

## Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

### Instructions

**Purpose** - Use Form D-410 to ask for 6 more months to file the North Carolina Individual Income Tax Return, Form D-400.

Even if you do not expect to owe additional tax, you must still apply for an extension and file the return by the extended due date for the return to be considered timely filed. You do not have to explain why you are asking for the extension. We will contact you only if your request is denied. **You do not have to attach this form to your return.**

You cannot use this form to apply for an extension of time to file Form D-499, Application for Tax Credit for Qualified Business Investments. To apply for an extension of time to file Form D-499, you must submit a written statement by April 15 requesting additional time. However, the date for filing Form D-499 cannot be extended beyond September 15.

**To receive the extra time you MUST:**

1. **Properly estimate your tax liability using the information available to you, and enter that amount on Line 1 of Form D-410.**
2. **File Form D-410 by the regular due date of your tax return. You are not required to send a payment of the tax you estimate as due. However, because an extension of time to file the return does not extend the time for paying the tax, it will benefit you to pay as much as you can.**

If you already had 2 extra months to file because you were "out of the country" (explained later) when your return was due, then use this form to ask for an additional 4 months to file.

**Filing Your Tax Return** - You may file the income tax return at any time before the extended due date. But remember, Form D-410 does not extend the time to pay the tax. If you do not pay the amount due by the original due date, you will owe interest. You may also be charged penalties.

**Interest** - You will owe interest on tax not paid by the original due date of the return. Even if you had a good reason not to pay on time, you will still owe interest.

**Late Payment Penalty** - The late payment penalty is 10 percent (minimum \$5) of the tax not paid by the due date of the return. The penalty will apply on any remaining balance due if the tax paid by the original due date of the return is less than 90 percent of the total amount of tax due. If the 90 percent rule is met, any remaining balance due, including interest, must be paid with the income tax return on or before the expiration of the extension period to avoid the late payment penalty.

**Late Filing Penalty** - A penalty is usually charged if your return is filed after the due date (including extensions). It is 5 percent of the tax not paid by the due date for each month, or part of a month, that your return is late (minimum \$5, maximum 25 percent).

If you do not file the application for extension by the original due date of the return, you are subject to both the 5 percent per month late filing penalty and the 10 percent late payment penalty on the remaining tax due.

**Invalid Extensions** - If the extension is determined invalid, both the late filing and the late payment penalties will apply. An extension is considered invalid if the amount entered on the extension form as the tax expected to be due is not properly estimated. In determining whether the amount reflected as tax due on the application is properly estimated, all facts and circumstances must be considered, including the amount of tax due in prior years, whether substantial underpayments have been made in other years, and whether an individual made a bona-fide and reasonable attempt to locate, gather, and consult information.

**How To Claim Credit For Payments Made With This Form** - When you file your return, include the amount paid with this extension on Line 19b of Form D-400. If you and your spouse each file a separate Form D-410, but file a joint return, enter the total paid with the two Forms D-410 on Line 19b of your return.

If you and your spouse jointly filed Form D-410, but file separate returns, you may enter the total amount paid with Form

D-410 on either of your separate returns. Or, you and your spouse may divide the payment in any agreed amounts. Be sure each separate return has the social security numbers of both spouses.

**Specific Instructions**

**Line 1** - Enter on this line the amount you expect to enter on Line 13 of Form D-400. If you do not expect to owe tax, enter zero. **Important:** You **must** enter an amount on Line 1 or your extension will be denied. You can estimate this amount but be as exact as you can with the information you have. If your estimate was not reasonable, the extension will be null and void.

**Line 2** - Enter on this line any North Carolina income tax withheld, estimated tax payments (including any previous year overpayments applied to current year), and any other payments and credits you expect to show on your return.

**Out of the Country** - If you already had 2 extra months to file because you were a U. S. citizen or resident and were out of the country on the due date of your return, fill in the circle located at the bottom right of the form. For this purpose, "Out of the Country" means either (1) you live outside the United States and Puerto Rico, AND your main place of work is outside the United States and Puerto Rico, or (2) you are in military or naval service outside the United States or Puerto Rico.

**Important:** Do not use this form to request extensions of time for filing partnership, estate, trust, gift, corporate income, or franchise tax returns.



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North Carolina Department of Revenue

176453458	676253238	Calendar year	0000	or tax year starting	00 00 00
ALEXANDER	K MCALLISTER	N	Out of country	and ending	00 00 00
MICHELLE	Q MCALLISTER		on due date?		
5121 VALDEZ	CTXXXXXXXXXXXXXXXXXXXX35MAX		1. Tax Liability for Year		00000000.00
			2. Payments for Year		00000000.00
RALEIGHXXXXXXXXXX20MAX	NC 27605	FRNCOUNTRY	3. Balance Due	\$	00000000.00

**Mail to:** NCDOR, PO Box 25000, Raleigh, NC 27640-0635

20028 999999999X 0000000 06491

