

IRS DCN OR SUBMISSION ID

ERO MUST RETAIN THIS FORM. DO NOT SUBMIT THIS FORM TO GEORGIA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.



GA-8453C 2021

GEORGIA CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

					dated Subsidiary d Parent FEIN		Address Change Name Change	Final Retu	
2021 Inc	ome Tax Return	2022 Net Worth	Return				and change	IRS Audit	
		Beginning		Consolidate	d GA Parent	IT-5:	52 Attached	PL 86-272	
Ending		Ending		Original Ret			al Net Worth ension	UET Annua Exception	alizatio
Federal Emp	oloyer ID Number	Name (Corporate title)					Date admitte	d into GA	
Location of F	Records (City & State)	Business Address					Incorporated what state	under laws of	
Corporation'	s Telephone Number	City or Town		State	Zip Code		NAICS Code)	
Part I					TAX RET	UR	N INFORM	MATION	
1. Federal ta	axable income (Form 6	600, Sch 1, Line 1)				1.			
2. Georgia taxable income (Form 600, Sch 1, Line 7)									
3. Net Worth (Form 600, Sch 2, Line 4)						3.			
4. Net Worth	h Taxable by Georgia	(Form 600, Sch 2, Line 6).				4.			
5. Tax Amounts (Form 600, Sch 3, Line 1) Income Net Worth									
6. Balance o	of Tax due with return	(Form 600, Sch 3, Line 11)		_	6.			
7. Refund (Form 600, Sch 3, Line	12) Credited to 2022			Refunded				
PART II				DECLARATI	ON OF COR	PO	RATE OF	FICER	
Service Provid portion of the accompanying	ler and/or Transmitter a corporation's 2021 Ge schedules and stateme	that the information I have nd the amounts shown in orgia Corporate Income T ents, and to the best of n of the corporation's return n	Part I agree ax Return. I ny knowledg	with the amount declare that I has a and belief, the	s shown on the one of the state	corre coi eturn	esponding line rporation's tax is true, corre	s of the electro return, includ	onic ling
Sign									
HERE SIGNATURE OF OFFICER			DATE	TITLE	£				
PRE	NTNAME			EMAIL					
PART III	DECLARAT	ION OF ELECTRON	VIC RETU	URNS ORIGI	NATOR ANI	D P.	AID PREP	ARER	
	THAT I HAVE REVI	EWED THE ABOVE CO THE BEST OF MY KNO	RPORATION						RE
ERO's	ERO's Signature					Da	ate		
	Firm's Name					Cl	heck also if pai	d preparer	

City, State & Zip Code IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL THE INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

D • 1	Paid Preparer's Signature	Date
Paid Preparer's Use Only	Firm's Name	FEIN/PTIN
	Address	SSN/TIN
Ose Omy	City, State & Zip Code	

Use

Only

Address

KEEP A COPY WITH YOUR RECORDS

General Instructions

PURPOSE OF FORM

The GA-8453C is a signature form summarizing the agreement between the taxpayer and ERO or paid preparer. It may also be used by the Georgia Department of Revenue (GADOR) to authenticate the electronic portion of Form 600. A corporate officer must review and sign this form. If you file the GA 600S please use Form GA-8453S. **This form should not be mailed**, but should be kept for a period of 3 years from the end of the year of which the return is filed.

LINE INSTRUCTIONS

Enter either the DCN or Submission ID.

IRS DCN – This is the IRS's Declaration Control Number. This is a 14 digit number assigned to each return by the electronic returns originator (ERO). This number will be the same as on the Federal return.

SUBMISSION ID – This is a distinct number assigned to every electronic return that is submitted to Georgia. This 20 character ID can be used in tracking the return.

CORPORATE INFORMATION – This information must reflect and be the same as the information transmitted on the return.

PART I - TAX INFORMATION

Enter the required data from the Georgia tax return. All lines must reflect the amounts transmitted on the return.

Payment of Balance Due – It is the responsibility of the taxpayer/corporation who owes additional tax to make payment to the Georgia Department of Revenue using one of the following methods:

- Mail a check with the PV-CORP. This voucher and other forms can be found online at <u>dor.georgia.gov</u>.
- ACH credit (must be registered with the DOR EFT division).
- ACH debit payment is available online at https://gtc.dor.ga.gov and through the payment option within tax software programs.
- Credit card payments can be made online at <u>https://gtc.dor.ga.gov</u> using the 'Make a Quick Payment' feature.

PART II - DECLARATION OF CORPORATE OFFICER

After the return has been prepared and before the return is transmitted, a corporate officer must verify the information on the return, and sign and date the completed GA-8453C. The ERO must provide the taxpayer/corporation with a copy of this form. If an ERO makes changes to the electronic return after the GA-8453C has been signed by the corporate officer, but before transmittal, the ERO must have the corporate officer complete and sign a corrected GA-8453C.

PART III - DECLARTION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

The Georgia DOR requires that the ERO sign this form and keep it with the required attachments for three (3) years. A preparer must sign the GA-8453C in the space provided for the preparer. If the preparer is also the ERO, do not complete the Preparer Section; instead, check the box labeled "Check also if paid preparer" in the ERO section.

TAXPAYER(S)' COPY: The ERO must provide a copy of the completed GA-8453C and all other relevant and required information to the taxpayer(s).

TELEPHONE ASSISTANCE:GTC Questions1-877-423-6711Compliance Issues404-417-6391Secretary of State404-656-2817E-MAIL ASSISTANCE:corpissues@dor.ga.govCorporate Tax Questionscorpissues@dor.ga.gov

Georgia Tax Center (GTC)

https://gtc.dor.ga.gov

For Rules and Regulations, Frequently Asked Questions and forms, please visit our website at dor.georgia.gov

REPORTING FRAUD

dor.georgia.gov/webform/fraud-referral-form

A fraud hotline has been established for practitioners and taxpayers to report tax-related activities that they believe are illegal or incorrect. The hotline can be used to report suspected illegal activity for all tax types. Persons submitting reports may remain anonymous.

KEEP THIS FORM FOR YOUR RECORDS