

CCH® ProSystem fx® Tax

2019.04010

Release Notes

July 26, 2020



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Contact and Support Information

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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 Release Notes

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CCH® ProSystem fx® 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/Recall, Organizer, technology enhancements)
- Updates made to Tax products (form additions and updates, diagnostic updates, changes caused by regulatory updates)

To access a list of CCH ProSystem fx Tax Release Notes for the current year and for prior years, visit the [Release Notes](#) page on our Customer Support site.

Highlights for Release 2019.04010

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Common Updates

User Phone Number Collection Prompt During SSO Login

To prepare for IRS mandates regarding 2-step verification, CCH ProSystem *fx* now requires a verified phone number for all staff users using the CCH ProSystem *fx* SSO login method. This change does not impact CCH ProSystem *fx* Tax users who login to their local Desktop installation, but will impact any linked users that want to gain access to any web-based services such as the Electronic Filing Status System and My1040Data Toolkit.

After a user enters their user ID and password and completes 2-step verification, the user will be prompted to enter a direct phone number if the phone numbers on the staff profile are empty. The user must verify the phone number by either:

- Entering a code sent by SMS text message
- Pressing # after answering an automated call

After verification, the new phone number is saved to the business phone on the user's staff profile. Users without permission to edit staff profiles are required to enter and verify their phone as described above. The behavior and permissions for managing phone numbers in Configure Staff (of Admin) are unchanged.

Tax Updates

All Systems

The following states decoupled from the CARES Act: Colorado, Iowa, Maine, Minnesota, New York, North Carolina. Restoration of the pre-CARES federal calculations required to complete certain elements of these state returns will be available on future releases. State level overrides for Colorado, Minnesota, New York, and North Carolina are available with this release.

Corporation

New Jersey CBT-100U is available for processing.

Electronic Filing Updates

The following system is available for electronic filing:

Corporation

New Jersey CBT-100U

Tax Product Updates

Individual (1040) Product Updates

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Federal

Custom Filing Instructions. The private delivery service address is now correct when the ITIN service center is used.

Form 1040. The Student loan interest statement, Line 2 for modified adjusted gross income now includes the excluded income from Sec 933 worksheet.

Form 1116. When there is an overall foreign capital loss but an income basket has a foreign capital gain, the gain will net against the overall foreign loss on the income summaries and Form 1116.

Form 4684. Form 4684, Page 2, Line 28 will no longer include state-coded entries in the total.

Form 5405. Lines 9, 10 and 12 are split between taxpayer and spouse when two forms 5405 are prepared and the sale of the home is coded as jointly owned.

Form 6251. When the passthrough activity is a Partnership or S Corporation, zero is entered for Sec. 1231, the amount of Sec. 1250 gain entered is included in the calculation of the AMT Schedule D, Line 19.

Form 8978. The 8978 Schedule A, Columns A and B have been updated to allow for the input of letters as well as numbers.

Form 8995-A. 8995-A, Schedule B will print if 8995-A, Schedule C is in the return or if there are prior year PTP carryovers.

The contribution limitation worksheet will now reference tax year 2019 on Line 35.

Arizona

140PY, Line 33 no longer includes federal coded short term loss carryovers.

California

CA Form 461, Line 10 no longer includes other states' royalty income.

Schedule CA (540NR), Part III, Line 8d, Column A, no longer populates when Federal Form 1040NR is being filed.

Schedule S, Line 7 now includes New Hampshire business tax.

Colorado

Colorado has not conformed to any of the provisions in the Federal CARES act. This includes the following:

- Sec 163(j) Form 8990 - Limitation changed from 30% to 50% for federal; still 30% for Colorado.
- Sec 461 - Repealed by federal; Excess Business Losses are still applicable to Colorado.
- Net Operating Losses 80% limitation - Repealed by federal; Colorado still limits NOL's generated in 2018 to 2020 to 80% of taxable income.

- Depreciation - Federal decreased depreciable life of qualified improvement property; the life is unchanged for Colorado purposes.

