

D-410P

APPLICATION FOR EXTENSION FOR FILING PARTNERSHIP, ESTATE OR TRUST TAX RETURN (INSTRUCTIONS 8-20-24/ FORM REVISION 9-29-09)

CHANGES FOR THE YEAR

- Form D-410P Instructions were updated for 2024.
- Form D-410P was not updated for 2024.
- Form D-410P should include the following URL information in the QR code: ncdor.gov
- If your company reproduced Form D-410P last year, your alignment and data placement for the form should match the approved trained version.
- If your company has not reproduced Form D-410P, then match the SD version.

Production Details:

| | |
|-------------------------------------|--|
| Submission Approval Start Date: | October 18, 2024 |
| Target Date for Initial Submission: | November 8, 2024 |
| Required Approval Date | December 4, 2024 |
| Form Period Date Effective: | Calendar Year December 31, 2024 Fiscal Year November 30, 2025 |
| For Filing Periods | December 2024 and later |
| Form Placed in Software: | After December 31, 2024 |
| Unchanged/Updated: | Updated |

9-12 TEST SAMPLES REQUIRED:

REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail which must include the following:
 - 1 Foreign
 - 1 Partnership
 - 1 Estate
 - 1 Trust

Note: If you do not support one of the required types, list as a limitation.

BARCODE:

The barcode must read 71401XX003. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 61, Column 41-66 and Row 63, Column 41-66. Print the number above the barcode.

USE:

- 12-point Courier font for variable data
- 12-point Courier font in scanline
- All capital letters for variable data
- Amount due with 0.00 format
- Correct barcode length
- Correct check digits
- Correct matching line geometry
- Data placement from approved trained version
- Foreign zip code 00000
- Function Code 06459 (Partnerships)
- Function Code 76511 (Estates/Trusts)
- High resolution bitmap for barcode
- Limitation if fiscal year not supported
- Matching alignment between the full field and test samples
- Right aligned amount due
- Scanline Tax Period 20249
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEIN/SSNs

BARCODE DIMENSIONS:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2023, DO NOT UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2024 UNCHANGED FORM
- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2023, DO NOT SHIFT VERBIAGE AND LINE NUMBERS ON YOUR 2024 UNCHANGED FORM TEST SAMPLES
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE FOREIGN TEST SAMPLE
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

| PROPOSED VARIETY OF D-410P TEST SAMPLES | | | | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|
| TEST SAMPLE: | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| TAX TYPE | PSHP | ESTATE | TRUST | PSHP | ESTATE | TRUST | PSHP |
| TY STARTING | 04 01 24 | 06 01 24 | 01 01 24 | 01 01 24 | 01 01 24 | 08 01 24 | 10 01 24 |
| TY ENDING | 03 31 25 | 05 31 25 | 12 31 24 | 12 31 24 | 12 31 24 | 07 31 25 | 09 30 25 |
| FOREIGN | Y | N | N | N | N | N | N |

Placement of Variable Data

| Line Number | Identification | Print Position | Field Length | Print Position | Field Description |
|-------------|-------------------|----------------|--------------|----------------|--|
| 51 | FEIN | 12 | 9 | 20 | Numeric: No Dashes |
| 51 | Tax Type | 35 | 1 | 35 | Alpha: P, E or T P: Partnership E: Estate T: Trust |
| 51 | Tax Year Starting | 53 | 8 | 60 | Numeric: 02 01 24 No Punctuation |
| 51 | Tax Year Ending | 72 | 8 | 79 | Numeric: 01 31 25 No Punctuation |
| 53 | Legal Name | 6 | 39 | 44 | Alphanumeric |
| 54 | Line 1 | 67 | 11 | 77 | Numeric: 0.00 |
| 55 | Legal Name | 6 | 39 | 44 | Alphanumeric |
| 55 | Line 2 | 67 | 11 | 77 | Numeric: 0.00 |
| 57 | Address | 6 | 35 | 40 | Alphanumeric |
| 57 | Line 3 | 67 | 11 | 77 | Numeric: 0.00 |
| 59 | City | 6 | 20 | 25 | Alpha |
| 59 | State | 28 | 2 | 29 | Numeric: No Dashes |
| 59 | Zip Code | 32 | 5 | 36 | Numeric: No Punctuation If Foreign address, enter 5 zeroes as this is a data captured field. |
| 59 | Country | 39 | 10 | 48 | Alphanumeric |