

CCH Access™ Tax  
2023-2.0  
Release Notes

January 7, 2024



**CCH Access™**  
*At the Center of the Firm in Motion*

<b>Contact and Support Information</b>	<b>2</b>
<b>Information in Tax Release Notes</b>	<b>3</b>
<b>Highlights for Release 2023-2.0</b>	<b>4</b>
Tax Updates .....	4
Electronic Filing Updates .....	4
<b>Tax Product Updates</b>	<b>6</b>
Corporation (1120) Product Updates .....	6
S Corporation (1120S) Product Updates .....	7
Partnership (1065) Product Updates .....	8
Exempt Organization (990) Product Updates .....	9

## Contact and Support Information

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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

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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 2023-2.0

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Return to [Table of Contents](#).

## Tax Updates

### Corporation

**Federal.** The IRS has mandated that Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, must be electronically filed for tax year 2023. For electronic filing purposes, the IRS considers this form part of the Exempt Organization umbrella. With that condition, we will be adding the Form 1120-POL and electronic filing to the Exempt Organization tax product with the plan to remove it from the Corporation tax product for tax year 2024. Electronic filing for this form will only be available under the Exempt Organization tax product for tax year 2023. The IRS will not begin accepting this form electronically until March 17, 2024. Please monitor Software News and Release Notes for availability.

### Estate/Gift

**Massachusetts.** The state released an updated Form M-706, Massachusetts Estate Tax Return that is available in tax year 2022 and 2023. It includes the increased applicable exclusion amount of \$2,000,000 for those decedents dying in 2023 or after. For additional information on other changes made by the state, please see their [website](#).

### Exempt Organization

**Federal.** The IRS has mandated that Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, must be electronically filed for tax year 2023. For electronic filing purposes, the IRS considers this form part of the Exempt Organization umbrella. With that condition, we will be adding the Form 1120-POL and electronic filing to the Exempt Organization tax product with the plan to remove it from the Corporation tax product for tax year 2024. Electronic filing for this form will only be available under the Exempt Organization tax product for tax year 2023. The IRS will not begin accepting this form electronically until March 17, 2024. Please monitor Software News and Release Notes for availability.

**Massachusetts.** With this release, the Annual Form PC has been removed from the software as all charities must now meet their annual filing requirements through the AGO's online charities filing portal. Please see the [state website](#) for more information on how to register, file and frequently asked questions about this process.

**New Jersey.** With this release, New Jersey is no longer active in the software as all charities must file on the state portal and no paper returns are accepted. Please see the [state website](#) for more information.

## Electronic Filing Updates

### Electronic Filing Notification

The CCH Electronic Filing email and postcard notification system was updated earlier than release 2023-2.0. We moved this change to release 2023-1.0, available on December 3rd, to align with additional changes in the system.

## All Entities

**Kentucky Cities.** Louisville has issued an [electronic filing mandate](#) effective January 1, 2024. Form OL-S, Generic License Fee Return, is available in the software to cover this mandate. The mandate also requires the extension to be electronically filed. We will be adding this on a future release. Please monitor Software News and Release Notes for availability.

## Corporation, S Corporation, & Partnership

**Kansas City.** Kansas City has issued an electronic filing mandate effective January 1, 2024, for Form RD-108, Profits Return Earnings Tax and Form RD-111, Extension - Profits Return Earnings Tax. We will be adding the ability to file the extension for the Corporation, S Corporation and Partnership tax products in a future release. The ability to file the Form 108 electronically was previously available in the system. Please monitor Software News and Release Notes for availability. Both forms are available to file electronically in the Individual tax product to comply with this mandate.

## Corporation

**North Carolina.** The state is no longer accepting Form CD-405 CW, Combined Corporate Income Tax Worksheet, via electronic file for tax year 2023. Any returns that need to be filed must be paper filed.

## Exempt Organization

**Federal Extensions.** The IRS informed software providers that Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return, will not be available to electronically file until March 17, 2024. We plan on disqualifying the form until this date in the software.

## Tax Product Updates

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### Corporation (1120) Product Updates

Return to [Table of Contents](#).

#### Maine

Capital Investment Credit Schedule has been added as a non-official form for informational purposes. This schedule will show the qualifying assets for the Capital Investment Credit Worksheet.

## S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

### Nebraska

The following forms have been added on this release:

- Schedule PTET – Shareholder’s Share of Nebraska Pass-Through Entity Tax
- Form PTET-E – Pass-Through Entity Tax (PTET) Election for Tax Years 2018 through 2022
- Form PTET-E – Pass-Through Entity Tax (PTET) Election for Tax Years After 2022

## Partnership (1065) Product Updates

Return to [Table of Contents](#).

### California

Form 592-PTE (2023 version) and accompanying voucher, Form 592-Q (2023) is available. To process the 2023 Form 592-PTE, use California > Nonresident Withholding > Form 592 Other Information > Options to process 2023 Form 592/592-PTE. Either Form 592 or 592-PTE will produce based on the type of partners present in the return. To add additional payees or pass-through entities, use California > Nonresident Withholding > Form 592 Other Information > Schedule of Payees Information.

### Nebraska

The following forms have been added on this release:

- Schedule PTET - Partner's Share of Nebraska Pass-Through Entity Tax
- Form PTET-E - Pass-Through Entity Tax (PTET) Election for Tax Years 2018 through 2022
- Form PTET-E - Pass-Through Entity Tax (PTET) Election for Tax Years After 2022



## Exempt Organization (990) Product Updates

Return to [Table of Contents](#).

### Federal

The input for Form 990, Schedule R has been updated. The Section 512(b)(13) Controlled Organization checkbox has been added to the Schedules > Sch R - Related Organizations and Unrelated Partnerships > Related Organizations Taxable as a Corporation or Trust. The sponsoring organization checkbox, which is used to verify the input of certain data, has been added to the following grids for the Schedule R: Identification of Related Tax-Exempt Organizations, Related Organizations Taxable as a Partnership, Related Organizations Taxable as a Corporation or Trust.

### Massachusetts

Massachusetts Form PC has been deactivated and can no longer be used. Charitable organizations are required to file Form PC and pay any fees using the Attorney General's Charity Portal at <https://www.mass.gov/info-details/non-profit-organizationspublic-charities-forms>.

### New Jersey

**New Jersey Forms CRI-200, CRI-300R, and CRI-400.** All forms have been deactivated and can no longer be used. Beginning 01/01/2017, online filing of ALL charity registrations and charity related reporting is mandatory. The Charity Online Registration portal can be accessed at <https://njconsumeraffairs.state.nj.us/sign-in/?returnurl=%2f>.