If any of the CARES provisions were applied to the federal return, it may be necessary to use the entries on Colorado > Income / Deductions > Federal Overrides for Colorado (Interview Form CO2) to adjust the federal numbers reported on the Colorado return. These entries will change the amounts reported on Form CO DR 0104 and Form CO DR 104PN.

Form DR 0104AD, Lines 5 and 6 will flow to DR 104PN, Line 30.

Kansas

Kansas now supports Credit for Taxes Paid in part-year returns, where the taxpayer has moved out of state during the tax year.

Maryland

When electronic filing is turned on for Maryland estimates, the letters and filing instructions will reflect 07/15/2020 as the due date for second estimate. If the date is after the due date, it will reflect the current date.

Massachusetts

Schedule C.

- Line 11 is updated to pick up MA amounts when NY is the home state.
- Line 36 is updated to pick up passive activity loss carryovers for 100% disposed businesses.

Minnesota

Form M1SA, Line 18 reflects the 60% contribution limitation instead of 50% when 60% contributions carry from Minnesota M1SA Line 15 to Line 18.

Minnesota updated their forms in response to federal tax law changes under the Families First Coronavirus Response Act (FFCRA), Coronavirus Aid, Relief and Economic Security Act (CARES) and the Paycheck Protection Program Flexibility Act (PPPFA).

Schedules KS, KPI, and KF have each added lines for IRC Section 461, net nonbusiness income/loss, and business interest expense limitations. Input for these has been added to the Minnesota General > Schedule KS, Schedule KPI, and Schedule KF (Interview Forms MN14, MN16, and MN18). Input for the section codes has also been added that carries to the additions/subtractions lines of Schedule KS, KPI, and KF due to changes not adopted by Minnesota.

Schedule M1NC added new lines for excess business loss and business interest limitation adjustments as well as new section codes for amounts that carry to Line 3. Calculations will be done for excess business loss and business interest limitation adjustments. Overrides are available. All of this input is available on the Minnesota Income/Deductions > Schedule M1NC (Interview Form MN4, Boxes 80 to 87).

Mortgage interest coded as not deductible will not flow to M1SA, Line 11.

The Minnesota social security benefit subtraction worksheet, Line 4 uses the rate for Married Filing Separately instead of using a percentage of Line 3 when input is present that a married filing separately couple lived apart in 2019.

Mississippi

Form 80-401 is now optimized to match the Form 80-105 and Form 80-205 filing status.

The tax amount on the letters reflects the optimization generated by the force code input now for joint and separate filings.

Montana

The elderly homeowner credit is unavailable for part year returns with less than 9 months of residency.

New York

Federal 461 NOL entries do not carry to Form IT-201, nor to the federal column of Form IT-203.

New York has decoupled from all provisions of the Federal CARES Act, requiring a pre-CARES calculation of the federal amounts reported on the New York return. The ability to override the federal source income on Form IT-201 (Lines 1-19) and Form IT-203 (Lines 1-19, Column A) has been added. Use New York > Income / Deductions > Federal Source Income and Adjustments (Interview Form NY2 with a Form Code of "5") to indicate the amounts are federal source. Additionally, selective lines of Form IT-196 may be overridden using entries on New York Income / Deductions > Itemized Deductions (Interview Form NY4). Pre-CARES numbers will flow automatically to the New York return from federal entries on a future release.

New York Electronic Filing

Disqualifying diagnostic 41916 will look at 1099-Misc, Line 14 (Gross proceeds paid to an attorney) before being issued.

North Carolina

As of June 30, 2020 North Carolina passed legislation decoupling from various CARES act provisions:

