

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

UNLESS REQUESTED TO DO SO.



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A. Federal Employer ID No. Name of Estate or Trust																									Date	of Cr	eati	on of	Trust			
B. Date of Decedent's Death Name of Fiduciary														Title of Fiducia								iarv	,		Telephone No.							
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	Income of Fiduciary (Form 501/501X, Line 1)																															
3. Tota	Total Tax (Form 501/501X, Line 8)																															
4. Bala	Balance Due (Form 501, Line 19; Form 501X, Line 21)																															
5. Refu	unc	d (F	orn	i 501	, Lin	ie 20); Fo	rm 5	01X,	Li	ne 22	2)													5.							
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GA-8453F (Rev. 02/29/24)

General Instructions

PURPOSE OF FORM

The GA-8453F 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 Forms 501 and 501X. This form is to be used when GA 501 and 501X is filed electronically. **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. Taxpayers filing from home computers must keep the signed GA-8453F and supporting documents for three (3) years after the due date of the return or the date the return was filed electronically, whichever is later.

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

PART I – TAX INFORMATION

Enter the required data from the Georgia tax return. Lines 1-3 must be completed. Either Line 4 or Line 5 should also be completed. These lines must reflect the amounts transmitted on the return.

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

- Mail a check with the 525-TV. This voucher and other forms can be found online at dor.georgia.gov.
- 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 https://gtc.dor.ga.gov using the 'Make a Quick Payment' feature.

PART II - DECLARATION OF FIDUCIARY

After the return has been prepared and before the return is transmitted, the fiduciary must verify the information on the return, and sign and date the completed GA-8453F. The ERO must provide the fiduciary with a copy of this form.

If an ERO makes changes to the electronic return after the GA-8453F has been signed by the fiduciary, but before transmittal, the ERO

must have the fiduciary complete and sign a corrected GA-8453F.

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-8453F 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-8453F and all other relevant and required information to the taxpayer(s).

TELEPHONE ASSISTANCE:

Refunds 1-877-423-6711
Taxpayer Assistance 1-877-423-6711

FIDUCIARY TAX QUESTIONS: revenue.taxpayerservice@dor.ga.gov

Georgia Tax Center (GTC) https://gtc.dor.ga.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.

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

KEEP THIS FORM FOR YOUR RECORDS