

2018.04020
Release Notes

August 18, 2019



Contact and Support Information	2
Information in Tax Year 2018 Release Notes	2
Highlights for Release 2018.04020	3
2018 Tax Updates	3
2018 Electronic Filing Updates	3
Product Updates	4
Individual (1040) Product Updates	4
Corporation (1120) Product Updates	6
S Corporation (1120S) Product Updates	9
Partnership (1065) Product Updates	11
Fiduciary (1041) Product Updates	13
Exempt Organization (990) Product Updates	14
Estate & Gift (706/709) Product Updates	15

Contact and Support Information

Product and account information can be accessed by visiting Customer Support online at support.cch.com. 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. Access to these features is available 24/7.

The following website provides important information about the features and updates included in all CCH® ProSystem fx® Tax releases: [Release Notes](#)

Visit the [Application Status](#) web page to view the current status of our CCH applications. The Application Status web page is updated every 15 minutes.

Go to [Contact Us](#) to find information on topics such as Sales and Billing, as well as options to Open a Support Case or Chat with a Representative if you need assistance.

Information in Tax Year 2018 Release Notes

Tax Release Notes inform you of the enhancements and updates that have been made to Tax products and systems with the current release.

Updates provided in the Release Notes include the following:

- Contact and Support information
- Updates to the Tax technology (electronic filing updates, Pro Forma/Roll Forward, Organizer, technology enhancements)
- Updates made to Tax products (form additions and updates, diagnostic updates, changes caused by regulatory updates)

Highlights for Release 2018.04020

2018 Tax Updates

All Systems

Minnesota - Updates related to recent Minnesota legislation moving their date of conformity to December 31, 2018, are now available. All Minnesota returns that include values in fields labeled "this line intentionally left blank" or those calculated using releases prior to 2018.04020 will be stopped by CCH.

Corporation, S Corporation, Partnership, Tax Exempt

Federal - Form 8990 is now available for filing as a library form along with Form 5471. This form is automatically attached as a PDF attachment for electronic filing.

Corporation, S Corporation, Partnership

Tennessee - Per recent guidance from Tennessee Notice 19-13 and 19-14, updates are available for reporting GILTI income and Section 965 income.

Corporation

Florida - Florida will require corporations to provide additional information to the Florida Department of Revenue for the 2018 tax year when Form 8992 is present and a subtraction for GILTI income is reported on FL 1120. The Florida Department of Revenue will have a method to submit this information on its Web site by September 3, 2019. This information must be submitted to the Florida Department of Revenue by the earlier of (a) 10 days after the extended due date of the Florida return or (b) 10 days after the Florida return is filed. However, any submission that would have been due before September 3, 2019, will be considered timely submitted if it is submitted by September 3, 2019.

The penalty for not submitting this information is the greater of \$1,000 or 1% of the tax due on the last Florida return filed by the taxpayer. This provision applies retroactively to January 1, 2018.

2018 Electronic Filing Updates

Corporation

Indiana - Indiana will be available for electronic filing on September 3, 2019. Electronic filing diagnostics and verbiage will be available for review if electronic filing is requested, but export of the data will not be allowed until September 3.

Product Updates

Individual (1040) Product Updates

Return to [Table of Contents](#).

Federal

Form 8936. Foreign tax credit is now included on Line 21.

Net operating loss. The correct amount of charitable contribution is absorbed by a net operating loss when there are multiple categories of charitable contributions and one of those is 60% charitable contributions.

QBID (Section 199A) Worksheet. Current year non-passive losses with prior year passive losses report the 2018 allowed loss on the Net QBI Worksheet and any disallowed passive loss from Form 8582 is reported as a 2017 carryover on the QBI Carryover Worksheet.

Name of person filing is present on Form 8858 Schedule M.

Michigan

Form MI-461, Line 6, Wage and unemployment adjustment is now reported as a negative number.

Michigan - Michigan Cities

Multiple cities can now be amended using the CF1040X.

Minnesota

Minnesota has passed legislation which moves their date of conformity to 12/31/2018. Form and program updates received from Minnesota will be available in the 2018.04020 release version. Any Minnesota returns calculated using a version of the software older than 2018.04020 or have values in fields which have been labeled "this line intentionally left blank" will be rejected by Minnesota. Several updates are available on this release.

