

CCH Access™ Tax
2023-5.0
Release Notes

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Wolters
Kluwer

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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 2023-5.0

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Tax Updates

Individual & Fiduciary

Organizers.

Individual and Fiduciary Organizers are now available for processing.

Corporation

Form 4626 - Alternative Minimum Tax - Corporations

Due to an unexpectedly high volume of Form 4626, Alternative Minimum Tax-Corporations, being filed with the IRS, we are making modifications to the defaults and treatment of question 29(c) on Page 5 of Form 1120. If this question is marked "No," which has been the software's default, Part I of Form 4626 can be skipped (if no input has been entered for Part I), and Part II is filled out. This may result in calculating a tax on some returns that was not necessary if the default was not changed.

Beginning with this release, we will continue to mark this question "No" but will automatically fill out certain lines in Part I of Form 4626 to determine eligibility of the tax. If input is not present for Part I, zeroes will be placed in the form on Lines 1f and 5. Line 8 will be marked "No" causing the form to not calculate a tax. A diagnostic will also be issued to alert you to this default selection. Form 4626 will still be included in the return as requested by the question on Form 1120 being marked "No." If the question should be marked "Yes" and Safe Harbor rules apply, please make an entry on Federal > Taxes > Alternative Minimum Tax > General > Corporation meets the requirements of the safe harbor method.

If a return was filed prior to this release and a tax was calculated that should not have been, an amended return will need to be filed to correct the return and receive a refund for Tax Year 2023. A scan will be available to help identify the returns that were filed with a tax calculated.

Electronic Filing Updates

Exempt Organization

Colorado (1041)

888

CCH Axxess Common

Single Sign-On (SSO)

We are enhancing CCH Axxess SSO for security and to ensure IRS compliance.

Users can now easily modify, add or delete phone numbers for 2-Step Verification, offering more control over your multi-factor options.

The CCH Axxess active session timeout will be shortened from 24 hours to 12 hours to align with compliance standards and safeguarding user accounts

CCH AnswerConnect AI-Enabled Search Bar

We're excited to introduce the new CCH AnswerConnect AI-Enabled Search Bar in CCH Axxess Tax! Now, the search bar at the top of your tax return screens will provide AI-powered answers from CCH AnswerConnect without needing to leave the return.

- AI-generated based entirely on Wolters Kluwer's proprietary content
- "People also ask" dynamically generated list of related questions
- Editorially curate answers for common tax questions
- Links to sources enable practitioners to confirm the information (CCH AnswerConnect subscription required)

Data Retention Policy

Beginning with Release 2024-1.0, available December 8, 2024, tax year 2016 will no longer be supported in CCH Axxess Tax. All tax files must be archived locally or printed to PDF, as access will no longer be available. Please see this [Knowledge Base article](#) for further information.

K-1 Manager

Enhancement: The Schedule K-3 mapping feature is now available for import from Form 1065 to Form 1040, streamlining the transfer of data for improved accuracy and efficiency in tax reporting.

Sample CCH Axxess iQ events in return dashboard

A selection of complementary iQ events are now displayed in the Tax return dashboard. These events may provide helpful insight into 1040 tax returns, and will inform users of the type of content that is provided with CCH Axxess iQ.

Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 1116, total foreign tax credit, including additional credit amount from treaty, is limited to the sum of tax and excess advance premium tax credit repayment.

Form 7203. Disallowed royalty depletion carries to next year.

Form 965-A, Part II, Line 4(j), Paid for Year 8, is carried from entry in Foreign > Section 965 > Part II > Year 8 Payment.

Form 965-A, Part II, Column (k), Net 965 Tax Liability Paid for the Reporting Year, carries properly from Columns (b) through (i).

Idaho

Form K-1, Lines 7-19 only pull 1099 input with state code "ID."

Iowa

The surtax rate for Monroe county school district 0081 has been updated to 2%.

Kentucky

Correspondence for amended KY Forms 740 and 740NP reflect the correct amount due or refund.

Maine

Form 1040ME

- **Line 13**. The Electronic Filing Diagnostic 61820 will verify that the Sales Tax Credit on Form 1040ME, Line 25 is zero when Form 1040ME, Line 13 is zero.
- **Line 17**. If filing as a Nonresident Alien, the itemized deduction will be claimed.

