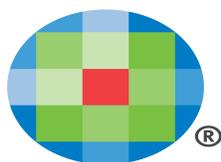


CCH Axxess™ Tax
2024-3.0
Release Notes

March 2, 2025



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 2024-3.0

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Tax Updates

Individual

Michigan. Prior year tax that is used in the calculation of Form MI 2210, Underpayment of Estimated Income Tax, may have not rolled forward correctly from Tax Year 2023. This is resolved with this release. If your return has this issue, 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 or not.

Partnership & S Corporation

Vermont. The state informed us of a change in filing for Form BI-476, Business Income Tax Return (Short-Form - Vermont Residents Only) allowing the form to be used when there is an adjustment due to disallowance of bonus depreciation per this [FAQ](#). This is contrary to the instructions that are available and the state does not plan on updating those at this time.

With this release, we will continue to default to the applicable form, now taking bonus depreciation into consideration allowing Form BI-476 to be filed instead of Form BI-471, Business Income Tax Return, if the return qualifies. If you would like to continue filing on Form BI-471 instead of BI-476 for this depreciation adjustment, please mark the box on Vermont > General > Basic Data > File BI-471 in lieu of BI-476 with bonus depreciation to continue using Form BI-471 for a Partnership return. For an S Corporation return, please mark the box on Vermont > General > Options > X to file BI-471 in lieu of BI-476 with bonus depreciation.

Electronic Filing Updates

Corporation

Federal Form 1042	Ohio Cities Form MNP Consolidated	Ohio Cities Form MNP Estimates
Ohio Cities Form MNP		

S Corporation

Alabama Estimates	Ohio Cities Form MNP	Ohio Cities Form MNP Estimates
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Partnership

Ohio Cities Form MNP	Ohio Cities Form MNP Estimates
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Exempt Organization

Alaska	Virginia Form 770
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Tax Product Updates

Individual (1040) Product Updates

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Federal

Form 7217. Partner Name on Form 7217 will now use correct Taxpayer, Spouse, or Joint logic to determine which name prints.

Form 8915-F, Lines 12 and 23 correctly pick up a prior year qualified disaster distribution when there is also a current qualified disaster distribution with the same calendar year.

Form IRS-W2. Diagnostic 40261 will no longer issue in 1040-NR returns.

The earned income credit now calculates correctly for married filing jointly returns with one to three children when the earned income is between \$29,640 and \$29,649.

Georgia

Form 500, Line 19. An update has been made to correct the calculation issue for full year and part year residents.

Kansas

Form K-40, Line 7 shows zero when calculated to be negative.

Maine

Schedule 1S, Line 4 matches the amount displayed on Line 7 of the Pension Deduction Worksheet.

Michigan

An issue has been discovered in which the prior year tax needed to calculate Form MI-2210 did not roll forward correctly to Michigan > Estimates / Underpayments > Underpayment Penalty Preparation > Prior year tax. This issue will be corrected in our Update Roll Forward program for TY2024 as well as the Roll Forward program for TY2023.

Michigan – Michigan Cities

CF Schedule TC. Social Security benefits appear on Line 15.

New Mexico

The exemption amount for 2024 is now \$30,000 when NM is the state code entered for Form 1099-R.

Pennsylvania – Pennsylvania Cities

Bethel Park (PSD Code 730201) has updated its rate from 1.4% to 1.5%.

Wisconsin

Form WI-2441. The Provider section wraps and prints when names are too long to fit on one line.

Corporation (1120) Product Updates

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Federal

Returns will no longer receive a PDF error when only prior year expired credits exist for Form 3800.

Loss reserve discount factors for the 2024 tax year have been updated according to Rev. Proc. 2025-15 (2/13/2025).

Arkansas

Form AR1100NOL. Current year NOL entered will calculate Income (Loss after adjustments), Prior year NOL, Current year NOL, and next year NOL carryforward amounts.

Form AR1100ADJ, Line 4 and Part B, Line 5 limit charitable contribution to 10% of taxable income.

California

The program has been updated to fully suppress the California M1 and M2 when using California > General > Options > Suppress printing Schedules M-1 and M-2.

Kentucky – Kentucky Cities

Henderson County has been added to the OL-S drop down selection on Kentucky > KY OL-S > Generic OL-S > Generic Input for OL-S > Jurisdiction code.

Minnesota

Form M4A Minimum Fee Threshold for apportionment income equal to or exceeding \$48,780,000 has been changed from \$12,220 to \$12,200. Diagnostic 39840 will issue stating the minimum fee is as such, and that if the return is to be e-filed that it will result in a rejection until an updated schema is provided by Minnesota.