1. Sec 163(j) Form 8990 - North Carolina limits the interest expense to 30% of taxable income. An adjustment can be made on North Carolina > Income/Deductions > Additions > Other Additions to Federal Taxable Income (Interview Form NC1, Boxes 65 - 67).
2. Expenses that were paid with loans that were subsequently forgiven and the debt forgiveness was excluded from federal income is not allowed. An adjustment can be made on North Carolina > Income/Deductions > Additions > Other Additions to Federal Taxable Income (Interview Form NC1, Boxes 65 - 67).
3. Discharge of qualified principal residence indebtedness - An addback will need to be made for the amount excluded from gross income. An adjustment can be made on North Carolina > Income/Deductions > Additions > Other Additions to Federal Taxable Income (Interview Form NC1, Boxes 65 - 67).
4. Tuition and Fees Deduction - an addback will need to be made on Schedule S, Line 5 for the amount of the taxpayer's deduction for qualified tuition and related expenses.
5. Sec 461 - North Carolina will calculate a Sec 461 loss limit. An adjustment can be made on North Carolina > Income/Deductions > Additions > Other Additions to Federal Taxable Income (Interview Form NC1, Boxes 65 - 67).
6. Net Operating Losses - North Carolina limits NOL's generated in 2018 to 2020 to 80% of taxable income. North Carolina is currently automatically adding back unabsorbed federal losses. At this time an additional adjustment will need to be made on the North Carolina forms to account

for the difference created by the 80% limitation. An adjustment can be made on North Carolina > Income/Deductions > Additions > Other Additions to Federal Taxable Income (Interview Form NC1, Boxes 65 - 67).

7. North Carolina now follows the 7.5% itemized medical expense deduction threshold.

Ohio

OH Form NRC, Page 2, federal business income now uses the amount from Form NRC, Page 3, Line 13.

Ohio - Ohio Cities

RITA Form 37. Income/Losses from passthrough entities will no longer be included with the income of the non-resident city it is sourced from when calculating the net operating loss limitation.

Vermont

IN-111 Line 5B would print "1" when someone can not claim the spouse as a dependent and when the filing status is not Married Filing Separately or qualifying widow. IN-111, Line 5C would change depending on what is on the Federal 1040 for dependents.

Corporation (1120) Product Updates

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Federal

On the Partnership Passthrough worksheet, Lines 123, 124, and 125 (Interview Form O-7, Boxes 64, 66, and 68) for Section 704(c) Information, Section 751 Gain (Loss), and Section 1(h)(5) Gain(Loss), respectively, were not being included in Other Income on Form 1120, Page 1, Line 10 or Other Deductions on Form 1120, Page 1, Line 26. Section 751 Gain(Loss) and Section 1(h)(5) will now be included in Other Income if entered as a positive amount. If entered as a negative amount they will included in Other Deductions. Section 704(c) information will always be included with Other Deductions.

When Form 8990 - Limitation on Business Interest Expense Under Section 163(j) was present in a return, the Section 179 business income limitation on Form 4562, Line 11 was being computed by limiting business interest expense to 30% of adjusted taxable income instead of 50%.

Colorado

CARES Act Tax Law Changes and Colorado Impact - June 2020.

<https://www.colorado.gov/pacific/sites/default/files/CARES%20Act%20Tax%20Law%20Changes%20%26%20Colorado%20Impact.pdf>

Net operating loss:

The following input overrides are available to adjust net operating losses if needed.

- Form DR 0112: Colorado > Income/Deductions > Other Adjustments and Overrides (Interview Form CO1, Boxes 46 and 53)
- Form DR 0112X: Colorado > Other Returns (Interview Form CO4)

Increased business interest expenses and changes in treatment of qualified improvement property:

The following input overrides are available to adjust federal taxable income if needed:

- Form DR 0112: Colorado > Income/Deductions > Other Adjustments and Overrides (Interview Form CO3, Box 40)
- Form DR 0112X: Colorado > Other Returns (Interview Form CO4)

Alternatively, modifications to federal taxable income can be made on:

- Form DR 0112 and DR 0112X: Colorado > Income / Deductions > Additions and/or Subtractions (Interview Form CO1, Boxes 62 - 89)
- Form DR 0112X only: Colorado > Other Returns > Other additions and/or subtractions (Interview Form CO4, Boxes 46 and 51)

Additional clarification from Colorado on some items is pending as is providing automatic calculations on a possible future release.

Minnesota

Minnesota passed legislation decoupling from the CARES act provisions. Codes have been added for adjustments on M4I, Lines 2i and 4o: 7001, 7003, 1106, 2205, 2206, 2301, 2306, 2307. M4I, Line 1b has been

updated to include the individual amount of Interest expense limitation adjustment. If code 2306 is used it will act as an override for this line.

