

Application for Corporate Income Tax Extension

North Carolina Department of Revenue

GENERAL INSTRUCTIONS North Carolina law provides for an extension of time to file a North Carolina corporate tax return (Form CD-405, CD-401S, or CD-418). When timely filed, Form CD-419 extends the due date of the return by six months. An extension of time to file the return does not extend the time to pay the amount of tax due. If the taxpayer does not pay the full amount of tax due by the original due date of the return, interest and penalties will be assessed. (Note: For North Carolina income tax purposes, an income year that ends on any day other than the last day of the month is considered to end on the last day of the month nearest to the last day of the actual income year.)

To obtain an extension and pay any tax due, a taxpayer must file Form CD-419 by the original due date of the corporate tax return. A taxpayer can use the Department's website or mail the completed application to the address provided. The Department's website offers two electronic options, (1) an online filing and payment system, and (2) an eFile program. For more information, visit www.ncdor.gov.

IMPORTANT A corporation that is granted an automatic extension to file a federal income tax return is granted an automatic extension to file the corresponding State franchise and corporate income tax return. The corporation must certify on the State tax return that the corporation was granted a federal extension. If a corporation wants to make an extension payment, they may submit Form CD-419 with the payment.

| Worksheet for Computation of Tax Paid with Application for Extension | |
|---------------------------------------------------------------------------------------------------------------|--------------|
| 1. Total Franchise Tax Due (Minimum \$200.00) | 123456789.12 |
| 2. Franchise Tax Credits Taken (From Form CD-425) | 123456789.12 |
| 3. Net Franchise Tax Due Line 1 minus Line 2 | 123456789.12 |
| 4. Total Corporate Income Tax Due | 123456789.12 |
| 5. Estimated Income Tax Payments (Include any prior year's overpayment applied to current tax year) | 123456789.12 |
| 6. Corporate Income Tax Credits Taken (From Form CD-425) | 123456789.12 |
| 7. Net Corporate Income Tax Due Line 4 minus Line 5 and Line 6 | 123456789.12 |
| 8. Total Franchise and Corporate Income Tax Due with this Application Line 3 plus (or minus) Line 7 | 123456789.12 |



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|------|-----------|------------------------------------------------------|-------|---|----|---|-------|-------------------|----|----|----|
| FEIN | 999123456 | A | NP/TE | A | NF | A | CO/MA | Tax year starting | 12 | 45 | 78 |
| SOS | 1234567 | Mail to: NCDOR, PO Box 25000, Raleigh, NC 27640-0520 | | | | | | and ending | 12 | 45 | 78 |

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Total Income Tax Due

\$ 123456789.12

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