Forms no longer in the menu:

- Schedule M15, Underpayment Penalty, is not in the menu and no penalty will be calculated or carry to Form M1.
- Schedule M1LK, Like-Kind Exchange, is not in the menu. It was only necessary to calculate M1NC, Line 8, which is now obsolete.
- Schedule M1NC Line 11 Bonus Depreciation and Line 12 Section 179 worksheets are not in the menu anymore. M1NC, Lines 11 and 12 are now obsolete as Minnesota uses the same limits as Federal.

For lines which are labeled "This line intentionally left blank", nothing will calculate for or carry to these lines:

- Schedule KPINC, KSNC, KFNC Lines 1 to 8, 11, 19, 21, 25, and 26 non-conformity adjustments passed to partners.
- Form M1, Line 31 - M15 underpayment penalty total.
- Schedule M1NC Lines 8, 10 to 15, 17 to 19, 22, 26, 28, and 31 non-conformity adjustments.

Nebraska

Form 1040N Schedule I, Line 26 reports Social Security included in Federal adjusted gross income for nonresident returns or part-year resident returns where Nebraska is not the home state. The adjusted amounts on this line affect Form 1040N, Line 13 and Form 1040N Schedule III, Line 4.

New Hampshire

NH BT-Summary filing instructions now print the updated mailing address.

New York

NY Form IT-216 calculates a credit without requiring earned income from a deceased spouse.

Pennsylvania

Schedule C, Line 13b includes Section 179 expense for assets with Method "CS".

Schedule C, Schedule C-2, Line 1 includes prior year Section 179 carryover.

When separate input is made for taxpayer and spouse for Schedule GL, the income on Page 1 of the PA 40 will no longer change to \$0 on Lines 4 and 6.

Tennessee Electronic Filing

Form FAE 170 does not export when Electronic Filing > General > File other returns electronically (Interview Form EF-1, Box 34) equals "No" and Tennessee Other > Limited Liability Company > File FAE 170, FAE 173, and FAE 183 electronically (Interview Form TN3, Box 55) is blank.

West Virginia

WV Schedule A, Lines 21B and 21C correctly show an IRA deduction as an other adjustment for Part-Year and Non-Resident returns.

Corporation (1120) Product Updates

Return to [Table of Contents](#).

Federal

Form 5471, Schedule E reflect correct totals for each schedule.

Form 8990 behind Form 5471 has been added as a library form. The form generates by government inputs and selecting what entity of Form 5471 the form should be attached to. Form 8990 is automatically attached as a PDF attachment for electronic filing. This feature is not available in split window forms tree view.

Part IV, Line 4 taxable income now includes interest deduction before Form 8990 limitation. Otherwise, you may override Line 4 on Foreign > 8993 - Section 250 deduction for FDII and GILTI > Taxable income - override (Form GIL-2, Box 71).

Consolidation

For a Life/Non-Life mixed group consolidated return the print position on Line 30 and Line 31 of Form 1120, Page 1 was adjusted.

Power Pack

The adjustment for company method loss reserve discounting now automatically carries to Form 1120-PC Page 2, Line 13. Additional options are provided to not carry the adjustment, or to carry with additional detail on Insurance > Trial Balance and Other Information > 5-Options and Other Information (Interview Form STAT-O, Box 60).

Alabama Electronic Filing

Electronic filing diagnostics 48878, 48879, 48892, 48893 and 47604 will now issue for Form 20C, Schedule E Lines 1 through 5, for negative amounts, invalid information and math errors.

Florida

Corrected Florida Estimated Tax Worksheet Line 2 to allow the field to be overridden when requested.

Florida will require corporations to provide additional information to the Florida Department of Revenue for the 2018 tax year when Form 8992 is present and a subtraction for GILTI income is reported on FL 1120. The Florida DOR is to have on its website by September 3, 2019 a method to submit this information. This information must be submitted to the FL DOR by the earlier of (a) 10 days after the extended due date of the Florida return or (b) 10 days after the Florida return is filed. However, any submission that would have been due before September 3, 2019 will be considered timely submitted if it submitted by September 3, 2019. The penalty for not submitting this information is the greater of \$1,000 or 1% of the tax due on the last Florida return filed by the taxpayer. This provision applies retroactively to January 1, 2018.

Hawaii

Form N-755 extension for Franchise Tax return now properly locks after the due date.

Hawaii Franchise Tax Extension payment carrying to F-1 when extension is locked.

