

Application for Extension for Filing Partnership, Estate, or Trust Tax Return North Carolina Department of Revenue

Instructions

Purpose - Use Form D-410P to ask for 6 more months to file the North Carolina Partnership Income Tax Return, Form D-403 or the North Carolina Estates and Trusts Income Tax Return, Form D-407.

Even if the entity does not expect to owe additional tax, the entity must still apply for an extension and file the return by the extended due date for the return to be considered timely filed.

Do not use this form to apply for an extension of time to file Form D-499, Application for Tax Credit for Qualified Business Investments.

To receive the extra time the entity MUST:

- 1. Properly estimate the tax liability using the information available to the entity, and enter the tax liability on Line 1 of Form D-410P.
2. File Form D-410P by the regular due date of the tax return. The entity is not required to send a payment of the tax estimated to be due.

Filing The Tax Return - The income tax return may be filed at any time before the extended due date. But remember, Form D-410P does not extend the time to pay the tax.

Interest - Interest will be due on any tax not paid by the original due date of the return. Even if there was a good reason not to pay on time, the entity 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.

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 the 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 the return is late (minimum \$5, maximum 25 percent).

If the entity does not file the application for extension by the original due date of the return, it is 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.

How To Claim Credit For Payments Made With This Form - When filing the return, partnerships include the amount paid with this extension on Line 11 of Form D-403. Estates or trusts include the amount paid with this extension or Line 10 of Form D-407.

Specific Instructions

Line 1 - Partnerships enter on this line the amount expected to be entered on Line 10 of Form D-403. Estates or trusts enter the amount expected to be entered on Line 8 of Form D-407.

Line 2 - Enter on this line any tax paid by other entities, any North Carolina income tax withheld, and any other payments and credits the entity expects to show on the return.

Important: Do not use this form to request extensions of time for filing individual income or gift tax returns or corporate income or franchise tax returns.



Form header and data entry fields including: D-410P (FL) 8-26-02, Application for Extension for Partnership, Estate, or Trust, North Carolina Department of Revenue, FEIN: 000000000, Extension is for: P, For tax year starting 00 00 00 and ending 00 00 00, JOHNSON AND JOHNSON PHARMACEUTICALS INC, 5121 VALDEZ CTXXXXXXXXXXXXXXXX35MAX, RALEIGHXXXXXXXX20MAX NC 27605 FRNCOUNTRY

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

