

CCH Access™ Tax
2024-3.2
Release Notes

March 30, 2025



Wolters
Kluwer

Contact and Support Information	2
Information in Tax Release Notes	3
Highlights for Release 2024-3.2	4
Electronic Filing Updates	4
Tax Product Updates	5
Individual (1040) Product Updates	5
Corporation (1120) Product Updates	6
S Corporation (1120S) Product Updates	7
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 2024-3.2

Return to [Table of Contents](#).

Electronic Filing Updates

Partnership & S Corporation

Connecticut. Connecticut announced that an extension can still be electronically filed through their extended deadline of 4/15/25. With that announcement, we have removed the disqualifying diagnostic that does not allow electronic filing of the extension on this release.

Exempt Organization

Virginia Form 500. This form will produce when Form 1120-POL is filed through the Federal entity. Electronic filing is available.

Fiduciary

Federal Form 1042

Tax Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

Federal

Form 7203AMT. AMT capital loss entered on Federal > Income > Sch D / 4797 / 4684 - Gains and Losses (1099-B, 1099-S, 2439) > with AMT code 2 entered, will flow to Form 7203AMT, Line 38.

Form 8995. Losses disallowed by basis are no longer allowed on Form 8995.

Schedule E. Non-portfolio capital entered on K-1 line 11S will no longer double when it flows to Schedule D.

Colorado

Form DR 0104, Dependents Information, will not be populated with a dependent coded as "Pro Forms only."

Hawaii

Form N-109, Page 2 includes tax year "2024" in the statement generated at the bottom of the form.

Maine

Maine Estimate Date input will only affect the Estimate Dates for Maine. **This item initially appeared in the 2024-3.1 release.**

Montana

Form DE, Part III, Alternative Method Tax, only flows to Form 2, Page 1, Line 8 based on input entered on Montana > Income / Deductions > Montana Disregarded Entity Information (Form DE) > Gross volume of sales made in Montana.

MT Form IT, Payment voucher now shows the correct address of PO Box 6309 in the Montana transmittal letter and filing instructions when Montana has been selected for electronic filing with a balance due on the return.

South Carolina

Schedule TC Instruction Worksheet, Line D, includes Military Retirement Deduction for Resident/Part-year Filers. For Schedule NR Filers, the deduction for dependents under 6 years of age will also be included per instructions.

Corporation (1120) Product Updates

Return to [Table of Contents](#).

Federal

Transfer credit amounts on Form 3800, Column F in Part 3 will now be included in Columns G and I.

New Jersey

Form CBT-100, Part I, Line 5, Yes/No, now carries from New Jersey Corporation > General > Annual General Questionnaire > If taxpayer is a unitary subsidiary filing a New Jersey combined return in which taxpayer is excluded, did taxpayer distribute dividends or deemed dividends in the current tax year?.

North Carolina

Form CD-405, Page 1. The Return Configuration Sets setting for "Print preparer signature" allows the preparer signature to correctly flow to the signature block.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Federal

Form 3468. When electing a payment on Part VI, the phase out percentage for facilities placed in service in 2024 now is allowed to be 100% if the facility meets the rules of Section 48(a)(12)(B) and has a maximum net output of less than 1 megawatt.

Alabama

Electronically filed estimated installment payments that are greater than zero now show on the Direct Deposit Debit Report and are included in the electronic return.

Arkansas

Form AR-718. Total sales and receipts include all sections of Line 3 on the AR-718.

Forms AR K-1 and AR1100PET, Page 3. Apportionment is producing for sales when requested in the return.

Diagnostic 45124 no longer issues for information included on AR-718.

The limitation for the 179 deduction in Arkansas has been increased to \$1,220,000 on Form AR1100CR.

When an amount is entered for overpayment applied to next year's return for the AR1100PET return, that amount will flow to Form AR1100PET, Page 1, Line 15 and the remainder of overpayment will appear on Line 16. Both amounts will be reflected in the transmittal letters.