The 2023 to 2024 Roll Forward for Maine > Estimates / Underpayments > Underpayment Penalty Preparation > Prior Year Tax includes Form ME 1040, Lines 25c, 24d, or 24e.

Ohio

OH Form NRC, Page 3 selects Primary for taxpayer copies and Spouse for spouse copies.

Ohio – Ohio Cities

Form 37. The tax rate for Mingo Junction (M15) has been updated.

South Carolina

Form SC 1040, Line 1e statement correctly reflects all items that support the calculated amount.

Corporation (1120) Product Updates

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Federal

Form 3800, Part 3 will now print if all credits on Line 6, Columns E and F are transferred out in Column G.

Form 965, Part I, Lines for 2019 and 2020, Columns (b) and (c), Tax Liability With and Without 965 Amounts, only includes amounts indicated as 2019 and 2020.

The carryover report for business credits will show the correct amount of current year credit used from Form 3468, Part 6.

Alabama

Diagnostic 37165 verbiage updated to reflect that Form ET-1 is not supported for efile and should be mailed separately.

Connecticut

CT1120-UC, Page 5, Line 5 has been updated.

Form CT-1120CU State and Zip have been updated to pick up the consolidated input.

Idaho

Form 41, Line 21, Interest on US Government Obligations, adds amounts entered on Income/Deductions > Partnership Passthrough > Line 41 that apply to Idaho only.

New Jersey

Form 500U, Section B, Line 6, carries income after income allocation from Form CBT-100U, Schedule A, Section II, Part II, Line 3 for taxable years ending after July 31, 2023.

Form CBT-100U

- **Schedule J, Line 5, total, All Other Business Receipts Earned in New Jersey** is calculated when filing as an affiliated group.
- **Schedule R, Line 1, Total Dividends and Deemed Dividends**, carries from the Group Combined Total reported on Schedule A, Section II, Part I, Line 4.

South Carolina

As requested by South Carolina, diagnostic 20219 requesting the SC file number to be entered has been removed.

Wisconsin

Form 6, Page 4, Line 25, Energy Efficient Commercial deduction is included on Line 25 if the amount is present in the parent or subsidiary return.

S Corporation (1120S) Product Updates

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Federal

Form 1120-S

- Deductions - Portfolio Income from passthroughs will calculate on Schedule K and K-1 to match the calculation of Schedule M-3.
- **Section 951(A)** inclusions from passthroughs will calculate on Schedule K and K-1.
- The Page 1 message field has been expanded to accommodate additional characters for necessary requirements.

Schedule K. State amounts for Pass-through entity income for the new 1120S codes for 2023 will no longer calculate as part of Schedule K, Other Income and Other Deductions. Only federal amounts will calculate as part of Other Income and Other Deductions.

Schedule K-1, Code 17V. When using multiple Rental Real Estate Safe Haven groups for Section 199A, Section 179 depreciation will correctly calculate for each Rental Real Estate group.

California

Section 199A Other Income and Other Deduction from passthrough activities will no longer calculate as part of the CA Schedule K. Only the Other Income and Other Deduction items from the main passthrough input will.

Hawaii

Form N-362E, Page 2 overflow prints when applicable.

New Hampshire

New Hampshire webpay instructions web address has been updated.

New Jersey

Form CBT-100S

- **Schedule A, Line 25, Other Income**, no longer reports Global Intangible Low-Taxed Income (GILTI) on the supporting statement.
- **Schedule K, Parts V - VII, Share of Pass-Through Business Alternative Income Tax** now includes amounts from pass-through entities reported on Form 329, Line 13, when not otherwise applied as a credit on Form PTE-100.

Form GIT-DEP, Part IV, Column D, Total NJ Depreciation Deducted, no longer includes Section 179 when the option has been marked in Federal > Income/Deductions > Sec. 179 / 280F - Recapture Sec. 179 Transactions Report > Sec 179 and 280F Recapture, 468 4ELF > Treat Section 179 recapture on dispositions as depreciation.

New York

Form IT-2658 has been modified to allow zero overrides for estimated tax vouchers for non-resident shareholders.