North Carolina

As of June 30, 2020, North Carolina passed legislation decoupling from various CARES act provisions.

- Sec 163(j) Form 8990 - North Carolina limits the interest expense to 30% of taxable income. An automatic adjustment for this difference is made as an addition to income.
- Net Operating Losses - North Carolina limits NOL's generated in 2018 to 2020 to 80% of taxable income. North Carolina is currently automatically adding back unabsorbed federal losses. At this time an additional adjustment will need to be made on the North Carolina forms to account for the difference created by the 80% limitation. This adjustment needs to be reported as an addition to federal taxable income by entering an amount on the North Carolina > Income\Deductions > Additions worksheet (Interview Form NC-4).

Oregon

OR Portland Refund on Federal Carryover sheet now matches the refund shown on Form C-2019 for returns that have additional Portland fees.

Schedule R. The calculation for the total rental units is now deducting the units disposed during the year.

Philadelphia

Philadelphia has been updated for the deferral of capital gains invested in a qualified opportunity fund. The change will apply to Method II filers only. The income on BIRT Schedule B and BIRT-EZ Line 1 will pull the amount from federal income since for income purposes Philadelphia conforms to the federal treatment of the gain deferral.

Gross receipts for Philadelphia do not conform to federal and the amount of deferral must be added to Philadelphia's gross receipts to recognize the amount of deferral in the year that the sale of an asset takes place. Because the amount has already been recognized there will be a subtraction for the amount federal recognizes from the deferral in the year that the capital gain is recognized on the federal return.

South Carolina

Form SC1120, Line 1 is now adjusted when there is a disallowed business interest expense deduction in the return (Form 8990).

The transmittal letters and filing instructions will print the mailing address on zero balance due returns.

South Carolina Consolidated

The South Carolina consolidated level return will now print Form SC 1120 for all subsidiaries and the parent return.

S Corporation (1120S) Product Updates

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Federal

Schedule K-1. Ratio IDs will not create phantom entries on the Schedule K-1.

Minnesota

Schedule KS, Lines 13 and 14 now clear when input overrides are removed in Income/Deductions > Federal Adjustments Not Adopted by Minnesota > Box 4 and 5 (Interview Form MN16, Box 42 and 43).

North Carolina

As of June 30, 2020, North Carolina passed legislation decoupling from various CARES act provisions.

- Sec 163(j) Form 8990 - North Carolina limits the interest expense to 30% of taxable income. An automatic adjustment for this difference is made as an addition to income.
- Net Operating Losses - North Carolina limits NOL's generated in 2018 to 2020 to 80% of taxable income. North Carolina is currently automatically adding back unabsorbed federal losses. At this time an additional adjustment will need to be made on the North Carolina forms to account for the difference created by the 80% limitation. This adjustment needs to be reported as an addition to federal taxable income by entering an amount on the North Carolina > Income\Deductions > Additions worksheet (Interview Form NC-4).

Oklahoma

Form 512-S, Part 3, Line 18, Column B. Zero apportionment will now carry to Line 18, Column B.

Form 512-S, section three Line 28. Overpayment from 512-S section two, Line 24 will now carry to Line 28 when requested.

Form 586 will now show in the cover letter as "2019 Oklahoma Pass-Through Entity Election Form".

Oklahoma Schedule K-1 equivalent. The line "included in distributable income" will no longer print.

Oregon

Schedule R, "Total number of units owned as of the last day of the tax year" will subtract out those that have been disposed.

Wisconsin

Form PW-1, Section 1231 gains are now included in the 30% long-term capital gain exclusion.

Partnership (1065) Product Updates

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Federal

The Interest and Dividend Income amounts entered in Income/Deductions > Interest Income or Dividend Income sections (Interview Forms B-1 and B-2) will be included with the regular Passthrough activity, not the Section 199A activity on the Schedule of Activities when the same activity number is present in Income/Deductions > Partnership Passthrough > Partnership Passthrough (IRS K-1 1065 > Activity Number) (Interview Form O-1, Box 41 or Interview Form IRS K1P, Box 90) and also present in Income/Deductions > Interest Income or Dividend Income worksheet sections (Interview Form B-1, Box 83 or Interview Form B-2, Box 154).

