

D-410

APPLICATION FOR EXTENSION FOR FILING INDIVIDUAL INCOME TAX RETURN (INSTRUCTIONS 9-2-25/ FORM REVISION 9-29-09)

CHANGES FOR THE YEAR

- Form D-410 Instructions QR code was updated for 2025.
- Form D-410 was not updated for 2025.
- If your company reproduced the D-410 form last year, your data placement should match the approved trained version.
- If your company has not reproduced the D-410, then match the SD version.
- Form D-410 should include the following **updated** URL information in the QR code:
<https://eservices.dor.nc.gov/forms/d410/>

Production Details:

Submission Approval Start Date:	September 26, 2025
Target Date for Initial Submission:	October 17, 2025
Required Approval Date	November 7, 2025
Form Period Date Effective:	Calendar Year December 31, 2025 Fiscal Year November 30, 2026
For Filing Periods	December 2025 and later
Form Placed in Software:	After December 31, 2025
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 Test Samples 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
- All indicators on form and populate with Y or N response
- Amount due with 0.00 format
- Correct barcode length
- Correct check digits
- Correct matching line geometry
- Data placement from approved trained version
- Function Code 06491
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proposed Variety of D410 Test Samples from Page 2
- Right aligned amount due
- Scanline Tax Period 20257
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2024, DO NOT UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2025 UNCHANGED FORM
- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS AND/OR A NEWLY DEVELOPED FORM
- 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 2024, DO NOT SHIFT VERBIAGE AND LINE NUMBERS ON YOUR 2025 UNCHANGED FORM
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- 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
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA
- INCLUDE ONE FOREIGN TEST SAMPLE WITH ZIP CODE 00000
- 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

PROPOSED VARIETY OF D-410 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: 2025
50	Tax Year Starting	73	8	80	Numeric: 02 01 25 No Punctuation
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 26 No Punctuation
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
55	Line 2	68	11	78	Numeric: With 0.00
56	Address	8	35	42	Alphanumeric
56	Apartment Number	45	5	49	Alphanumeric
57	Line 3	68	11	78	Numeric: With 0.00
58	City	8	20	27	Alpha
58	State	30	2	31	Alpha
58	Zip Code	34	5	38	Numeric: Print 5-digit zip If Foreign address, enter 5 zeroes as this is a data captured field.
58	Foreign Country	41	10	50	Alpha: if applicable