Hawaii Electronic Filing

Negative number on Schedule O, Lines 1 and 11 will no longer cause electronic filing disqualification.

Indiana Electronic Filing

Electronic filing will be available for Indiana Form IT-20 on this release starting September 3, 2019. Until that time, if electronic filing is activated for Indiana any disqualifying diagnostics will issue but Indiana will not show up on the Electronic Filing Status Report as anything other than Not Allowed, and the IT-20 return will not be included in the electronic file.

Iowa

Iowa nonconformity worksheet reflects amount for Line 3 when a limitation is present on Form 8990.

Kansas

Consolidated returns with Form K-120EX will no longer crash during return group calculation.

Massachusetts

Federal section 250 deduction is no longer added back to MA Form 355, Schedule E or Form 63FI, Schedule A.

Minnesota

Updates to forms and calculations are being made to Minnesota forms due to legislation recently passed. Generally, Minnesota will conform to the federal IRC in effect 12/31/2018. Forms and calculation updates will be available in release version 2018.04020. Returns not having these form and calculation updates will be rejected by Minnesota starting on or about August 15. Returns exported on or after that date will show a status in the electronic filing status system that an update is required the return is calculated before the return can be transmitted to Minnesota.

Updates that are available on this release are:

- Schedule LK, Like-Kind exchanges, has been removed.
- Schedule M15C, Underpayment of Estimated Tax, has been removed.
- Schedule M15NP, Underpayment of Estimated Tax for Exempt Organizations, has been removed.
- The worksheets for Bonus Depreciation and Section 179 Expensing have been removed.
- Schedule M4NC, Adjustments Due to Federal Changes not Adopted by Minnesota, has had all lines changed to "intentionally left blank" except for Line 18a (Section 965 Deferred Income) and Line 19 (Inclusion of Global Intangible Low Taxed Income). Line 27 has changed from "intentionally left blank" to "Interest expense limitation for combined reports."
- Form M4, Line 13 has changed to "This line intentionally left blank."
- Form M4NP, Line 26 has been changed to "This line intentionally left blank."
- Loss carryforwards used in 2018 on Schedule NOL will be limited to 80% of the 2018 taxable net income. Note that this does not apply to AMT NOL, which will still be added to the amount of deduction for dividends received and limited to 90% of the Minnesota AMT income on Form AMTT, Line 5.
- Schedule DIV Line 1b, Dividends Received Deduction will be the sum of Schedule M4NC Lines 18a (Section 965 Deferred Income) and 19 (Inclusion of Global Intangible Low Taxed Income).

- Additional input has been added to the Minnesota > Credits > Other Credits worksheet for Historic Structure Rehabilitation Credit (Interview Form MN8, Boxes 70 and 71). The new field "Application submitted > 12/31/2017" will cause one-fifth of the credit to appear on M4, Line 5, M4NPI, Line 5a and the statements for these lines. If the application for the certificate was submitted before 12/31/2017 then the full amount of credit input for that NPS ID will be applied.
- Depreciation will conform to federal and will return to having an 80% addback for bonus depreciation and Section 179 expensing over the limitation amount with the 80% addback subtracted in equal portions over the next five years.

New Hampshire

Consolidated Schedule IV returns will no longer double the amount being carried up from the parent and subsidiary levels.

New Jersey

Changes have been made to more accurately report basis of disposed assets on Form CBT-100, Schedule F, Line 12(f).

Oregon

Amended Form OR-20 filing address has been updated when the return has a balance due.

Pennsylvania - Philadelphia

For new corporations in Philadelphia, Worksheet N, Line 1 will show the amount from either BIRT Schedule A, Line 14 or BIRT Schedule B, Line 12 for computation of tax on net income.

Letters and filing instructions for BIRT returns will not display any calculated refund or amount due from Form BIRT-EZ.

Penalties and interest on Line 8 of Form BIRT or Form BIRT-EZ will show only the calculations requested on the Federal > Payments/Penalties/Estimates > Penalties > State/City Late Interest and Penalties worksheet Late Interest, Late Payment, or Late Filing fields (Interview Form PEN-1, Boxes 40 - 42).

The amount on BIRT Schedule A, Line 7 will always display the appropriate gain or loss indication.

The amount on the carryovers report for state tax refunds will show the amount credited to next year's estimate in addition to the amount refunded for Philadelphia.

