

D-410P (SD)

10-10-06

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.

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.

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.

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.

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.

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.



Cut Here



D-410P(SD)

8-26-02

(Check applicable box)

Application for Extension

Partnership Estate Trust

North Carolina Department of Revenue

FEIN: 000000000

Extension is for: P

For tax year starting 00 00 00

JOHNSON AND JOHNSON PHARMACEUTICALS INC

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

Table with 2 columns: Description and Amount. Rows include Tax Liability for Year, Payments for Year, and Balance Due.

71401XX002



9999X 999999999X 0000000 06459