medical expenses amounts reported on the Schedule K-1, Section 199A statement will now be included as part of the Trade or Business activity other deductions column amount.

Massachusetts

Form 355S, Schedule S, Line 28 has been updated to only include the amounts that are applicable for MA.

Montana

The filing instructions will print in the electronic filing version of the Government copy.

Oklahoma

Form 587-PTE and 587-PTE-SUP, Column B, Part 1 and Part 2 will now be calculated as Form 512-S, Part 5, Line 5 minus Line 7.

Form OK EF-V, Balance Due and Amount of Payment will now generate even when PTE election is made.

Wisconsin

100% apportionment will flow to Forms 4 and 5S, Page 1 when Wisconsin > General > Basic Data > No business in Wisconsin is checked and no apportionment form is generated.

Schedule U, first installment due date is now the 15th day of the 4th month. If the fiscal year return begins in April, the first installment due date is June 15th.

Shareholders who are not required to file (income less than \$2000) will now be included on Form 1CNS when requested using Wisconsin > Taxes > Nonresident Withholding on Passthrough Income (Form PW-1) > Type of taxpayer tax form calculated.

Partnership (1065) Product Updates

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Federal

Form 8936, Line 6 now is calculated with correct amount when a vehicle with 4 wheels is being reported.

Section 199A. The Unadjusted Basis of Assets will allocate using the Partners' End of Year ratios when the option has been selected under Income/Deductions > Qualified Business Income (Section 199A) > General > Allocation of unadjusted basis of assets, there are Activity Numbers present in the return, and there is a Transfer of Interest between the partners.

Delaware

For nonresident partners, the override is now allocated when an amount is entered on other deduction or other credit fields on Delaware > Income/Deductions > Other Deduction or Other Credits fields.

Kentucky

The extension letter for nonresident withholding 740NP-WH-EXT will no longer produce if the form is not present in the return.

Ohio - Ohio Cities

Form RITA 27, Schedule Z, distributive share, will now calculate the partner's share of net income per tax return.

Oregon

Section 743(b) negative adjustments will now flow to Schedule OR-K-1, Line 13.

Wisconsin

Schedule 3K-1: The TIN and name from Federal Schedule K-1, Part II, Section H2 under Part II, is now reported on Wisconsin Schedule 3K-1, Part II, Information About the Partner. Additionally, the information from Federal Schedule K-1, Part II, Sections E and F is reported on Wisconsin Schedule 3K-1 reporting entity section.

Wisconsin Electronic Filing

Form 3-EPV, Wisconsin Partnership Electronic Payment Voucher, has been added. This form will be generated when electronic filing is requested, direct debit is not requested, and EFT is either not required (net tax on prior year return was less than \$1,000) or not requested.

Fiduciary (1041) Product Updates

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Form 8995-A

Form 8995-A generates instead of Form 8995 when the threshold is > \$160,700 (instead of > \$210,700).

New York

QBID addback A auto-generates whenever a QBID deduction is present.

New York Electronic Filing

IT-2106 form will no longer be included in IT-205 portion of e-file which was causing reject 04012.

Virginia

VA 770-PMT. The letters and filing instructions will now show the taxing authority name and address for mailing the VA 770-PMT when the return has been electronically filed.

Estate & Gift (706/709) Product Updates

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Federal

The following form is updated for revisions posted by the IRS:

- Form 2848 (2-2020 version date)