

CCH Access™ Tax
2019-3.5
Release Notes

May 17, 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 2019-3.5

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Common Information for the 2019-3.5 Release

Data security is a significant priority for Wolters Kluwer, and we will be requiring 2-Step Verification/MFA across all CCH Access™ web-based software solutions as of Thursday, May 28, 2020.

Make Sure All Staff Profiles Include a Phone Number and E-Mail Address

While customers currently have the ability to disable 2-Step Verification at the firm level, this option will no longer be available as of May 28, 2020. **Additionally, please ensure that each of your staff members has a valid phone number and e-mail address in their staff profile.** Including a valid phone number in each staff profile is imperative, as the e-mail option to receive an access code will be removed on our upcoming release in November.

Tax Updates

All Systems

Various federal and state updates related to the CARES Act and due date extensions are included in this release.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 1116 Income summary. The trust/estate foreign income statement only produces when there is foreign source income.

Transmittal letter. If the option to combine all estimate payments into the first estimate payment is selected on Payments/Penalties/Estimates > Estimates and Application of Overpayment > Estimate Options > Line 10 - Make one payment equal total estimate, the letters show the correct wording for mailing voucher 1.

Arizona

Form 131 now prints for the spouse when the taxpayer and spouse both died in the same year. Only one form is allowed to be e-filed.

Form 140X

- Line 34 now includes the amount from Line 33.
- Line 40 now includes the amount from Line 38c.

Form 322 has updated the CTDS code for Dr Daniel Bright Elementary School.

Increased Excise Tax credit calculates correctly when the dependent is over 17.

Michigan

The second estimated payment voucher due date has changed to July 15, 2020.

Michigan - Michigan Cities

The due date for the second payment has been moved from June 30, 2020 to July 31, 2020 for the following Michigan Cities: Big Rapids, Benton Harbor, Grayling, Muskegon, Muskegon Heights, and Port Huron.

The interest rate for late payment of taxes for Michigan cities was updated to 5.63% for the time period of July 1, 2020 to December 31, 2020. The previous rate was 6.40% for the time period of January 1, 2020 to June 30, 2020. The rate is updated every six months on January 1 and July 1 by the Michigan Department of Treasury.

The second estimate due date for Detroit that was originally due June 15, 2020 is now due July 15, 2020. The second estimate date that was due June 30, 2020 is now due July 31, 2020 for the following cities: Battle Creek, East Lansing, Flint, Grand Rapids, Ionia, Lansing, Lapeer, Pontiac, Portland, Springfield, and Walker.

Mississippi

The Mississippi Individual due date has been extended from May 15, 2020 to July 15, 2020. Penalties and interest will be calculated from July 16, 2020. First and second quarter estimate payments due respectively

on May 15, 2020 and June 15, 2020 are now due July 15, 2020.

New York - New York City

The message COVID-19 will populate with special condition "CV" on NYC 202 and NYC EXT unless the option to use original due dates is selected. The special condition waives late filing and payment penalties through July 15, 2020. Please note that the due date for NYC business tax filings has not changed, so interest continues to accrue until payment is made.

North Carolina

The April 15, 2020 to July 15, 2020 period will be disregarded for purposes of calculation of interest and penalties.

Oklahoma

Oklahoma conforms with the CARES Act. Previously excluded 461 amounts are added back to the state. Please see help for more information.

Rhode Island

The custom filing instructions now show the correct amount for payments and credits when state withholding is present on a K-1.

Tennessee

The calculation for total annual income derived from any and all sources that is used to determine exemption from Form INC 250 Hall Income Tax for persons 65 years of age or older no longer includes a subtraction for Federal Form 461 amounts. This change is being made because the Section 461 business loss limitation no longer applies to 2018, 2019, and 2020 federal returns.

Vermont

Vermont payment voucher IN-116 prints when it is paper filed and bank information has not been entered.

Corporation (1120) Product Updates

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Federal

AMT net operating loss is now left blank on the expand for Form 1139, Line 17, Alternative Minimum Tax, unless entered in Other > Form 1139 > 1. Carryback Information and Questions > Line 7.

Form 8990, Line 22, Adjusted Taxable Income, has been modified to reflect the removal of the 80% net operating loss taxable income limitation due to the CARES Act. This change modifies the calculation of the line entitled "Tentative Section 250 Deduction for Section 163(j) Purposes" calculated on the Form 8990 Adjusted Taxable Income workpaper which supports Form 8990, Line 22, Adjusted Taxable Income.

Form 8993, Part IV, Line 4, Taxable Income has been modified to reflect the removal of the 80% net operating loss taxable income limitation due to the CARES Act.

Georgia

The Georgia Corporation return due date has been automatically extended to July 15, 2020 for fiscal year returns with a due date prior to July 15, 2020. The first quarter estimate due date has been extended to July 15, 2020 for any estimate with a due date prior to July 15, 2020 in fiscal year returns. Second quarter estimated payments are also extended from June 15, 2020 to July 15, 2020 in calendar year returns.

Indiana

If Form IT-20 or IT-6 was originally due on April 15, 2020 it will now be due on July 15, 2020. If these forms were originally due on May 15, June 15, or July 15, 2020, they are now due on August 17, 2020.

Michigan

Michigan has extended the second quarter estimate due date to July 31, 2020 for MBT and CIT returns.

Michigan - Michigan Cities

The second estimate due date for Muskegon Heights has been extended from June 30, 2020 to July 31, 2020 for calendar year returns.

