

D-410P

APPLICATION FOR EXTENSION FOR FILING PARTNERSHIP, ESTATE OR TRUST TAX RETURN (INSTRUCTIONS 9-10-25/ FORM REVISION 9-29-09)

CHANGES FOR THE YEAR

- Form D-410P Instructions and QR code were updated for 2025.
- Form D-410P was not updated for 2025.
- 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.
- Form D-410P should include the following **updated** URL information in the QR code:
<https://www.ncdor.gov/file-pay/eservices#eServices-9071>

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
 - 1 Partnership
 - 1 Estate
 - 1 Trust

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 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
- Function Code 06459 (Partnerships)
- Function Code 76511 (Estates/Trusts)
- Matching alignment between the full field and test samples
- Proposed Variety of D-410P 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 TEST SAMPLES
- 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 A FOREIGN ZIP CODE OF 00000

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 25	06 01 25	01 01 25	01 01 25	01 01 25	08 01 25	10 01 25
TY ENDING	03 31 26	05 31 26	12 31 25	12 31 25	12 31 25	07 31 26	09 30 26
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 25 No Punctuation
51	Tax Year Ending	72	8	79	Numeric: 01 31 26 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