Tennessee

Tennessee passed legislation for GILTI income and Section 965 income reporting. The state adjustments will be subtracted on Schedule J as an addback. Form FAE 170 subtraction for GILTI and 965 income is reported on Schedule J, Line 18 and an add back of five percent of that amount on Schedule J, Line 4. Form FAE174 subtraction for GILTI and 965 income is reported on Schedule J, Line 22 and an add back of five percent of that amount on Schedule J, Line 7.

Vermont Combined

In Combined - Unitary returns with foreign dividends, the box to indicate a loss to the left of Line 2 on Form CO-420 will be checked if there is an amount less than zero on the line.

The VT NOL Worksheet will be created in the consolidated return even if no net operating loss carryforward is calculated as used in the parent or subsidiary return. Any current year losses on the worksheet will only display if the loss is calculated at the consolidated level.

S Corporation (1120S) Product Updates

Return to [Table of Contents](#).

Federal

Form 8990 behind Form 5471 has been added as a library form. The form generates by government inputs and selecting what entity of Form 5471 the form should be attached to. Form 8990 is automatically attached as a PDF attachment for electronic filing. This feature is not available in split window forms tree view.

Medical expenses that are present on the Schedule K-1 Qualified Business Income statement will no longer compound on multiple shareholders K-1's.

Schedule K-1

- Line 17D will reflect the total amount of excess taxable and excess business interest income.
- The override for excess taxable income will honor an entry of zero.

Using Ratio ID's in connection with the Foreign Taxes input will now calculate the amounts correctly and present them on the correct line on the Schedule K-1 or Schedule K-1 Foreign Taxes worksheet.

Alabama

Voucher PTE-V will now activate for Form PTE-C when the Amended check box is marked.

Worksheet BPT-NW will now issue statements when negative values are entered for open line items.

Idaho

Idaho Schedule K-1, Line 31B reflects the correct amount for each partner.

Maryland Electronic Filing

An adjustment has been made to ensure the Apprenticeship credit is included in the electronic file.

Minnesota

Form KS, Lines 32 and 33 now apply for trust shareholders when a composite is requested. Form KS, line 34 may be forced to calculate when withholding partner information is entered in Shareholders > Shareholder - State Specific > 7 Shareholder State Information (Interview Form STK-1).

Minnesota Conformity Update - A tax bill signed into law on May 30, 2019 generally conforms Minnesota law to the Internal Revenue Code for determining your 2018 taxable income. However, taxpayers must still complete some nonconformity adjustments. This bill revised the recognition period for the Historic Structure Rehabilitation Credit along with providing relief from the additional charge for underpayment of estimated tax. Penalty and interest will be calculated on lines 13 and 14 of Form M3, but any input generating these lines should be removed. Per the state of Minnesota, they will calculate penalties and interest and let you know the amount by mail. You may request the department remove penalty and interest related to the tax law changes by following the instructions in the letter. Diagnostic 28765 was added to inform the customers with this information.

Below are additional changes made:

- Schedule LK, Schedule EST, and Non Conformity worksheets related to Bonus Depreciation and Section 179 were removed.
- Bonus Depreciation and Section 179 calculations on Form KS were returned to the 2016 calculations.
- Line 29 of Form KS will now account for Form 8990 (Section 163j), Form 8992 (GILTI), and Form 965.
- Form M8A will not include income from GILTI and/or Section 965.
- The following lines were removed on Form KSNC: Lines 1- 4, 6 - 8, 11, 19, 21 disabled; Lines 15a - 16, 22 and 23 edited
- The following sections were removed from the NonConformity input sheet: 13101, 13201, 13202, 13203, 13204, 13205, 13207, 13301, 13313, 13502, 13503, 13801, 14211, 14212, 14213, 14214, 14215, 14501, 40411

Ohio

In the case where an investor's income is greater than the total income on Ohio Form IT 4708 Schedule VII, the calculated percentage will now be limited to 100% and any remaining investors will be limited to 0%.

PTE tax credits will allocate the total amount of tax when there are certain other deductions on the Federal K-1 for Form IT 4708 filers.

Tennessee

Tennessee passed legislation for GILTI income and Section 965 income reporting. The state adjustments will be subtracted on Schedule J as an addback. Form FAE 170 subtraction for GILTI and 965 income is reported on Schedule J, Line 18 and an add back of five percent of that amount on Schedule J, Line 4. Form FAE174 subtraction for GILTI and 965 income is reported on Schedule J, Line 22 and an add back of five percent of that amount on Schedule J, Line 7.

