

D-410P (SD)

8-20-24

Application for Extension for Filing Partnership, Estate, or Trust Tax Return

North Carolina Department of Revenue

Purpose - Use Form D-410P to request six (6) more months to file the North Carolina Partnership Income Tax Return, Form D-403, or the North Carolina Estates and Trusts Income Tax Return, Form D-407. Important: Form D-410P 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. Do not use this form to request an extension of time for filing individual income, corporate income, or franchise tax returns.

In general, if the entity is granted an automatic extension to file its federal income tax return, federal Form 1065 or Form 1041, the entity does not have to file Form D-410P to receive an extension of time to file Form D-403 or Form D-407. Important: Although the entity is not required to file Form D-410P to receive an automatic extension, if it needs to make a payment of tax that is estimated as due, complete and file Form D-410P by the original due date of the return. If the entity does not pay the amount due by the original due date, it will owe interest plus any applicable penalties. For more information on Penalties and Interest, see the Department's website.

If the entity was not granted an automatic extension to file its federal income tax return, it MUST file Form D-410P to receive an extension of time to file Form D-403 or Form D-407. Even if the entity does not expect to owe additional tax, the entity must still apply for an extension and file the return by the extended due date for the return to be considered timely filed. This application does not have to be attached to the return.

To receive the extra time the entity MUST:

- 1. Estimate the tax liability using the information available to the entity, and enter the tax liability on Line 1 of Form D-410P.
2. File Form D-410P by the original due date of the tax return. An extension of time to file the return does not extend the time to pay the amount of tax due. If the entity does not pay the full amount of tax due by the original due date of the return, interest and penalties will be assessed.

File and Pay Online Now for Free!

Did you know you can file and pay Form D-410P online for free? If you file online, do not print and mail this form.

To file and pay online visit, ncdor.gov or use your mobile device to scan the QR code.



Benefits of Filing and Paying Online

- Secure and convenient
Schedule payments in advance
Bank drafts (free), MasterCard or Visa (\$2 convenience fee for every \$100 paid)
Your payment will be processed efficiently and you will receive a payment confirmation

Prefer to File or Pay by Mail?

Cut across the dotted line and send the completed form and the check or money order, if applicable, to the "Mail to" address printed on the form. If you are sending a payment, read the following instructions:

- Make the check or money order payable in U.S. dollars to the NC Department of Revenue. Note: The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars.
Make sure the courtesy box and legal line on the check match.
Enter the last four digits of the entity's FEIN, Tax Year, and "D-410P" on the memo line of the check or money order.
Make sure an authorized signature appears on the check or money order.
Make sure the entity's name, address, and daytime phone number appear on the check or money order.

Important Reminders

- Do not print double sided.
Do not mail the form if you filed online.
Do not staple, tape, paper clip or otherwise attach the check to the form.
Do not fold the form or check.
Do not use a photocopy of the form.
Do not use another entity or person's form.
Do not send cash.
Do not make any modifications to the form.
Make sure an authorized signature appears on the check or money order.
Make sure the correct name, address, daytime phone number, and tax year appear on the form and the check or money order.
Make sure the entity's full FEIN is printed on the form and the last four digits of the FEIN appear on the check or money order.



Taxpayer Cut Here



D-410P (SD)

9-29-09

(Check applicable box)

Application for Extension

Partnership Estate Trust

North Carolina Department of Revenue

FEIN: 999456789 Extension is for: A For tax year starting 12 45 78 and ending 12 45 78

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Table with 2 columns: Description and Amount. Rows include Tax Liability for Year, Payments for Year, and Balance Due.

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

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