

CCH Access™ Tax
2023-2.5
Release Notes

February 11, 2024



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 2023-2.5

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Tax Updates

Fiduciary

Roll Forward. Foreign tax credit carryovers for Section 951A income were incorrectly appearing in tax year 2023. On this release, a box will appear on affected returns to remove these carryovers from the return if it applies. By selecting “yes,” they will be removed.

Electronic Filing Updates

S Corporation

Form 7203. Diagnostic 49001 has been updated to not include this form, which allows the return to be electronically filed. We are awaiting a schema from the IRS to include this form in the electronic file. Until that is available, you can include Form 7203 as a PDF attachment with the return when filing.

Individual

Colorado	Kentucky Cities – Louisville	Michigan Cities – Insource
Colorado Estimates	Maryland	Montana
Colorado Extension	Maryland Estimates	New Mexico
Delaware	Maryland Extension	Rhode Island
Delaware Extension	Michigan Cities – Detroit	

Corporation

Alabama	Kentucky Cities – Louisville	New York City Additional Extension
Alabama Form CPT	Louisiana	New York City Estimates
Colorado	Michigan Cities – Detroit	New York City Extension
Colorado Consolidated	Michigan Cities – Detroit Consolidated	New York City Form 245
Delaware	Multnomah Form C-2023	Ohio Cities – MNP
District of Columbia	Multnomah Form METBIT-20	Ohio Cities – MNP Consolidated
District of Columbia Consolidated	New Jersey	Ohio Cities – MNP Estimates
Hawaii	New Jersey Estimates	Ohio Cities – RITA
Hawaii Consolidated	New York City	Philadelphia
Kentucky		

S Corporation

Colorado	Massachusetts Consolidated	New Jersey PTE Estimates
Delaware	Massachusetts PTE	New York City
District of Columbia	Michigan Cities – Detroit	New York City Additional Extension
District of Columbia Consolidated	Missouri	New York City Extension
Kentucky Cities – Louisville	Multnomah Form METBIT-20S	New York City Form 245
Louisiana	Multnomah Form SC-2023	Ohio Cities – MNP
Maine	New Jersey	Ohio Cities – MNP Estimates
Massachusetts	New Jersey Estimates	Ohio Cities – RITA
Massachusetts Composite	New Jersey PTE	

Partnership

Alabama	Louisiana	New York City
Alabama Composite	Louisiana Composite	New York City Extension
Alabama Form EPT	Louisiana Form CIFT-620	North Carolina
Colorado	Massachusetts	North Carolina Extension
District of Columbia	Massachusetts Composite	North Dakota
District of Columbia Combined	Massachusetts PTE	Ohio Cities – MNP
District of Columbia Form D-30	Multnomah Form METBIT-65	Ohio Cities – MNP Estimates
Kentucky Cities – Louisville	Multnomah Form P-2023	Ohio Cities – RITA

Fiduciary

Colorado	New Mexico	New York Form IT-204LL
Maryland	New Mexico PTE	South Carolina
Maryland Extension	New York	South Carolina Estimates
Mississippi	New York Estimates	South Carolina Extension
Multnomah Form METBIT-41	New York Extension	

Tax Product Updates

Individual (1040) Product Updates

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Illinois

On the Illinois Expanded EITC Worksheet, if Line 21 is "No," then Line 23 will always take Line 22 into account, even if Line 22 is equal to zero. This resolves IL Business Rule ILEIC-2140-1.

The Illinois Expanded EITC Worksheet no longer populates when the taxpayer or spouse is a dependent. This resolves IL Business Rule ILEIC-1830-7.

Michigan

Schedule 1, Lines 26 and 27 will optimize between the Michigan Standard Deduction (Schedule 1, Worksheet 2) and the Retirement and Pension Benefits subtraction on Form 4884 based on the Form 4884 questionnaire found in the MI-1040 booklet, Page 22.

S Corporation (1120S) Product Updates

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North Carolina

Pass-through entities report the IRC Section 179 Expense adjustments on the partner's K-1 Supplemental form, instead of including the adjustments on the pass-through entity form NC-PE.

Ohio

Form IT 4738, Schedule VI - Owner Information Share of EPTE Tax (tax credit) will now clear if taxable income changes to zero.

Partnership (1065) Product Updates

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Federal

The special allocation code 5921 will now allocate the Specially Allocated Ordinary Gain when applicable.

Georgia

When the value of amount due exceeds \$10,000 within the IT-CR, a notice to pay electronically appears in the letters and filing instructions.

Indiana

When computation code 02, 05, 08, or 11 is selected for the IN Schedule PTET and apportionment information is present in the return for Indiana, resident partners will list apportioned AGI on the IN Schedule PTET when selected.

Iowa

Iowa 1065, Line 31 limits the line to zero if the value of the line would result in a negative calculation.

Iowa Schedule E, Lines 1a and 11 calculate the correct amounts when sales of real and tangible properties allocation numbers are used.

Letters for Form PTE-C no longer generate when the form is suppressed.

Kansas

Form K-120S, Page 5; Form K-9; and Form K-120S, Schedule K-1 equivalent: "Kansas Taxable Income" and "Total tax @ 5.7%" fields display the correct amounts, even when special allocation code 18101 is used.

Kentucky – Kentucky Cities

Form OL-3 prints the Legal Name/Business Name even if it is only one line.

Minnesota

Schedule PTE, Line 8 only populates for nonresident partners for the Partnership system.

North Carolina

Pass-through entities report the IRC Section 179 Expense adjustments on the partner's K-1 Supplemental form, instead of including the adjustments on the pass-through entity form NC-PE.

Fiduciary (1041) Product Updates

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Federal

Beneficiary Letter is updated to no longer produce for beneficiaries who are no longer in the return.

Foreign tax credit carryovers no longer roll forward for Section 951A income. Roll Forward on the Fly will be available with the 2023-2.6 release to remove these from the TY 2023 return.

Form 5227. The other long-term gain included on Form 5227, Page 7, Line 2b will be limited to the total distribution amount when it is the final class of income being distributed.

Iowa

Form IA 2848 is not required to be mailed to the state if Form IA1041, Page 3, Power of Attorney section is filled. The printing of the form can be shut off using Iowa > General > Basic Data > Suppress Iowa Form 2848.

Kentucky

Preparer name updated to display the firm name instead of the mailing address.

Estate & Gift (706/709) Product Updates

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Connecticut

TY 2023 Connecticut returns use the correct rates.