

Corporate Estimated Income Tax

North Carolina Department of Revenue

GENERAL INSTRUCTIONS

Estimated income tax is the amount of income tax a corporation expects to owe for the tax year after subtracting the amount of any tax credits taken during the tax year. A corporation that expects to incur an income tax liability to North Carolina of \$500 or more during the taxable year must submit a declaration of estimated tax.

Generally, a corporation must make its first estimated income tax payment by the fifteenth day of the fourth month of its taxable year.

To pay estimated income tax, a taxpayer must file Form CD-429 by the date determined. A taxpayer can use the Department's website or mail the completed form to the address provided. The Department's website offers two electronic options,

(1) an online filing and payment system, and (2) an eFile program. For more information, visit www.ncdor.gov.



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FEIN 999123456 SOS 1234567 Tax year starting 12 45 78 and ending 12 45 78	
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ABCDEFGHIJKLMN OPQRSTUVWXYZ ABCDEFGHI ABCDEFGHIJKLMN OPQRST NC 12345	AMOUNT OF THIS PAYMENT \$ 123456789.12
<small>If address has changed since last filing, report the correct address on Form NC-AC, Address Correction Notification.</small>	

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