North Carolina

Estimate filing instructions display "Not applicable" when the estimate installment has already been paid and the estimated vouchers, NC Forms CD-429 and CD-429 PTE, display 0 for the same installments when entries are made on Federal > Payments/Penalties/Estimates > Estimates and Application of Overpayment > State Estimates and Application of Overpayment > Detail > Line 1 = NC and Line 23 and/or Line 24 have data.

Oregon

Schedule OR-21-MD-PT duplicate entities created from states entered in the multi-state information section of pass-through input will be removed upon calculation.

Rhode Island

Form RI K-1 will be calculated using the applicable RI apportionment percentage.

South Carolina

As requested by South Carolina, Diagnostic 20219 requesting the SC file number to be entered has been removed.

Utah

Diagnostic 40958 will be issued when Utah Schedule H; Lines 7, 8, 21, and/or 22; Column A is greater than Column B.

Partnership (1065) Product Updates

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Alabama

Form 2220AL, Part VI is applicable to annualized income and/or seasonal installment method calculations and will only fill if either Schedule A and/or Schedule B of that form is completed.

Hawaii

Form N-362E, Page 2 overflow prints when applicable.

Louisiana

LA 1065 565-SD, Page 4, Schedule D, Line 2A input has been updated to no longer populate Line 2B.

LA 1065, CIFT-620 Preparer Name has been updated to pull from the correct location.

Missouri

MO-PTE includes a copy of Federal Form 7004 when there is a valid Federal extension present.

South Carolina

As requested by South Carolina, diagnostic 24310 requesting the SC file number to be entered has been removed.

Fiduciary (1041) Product Updates

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Federal

Form 965, Part I, Installment Election Made, is answered only when there is a Net 965 Tax Liability present.

Form 1041, Schedule G, Part II, Line 15, Current Year Net 965 Tax Liability, carries from amounts triggered in the current year on the ESBT version of Form 965-A, Part I, Column (f). Form 1041, Page 1, Line 25, Current Year Net 965 Tax Liability, now carries from the non-ESBT version of Form 965-A, Part II, Column (k).

QBI activity numbers will roll forward correctly when there were multiple activities per entity and one activity was disposed of.

Section 461 net operating losses will roll forward correctly.

State Section 461 losses will roll forward to the Net Operating Loss Carryover input.

Arizona

Form 141. The payment on Line 19 will be included in the calculation of the interest and penalty fields at the bottom of the form.

Diagnostic 47727 will issue and disqualify the return if there is a description entered on Form 141, Page 4, Line E5 without a check in the Yes or No boxes.

Georgia

GA Schedule E passive loss carryovers roll forward correctly when the Georgia carryovers are different from the Federal passive loss carryover amounts.

Iowa

IA 1041. In a final return, the amount on Line 24 will calculate.

Ohio

Beneficiary number input has been added to allow an override on the IT K-1 adjustments for beneficiaries.

Exempt Organization (990) Product Updates

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Federal

Form 3800. Credit carryovers that are 16 - 20 years old will flow to Parts 4 and 6.

Form 4626

- The charitable contributions statements will no longer produce when the form is not needed from the answers in Part I.
- This form will now print in the government and client copies.

Form 8991, Page 2 populates when Page 1, Line 2p is answered No.

Alaska

The optional PDF will no longer duplicate and cause rejection.

California

Diagnostic 35698 has been updated to reflect the IRS requirements for the RRF-1.

Diagnostic 46491 will no longer issue when the PDF attached is used for both Form 109 and Form 199.

Diagnostic 49000 will no longer issue when there are no disqualifying diagnostics.

Colorado

Colorado Form DR 0105. Electronic filing is available when Federal Form 990T is filed as 401(s) or Other trust.

Oregon

Forms CT-12, CT-12S, and CT-12F have their extended due date changed to extend to a maximum of 6 months.

Pennsylvania

Form BCO-10. Pennsylvania Department of State has been added to the mailing address.

South Carolina

Form SC 990-T, Line 5 will no longer display a net operating loss carryover when line 4 is less than or equal to 0 Detail Carryover Schedule for SC will display an entry when the current year generates a loss on Form SC 990-T, Line 4.

Virginia

Form 990T. The required PDF will only be autogenerated with Form VA500 for Form 990T organization types 501(c) corporation or 501(c) trust.