West Virginia

When amending, Form SPF-100, Page 2, Line 12 will include the payment made with original version of the return, per instructions.

Wisconsin

Wisconsin Form 1CNS, Page 2 will no longer default to include estates and trusts.

Wisconsin Schedule U will now recognize a large corporation and will not apply the prior year tax exception.

Partnership (1065) Product Updates

Return to [Table of Contents](#).

Federal

Form 8886 Filing address ZIP code corrected for return Cover letter.

Form 8990 behind Form 5471 has been added as a library form. The form generates by government inputs and selecting what entity of Form 5471 the form should be attached to. Form 8990 is automatically attached as a PDF attachment for electronic filing. This feature is not available in split window forms tree view.

The Schedule K-1 copy of the Aggregation of Non-Service Trade or Business Operations statement will now print with the correct Federal Schedule K-1 in the Accountant's copy.

Electronic Filing

Form 8879-PE signature input reflects member or partner.

Arizona

The LTCG subtraction will now be properly accounted for in all cases for nonresident partners on the composite return.

Arkansas

Dispositions of Section 179 assets that are classified as Ordinary Gains will no longer appear on Form AR1050, Line 9 unless the option to treat the Section 179 recapture on dispositions as depreciation has been selected on the Income/Deductions > Section 179 and 280F Recapture worksheet (Interview D-2, Box 47).

The Arkansas source amount for Other income - overrides details override will now be used by Arkansas residents. It was previously only overriding the Other income amount on the AR Schedule K-1 for nonresidents of Arkansas.

Connecticut

CT-1065 Page 3, Part I, Line 5 - Interest Income. Non-portfolio income will no longer be included on Line 5.

CT-1065/CT 1120SI, Pg 3, Sch B, Line 13, Column B will now include excess business interest expense.

CT 1065 - input on worksheet CT > Income/Deductions > 1 - Additions and Subtractions > Line 1 no longer changes other states' inputs.

Minnesota

Minnesota Conformity Update - A tax bill signed into law on May 30, 2019 generally conforms Minnesota law to the Internal Revenue Code for determining your 2018 taxable income. However, taxpayers must still complete some nonconformity adjustments. This bill revised the recognition period for the Historic Structure Rehabilitation Credit along with providing relief from the additional charge for underpayment of estimated tax. Penalty and interest will be calculated on Lines 13 and 14 of Form M3, but any input generating these lines should be removed. Per the state of Minnesota, they will calculate penalties and interest and let you know the amount by mail. You may request the department remove penalty and interest related to the tax law changes by

following the instructions in the letter. Diagnostic 28765 was added to inform the customers with this information.

Below are additional changes made:

- Schedule LK, Schedule EST, and Non Conformity worksheets related to Bonus Depreciation and Section 179 were removed.
- Bonus Depreciation and Section 179 calculations on Form KPI and KPC were returned to the 2016 calculations.
- Line 31 of Form KPI will now account for Form 8990 (Section 163j), Form 8992 (GILTI), and Form 965.
- Form M3A will not include income from GILTI and/or Section 965.
- The following lines were removed on Form KPINC/KPCNC: Lines 1- 4, 6 - 8, 11, 19, 21 disabled; Lines 15a - 16, 22 and 23 edited
- The following sections were removed from the NonConformity input sheet: 13101, 13201, 13202, 13203, 13204, 13205, 13207, 13301, 13313, 13502, 13503, 13801, 14211, 14212, 14213, 14214, 14215, 14501, 40411

Missouri

The excess business interest expense from 163(j) will be included on Form MO-1065 as a subtraction from, not an addition to income.

Oregon

The refund amount has been updated in letters for returns which do not have business in Oregon, but made a pre-payment of taxes.

South Carolina

Schedule SC-K will now generate an automatic depreciation adjustment on Line 1 Column B.

Tennessee

Input available for FAE 170 Schedule F1, Line 2.

Tennessee passed legislation for GILTI income and Section 965 income reporting. The state adjustments will be subtracted on Schedule J as an addback. Form FAE 170 subtraction for GILTI and 965 income is reported on Schedule J, Line 18 and an add back of five percent of that amount on Schedule J, Line 4. Form FAE174 subtraction for GILTI and 965 income is reported on Schedule J, Line 22 and an add back of five percent of that amount on Schedule J, Line 7.