Georgia

Schedule 11. When using credits that were partially used in a prior year, Schedule 11 takes into account the remaining credits.

Indiana

Form IT-20SCOMP, Column D calculates the difference between IN and AZ tax rate when the reverse credit checkbox is marked.

Maryland

Schedule K-1, Part A, Line 2 apportionment has been updated to include Form 510.

Montana

Adjustments to Montana Source Income on the Montana Adjustments Worksheet will calculate automatically based on the "everywhere" input if MT entries are not present.

Form PTE, Page 1, Line 16d. Statement will present negative amounts and the total will match the value on the form.

Special allocations are not allowed for S corporations by the state of Montana. Diagnostic 40873 will prevent electronic filing when they are present in the return as indicated by the check box on the Schedule K-1.

Ohio

Form IT 4738. Estimate vouchers print when the option to print informational forms before fileable forms is selected.

Rhode Island

Letters now include estimate information when the form is present. **This item initially appeared in the 2024-3.1 release.**

Wisconsin

5S, Part II, Line 1c statement has been updated to include Manufacturer credits when entered.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Alabama

Diagnostic 48555 will issue for the Jobs Act Credit when the project number is not provided.

California

The transmittal letters and custom filing instructions will now only reference Form 592-B if it is printing in the return.

Colorado

Form 106, Line 12 has been updated to no longer include negative amounts.

Connecticut

Form CT-PET, Line 9 calculation has been updated.

Delaware

The composite extension, Form CMP-EXT, can be exported even if the regular extension, Form PRT-EXT, is not being electronically filed.

District of Columbia

Form DC BRA-25 mailing address has been updated.

Georgia

When using the K-1 entity name, last name, and name continued, Form G-2A will take into account the full name within the recipient name space.

Illinois

If a partner is marked as a disregarded entity on the Federal Schedule K1, this entity's name is used as the member's name on IL Schedule B, Section B to match the disregarded entity's EIN.

Retired partners on the IL PTE Worksheet, Line 2b with exempt distributions carry to the retired Partner's Schedule K-1-P, and reduce distribution on Line 20b and the respective PTE credit on Line 53a.

Iowa

In case of a DE partner, IA Schedule K-1, Part I, Partner Information, Taxpayer ID Number will now show the FEIN/SSN of a beneficial owner per IA instructions (SSN/FEIN will pull from Federal Schedule K-1, Part II, Item E).

Missouri

Form MO PTE. Opt-Out Members' income and deductions will no longer be considered when calculating PTE, Page 1, Line 1. Additionally, Opt-Out Members will no longer get a share of the PTE Tax Credit.

Form MO PTE-BD. Opt-Out Members' Income and deductions will no longer be included when calculating Columns A and B of the MO PTE-BD. Additionally, Grantor Trusts are included in all Column B calculations.

New Jersey

Diagnostic 29831 is issued for a NJ-1065 return that states direct deposit of refund is not valid for ACH when banking information is present.

Oklahoma

Form OW-8-ESPTE takes into account amounts applied to next year on Form 514.

The transmittal letters for the OW-8-ESPTE will generate without needing to enter a date of election to generate the Form 586. The letters will generate when requested if the OW-8-ESPTE is already generating.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

Federal

The Roll Forward amount on the two year comparison of other deductions not subject to 2% will now include the amount from Federal Form 1041, Line 15b, net operating loss deduction.

Iowa

Schedule K-1, Part II, Lines 1 and 9 no longer include obsolete adjustments for state tax refund, Federal taxes paid and taxable Federal refund.

Montana

Form Fid-3. State taxes flow from Form 1041 to Worksheet I and Schedule 1 as expected.

Nebraska

The Nebraska type of trust field has been updated to only fill one applicable checkbox.

Exempt Organization (990) Product Updates

Return to [Table of Contents](#).

Federal

Form 8991, Parts II and IV no longer print on Page 2 when Page 1, Line 2p equals No.