



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



**GA-8453C
2022**

IRS DCN OR SUBMISSION ID

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

<input type="checkbox"/> GA Consolidated Subsidiary Consolidated Parent FEIN	<input type="checkbox"/> Address Change Name Change	<input type="checkbox"/> Final Return Amended Due to IRS Audit
<input type="checkbox"/> Consolidated GA Parent Original Return Amended Return	<input type="checkbox"/> IT-552 Attached Initial Net Worth Extension	<input type="checkbox"/> PL 86-272 UET Annualization Exception

2022 Income Tax Return	2023 Net Worth Return	
Beginning _____ Ending _____	Beginning _____ Ending _____	
Federal Employer ID Number	Name (Corporate title)	Date admitted into GA
Location of Records (City & State)	Business Address	Incorporated under laws of what state
Corporation's Telephone Number	City or Town	State Zip Code NAICS Code

PART I	TAX RETURN INFORMATION	
1. Federal taxable income (Form 600, Sch 1, Line 1)	1.	
2. Georgia taxable income (Form 600, Sch 1, Line 7)	2.	
3. Net Worth (Form 600, Sch 2, Line 4)	3.	
4. Net Worth Taxable by Georgia (Form 600, Sch 2, Line 6)	4.	
5. Tax Amounts (Form 600, Sch 3, Line 1) Income <input type="text"/> Net Worth		
6. Amount due with return (Form 600, Sch 3, Line 11).....	6.	
7. Refund (Form 600, Sch 3, Line 12) Credited to 2023 <input type="text"/> Refunded		

PART II DECLARATION OF CORPORATE OFFICER

Under penalties of perjury, I declare that the information I have provided to the corporation's 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 the corporation's 2022 Georgia Corporate Income Tax Return. I declare that I have examined the corporation's tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, the corporation's return is true, correct and complete. I consent that the electronic portion of the corporation's return may be sent by my ERO/Online Service Provider/Transmitter.

SIGN

HERE SIGNATURE OF OFFICER _____	DATE _____	TITLE _____
PRINTNAME _____	EMAIL _____	

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

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

ERO's Use Only	ERO's Signature _____	Date _____
	Firm's Name _____	Check also if paid preparer <input type="checkbox"/>
	Address _____	
	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.

Paid Preparer's Use Only	Paid Preparer's Signature _____	Date _____
	Firm's Name _____	FEIN/PTIN _____
	Address _____	SSN/TIN _____
	City, State & Zip Code _____	

General Instructions

PURPOSE OF FORM

The GA-8453 C 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 dor.georgia.gov.
- ACH credit (must be registered with the DOR EFT division).
- ACH debit payment is available online at 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 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 – 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-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 Questions	1-877-423-6711
Compliance Issues	404-417-6391
Secretary of State	404-656-2817

E-MAIL ASSISTANCE:

Corporate Tax Questions	corpissues@dor.ga.gov
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Georgia Tax Center (GTC)	gtc.dor.ga.gov
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For Rules and Regulations, Frequently Asked Questions and forms, please visit our website at dor.georgia.gov

<u>REPORTING FRAUD</u>	dor.georgia.gov/webform/fraud-referral-form
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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