

**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 2024

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

2024 Income Tax Return Beginning Ending	2025 Net Worth Retur	Consolidated GA Parent	Amended Address Name Ch IT-552 A Initial Ne Extension	Change Amended Due to IRS Audit ttached PL 86-272 tWorth UET Annualization
Federal Employer ID Number	Name (Corporate title)		Date	admitted into GA
Location of Records (City & State)	Business Address			rporated under laws of state
Corporation's Telephone Number	City or Town	State Zip Code	NAIC	CS Code
Part I	1	TAX RETU	JRN IN	FORMATION
1. Federal Taxable Income (Form 600, Sch 1, Line 1)   1.				
2. Georgia Taxable Income after Passive Loss/Capital Loss Deduction (Form 600, Sch 1, Line 9)			2.	
B. 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 Net Worth				
6. Amount due with return (Form 600, Sch 3, Line 11)				
7. Refund (Form 600, Sch 3, Line 1	2) Credited to 2025	Refund		
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 2024 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.

IG	N
	IG

Here	SIGNATURE OF OFFICEF

DATE

TITLE

PRINT NAME

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	ERO's Signature	Date
Use	Firm's Name	Check also if paid preparer
Only	Address	
L ·	City, State & Zip Code	
IF PREPAR	ED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASE	D ON ALL THE INFORMATION
OF WHICH	THE PREPARER HAS ANY KNOWLEDGE.	

I	Paid Preparer's Signature		Date	
Paid Proponou?c	Firm's Name		FEIN/PTIN	
Preparer's Use Only	Address		SSN/TIN	
Ose Only	City, State & Zip Cod	e		

## **KEEP A COPY WITH YOUR RECORDS**

# **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 <u>gtc.dor.ga.gov</u> and through the payment option within tax software programs.
- Credit card payments can be made online. For more information, see <a href="https://dor.georgia.gov/taxes/how-do-i-make-tax-payment">https://dor.georgia.gov/taxes/how-do-i-make-tax-payment</a>.

#### 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 Questions	1-877-423-6711
Compliance Issues	404-417-6391
Secretary of State	404-656-2817
E-MAIL ASSISTANCE:	
Corporate Tax Questions	<u>corpissues@dor.ga.gov</u>
Coordin Tox Contor (CTC)	ate des services

Georgia Tax Center (GTC)

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**