

# Application for Corporate Income Tax Extension

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. You can use the personalized coupon printed below or you can go to the Department's website, www.dornrc.com to apply for an extension and pay your tax online.

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 online 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, a foreign corporation whose federal statutory due date is the 15th day of the 6th month, a cooperative, or a mutual association. (Note: Nonprofits, cooperatives and mutual associations are not subject to franchise tax and should enter a zero on Lines 1, 2, and 3 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)	00000000.00	
2. Allowable Franchise Tax Credits (From Form CD-425)	00000000.00	
3. Net Franchise Tax Due Line 1 minus Line 2		00000000.00
4. Total Corporate Income Tax Due (Include Annual Report Fee only if filing Annual Report with the Department of Revenue)	00000000.00	
5. Estimated Income Tax Payments (Include any prior year's overpayment applied to current tax year)	00000000.00	
6. Allowable Corporate Income Tax Credits (From Form CD-425)	00000000.00	
7. Net Corporate Income Tax Due Line 4 minus Line 5 and Line 6		00000000.00
8. Total Franchise and Corporate Income Tax Due with this Application Line 3 plus (or minus) Line 7		00000000.00
<b>Is Line 8 less than zero?</b> <input checked="" type="checkbox"/> Yes. Franchise Tax and Corporate Income Tax are not due with this application. • Enter zero on the Franchise Tax Application and enter zero on the Corporate Income Tax Application. <input type="checkbox"/> No. Franchise Tax, Corporate Income Tax, or both are due with this application. • 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 the Franchise Tax Application and enter the amount from Line 7 on the Corporate Income Tax Application. • 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 the Franchise Tax Application and enter zero on the Corporate Income Tax Application. • 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 the Franchise Tax Application and enter the amount from Line 8 on the Corporate Income Tax Application.		

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# Application for Corporate Income Tax Extension

North Carolina Department of Revenue

JOHN 5121 27605 FEIN 999999999 SOS 9999999 Tax year starting 00 00 00

Y NONPROFIT N CO-OP OR MUTUAL ASSN N FOREIGN CORP and ending 00 00 00

JOHNSON AND JOHNSON PHARMACEUTICALS INC

5121 VALDEZ CTXXXXXXXXXXXXXXXXXXXX35MAX

RALEIGHXXXXXXXXXX20MAX NC 27605

<b>Total Income Tax Due</b>	
\$	00000000.00

Mail to: NCDOR, PO Box 25000, Raleigh, NC 27640-0520

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