The Section 951A(c)(1)(A) Tested Income will be included as part of the Other Foreign Transactions amount in the Reconciliation of Schedule K to K-1.

Colorado

Schedule K-1, Federal Income now includes the excess business interest deduction from Federal Sch K-1, Line 13k.

Connecticut

Form CT-1065/CT-1120SI will no longer pick up input for prior year tax from other states.

Kansas Electronic Filing

K-1205 Part II Partner's name will pull from the name entered for the Partner under Partners > Partner Information (K-1).

Michigan - Michigan Cities

CF-1065 Schedule C, Income Distribution to Partners. The overrides from MI > Cities > Michigan Cities > Section 4 (Interview Form DTW4) will now flow to CF-1065 Schedule C, Columns 6 and 7.

CF Schedule K-1, Line 2, Column C. Taxable income for trust residents will now flow to Line 2, Column C.

Minnesota

Minnesota has updated their forms based on the following legislation passed in 2020:

- Families First Coronavirus Response Act (FFCRA) of 2020
- Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020
- Paycheck Protection Program Flexibility Act (PPFPA) of 2020

Forms KPI and KPC have added lines regarding IRC Section 461 nonbusiness income/loss and business interest expense limitation. In addition, sections related to the aforementioned acts have been added to adjust any additions/subtractions due to federal changes not adopted by Minnesota.

Any adjustments can be made on Minnesota > Income/Deductions > Other Adjustments (Interview Form MN16).

Montana Electronic Filing

Disregarded Entity information entered on K-1A (Partners > Partner Information > Detail > Section 5: DE's Information / Section 704(c) Gain (Loss) / Other options) will flow to the MT K-1. If only a Disregarded Entity name is entered on K-1A, then the ID number will flow to the MT K-1 as it does on the Federal K-1.

When disregarded entity information is input on K-1A (Partners > Partner Information > Detail > Section 5: DE's Information / Section 704(c) Gain (Loss) / Other options), and then removed, the information will be removed from the return.

Nebraska

"See Statement" will now print on Form NE K-1, Lines 11A and 14A when more than one item of detail is present.

New York

New York has not conformed to any of the provisions in the Federal CARES Act. If any of the CARES provisions were applied to the federal return, it may be necessary to use the entries on Common State/City > Nonresident Schedule K-1 Equivalent > Income (Loss) (Interview Form ST-2, Boxes 35, 39 and 43) to adjust the federal numbers reported on the New York return. These entries will change the amounts reported on the New York IT-204, Page 6, Lines 86 - 89. Entries in these fields will also change the amounts reported on the New York IT-204-IP, Page 2, Lines 1 - 3.

Ohio - Ohio Cities

Form R, Line 3 for net operating loss will now allow 100% deduction for the city of Wooster.

Oregon - Portland

Schedule R, "Total number of units owned as of the last day of the tax year" will subtract out those that have been disposed.

South Carolina

The custom filing instructions will now reference Form SC-8736V when electronically filing.

Fiduciary (1041) Product Updates

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Federal

ESBT 8995-A, Line 1, Column C is now marked for aggregations.

Colorado

Colorado has not conformed to any of the provisions in the Federal CARES act. This includes the following:

- Sec 163(j) Form 8990 - Limitation changed from 30% to 50% for federal; still 30% for Colorado.
- Sec 461 - Repealed by federal; Excess Business Losses are still applicable to Colorado.
- Net Operating Losses 80% limitation - Repealed by federal; Colorado still limits NOL's generated in 2018 to 2020 to 80% of taxable income.
- Depreciation - Federal decreased depreciable life of qualified improvement property; the life is unchanged for Colorado purposes.

If any of the CARES provisions were applied to the federal return, it may be necessary to use the entries on Colorado > Income / Deductions > Federal Overrides for Colorado (Interview Form CO10) to adjust the federal numbers reported on the Colorado return. These entries will change the amounts reported on Form CO DR 0105, Schedule A/B, Schedule C/D, Schedule E, Schedule F, Schedule G, and Schedule K-1.

