**CCH Warns of Forms Not Included in Electronic File of Form 990 Series**

By: Christopher B. Anderson, CPA

Wolters Kluwer, the parent company of tax software provider CCH Axcess and Prosystem, has warned that some 2021 Forms 990, 990-EZ, 990-PF and 990-T may not have included certain filings in the electronic file when the primary form (990, 990-EZ, or 990-PF) and Form 990-T were exported from the same file.

The following forms may not have been included in the electronic file:

* Form 5471, *Information Return of U.S. Person With Respect to Certain Foreign Corporations*
* Form 8275, *Disclosure Statement*
* Form 8621, *Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*
* Form 8833, *Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)*
* Form 8865, *Return of U.S. Persons With Respect to Certain Foreign Partnerships*
* Form 8990, *Limitation on Business Interest Expense Under Section 163(j)*

CCH reports that this error occurred when the primary return was exported and then Form 990-T was exported without performing a full recalculation between the two exports. The issue has been resolved with a software update that was made available on January 8, 2023.

The error did not occur when Form 990-T was not present or if Form 990-T was filed from a separate return ID.

CCH has provided a program to identify returns that may have been affected by this error. This scanning program and the Release Notes are available [here](https://support.cch.com/updates/Tax/).

If you identify one or more clients that were affected by this error, it is recommended that you prepare and e-file an amended Form 990-T. Many practitioners are including a reasonable cause statement along with an explanation for the amendment with the amended return. The reasonable cause statement describes the software issue and that there were no underreported tax liabilities or tax consequences associated with the forms that were not included with the original submission.

You can access CCH’s support release about this matter [here](https://prosystemfxsupport.tax.cchgroup.com/issues.nsf/214a6a52ab33ce9b862576d200747222/36f14579c969a97a8625891a006dce56?OpenDocument).