



Application for Extension Franchise and Corporate Income Tax

North Carolina Department of Revenue

GENERAL INSTRUCTIONS

North Carolina law provides for an extension of time to file a North Carolina C Corporation Tax Return (CD-405) or S Corporation Tax Return (CD-401S). **To obtain an extension, a taxpayer must complete this application and file the completed form by the original due date of the corporate tax return.** When timely filed, Form CD-419 extends the due date of the return by 7 months. An extension of time to file the return does not extend the time to pay the amount of tax due. If you do not pay the full amount of tax due by the original due date of the return, interest and penalties will be assessed. **North Carolina does not accept the federal extension in lieu of Form CD-419.**

Corporations have the option of filing the Annual Report, Form CD-479 either in paper form with the Department of Revenue or in electronic form on-line with the Secretary of State. If the corporation elects to file the Annual Report in paper form with the Department of Revenue, include the Annual Report fee with the corporation's expected income tax liability. (See Line 4 below.)

SPECIFIC INSTRUCTIONS

- Provide the following required information in the space provided:
 - Fill in the applicable circle if the corporation is either a nonprofit entity or a cooperative or mutual association. (**Note: Nonprofits, cooperatives and mutual associations are not subject to franchise tax and should enter a zero on Lines 1, 2, 3 and 9 below.**)
 - Enter the beginning and ending dates of the tax year.
 - Enter the Federal Employer Identification Number (FEIN) and the N.C. Secretary of State ID Number (SOS number).
 - Enter the legal name exactly as specified in the Articles of Incorporation or Certificate of Authority as registered with the N.C. Secretary of State.
- Complete the worksheet below to determine the amount of tax to be paid with this application.

Worksheet for Computation of Tax Paid with Application for Extension		
1. Total Franchise Tax Due (Minimum \$35.00)	_____ .00	
2. Allowable Franchise Tax Credits (From Form CD-425)	_____ .00	
3. Net Franchise Tax Due Line 1 minus Line 2	_____ .00	 .00
4. Total Corporate Income Tax Due (Include Annual Report Fee only if filing annual report with the Department of Revenue)	_____ .00	
5. Estimated Income Tax Payments (Include any prior year's overpayment applied to current tax year)	_____ .00	
6. Allowable Corporate Income Tax Credits (From Form CD-425)	_____ .00	
7. Net Corporate Income Tax Due Line 4 minus Line 5 and Line 6		 .00
8. Total Franchise and Corporate Income Tax Due with this Application Line 3 plus (or minus) Line 7		 .00
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); border: 1px solid red; padding: 5px; margin-right: 10px; font-weight: bold;">IMPORTANT</div> <div> <p>Is Line 8 less than zero?</p> <p><input type="radio"/> Yes. Franchise Tax and Corporate Income Tax are not due with this application.</p> <ul style="list-style-type: none"> Enter zero on Lines 9 and 10. <p><input type="radio"/> No. Franchise Tax, Corporate Income Tax, or both are due with this application.</p> <ul style="list-style-type: none"> If Line 3 is greater than zero and Line 7 is greater than zero, then BOTH Franchise Tax and Corporate Income Tax are due. Enter the amount from Line 3 on Line 9 and enter the amount from Line 7 on Line 10. If Line 3 is greater than zero but Line 7 is less than zero, then Franchise Tax is due but NO Corporate Income Tax is due. Enter the amount from Line 8 on Line 9 and enter zero on Line 10. If Line 3 is less than zero and Line 7 is greater than zero, then NO Franchise Tax is due but Corporate Income Tax is due. Enter zero on Line 9 and enter the amount on Line 8 on Line 10. </div> </div>		

Application for Extension Franchise and Corporate Income Tax

North Carolina Department of Revenue

- Fill in circle if:
- Nonprofit
- Cooperative or Mutual Association

Beginning Tax Year (MM-DD-YY)	Ending Tax Year (MM-DD-YY)
□□-□□-□□	□□-□□-□□
Federal Employer ID Number	N.C. Secretary of State ID Number
□□-□□□□□□	□□□□□□□□

Legal Name (First 35 Characters) USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS

Address

City State Zip Code

9. Franchise Tax Paid	<div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div>	.00
10. Corporate Income Tax Paid	<div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div>	.00
11. Total Tax Paid with Application (Add Lines 9 and 10)		
\$	<div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div> <div style="border-bottom: 1px solid red; width: 100%;"></div>	.00

Mail to: N.C. Department of Revenue
P.O. Box 25000, Raleigh, N.C. 27640-0520

If tax paid with this application, include a check or money order in U.S. currency from a domestic bank.

