

# D-410

## APPLICATION FOR EXTENSION FOR FILING INDIVIDUAL INCOME TAX RETURN (INSTRUCTIONS 8-12-24/ FORM REVISION 9-29-09)

### CHANGES FOR THE YEAR

- Form D-410 Instructions revision date and verbiage were updated for 2024.
- Form D-410 was not updated for 2024.
- Form D-410 should include the following URL information in the QR code: [ncdor.gov](http://ncdor.gov)
- If your company reproduced the D-410 form last year, your data placement should match the trained approved version.
- If your company has not reproduced the D-410, then match the SD version.

#### Production Details:

<b>Submission Approval Start Date:</b>	September 20, 2024
<b>Target Date for Initial Submission:</b>	October 11, 2024
<b>Required Approval Date</b>	November 1, 2024
<b>Form Period Date Effective:</b>	Calendar Year December 31, 2024 Fiscal Year November 30, 2025
<b>For Filing Periods</b>	December 2024 and later
<b>Form Placed in Software:</b>	After December 31, 2024
<b>Unchanged/Updated:</b>	Updated

### 9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail which must include the following:
  - 1 Foreign
  - Other Individual and Joint samples

### BARCODE:

The barcode must read 71301XX005. 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 for 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 06491
- High resolution bitmap for barcode
- Limitation for fiscal year if not supported
- Limitation for foreign address if not supported
- No punctuation or special characters in address field
- Right aligned amount due
- Scanline Tax Period 20249
- Various ID numbers using the prefixes of 999,900, or 666 for 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 UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2024 UNCHANGED FORM
- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD TEMPLATE
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE TEST SAMPLE WITH PRIMARY AND SPOUSE
- INCLUDE ONE TEST SAMPLE WITH PRIMARY MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH SPOUSE MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH APARTMENT FIELD
- 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-410 AMENDED TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
TAX TYPE	IND	IND	IND	IND	IND	IND	IND
CY/FY	CY	FY	CY	CY	CY	CY	CY
FOREIGN	Y	N	N	N	N	Y	N

**Placement of Variable Data**

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
50	T/P SSN	8	9	16	Numeric: No Dashes
50	Spouse SSN	21	9	29	Numeric: No Dashes
50	Calendar Year	52	4	55	Numeric: 2024
50	Tax Year Starting	73	8	80	Numeric: 02 01 24 No Punctuation
<hr/>					
52	T/P First Name	8	16	23	Alpha
52	T/P Middle Initial	26	1	26	Alpha
52	T/P Last Name	29	20	48	Alpha
52	Out of Country	52	1	52	Alpha: Y or N Y: Yes N: N
52	Tax Year Ending	73	8	80	Numeric: 01 31 25 No Punctuation
<hr/>					
54	Spouse First Name	8	16	23	Alpha
54	Spouse Middle Initial	26	1	26	Alpha
54	Spouse Last Name	29	20	48	Alpha
54	Line 1	68	11	78	Numeric: With 0.00
<hr/>					
55	Line 2	68	11	78	Numeric: With 0.00
<hr/>					
56	Address	8	35	42	Alphanumeric
56	Apartment Number	45	5	49	Alphanumeric
<hr/>					
57	Line 3	68	11	78	Numeric: With 0.00
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58	City	8	20	27	Alpha
58	State	30	2	31	Alpha
58	Zip Code	34	5	38	Numeric: Print 5-digit zip <b>If Foreign address, enter 5 zeroes as this is a data captured field.</b>
58	Foreign Country	41	10	50	Alpha: if applicable