

# Application for Corporate Income Tax Extension

North Carolina Department of Revenue

DRAFT

**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 6 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.dornc.com](http://www.dornc.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.)

| <b>Worksheet for Computation of Tax Paid with Application for Extension</b>  |              |
|--|--------------|
| 1. <b>Total Franchise Tax Due</b> (Minimum \$35.00)  | 123456789.12 |
| 2. <b>Allowable Franchise Tax Credits</b> (From Form CD-425)   | 123456789.12 |
| 3. <b>Net Franchise Tax Due</b><br>Line 1 minus Line 2   | 123456789.12 |
| 4. <b>Total Corporate Income Tax Due</b><br>(Include Annual Report Fee <b>only</b> if filing Annual Report with the Department of Revenue) | 123456789.12 |
| 5. <b>Estimated Income Tax Payments</b><br>(Include any prior year's overpayment applied to current tax year)                              | 123456789.12 |
| 6. <b>Allowable Corporate Income Tax Credits</b> (From Form CD-425)  | 123456789.12 |
| 7. <b>Net Corporate Income Tax Due</b><br>Line 4 minus Line 5 and Line 6   | 123456789.12 |
| 8. <b>Total Franchise and Corporate Income Tax Due with this Application</b><br>Line 3 plus (or minus) Line 7                              | 123456789.12 |



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## Application for Corporate Income Tax Extension

North Carolina Department of Revenue

ABCD 1234 12345 FEIN 123456789 SOS 1234567 A NONPROFIT

A CO-OP OR MUTUAL ASSN A FOREIGN CORP

Tax year starting 12 45 78

ABCDEFGHIJKLMN OPQRSTUVWXYZ ABCDEFGHIJKLM

and ending 12 45 78

ABCDEFGHIJKLMN OPQRSTUVWXYZ ABCDEFGHI

**Total Income Tax Due**

ABCDEFGHIJKLMN OPQRST AB 12345

\$ 123456789.12

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

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