

CCH Access™ Tax
2021-5.4
Release Notes

January 29, 2023



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 2021-5.4

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Tax Updates

Individual

Maryland. The 2022 Form 502UP, Line 9a now requires prior year tax to be reduced by Form 502CR Part CC, Line 9 plus Form 505, Line 45. Roll forward has been updated to reflect this law change that was provided on 1/6/2023 from the Maryland Department of Revenue.

Electronic Filing Updates

Corporation

New Jersey. New Jersey Form CBT 100-U.

Tax Product Updates

Individual (1040) Product Updates

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Iowa

Iowa Form 163, Part A, Column E now reflects the proper amounts when Column D is "N."

Maryland

The 2022 Form 502UP, Line 9a now requires prior year tax to be reduced by Form 502CR Part CC, Line 9 plus Form 505, Line 45. Roll forward has been updated to reflect this law change that was provided on 1/6/2023 from the Maryland Department of Revenue.

Corporation (1120) Product Updates

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North Carolina

Form CD-405, Schedule H, Line 1H, Other Additions now includes Section 250 FDII and GILTI deductions from Form 8993.

Exempt Organization (990) Product Updates

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Federal

Form 990-PF, Page 9, Part XII has been updated to report the amount of current year qualifying distributions on Line 4 when the foundation is a private operating foundation under Section 4942(j)(3) or 4942(j)(5) as required by new business rule F990PF-068. All lines below Line 4 will calculate as required by the instructions.

Carryover Report. A prior year ACE adjustment will no longer show on the carryover report.