

CCH Access™ Tax  
2024-2.4  
Release Notes

February 2, 2025



Wolters  
Kluwer

<b>Contact and Support Information</b>	<b>2</b>
<b>Information in Tax Release Notes</b>	<b>3</b>
<b>Highlights for Release 2024-2.4</b>	<b>4</b>
Tax Updates .....	4
Electronic Filing Updates .....	4
<b>Tax Product Updates</b>	<b>7</b>
Individual (1040) Product Updates .....	7
Partnership (1065) Product Updates .....	8
Fiduciary (1041) Product Updates .....	9
Estate & Gift (706/709) Product Updates .....	10

## 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 2024-2.4

---

Return to [Table of Contents](#).

## Tax Updates

### S Corporation & Partnership

**Roll Forward Updates.** If you open a Partnership or S Corporation return that contains any of the items below, a box will appear to identify the change that may be necessary for the current year return with the option available for you to apply the change or not. The items include:

- **S Corporation - Minnesota.** Prior year tax reflects Line 6 of Form M8.
- **Partnership - California.** Schedule K-1 ending capital account from 2023 appears as the beginning capital account in 2024.
- **Partnership - Kansas.** Prior year overpayment reflects K-120S, Line 50.
- **Partnership - North Dakota.** Estimate payments appear when prior year had no estimates made.

## Electronic Filing Updates

### Individual

**Oregon.** Returns receiving Reject OR-003 or stopped this past week are available to be filed with this release. Please re-calculate, submit the return to the taxing authority, and monitor for acceptance.

### Batch Extensions

Batch extensions for paper and electronic filing are available for all systems. To print batch extensions, please see this [Knowledge Base article](#). To electronically file batch extensions, please see this [KB article](#).

### Individual

Alabama	Indiana	Nebraska
California	Kentucky Cities - Louisville	Nebraska Estimates
California Estimates	Kentucky Cities - Louisville Extension	Ohio Cities
California Extension	Louisiana	Ohio Cities - RITA
California LLC	Louisiana Extension	Oklahoma
California LLC Extension	Maine	Oklahoma Estimates
Georgia	Maine Estimates	Philadelphia
Illinois	Michigan	Philadelphia Form S-1
Illinois Estimates		

## Corporation

Federal Consolidated	Kentucky Combined	North Dakota Consolidated
Arkansas Extension	Kentucky Consolidated	Ohio Cities - Columbus
Arizona Consolidated	Maine Consolidated	Ohio Cities - RITA
California	Maryland	Oregon Consolidated
California Combined	Maryland Extension	Oregon Form CAT Consolidated
California Estimates	Massachusetts	South Carolina
California Form 199	Massachusetts Consolidated	South Carolina Consolidated
Detroit Consolidated	Massachusetts Extension	Texas Consolidated
District of Columbia Consolidated	Mississippi Extension	Utah Consolidated
Iowa Consolidated	Montana Consolidated	Vermont Consolidated
Illinois Consolidated	New Jersey Combined	Virginia Consolidated
Kansas Consolidated	New York Combined	Wisconsin Combined

## S Corporation

Alabama	Massachusetts	Ohio Cities - Columbus
Alabama Composite	Massachusetts Composite	Ohio Cities - RITA
Alabama Form EPT	Massachusetts Composite Extension	Pennsylvania
Alabama Form PPT	Massachusetts Consolidated	Pennsylvania Composite
Arkansas Composite Extension	Massachusetts Extension	Pennsylvania Composite Extension
Arkansas Extension	Massachusetts Form 63D-ELT	Pennsylvania Extension
Arkansas Form 1100 PET Extension	Massachusetts Form 63D-ELT Extension	Pennsylvania Form RCT 101 Extension
California	Mississippi	Philadelphia
California Estimates	Mississippi Extension	South Carolina
California Form 3804	Multnomah Form Clean Energy Surcharge Schedule Extension	Wisconsin
Delaware	Multnomah Form METBIT Extension	Wisconsin Composite
Georgia	Multnomah Form SC-2024 Extension	Wisconsin Estimates
Maryland Form 510	Multnomah Form OR-LTD	Wisconsin Form 4
Maryland Form 511	Multnomah Form OR-TM	Wisconsin Form 4 Estimates
Maryland Form 510 Extension	New Jersey Combined	Wisconsin Form PW-1
Maryland Form 511 Extension	New Mexico	Wisconsin Form PW-1 Estimates

## Partnership

Arkansas Extension	Massachusetts Form 63D-ELT	New Jersey Form CBT-1065
Arkansas Extension Composite	Massachusetts Form 63D-ELT Extension	New Jersey Form NJ PTE-100
Arkansas Form 1100 PET Extension	Mississippi	New Mexico
California	Mississippi Extension	Ohio Cities - Columbus
California Form 3804 Estimates	Multnomah Form Clean Energy Surcharge Schedule Extension	Ohio Cities - RITA
California Form 3804	Multnomah Form LTD	Oregon
District of Columbia Combined	Multnomah Form METBIT Extension	Oregon Composite
Georgia	Multnomah Form P-2024 Extension	Oregon Form CAT
Maryland Form 510	Multnomah Form TM	Oregon Form OR-21
Maryland Form 511	New Jersey	Philadelphia
Maryland Form 510 Extension	New Jersey Estimates	South Carolina
Maryland Form 511 Extension	New Jersey Form NJ PTE-100 Estimates	Wisconsin
Massachusetts	New Jersey Extension	Wisconsin Composite
Massachusetts Composite	New Jersey Form CBT-1065 Extension	Wisconsin Form PW-1
Massachusetts Composite Extension	New Jersey Form NJ PTE-100 Extension	

## Fiduciary

Rhode Island	Rhode Island Extension
--------------	------------------------

## Tax Product Updates

---

### Individual (1040) Product Updates

Return to [Table of Contents](#).

### Pennsylvania – Pennsylvania Cities

Williamsport Municipal Office is closed. Payments will go to Keystone Collections Group.

## Partnership (1065) Product Updates

Return to [Table of Contents](#).

### Federal

#### Schedule M-3, Part II

- **Line 21g(d), Other Gain/Loss per Tax Return**, carries from Form 4797, Line 7.
- **Line 22, Other Income (Loss) Items with Differences** automatically includes adjustments from Part I, Lines 5-10. Otherwise, the automatic carry to Part II, Line 22 can be suppressed by selecting the option in Federal > L/M-1/M-2/M-3 > Schedule M-3 > General and Net Income (Loss) Reconciliation > Do NOT automatically compute worldwide consolidated net income (loss).

### California

An input of "Y" on California > Nonresident Withholding > Forms 592, 592-A, and 592-B Partner / Member Information > Include on Form 592 - Override consistently forces both Form 592 and Form 592 (Current Year) to print for the indicated partner. Likewise, an input of "Y" on California > Nonresident Withholding > Forms 592, 592-A, and 592-B Partner / Member Information > Include on 592-PTE consistently forces both Form 592-PTE and Form 592-PTE (Current Year) to print for the indicated partner.

### Kansas

Form K-40C standard deduction and exemption amounts have been updated to the 2024 amounts.



## Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

### Federal

**Form 3800.** When Input on Line 15N of the Partnership passthrough is removed, it will no longer display on Form 3800, Part III.

## Estate & Gift (706/709) Product Updates

Return to [Table of Contents](#).

### Federal

**Form 709 (Spouse): Schedule A, Part 3**, Gifts Made by Spouse Continuation Sheet will print with the return.

**Form 709, Schedule A**. The 529 plan 5-year election will allocate the contribution over 5 years.