

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



**GA-8453** 2022

## **IRS DCN OR SUBMISSION ID**

# GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING \_SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

Amended Return					
First Name and Initial	Last Name S		Social S	ecurity Number	
If Joint Return, Spouse's First Name and Initial	Spouse's Last Name		Spouse's Social Security Number		
Home Address (number and street)	A at Number		Desition	e Telephone Number	
Home Address (number and street)		Apt Number	Daytim	le Telephone Number	
City, Town or Post Office		State	Zip Code		
		1			
PART I TAX RETURN INFORMATION					
1. Federal Adjusted Gross Income (Form 500 or Form 500X, Line 8; Form 500EZ, Line 1) 1.					
2. Georgia Taxable Income (Form 500 or Form 500X, Line 15c; Form 500EZ, Line 3) 2.					
3. Net Georgia Tax (Form 500 or Form 500X, Line 22; Form 500EZ, Line 6)					
4. Balance Due (Form 500, Line 43; Form 500X, Line 37; Form 500EZ, Line 22) 4.					
5. Refund (Form 500, Line 44; Form 500X, Line 38; Form 500EZ, Line 23)					
PART II DECLARATION OF TAXPAYER(S)					

PART II

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or Transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2022 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/Transmitter.

#### SIGN

PART III

Here	TAXPAYER'S SIGNATURE
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Date

SPOUSE'S SIGNATURE (if joint return, both must sign) Date

PRINT NAME

## DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

EMAIL ADDRESS

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Signature Date ERO's Check also if paid preparer Firm's Name Use FEIN/PTIN \_\_\_\_ Address Only City, State, & Zip Code\_ SSN/TIN\_

IF PREPARED BYANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

D.11	Paid Preparer's Signature	Date
Pala Proporor's	Firm's Name	FID/TIN
Paid Preparer's Use Only	Address	SSN/TIN
ese omy	City, State, & Zip Code	

GA-8453 (REV 02/22/24)

# **KEEP A COPY WITH YOUR RECORDS**

# **General Instructions**

#### PURPOSE OF FORM

The GA-8453 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 500, 500EZ or 500X. This form is to be used when GA 500, 500EZ or 500X 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-8453 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 <u>dor.georgia.gov</u>.
- ACH debit payment is available online at <u>https://gtc.dor.ga.gov</u> 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 TAXPAYER(S)

# After the return has been prepared and before the return is transmitted, the taxpayer (and spouse, if joint) must verify the information on the return, and sign and date the completed GA-8453. The ERO must provide the taxpayer(s) with a copy of this form.

If an ERO makes changes to the electronic return after the GA-8453 has been signed by the taxpayer, but before transmittal, the ERO must have the taxpayer complete and sign a corrected GA-8453.

#### PART III – DECLARATION 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-8453 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-8453 and all other relevant and required information to the taxpayer(s).

TELEPHONE ASSISTANCE:	
Refunds	1-877-423-6711
Taxpayer Assistance	1-877-423-6711
INDIVIDUAL 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**