

# Application for Extension for Filing Gift Tax Return

North Carolina Department of Revenue

## Instructions

**Purpose** - Use Form D-410G to ask for 6 more months to file the North Carolina Gift Tax Return, Form G-600. If this application for extension is not filed, a gift tax return must be filed on or before April 15 following the close of the calendar year in which a gift is made.

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.**

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 the Gift Tax Return** - You may file the gift tax return at any time before the extended due date. But remember, Form D-410G 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.

**Penalties** - A failure to file penalty is charged if the return is filed after the due date (including extensions). It is 5 percent of the tax not paid by due date for each month, or part of a month, that the return is late (minimum \$5, maximum 25 percent). If the full amount of tax is not paid by April 15, a late payment penalty of 10 percent of the unpaid

tax is due (minimum \$5.00). The late payment 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.

### Specific Instructions

**Name, Address, and Social Security Number** - Enter your name, address, and social security number. Processing of your application will be delayed if you do not enter your social security number.

**Enter Gift Tax** - Enter the amount of gift tax you are paying with the application. **Do not** include income tax. Pay in full to avoid interest and penalties.

**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 individual, partnership, estate, trust, or corporate income or franchise tax returns.



D-410G (SD)  
8-26-02

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North Carolina Department of Revenue

176453458      Calendar year      0000      or tax year starting      00 00 00      and ending      00 00 00

ALEXANDER                      K      MCALLISTER    N      Out of country on due date?

5121 VALDEZ CTXXXXXXXXXXXXXXXXXXXX35MAX    Enter gift tax you are  
RALEIGHXXXXXXXXXX20MAX      NC      27605      FRNCOUNTRY    paying with this application

\$      00000000.00

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

12001XX002



20044 999999999X 0000000 03905