

NORTH CAROLINA

Check if address has changed since prior year's return.
 Check if corporation is a first time filer in N.C.

**APPLICATION FOR EXTENSION OF TIME
TO FILE CORPORATION FRANCHISE AND INCOME TAX RETURN**

**CD
419**

Name	Federal Employer I.D. Number
Street Address	Sec. of State ID Number
City, State and Zip Code	State of Incorporation
Indicate if: QSSS <input type="checkbox"/> Parent of QSSS <input type="checkbox"/> LLC <input type="checkbox"/> Nonprofit <input type="checkbox"/>	Type of Business

NOTE: Effective for returns due on or after January 1, 1998, an application for extension will be accepted automatically if it is timely filed regardless of whether the total amount of estimated franchise and income tax is paid. As under previous law, an extended return received after the original due date with an additional tax liability will be subject to interest and late payment penalty as provided by statute.

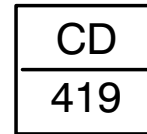
An automatic 7 month extension is requested to _____, 19 _____,
 for the period/year beginning _____, 19 _____ and ending _____, 19 _____.

<u>Franchise</u>	TOTAL TAX PAYMENT	
1. Total Franchise Tax Liability Expected - (Min. Tax \$35.00) 1.	\$	00
2. Amount of Franchise Tax Remitted 2. ▶	\$	00
<u>Income</u>		
3. Total Income Tax Liability Expected 3.	\$	00
4. Less: Amount Paid 4.	\$	00
5. Amount of Income Tax Remitted 5. ▶	\$	00
6. Total Franchise & Income Tax Paid with this Application (Add lines 2 and 5) . 6.	\$	00

• ATTACH REMITTANCE FOR THE TOTAL AMOUNT OF LINE 6 AND MAKE CHECK PAYABLE TO:
 NORTH CAROLINA DEPARTMENT OF REVENUE
 P. O. BOX 25000
 RALEIGH, N. C. 27640-0001

I affirm that the information given herein is, to the best of my knowledge and belief, true and accurate. This affirmation is made under the penalties prescribed by law.

Date	Signature and title of officer	Date	Signature of preparer other than taxpayer
	Preparer's Name and Address		Preparer's EIN or SSN



INSTRUCTIONS

1. Complete this form in duplicate. File one copy with the Corporate, Excise and Insurance Tax Division, North Carolina Department of Revenue, P. O. Box 25000, Raleigh, North Carolina 27640-0001 on or before the statutory due date of the return for which the extension of time to file is requested. Returns are due on or before the 15th day of the third month following the close of the taxable year except for certain non-profit entities and cooperatives. Attach the other completed copy of this form inside the corporation's franchise and income tax return when it is filed. **An approved copy of the application will NOT be returned to the taxpayer.**
2. **Amount Due With This Form** - The total amount of franchise and income tax expected to be due for the income year is due with a timely filed application for extension. However, a failure to file penalty will not be imposed if Form CD-419 is properly completed and timely filed regardless of whether full payment is received. The late payment penalty and interest as provided by statute will apply to any balance of tax due received beyond the original due date of the return. The late payment penalty and interest as provided by statute will also apply to an extended return received reflecting an additional tax liability.
3. **Form to be Used** - CD-419 is the only acceptable form to be used by corporations for requesting an extension of time in this State. A copy of your filed Federal extension does not constitute a valid North Carolina extension. A timely filed and properly completed Form CD-419 will automatically result in an extension of time of seven (7) months to file the completed franchise and income tax return.

NORTH CAROLINA DEPARTMENT OF REVENUE
CORPORATE, EXCISE AND INSURANCE TAX DIVISION
P. O. BOX 25000
RALEIGH, N. C. 27640-0001