

Instructions

Purpose - Use Form D-410G to ask for 6 more months to file the North Carolina Gift Tax Return, Form G-600. If this application for extension is not filed, a gift tax return must be filed on or before April 15 following the close of the calendar year in which a gift if made.

You do not have to explain why you are asking for the extension. We will contact you only if your request is denied. You do not have to attach this form to your return.

If you already had 2 extra months to file because you were "out of the country" (explained later) when your return was due, then use this form to ask for an additional 4 months to file.

Filing the Gift Tax Return - You may file the gift tax return at any time before the extended due date. But remember, Form D-410G does not extend the time to pay the tax. If you do not pay the amount due by the original due date, you will owe interest. You may also be charged penalties.

Interest - You will owe interest on tax not paid by the original due date of the return. Even if you had a good reason not to pay on time, you will still owe interest.

Penalties - A failure to file penalty is charged if the return is filed after the due date (including extensions). It is 5 percent of the tax not paid by due date for each month, or part of a month, that the return is late (minimum \$5, maximum 25 percent). If the full amount of tax is not paid by April 15, a late payment penalty of 10 percent of the unpaid

tax is due (minimum \$5.00). The late payment penalty will apply on any remaining balance due if the tax paid by the original due date of the return is less than 90 percent of the total amount of tax due.

Specific Instructions

Name, Address, and Social Security Numbers - Enter your name, address, and social security number and your spouse's name and social security number if filing a joint return.

Lines 1 and 2 - Enter the amount of gift tax you (or your spouse) are paying on these lines. Do not include income tax on these lines. If your spouse files a separate Form D-410G, enter on the form only the total gift tax you are paying. Pay in full to avoid interest and penalties.

Out of the Country - If you already had 2 extra months to file because you were a U. S. citizen or resident and were out of the country on the due date of your return, fill in the circle located at the bottom right of the form. For this purpose, "Out of the Country" means either (1) you live outside the United States and Puerto Rico, AND your main place of work is outside the United States and Puerto Rico, or (2) you are in military or naval service outside the United States or Puerto Rico.

Important: Do not use this form to request extensions of time for filing individual, partnership, estate, trust, or corporate income or franchise tax returns.

Use blue or black ink to complete this form.



Do not fold, staple, tape, or paper clip the form.

Detach and mail original form to: N.C. Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0635

Application for Extension for Filing Gift Tax Return North Carolina Department of Revenue

For calendar year or other tax year beginning and ending (MM-DD-YY) (MM-DD-YY)

Enter Whole U.S. Dollars Only

Your Social Security Number Your Spouse's Social Security Number

You must enter your social security number(s)

1. Gift Tax you are paying .00

Your First Name (USE CAPITAL LETTERS) M.I. Your Last Name

2. Gift Tax your spouse is paying .00

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name

Address

3. Total Due \$ .00 (Add Lines 1 and 2)

City State Zip Code Country (If not U.S.)

Fill in this circle if you were out of the country on the date that this application was due.

Mail to: N.C. Department of Revenue P.O. Box 25000, Raleigh, N.C. 27640-0635