Wisconsin

WI 1065 8990 special allocation will now show correctly on Form 3K-1 and the corresponding statement will be correct.

WI 1065, Form 3, Page 5, Part III, Lines 7 (other additions) and 15 (other deductions) and Form 3K-1, Part V Lines 7 and 15. Amount adjusted on Lines 13d and 1, 2 and 3 for disallowed excess business interest expense now flows to these lines.

Fiduciary (1041) Product Updates

Return to [Table of Contents](#).

Federal

ESBT 1116. Line 18 of the ESBT 1116 no longer counts 20% gains as both 20% gains and 0% gains when the Qualified Dividends Tax Worksheet is used to calculate tax. This only impacts the ESBT 1116.

Filing Instructions. The filing instructions now give amounts of payments and tax for Form 1040NR where before these amounts were zero.

Letters and Filing Instructions. The paragraph for Form 56F no longer appears when Form 56 is used and instead a paragraph for Form 56 appears.

On final year returns, the Form 5884-A credit distributes on Schedule K-1, Box 13, Code Z.

QBID (Section 199A)

- For Trades, Rentals and Farms, expenses reducing QBI income are no longer overstated.
- Losses from Qualified Service Income flow to the Grantor Letter.
- QBI Taxable Income Threshold for determining phaseout includes both ESBT and non-ESBT taxable income. QBI Taxable Income for determining the deduction does not include both. Diag 10034 issues with instructions.

REMIC amounts now appear on the Form ESBT other ordinary income statement.

Illinois

On Schedule 1299D, when the years left to carry is 0 (column A) but a calculation is showing in column H as used in current year, the credit applied will show in column I for amount allowed to be used in current year.

Iowa

The total amount due reflected on the letters and filing instructions is correct in all instances where an Iowa return has penalties and interest.

New York

NY gross income for 2% limit deduction calculation now includes non-coded income when NY is home state.

South Carolina

Capital loss distributed to beneficiaries is no longer included on Form SC 1041, Page 3, Line 4, Column D.

Exempt Organization (990) Product Updates

[Return to Table of Contents.](#)

Federal

Form 2848 new address and new telephone number checkboxes are now checked correctly on the government form.

Form 8990 behind Form 5471 has been added as a library form. The form generates by government inputs and selecting what entity of Form 5471 the form should be attached to. Form 8990 is automatically attached as a PDF attachment for electronic filing. This feature is not available in split window forms tree view.

Minnesota

Minnesota has passed legislation which moves their date of conformity to 12/31/2018. Form and program updates received from Minnesota will be available in the release version 2018.04020. Any Minnesota returns calculated using a version of the software older than 2018.04020 or have values in fields which have been labeled "this line intentionally left blank" will be rejected by Minnesota.

Updates available on this release:

- Schedule M-15 has been removed.
- Schedule M4NP, Line 7. The amount of NOL taken is limited to 80% of Line 6.
- Schedule M4NP, Line 26. This line has been labeled "This line intentionally left blank". Nothing will be computed and input will not flow to the line.
- Schedule MN NOL. The amount of NOL used for the current tax year (calendar year ending 12/31/2018 for fiscal year 2018 return) is limited to 80% of the current year taxable income.
- Schedule M4NPI, Line 5a. The historic structure credit amount allowed is 100%, if the credit application entered on Minnesota Unrelated Business Income Tax Return > Credits > Other Credit Information (Interview Form MN12, Box 103) is on or before 12/31/2017. If the date entered is after 12/31/2017, the amount of credit allowed is limited to 20% of the amount entered on Minnesota Unrelated Business Income Tax Return > Credits > Other Credit Information (Interview Form MN12, Box 100).

Estate & Gift (706/709) Product Updates

Return to [Table of Contents](#).

Federal

A Notice of Election Under Section 6166 is prepared if entries are made in Estate Tax > Elections and Options > Notice of Election Under Section 6166 (Interview Form EST-10).

Form 706, Line 3b, state death tax deduction, is reduced by Connecticut estate tax attributable to Connecticut gift tax paid on gifts made within 3 years of death on CT-706/709, Schedule D, Line 2.

Minnesota

The following preliminary Minnesota form is available for dates of death in 2019:

- Form M706

New York

The following form is updated for revisions posted by New York:

- Form ET-14 (6/19 version date)