

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 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 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.

If you already had 4 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 2 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.

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.

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.

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.

How To Claim Credit For Payments Made With This Form - When you file your return, include the amount paid with this extension on Line 20b of Form D-400.

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.

Specific Instructions

Line 1 - Enter on this line the amount you expect to enter on Line 14 of Form D-400.

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

Out of the Country - If you were a U. S. citizen or resident and were out of the country on the due date of your return, you are granted an automatic 4-month extension to file your return.

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



Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

Form fields for SSN, Spouse's SSN, Calendar year, First Name, Last Name, Spouse's First Name, Spouse's Last Name, Address, City, State, Zip Code, Country, and tax liability table.

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

9999X 999999999X 0000000 06491

