D-410G

Application for Extension for Filing Gift Tax Return

DRAFT

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. **You do not have to attach this form to your 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 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 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. You do not have to file this form on April 15. Instead, attach a statement to the gift tax return explaining that you were out of the country on the due date of the return. If you need an additional two months to file your return, fill in the circle located at the bottom right of this form and file the form on or before August 15. 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 and 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.

Use blue or black ink to complete this form.

Do not fold, staple, tape, or paper clip the form.

Detach and mail original form to:
N.C. Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0635

Application for Extension for Filing Gift Tax Return

North Carolina Department of Revenue

For calendar year ____ or other tax year beginning __-__-__ (MM-DD-YY) and ending __-__-__ (MM-DD-YY)

Social Security Number ___-__-____ ← **Enter your social security number. Processing of this application will be delayed if you do not enter your social security number.**

First Name *(USE CAPITAL LETTERS)* | M.I. | Last Name

Address

City | State | Zip Code | Country *(If not U.S.)*

Enter gift tax you are paying with this application.

$ ____.00

○ Fill in this circle if you were out of the country on the date that this application was due.

Mail to: N.C. Department of Revenue
P.O. Box 25000, Raleigh, N.C. 27640-0635

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