

Instructions for Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



D-410 Application for Extension for Filing Individual Income Tax Return

Instructions

Purpose - Use Form D-410 to request 6 more months to file the North Carolina Individual Income Tax Return, Form D-400. **Important:** Do not use this form to request an extension of time for filing partnership, estate, trust, corporate income, or franchise tax returns.

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. **Important:** *Although you aren't required to file Form D-410 to receive an automatic extension, if you need to make a payment of the tax you estimate as due, complete and file Form D-410 by the original due date of the return. If you do not pay the amount due by the original due date, you will owe interest plus any applicable penalties. For more information on Penalties and Interest, see the Department's website.*

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. 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 attach this form to your return.**

To receive the extra time you **MUST**:

1. 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 original 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 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. Importantly, Form D-410 does not extend the time to pay the tax. Interest plus any applicable penalties will be due on any tax not paid by the original due date.

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

Use blue or black ink to complete this form.



Do not fold, staple, tape, or paper clip the form.

Detach and mail original form to:
N.C. Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0635

Taxpayer Cut Here

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Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

For calendar year _____ or other tax year beginning _____ and ending _____ <small>(MM-DD-YY) (MM-DD-YY)</small>		<small>Enter Whole U.S. Dollars Only</small>
Your Social Security Number _____-_____-_____-_____-_____-_____-	Your Spouse's Social Security Number _____-_____-_____-_____-_____-_____-	1. Tax Liability for Year _____ .00
Your First Name (USE CAPITAL LETTERS) M.I. Your Last Name _____-_____-_____-_____-_____-_____-		2. Payments for Year _____ .00
If a Joint Return, Spouse's First Name M.I. Spouse's Last Name _____-_____-_____-_____-_____-_____-		3. Balance Due \$ _____ .00 <small>(Line 1 minus Line 2)</small>
Address _____ Apartment Number _____		<input type="radio"/> Fill in this circle if you were out of the country on the date that this application was due.
City _____ State _____ Zip Code _____ Country (if not U.S.) _____		

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Mail to: N.C. Department of Revenue
P.O. Box 25000, Raleigh, N.C. 27640-0635

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Interest - You will owe interest on tax not paid by the original due date of the return.

Late Payment Penalty - If you do not pay all the tax due by the original due date, multiply the tax not paid by 5 percent regardless of how late the tax is paid.

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 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 each file a separate Form D-410, but file a joint return for the taxable year, enter the total paid with the two Forms D-410 on Line 21b of your return.

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. Be sure each separate return has the social security numbers of both spouses.

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. 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, fill in the circle located at the bottom right of 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.