

D-410 (SD)  
9-29-09

# 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 do not have to explain why you are asking for the extension. **You do not have to attach this form to your return.**

**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. You are not required to send a payment of the tax you estimate as due. However, because an extension of time to file the return does not extend the time for paying the tax, it will benefit you to pay as much as you can.

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. 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.

**Late Payment Penalty** - The late payment penalty is 10 percent (minimum \$5) of the tax not paid by the due date of the return. The 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. If the 90 percent rule is met, any remaining balance due, including interest, must be paid with the income tax return on or before the expiration of the extension period to avoid the late payment penalty.

**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

(minimum \$5, maximum 25 percent).

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 22b of Form D-400. If you and your spouse each file a separate Form D-410, but file a joint return, enter the total paid with the two Forms D-410 on Line 22b of your return.

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. Or, you and your spouse may divide the payment in any agreed amounts. Be sure each separate return has the social security numbers of both spouses.

**Specific Instructions**

**Line 1** - Enter on this line the amount you expect to enter on Line 16 of Form D-400. If you do not expect to owe tax, enter zero.

**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. You do not have to file this form on April 15. Instead, fill in the "Out of the Country" circle on page 1 of Form D-400 to indicate you were out of the country on April 15. If you need an additional two months to file your return, select "yes" for the "Out of country on due date" indicator located on 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 partnership, estate, trust, corporate income, or franchise tax returns.

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ABCDEFGHIJKLMN	A	ABCDEFGHIJKLMN		on due date?	
ABCDEFGHIJKLMN		ABCDEFGHIJKLMN	12345	1. Tax Liability for Year	12345678.01
ABCDEFGHIJKLMN	AB	ABCDEFGHIJ		2. Payments for Year	12345678.01
				3. Balance Due	\$ 12345678.01

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

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