

D-410 (SD)

10-18-22

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.

In general, if you were granted an automatic extension to file your federal income tax return, federal Form 1040, you do not have to file Form D-410 to receive an extension of time to file Form D-400.

If you were not granted an automatic extension to file your federal income tax return, you MUST file Form D-410 to receive an extension of time to file Form D-400.

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.

If you have been granted an extra 4 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.

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 - If you do not pay all the tax due by the original due date, multiply the tax not paid by the applicable penalty rate.

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.

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 net tax due for each month, or part of a month, that your return is late (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 late filing penalty and the late payment penalty on the net tax due.

Net tax due is the amount of tax required to be shown on the return less any timely payments of the tax and allowable credits.

How To Claim Credit For Payments Made With This Form - When you file your return, include the amount paid with this extension on Line 21b of Form D-400.

If you and your spouse jointly filed Form D-410, but file separate returns for the taxable year, 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.

Specific Instructions

Name, Address, and Social Security Numbers - Enter your name, address, and social security number and your spouse's name and social security number if filing a joint return.

Line 1 - Enter on this line the amount you expect to enter on Line 15 of Form D-400. If you do not expect to owe tax, enter the number 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.

Important: Do not use this form to request extensions of time for filing partnership, estate, trust, corporate income, or franchise tax returns.

You can file Form D-410 and pay the tax online. For details, visit www.ncdor.gov and select "File and Pay."



Taxpayer Cut Here



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North Carolina Department of Revenue

9-29-09

123456789 123456789 Calendar year 1234 or tax year starting 12 45 78
ABCDEFGHIJKLMNQP A ABCDEFGHIJKLMNOPQRST A Out of country and ending 12 45 78
on due date?
1. Tax Liability for Year 12345678.01
2. Payments for Year 12345678.01
3. Balance Due \$ 12345678.01

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

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