

CCH Access™ Tax  
2022-5.0  
Release Notes

October 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 2022-5.0

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### Tax Updates

#### Organizers

Individual and Fiduciary organizers are now available for processing.

### Electronic Filing Updates

#### Electronic Filing Website

**EFIN Manager.** As part of this release, we have removed the Name column from EFIN Manager within the Electronic Filing website. Please note that this column's information was not used as part of submissions to the IRS and will have no impact on your return filings.

You can verify the data being sent to the IRS for your firm in your Office Manager > Configure Firm. You can find details on validating your settings at the office group level in this [Knowledge Base article](#).

#### Individual

Connecticut Amended

# Tax Product Updates

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## Individual (1040) Product Updates

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### Federal

**Form 1116 AMT, Schedule B.** A carryback only calculates when an election to claim the foreign tax credit without filing Form 1116 was not made in the prior year.

**Form 8865 Schedule K-2.** Reject SK2-F8865-099 will no longer issue when single entity 8865's are linked from multiple returns to another return while e-filing 8865 Schedule K-2 and K-3.

**Form 8978.**

- Extra statements no longer print with Form 8978, Schedule A.
- Total Corrected Income Tax Liability entry in Axxcess now allows entry and flows to the correct location on Form 8978.

Mortgage paid to banks now rolls forward the correct amount to Two-Year Comparison input.

The renewable energy technologies income tax credit carryover now rolls forward correctly.

### Connecticut Electronic Filing

Electronic filing has been added for Connecticut amended returns.

### Electronic Filing

**Form 1116 AMT.** Disqualifying diagnostic 40250 is not produced when Line 16 for the foreign branch category is from an adjustment for disallowed business loss under Section 461(l).

### Hawaii

There is no longer a separate line for Hawaii long and short-term capital loss carryovers listed on the carryover report since Hawaii doesn't have a separate calculation.

### Kentucky

**Form 740-ES, Line 11** no longer doubles withholding of PTE-WH.

Kentucky letters and return summary reflect the refundable credits.

**KY 2210-K** has been updated to include all refundable credits.

### Oklahoma

**Form 561** prints, if applicable, when Form 511, Schedule A, Line 12 is greater than zero.

### Texas

**Form 05-102** no longer prints in consolidated returns when there is no nexus.

## Corporation (1120) Product Updates

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### Florida

**F-1120, Schedule IV, Line 4.** NOL calculation uses limited and unlimited portion of an existing NOL.

### Illinois

**Form IL 4562, Line 12** will only include assets that are final or disposed.

### Kansas

For consolidated returns, apportionment elimination for sales will now be reflected properly on Form K-121, Page 2, Line 3.

**Form K-120, Lines 6 and 12,** calculate correctly based on the information on Form K-121 for consolidated returns.

### Kansas Combined

The calculation of Form K-121, Line 26, net operating loss, uses the 80% rule when calculating.

### Maine

**Form 1120ME, Schedule 1A, Line 13** will calculate the total of Lines 1 through 12 on Schedule 1A correctly and Form 1120ME, Line 3 will match Schedule 1A, Line 13.

**Form, CR Line 10** will use the override input on Maine > Combined Returns > Overrides > Total allowable adjustments or eliminations.

Input has been added for Maine to suppress the Maine Capital Investment Credit Worksheet on Federal > General > Depreciation / Depletion Options and Overrides > Maine capital investment credit treatment.

Input has been added on Maine > Credits > Credits > Maine unused capital investment credit from prior years for the Capital Investment Credit Worksheet Line 3.

### South Carolina

The direct debit report has been updated to include the financial institution for the South Carolina 1120.

## S Corporation (1120S) Product Updates

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### Federal

**State Schedule K-1, Section 179, Dispositions for States**, has been updated to correctly use multiple ratio ID's correctly without the disposition amounts overriding each other.

### Kentucky Electronic Filing

**Form 740-PTET** prints correctly in the government print copy when electronic filing is turned off for a return.

### New Jersey

**NJ Shareholder Basis Worksheet, Line 13, Subtotal**, has been replaced and is used for Gain on Loan Repayments.

## Partnership (1065) Product Updates

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### Georgia

**Georgia Form 700, Schedule 3, Line 7** calculates late interest payment at the rate of 10.5%.

When a partnership elects to pay tax at the entity level, Schedule 10, Line 13 limits the credit dependent on the credit's limitation value.

### Hawaii

**HI Sch K-1, Line 5 and 6** allocate correctly after release 2022-4.2.

### Indiana Electronic Filing

Printed name and title on form IN-PTET now fills with the correct information that is already present within the return.



## Fiduciary (1041) Product Updates

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### Federal

**Form 1041, Page 1, Line 24** includes 8978 tax amount calculated on Schedule G, Line 8.

**Form 5471.** The inputs for the foreign corporation's agent and persons with custody of the books now allows entry for Axxcess and worksheet view users.

Pro Forma. In certain instances when there are multiple at-risk activities on a passthrough, Pro Forma has been corrected to carry over all applicable at-risk carryovers to the applicable passthrough.

### Arkansas

**Form NOL, Line 9 (Nonbusiness deductions)** is increased by an amount of \$70.

### Connecticut

**Connecticut Additional Information and Footnotes.** The state passthrough entity credit is calculated and listed using the amount entered. It will no longer increase with each additional calculation of the return.

### Wisconsin

**Schedule R.** If ESBT is marked on the input, then the complete form calculates. The amount flows to the Schedule CF correctly so that the full carryover allowed is applied towards the ESBT tax amount.

## Exempt Organization (990) Product Updates

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### Federal

A section has been added to worksheet view for the QBI carryovers under Unrelated Business Tax > Form 990T.

**Form 8995A, Line 9** has been updated to no longer fill when the form shows no deduction allowed due to limitation when PAL is present.

The description of the rental and unrelated debt financed sections of Page 2 of Schedule A have been updated to show more information entered.

The Pre-2018 NOL statement item "Expiring NOLs this year" has been updated to reflect only expiring NOLs in the current year. The carryover report will no longer show 2002 NOLs being carried forward as they are expired going forward.

### California

Federal coded passthroughs will no longer flow to Form 109, Page 2, Line 5.

### Florida

**Form 1120.**

- **Page 1, Line 5** will no longer populate if taxable income is negative.
- **Schedule II, Line 13** calculates using the total amount, the Pre 2018 NOL, and the Post 2017 NOL.

### Oregon

**Form OR-20, Line 6**, net operating loss deduction calculates when the tax is greater than zero.