Iowa

If "X to allocate indirect expenses to state tax exempt income" is selected then real estate property tax will be included on Line 11 of Form IA-1041.

Kentucky

Kentucky Form KY740ES worksheet will now account for "High income tax payer(\$150,000)" rule of 110%. This will affect the amount that will flow to the worksheet Line 10b.

Maryland

MD 504A. Line 5 will no longer be reduced by allocated expenses.

MD Estimated Tax Payments. Transmittals and filing instructions will now show correct estimated tax payments due when an overpayment is applied but there is a remaining amount that is due.

Michigan

MI-1041, Pg 3, Sch 3. Schedule 3 will no longer be created when there is no distribution to beneficiaries.

Minnesota

Minnesota has updated their forms based on the following legislation passed in 2020:

- Families First Coronavirus Response Act (FFCRA) of 2020
- Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020
- Paycheck Protection Program Flexibility Act (PPPFA) of 2020

New lines have been created for excess business loss limitation, NOL deduction adjustments and business interest expense on the following forms:

- Form M2, Lines 35 and 36
- Schedule M2SB, Lines 22 and 23
- Form M2X, Lines 40 and 41

Schedule KF, Lines 10 and 11 have been updated to include IRC Section 461 net nonbusiness income/loss and business interest expense limitation.

In addition to the new lines created, sections related to the aforementioned acts have been added to adjust any additions/subtractions due to federal changes not adopted by Minnesota.

Any adjustments can be made on Minnesota > Income/Deductions > Federal Adjustments Not Adopted by MN (Interview Form MN16). ESBT adjustments can be made on Minnesota > Other > ESBT Adjustments and Overrides (Interview Form MN10).

New York

New York has not conformed to any of the provisions in the federal CARES act. This includes the following:

- Sec 163(j) Form 8990 - Limitation changed from 30% to 50% for federal; still 30% for New York.
- Sec 461 - Repealed by federal; Excess Business Losses are still applicable to New York.
- Net Operating Losses 80% limitation - Repealed by federal; New York still limits NOL's generated in 2018 to 2020 to 80% of taxable income.
- Depreciation - Federal decreased depreciable life of qualified improvement property; the life is unchanged for New York purposes.

If any of the CARES provisions were applied to the federal return, it may be necessary to use the entries on New York > Income / Deductions > Federal Overrides for New York (Interview Form NY-26) to adjust the federal numbers reported on the New York return. These entries will change the amounts reported on New York Form IT-205, Page 2 and Form IT-205-A, Page 2 and flow through the rest of the return as applicable.

North Carolina

An entry for credit for taxes paid on the North Carolina forms with a code of {FC} indicating that the source is a foreign country will now override any automatically generated credit for taxes paid to a foreign country.

As of June 30, 2020, North Carolina passed legislation decoupling from various CARES act provisions.

- Sec 163(j) Form 8990 - North Carolina limits the interest expense to 30% of taxable income. An automatic adjustment for this difference is made as an addition to income. A state 8990 Form may be viewed in print preview in the accountant and client copies of the return or in the Federal 8990 menu.
- Sec 461 - North Carolina will calculate a Section 461 loss limit. An automatic adjustment for this difference is made as an addition to income. A state 461 Form may be viewed in print preview in the accountant and client copies of the return.
- Net Operating Losses - North Carolina limits NOL's generated in 2018 to 2020 to 80% of taxable income. North Carolina is currently automatically adding back unabsorbed federal losses. At this time an additional adjustment is needed on North Carolina > Income/Deductions > Other Additions (Interview Form NC1, Boxes 47 and 48) to account for the difference created by the 80% limitation.

South Carolina

SC electronic filing returns with foreign addresses must enter the numeric country code.

Exempt Organization (990) Product Updates

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California

Form 100-ES taxable year dates will be 01-01-20 and 12-31-2020 for calendar year returns.

Georgia

Georgia > Credits worksheet > Credits section > input for Amount, Sort Order, Credit Sold and Credit Carryover are now accessible.

Estate & Gift (706/709) Product Updates

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Connecticut

The following final Connecticut forms are available for dates of death in 2020:

- Form CT-706 NT
- Form CT-706/709
- Form CT-706/709 EXT