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REMINDERS FOR CALENDAR YEAR 2024 INCOME TAX RETURNS FOR INDIVIDUALS AND BUSINESSES

The North Carolina Department of Revenue (“Department”) is reminding taxpayers that, for tax year 2024, the deadline for most calendar year taxpayers to file and pay income tax without incurring a penalty is May 1, 2025. Read this announcement for important information about the 2025 tax filing season.

Taxpayers Have More Time to File Calendar Year 2024 State Income Tax Returns

On October 3, 2024, the Department [announced State tax relief](#) (“Notice”) for taxpayers affected by Hurricane Helene. As provided in the Notice, the Department will remove certain late action penalties assessed against taxpayers affected by Hurricane Helene for licenses, returns, or payments due on September 25, 2024, through May 1, 2025, if the license is obtained, the return is filed, or the tax is paid by May 1, 2025.

The Department reminds taxpayers that the due date for filing a calendar year 2024 North Carolina income tax return is April 15, 2025.¹ However, the Department will remove late action penalties assessed against a taxpayer affected by Hurricane Helene if the taxpayer files the State income tax return and pays tax due on or before May 1, 2025, as outlined in the Notice.

Taxpayers who cannot file a State income tax return by May 1, 2025, because of Hurricane Helene may still qualify for penalty relief. The Department’s [Penalty Waiver Policy](#) describes in detail what penalties may be waived or reduced as determined by the facts and circumstances of each case.

Need Additional Time to File Your State Income Tax Return?

If a taxpayer affected by Hurricane Helene cannot file the State income tax return by May 1, 2025, the taxpayer may receive an extension of time to file the return under [G.S. 105-263](#).²

If a taxpayer is granted a federal extension to file a federal income tax return, the taxpayer will automatically be granted a State extension to file the corresponding State income tax return.³ For calendar year 2024, this automatic extension gives the taxpayer until October 15, 2025, to file the State income tax return without incurring the penalty for failure to file the income tax return on the date it is due.

¹ See G.S. §§ [105-155\(a\)](#) and [105-130.17\(b\)](#).

² *Id.*

³ The taxpayer must certify on the State income tax return that the taxpayer was granted a federal extension. See [G.S. § 105-263\(c\)](#).

If a taxpayer is not granted a federal extension to file the federal income tax return, the taxpayer may ask the Secretary for an extension of time to file the State income tax return.⁴ The extension request **MUST** be filed with the Department on or before April 15, 2025, the due date of the State income tax return. For calendar year 2024, the State extension gives the taxpayer until October 15, 2025, to file the State income tax return without incurring the penalty for failure to file the return on the date it is due.

Example 1. John Doe, an individual who resides in North Carolina, requests an extension to file his federal individual income tax return for calendar year 2024 (“[Form 1040](#)”). The IRS grants John Doe’s request.

On October 15, 2025, John Doe files his North Carolina individual income tax return (“[Form D-400](#)”) and certifies on the State income tax return that he was granted an automatic federal extension. The State income tax return reflects a tax due.

Because John Doe was automatically granted a State extension to file his calendar year 2024 State individual income tax return, John Doe will **NOT** incur a penalty for failure to file the income tax return on the date it was due. Remember, an extension of time to file a State income tax return is not an extension of time to pay tax due. To avoid incurring the penalty for failure to pay a tax when due, John Doe must pay at least 90% of the income tax due by April 15, 2025.⁵

Example 2. Corporation ABC, a corporation located in North Carolina, does not request a federal extension to file its calendar year 2024 federal corporate income tax return (“[Form 1120](#)”). Nevertheless, Corporation ABC needs additional time to file its 2024 North Carolina C-Corporation income tax return (“[Form CD-405](#)”). Because Corporation ABC’s North Carolina income tax return is due on April 15, 2025, Corporation ABC must request the North Carolina extension on or before April 15, 2025, by filing the applicable form (“[Form CD-419](#)”).

On May 1, 2025, Corporation ABC requests a North Carolina extension by filing Form CD-419. Because the extension request was not timely, the extension request was denied.

On October 15, 2025, Corporation ABC files its North Carolina corporate income tax return. The State income tax return reflects a tax due.

Because Corporation ABC was not granted a State extension to file the calendar year 2024 State corporate income tax return, Corporation ABC will incur a penalty for failure to file the income tax return on the date it was due and a penalty for failure to pay a tax when due.⁶

⁴ See [G.S. § 105-263\(b\)](#).

⁵ See [2024 North Carolina Personal Taxes Bulletin](#), §§ I.6 and XV.2.

⁶ See [2024 North Carolina Corporate Income, Franchise, and Insurance Tax Bulletin](#), § II.S.

Interest Relief for Taxpayers in Disaster Counties

As was announced on [October 11, 2024](#), and [October 18, 2024](#), the Secretary is authorized to waive interest that accrues on an underpayment of tax for eligible taxpayers impacted by Hurricane Helene. For calendar year 2024 State income tax returns, the Department will waive the accrual of interest from April 16, 2025, through May 1, 2025, for taxpayers that reside or are located in any county declared a major disaster by the President of United States under the Stafford Act (P.L. 93-288) as a result of Hurricane Helene.

An eligible taxpayer assessed interest in error should notify the Department by taking one of the actions explained in the October 11, 2024, notice.

Other Important Reminders

The Department encourages taxpayers to review the [Hurricane Helene information](#) available on the [Department's website](#). The information includes details about State tax relief, frequently asked questions, and contacts for additional questions about State tax relief.

In addition, the Department encourages taxpayers to file tax returns electronically using [approved tax preparation software products](#). For individuals, the fastest way to receive a refund is to file electronically and use [direct deposit](#). Individuals can use the "[Where's My Refund](#)" application on the Department's website for an up-to-date status on a requested State refund.

If you have questions about the 2025 filing season or if you would like to request specific tax forms, you may call the North Carolina Department of Revenue Customer Service line at 1-877-252-3052 (7:00 am through 4:30 pm Eastern Daylight Savings Time, Monday through Friday), or write to Customer Service, PO Box 1168, Raleigh, NC 27602-1168.