New Jersey

Schedule R (Form CBT-100U), Line 8, Multiply Line 3 by 5%, now includes line 3 eliminations.

Tennessee

Schedule E is no longer negative when an overpayment is applied and the first estimate payment is zero.

S Corporation (1120S) Product Updates

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Federal

Form 1120S Schedule K. Adjusted ordinary gain or loss items from passthroughs will no longer double or triple on Form 1120S, Schedule K, Line 15b.

Form 8916-A, Part III, Line 4, Other Interest Expense, includes the override entered in Federal > Income/Deductions > Schedule K - Income / Deductions - Overrides and Adjustments > Deductions - Overrides, Unless Noted Otherwise > Investment interest (7503) - total.

Schedule M-3, Parts II and III, Column (b), Temporary Differences, are calculated for returns with import of GL Direct. You may continue to review imported GL Direct items on the Input Override Report, but an imported temporary difference from GL Direct now only carries to Schedule M-3, Parts II and III, Column (b) when it cross foots with Columns (a), (c), and (d).

Alabama

Business rule AL20S-046 has been updated per ALDOR. Form 20S Total Assets equal 20S Schedule L, Line 15d.

Extension payment(s) are not be included on the ELF Report if a voucher is not active and payment information is missing.

Arkansas

Form AR-718 no longer calculates double weighted for special industry when only a single sales factor is apportioned.

Form AR1100ADJ no longer produces for businesses that select multistate apportionment.

Form AR1100PET, Page 2, Line 14b no longer displays with the amount from Line 14a.

Colorado

CO DR 106K, Line 16 has been updated to include businesses meals deductions.

Colorado SALT Parity estimate payments for the 4th quarter have been updated to December 15th, 2025.

DR 106K has been updated to not treat exempt members as corporations.

Form 106, Line 12 calculates based on the total Column B amounts from Form 106K for members marked composite (Sum of lines 1-3 and 5-13). Members that are part of the composite that have negative CO income will not be included in the total.

Illinois

Schedule K-1-P distributed to shareholders Line 31 now includes noncash charitable contributions.

Illinois NOLs for tax years 2005 and later are not marked as expired automatically on Federal > Income/Deductions > NOL Carryover > NOL Carryover / Carryback worksheet.

Indiana

All quarters of IN PTE estimated payments now display in the transmittal letter.

IT-20S. Recapture Schedule is obsolete and no longer prints to PDF.

Kentucky

Form 740-PTET, Line 16 is adjusted by the amount of overpayment. A statement has been added for that line to reconcile the amount.

Minnesota

Diagnostic 45529 will issue if Line 5 of Form M8 doesn't equal the total of multiple line 53's on Shareholders' Schedule KS.

Form M8A. Minimum Fee Threshold for apportionment income equal to or exceeding \$48,780,000 has been changed from \$12,220 to \$12,200. Diagnostic 39840 will issue stating the minimum fee is as such, and that if the return is to be e-filed that it will result in a rejection until an updated schema is provided by Minnesota.

Montana

The Montana Source Income Schedule will generate on this release in returns where it was previously suppressed.

Nebraska

112SN Page 2 has been updated to include bank information after the first calculation.

New Hampshire

Combined NOLs have been updated to take 100% of pre-2018 amounts.

NH 1120S DP-131-A apportionment factor has been updated to pull for DP-80 current year loss.

New Jersey

Combined processing is now available for credit Forms 301, 302, 304, 305, 306, 311, 312, 313, 315, 329, and 332.

Ohio – Ohio Cities

The Toledo Mailing address zip code for payments due has been updated.

Rhode Island

Rhode Island letters include mailing address for RI BUS-EXT.

South Carolina

SC 1120S K-1, Line 12, Column A has been updated to include cash contributions.

Vermont

Form BI-476 can be filed if it otherwise qualifies and has a bonus depreciation adjustment. If you wish to continue to file Form BI-471, use Vermont > General > Options > X to file BI-471 in lieu of BI-476 with bonus depreciation. See Vermont FAQ, Small to Mid-size Businesses, for more information.

Virginia

VA 502 PTET estimate input has been updated to prevent the worksheet from crashing.

West Virginia

EPT Partner's Report. Other amount box now includes charitable contributions.

Partnership (1065) Product Updates

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Federal

Form 8916, Part III, Line 4, **Other Interest Expense**, no longer duplicates interest from farm rentals.

