

D-410 (SD)
8-12-24

Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

Purpose - Use Form D-410 to request 6 more months to file the North Carolina Individual Income Tax Return, Form D-400. **Important:** 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. 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:

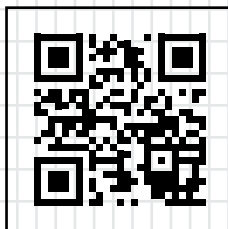
- Estimate your tax liability using the information available to you, and enter that amount on Line 1 of Form D-410.**
- File Form D-410 by the original due date of your tax return. You are not required to send a payment of the tax you estimate as due. However, because an extension of time to file the return does not extend the time for paying the tax, it will benefit you to pay as much as you can.**

If you were granted an automatic extension to file because you were "out of the country" when your return was originally due, use this form to request an additional 2 more months to file Form D-400.

File and Pay Online Now for Free!

Did you know you can file and pay Form D-410 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 your 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 your 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 your check match.
- Enter the last four digits of your SSN, Tax Year, and "D-410" on the memo line of your check or money order. If you are filing a joint return, enter the last four digits of the first SSN on your return.
- Make sure your check or money order is signed.
- Make sure your name, address, and daytime phone number appear on your 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 your check to the form.
- Do not** fold the form or check.
- Do not** use a photocopy of the form.
- Do not** use another person's form.
- Do not** send cash.
- Do not** make any modifications to the form.
- Make sure** your signature appears on your check or money order.
- Make sure** the correct name, address, daytime phone number, and tax year appear on the form and your check or money order.
- Make sure** your full SSN is printed on the form and the last four digits of your SSN appear on the check or money order.

Taxpayer Cut Here

D-410 (SD) Application for Extension for Filing Individual Income Tax Return

9-29-09

North Carolina Department of Revenue

999456789 900456789 Calendar year 1234 or tax year starting 12 45 78

ABCDEFGHIJKLMN OP A ABCDEFGHIJKLMNOPQRST A Out of country and ending 12 45 78
on due date?

ABCDEFGHIJKLMN OP A ABCDEFGHIJKLMNOPQRST

ABCDEFGHIJKLMN OPQRST UVWXYZ ABCDEFGHI 12345

ABCDEFGHIJKLMN OPQRST AB 12345 ABCDEFGHIJ

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|---------------------------|----------------|
| 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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