Minnesota

Banking information on the Federal > General > Direct Deposit / Electronic Funds Withdrawal worksheet will only mark the electronic payment field on Form M4, Line 14 if the return is electronically filed or Electronic Funds Transfer is selected on the Common State/City > State/City Common Data worksheet Electronic funds transfer option field.

In combined returns with research credits that are shared, the amount of limitation on the statement for Schedule RD, Line 34 will match the amount on each corporation's Schedule RD, Line 32 limitation.

New York - New York City Electronic Filing

NYC 300 prints when a return is selected for electronic filing and estimates are paper filed.

NYC 579-COR prints when NYC CT-300 is being filed electronically.

Vermont Combined

The consolidated NOL worksheet can now be suppressed on Vermont > Income/Deductions > VT NOL > Options to prepare VNOL Worksheet.

S Corporation (1120S) Product Updates

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Federal

Schedule K-1. Section 754 depreciation from a Partnership passthrough return will not be doubled on the Schedule K-1, Line 12S when an activity number is present.

Consolidated

Form 8858, Schedules J and M, are now automatically included in the Consolidated return.

Arkansas

Schedule K-1, Line 11A or 14A and Form AR1000CR, Line 2 will include the 163(j) income/expense adjustment.

Connecticut

Form CT-1065/CT-1120SI, Line 6b, Amount to be Refunded, now applies the amount from Line 5, Total penalty and interest, to the calculation.

Indiana

If Form IT-20S or IT-6 was originally due on April 15, 2020 it will now be due on July 15, 2020. If these forms were originally due on May 15, June 15, or July 15, 2020, they are now due on August 17, 2020.

Iowa

The Iowa fiscal return due date has been extended for returns originally due on or after March 19, 2020 and before July 31, 2020, to a new deadline of July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Michigan

Michigan has extended the second quarter estimate due date to July 31, 2020 for MBT and CIT returns and July 15, 2020 for 807 composite returns.

Michigan - Michigan Cities

Muskegon Heights second quarter estimate tax has been extended to July 31, 2020.

Oklahoma

Form 512-S, Part 3, Line 16 will now include charitable contribution subject to 25% limitation coming from Federal Form Schedule K, Line 12D.

Schedule K-1 equivalent has been updated to print the following statement at the bottom of the form when PTE election is made: "This entity has made an election to be a Pass-Through Entity pursuant to the Pass-Through Entity Election Act of 2019."

Oregon

OR MUL/POR combined tax return Line 3M and Line 3P will include Federal charitable contribution subject to 25% limitation shown on Sch K, Line 12D.

Pennsylvania - Philadelphia

Updated the Signature Form, Part III, ERO's EFIN/PIN line to pull the FEIN override from General > Electronic Filing > Electronic Return Originator - Overrides > Electronic Filing Identification Number.

Partnership (1065) Product Updates

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Federal

Form 8858 Schedule M prints for all occurrences behind Form 5471.

Schedule K-1. The Passthrough Interest Expense for Corporate Partners will not flow to Form 8990 when input is present indicating that the Passthrough is not subject to Section 163(j).

Colorado

Form 8453-P, "Check if also Preparer" box now checks if "X if paid preparer is the ERO" is selected under General > Electronic Filing > Electronic Return Originator - Overrides.

Georgia

Form IT CA Part V, Line 12c applies \$500 per job created on Line 11.

Indiana

If Form IT-65 or IT-6 was originally due on April 15, 2020 it will now be due on July 15, 2020. If these forms were originally due on May 15, June 15, or July 15, 2020, they are now due on August 17, 2020.

Iowa

The Iowa fiscal return due date has been extended for returns originally due on or after March 19, 2020 and before July 31, 2020 to a new deadline of July 31, 2020. Penalties and interest will be calculated from August 1, 2020.

Massachusetts Electronic Filing

Form 3, Line 46 will not include the factor in the denominator when the total everywhere has been overridden to zero.

Schedule 3K-1 will use the identifying number of the beneficial owner when the identifying number of the disregarded entity has been entered as "none".

Michigan

Michigan has extended the second quarter estimate due date to July 31, 2020 for MBT returns and July 15, 2020 for 807 composite returns.

Michigan - Michigan Cities

Second estimate due date for Muskegon Heights have been extended from June 30, 2020 to July 31, 2020 for calendar year returns.

Oklahoma

Oklahoma Sch K-1, net gain loss under deduction 1231 will be included for the distributed Oklahoma income statement if Form 514 Part 3, Line 5, Column B is present and Line 15, Column A does not equal Column B.

Oregon

OR-CAT-V (EST) will now use firm phone number instead of preparer phone number.

Vermont

Schedule VK-1 will now print unless suppressed by the preparer. The print will no longer need to be forced if all partners are residents of Vermont.

Wisconsin

Form 3, Part II, Line 1(c) now only includes ordinary gains/losses.

Fiduciary (1041) Product Updates

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Federal

Form 8995/Form 8995-A. Returns receiving IRS reject R0000-205 can be recalculated and resubmitted.

Form 8995-A. Schedule B no longer prints when there is a 100% distribution. This will help to avoid efile rejects.

Federal - Foreign Financial Assets

Form 8938, Part VI will now include the optional GIIN number when entered for the "If asset reported on line 1 is stock of a foreign entity or an interest in a foreign entity" section.

Virginia

Form 770, Page 3, Line 1a will now populate when the return is a Charitable Trust.

Exempt Organization (990) Product Updates

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Indiana

The Indiana Exempt NP-20 and IT-20NP returns and payments originally due by May 15, 2020, June 15, 2020 or July 15, 2020 are now due on August 15, 2020.

New York

New York CT-13, Line 12 includes Net Operating Loss from Federal 990T, Lines 30 and 36.