Alabama

Form AL8453-PTE produces for e-filing and has mutually exclusive versions depending on the PTE-C or EPT selection. Only one of these forms will produce at a time.

Arizona

Schedule K-1 (NR), Line 14 no longer doubles amounts from Federal IRS K-1, code W.

AZ 220/PTE no longer auto-generates a PDF for the e-file if the form is being suppressed.

Arkansas

AR1100 PET Page 2, Line 20 calculates based upon updated instructions.

Forms AR362-E and AR362-R require new input for Axxcess returns only for responsible party name since previous input was not holding the value of the originally typed information.

Colorado

Form 106, Line 4 calculation has been updated.

Input has been added in Worksheet View under the K-1 Overrides for Colorado to allow an entity that does not have unrelated business income to elect to become an excluded nonresident. The input in Interview in 1120S is under STK-1, Box 43, using "1," and in 1065 it is under ST-1, Box 167, using "1." The help screen will be updated shortly

Connecticut

Forms CT-1065/CT-1120SI, Page 2, Part 1, Schedule A has been updated to no longer allow a negative number.

Form CT-PET ES has been updated to have amounts flow to it.

Filing instructions for Connecticut Form CT-PET generate when the form is present in the return.

Georgia

When switching from a Pass-Through Entity return to a regular return, Form 700, Schedule 9, Lines 1-4 will now clear.

Indiana

Form IT-6WTH estimates for the pass-through entity now display the officer information fields with the officer information entered for Indiana.

Iowa

IA 96-048ES calculates using IA 1065, Line 31.

Kentucky

Form 740-PTET, Line 16 is adjusted by the amount of overpayment. A statement has been added for that line to reconcile the amount.

Maryland

CO 106, Line 4 has been updated to no longer double.

Minnesota

Form M3 no longer marks the composite checkbox if the PTE is active within the return.

Form M3A. Minimum Fee Threshold for apportionment income equal to or exceeding \$48,780,000 has been changed from \$12,220 to \$12,200. Diagnostic 39840 will issue stating the minimum fee is as such, and that if the return is to be e-filed that it will result in a rejection until an updated schema is provided by Minnesota.

Mississippi

Mississippi 84-131, Column C, Line a, does not include the amount from the partner's Sch K-1, Line 6b.

Mississippi 84-132, Part V is calculated from Form 84-105, Line 8.

Missouri

Filing instructions for MO-PTEV will only generate when the form is present.

Montana

Diagnostic 62917 no longer issues when a disregarded entity is segmented.

Montana Schedule K-1, Part V, Line 1 automatically calculates for resident individuals included in the PTET election.

Nebraska

An update for the NE estimate vouchers has been made to make the first estimate installment equal to the total estimated tax.

Form 2220, Schedule A, Line 38, Column D. The calculation has been updated.

Form 2220N. The fourth quarter deadline date calculation has been updated.

Ohio

The amount of guaranteed payments on the IT K-1 for 20% or greater owners included in the filing of Form IT 1140 will have either column A or B distribute the zero for partners with no guaranteed payments.

Rhode Island

Form RI-1065 calculates amounts for Line 8a and throughout the rest of the form when PTE is present in the return.

Letters reflect e-filing information for RI 1065 extensions when selected.

Vermont

Form BI-476 can be filed if it otherwise qualifies and has a bonus depreciation adjustment. If you wish to continue to file Form BI-471, use Vermont > General > Basic Data > File BI-471 in lieu of BI-476 with bonus depreciation. See Vermont FAQ, Small to Mid-size Businesses, for more information.

West Virginia

West Virginia > Credits > Motor Vehicle Property Adjustment Tax Credit can be used to enter Motor Vehicle Property Adjustment Tax Credit Information. **This item originally appeared in the 2024-2.7 release.**

Wisconsin

Special allocation code 53672 has been updated to allocate to the partners as entered.

Fiduciary (1041) Product Updates

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Federal

Form 706 GS D-1. Filing labels will have the complete address.

Minnesota

Schedule NIIT, Line 17 will show everything on Schedule NIIT, Line 16 that's being distributed based on the capital gains distribution percentages for short and long term capital gains and ordinary income percentage for all other income.

Rhode Island

Rhode Island K-1's will print in the K-1 copy.

Estate & Gift (706/709) Product Updates

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Federal

Form 709.

- **Part III, Line 7** will be blank when Line 1 is No.
- **Schedule A, Part 3.** The checkbox on Column L, deductible gift to spouse, will only fill when the donee is marked as the spouse.

Schedule A. When the print format is "print description before donee information," the donee information will print completely.