

CCH Access™ Tax
2023-3.3
Release Notes

March 31, 2024



CCH Access™
At the Center of the Firm in Motion

Contact and Support Information	2
Information in Tax Release Notes	3
Highlights for Release 2023-3.3	4
Electronic Filing Updates	4
Tax Product Updates	5
Individual (1040) Product Updates	5
Corporation (1120) Product Updates	7
S Corporation (1120S) Product Updates	8
Partnership (1065) Product Updates	9
Fiduciary (1041) Product Updates	11
Exempt Organization (990) Product Updates	12

Contact and Support Information

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

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 2023-3.3

Return to [Table of Contents](#).

Electronic Filing Updates

Electronic Filing Status Site

The Electronic Filing Status Site will be unavailable from 10 p.m. CDT on Saturday, March 30th until 2 a.m. CDT on Sunday, March 31st.

Partnership

Forms 8985 and 8986. Electronic Filing for Form 8985, Pass-Through Statement – Transmittal/Partnership Adjustment Tracking Report, and Form 8986, Partner’s Share of Adjustment(s) to Partnership-Related Item(s) are available to electronically file with the updated schema provided by the IRS.

Tax Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

Federal

Form 3800. 2010 Small Business Credit will appear on Form 3800, Part II, Lines 30-34 and be applied against the tax liability or carried forward if appropriate.

IRS Notice 2024-31 for high cost housing limitations allows individuals to apply the higher limitation published in this notice to their 2023 taxable year for Form 2555 purposes.

The higher limitations for the following cities have been implemented into the calculation:

- Australia – Melbourne and Sydney
- Belgium – Brussels
- Canada – Calgary, Montreal, Ottawa, Toronto, Vancouver, and Victoria
- France – Garches, Paris, Sevres, Suresnes, and Versailles
- Germany - Berlin, Boeblingen, Gelnhausen, Hanau, Ingolstadt, Kaiserslautern, Landkreis, Ludwigsburg, Mainz, Munich, Nellingen, Pirmasens, Sembach, Stuttgart, Wiesbaden, and Zweibrucken
- The Holy See
- Ireland – Dublin
- Italy – Milan, Naples, Rome, and Vicenza
- Korea – Camp Market, K-16, Kimpo Airfield, Seoul, and Suwon
- Netherlands – The Hague
- Poland – Warsaw
- Portugal – Alverca and Lisbon
- Saudi Arabia – Riyadh
- Singapore – Singapore
- Slovenia – Ljubljana
- Spain – Madrid
- Switzerland – Bern and Geneva
- United Kingdom – Cheltenham, Harrogate, Lakenheath, London, Loudwater, Menwith Hill, and Mildenhall

Colorado

Form DR 0104CR, Line 11, SALT Parity Act credit, will have the combined amounts from Form DR 0106K flow to it per the instructions. Form DR 0106K, Line 15 will flow if the "SALT Parity Election" checkbox has been checked. Form DR 0106K, Line 22 will flow whether or not the "SALT Parity Election" checkbox has been checked.

Connecticut

Estimate rates for Tables B, C, and D are using current rates of 2%.

Iowa

Schedule 1, Line 15

- will no longer include amounts reported on either Federal Schedule A, Line 1 or Federal Schedule 1, Part II, Line 17.
- a statement will produce for the health insurance deduction.

Schedule 1, Line 18 now includes amounts entered on Iowa Income/Deductions worksheet > Federal Tax Data section > Federal est. tax paid in subsequent year.

Schedule 1, Line 19. Educator expenses reported here will no longer include the amount deducted on the Federal return.

Oregon

Code 162 is now a valid addition code on Oregon > Income / Deductions > Additions and Oregon > Income / Deductions > Nonresident and Part-year Information > Additions.

Oregon – Multnomah/Portland/TriMet

Form SP-2023, Farm Rental is included on Schedule E.

MET-40 and MC-40. Estimates calculate 2024 estimated tax based on 2023 tax minus the 2023 withholding.

Pennsylvania

Schedule E, Line 20. Checkbox now gets checked when an amount is present on Line 20.

Pennsylvania – Pennsylvania Cities

PA city code 462203 local tax rate for Whitpain Twp/Wissahickon SD calculates at 1.06%.

Virginia

Virginia Schedule A, Line 6 will include foreign tax paid as an itemized deduction for state only.

West Virginia

Form IT-210. Underpayment penalty fields are available.

Corporation (1120) Product Updates

Return to [Table of Contents](#).

Iowa

Form 148, Page 4, Column G calculates at 10% for credit code 58.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Arkansas

AR-AIS. When filing the AR1100PET, charitable contributions will no longer appear twice on the AR-AIS schedule.

Delaware

Form SCT-EXT prints upon E-file export.

Maryland

Form 510 PG 2, Line 21 has been updated to populate when an overpayment option is selected to apply it to next year's estimates.

Nebraska

Form 1120N-ES - Corporation Estimated Income Tax Worksheet and Vouchers has been added on this release. Estimates will automatically generate if estimated tax liability is greater than \$400.00.

New Jersey

Form PTE-160, Line 22. Statement information prints correctly when 4 quarters are present.

New York

Form IT-2105 estimated tax vouchers prints state code "NY."

Ohio – Ohio Cities

Form RITA 27, Schedule B has been updated to apportion income per city. This change originally appeared in the 2023-3.2 release.

Texas

The stand alone PIR/OIR reports no longer include the combined report forms (05-177 or 05-166) to prevent rejection 5205.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Federal

Form 7205, Part IV, Column D. The Address, Zip Code, Country Code, and Province inputs for the building owner's authorized representative are accessible.

Form 8835. If multiple forms are present for separate facilities, the total credit for each Form 8835 is calculated separately.

Schedule K-3, Part II, Section 1 will be generated with both the amount getting carried from Schedule K-1, as well as the amount getting allocated to the partners from Schedule K-2. This applies when a different country code is present and the option to carry amounts from the Form 1065, Page 1; Schedule K; or Form 8825, Other Rental Schedule and Royalty Schedule Income and Deductions to Schedule K-2, Part II, Sections 1 and 2 is selected on Partners > Schedule K-2 - Distributive Share Items - International Parts I-V > Schedule K-2 General Information and Part I > Carry the Form 1065/1120S Page 1, Schedule K, Form 8825, Other Rental Schedule and Royalty Schedule income and deductions amounts to Schedule K-2, Part II, Sections 1 and 2.

Arizona

AZ electronic funds transfer paragraph is included in the transmittal letter paragraph if applicable.

Form AZ 165 overpayments will properly apply to PTE estimates if applicable.

Form 140NR tax calculation is corrected when the processing code is used to "Include selected N/R individuals."

Georgia

Form G2-A. Overflow pages reference the Georgia withholding value instead of taxable income.

Iowa

IA 1065. Transmittal letter displays tax, credits paid, and overpayment amount on the filing instructions.

Iowa PTE-C

- Blank estimates will no longer print in the return.
- Estimates will no longer show in the Iowa 1065 transmittal letter.

Kansas

Form K-120S, Line 16. The Federal Jobs Credit wage reduction addback has been removed.

Massachusetts

MA 63D-ELT, Line 14 calculation is updated to include M-2210 penalty.

New Jersey

Form NJK-1, Part IV supplemental information for passthrough 754 adjustment populates correctly.

New Mexico

Form PTE, Line 23, **Guaranteed Payments**, has been updated to exclude Health Insurance Premium payments.

Oklahoma

Diagnostic 40602 and 44921 will not issue when the type of business is oil, gas, farming, or rental on Oklahoma > General > Basic Data > Options > Indicate type of business if partnership is operating in more than one state.

Pennsylvania

US bond interest on dividends will no longer appear as PA exempt interest on PA Schedule A. Rather, it will appear on Schedule B for PA exemptions.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

Maryland

Form 504. Override of local tax rate will now issue a disqualifying diagnostic and prevent export of the return. This change originally appeared in the 2023-3.2 release.

Form 504E. Fiscal year extensions will be disqualified unless the beginning date is the first day of the month, the ending date is the last day of the month, and the tax year is 2023. This change originally appeared in the 2023-3.2 release.

Michigan

Form MI-1041, Line 9 will only pull income from ESBT S-Corporation entities. This change originally appeared in the 2023-3.2 release.

Mississippi

The Mississippi custom filing instructions will clearly state to mail the payment voucher with the return.

Ohio

OH Sch K-1 IT-1041, Part III 2a and 2d will fill with 0's if no data is entered for electronic filing purposes. This change originally appeared in the 2023-3.2 release.

Rhode Island

Schedule K-1. Allocations for this form will produce when only amounts are used in the K-1 input rather than decimals. This change originally appeared in the 2023-3.2 release.

Exempt Organization (990) Product Updates

Return to [Table of Contents](#).

Maryland

Batch Extension is only electronically produced when Form 990T is selected in the return.