



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



**GA-8453 S**  
**2012**

**IRS DCN OR SUBMISSION ID**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

2012 Income Tax Return	2013 Net Worth Return
Beginning _____	Beginning _____
Ending _____	Ending _____

- UET Annualization Exception attached
- C Corp Last Year
- Composite Return Filed
- Original Return
- Amended Return
- Initial Net Worth Extension
- Name Change
- Address Change
- Final

Federal Employer I.D. Number	Name (Corporate title)	Date admitted into GA
Location of Books (City & State)	Business Address	Incorporated under laws of what state
Telephone Number	City or Town                                  State                                  Zip Code	NAICS Code

**PART I TAX RETURN INFORMATION**

1. Federal ordinary income (Form 600S, Line J) .....	1.	
2. Total Income for Georgia purposes (Form 600S, Sch 8, Line 11) .....	2.	
3. Net Worth (Form 600S, Sch 3, Line 4) .....	3.	
4. Net Worth Taxable by Georgia (Form 600S, Sch 3, Line 6) .....	4.	
5. Tax Amounts (Form 600S, Sch 4, Line 1) ..... Income ▶ <input type="text"/> ..... Net Worth ▶ <input type="text"/>		
6. Balance of Tax due with return (Form 600S, Sch 4, Line 10).....	6.	
7. Refund (Form 600S, Sch 4, Line 11) ... Credited to 2013 ▶ <input type="text"/> ..... Refunded ▶ <input type="text"/>		

**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 2012 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

\_\_\_\_\_  
 PRINT NAME    E-MAIL

**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-8453 S ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

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

**IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL THE INFORMATION OF WHICH THE TAXPAYER HAS KNOWLEDGE.**

<b>Paid Preparer's Use Only</b>	Paid Preparer's Signature _____ Date _____
	Firm's Name _____ FEIN/PTIN _____
	Address _____ SSN/TIN _____

**KEEP A COPY WITH YOUR RECORDS**

# General Instructions

## **PURPOSE OF FORM**

The GA-8453 S 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 GA 600S. A corporate officer must review and sign this form. If you file the GA 600 please use form GA-8453 C. **This form should not be mailed** but should be kept for a period of 3 years from the end of the year for which the return is filed. This is in accordance with Georgia Regulation 560-7-8-.41.

## **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 return that is submitted. This number 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 RETURN 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 [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)
- ACH credit (must be registered with the DOR EFT division).
- ACH debit payment is available online using the e-File and e-Pay system at <https://gaefile.dor.ga.gov> and through the payment option within tax software programs.
- Credit card payments via Official Payment Corp (OPC) can be made either online at [www.officialpayment.com](http://www.officialpayment.com) or by phone by calling 1-800-2PAY-TAX using jurisdiction code 2006 for Business taxes.

## **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, sign and date the completed GA-8453 S. 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-8453 S has been signed by the corporate officer, but before transmittal, the ERO must have the corporate officer complete and sign a corrected GA-8453 S.

## **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 S 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 if also paid preparer" in the ERO section.

**TAXPAYER COPY:** The ERO must provide the taxpayer/corporation a copy of the completed GA-8453 S and all other relevant and required information, to the taxpayer/corporation.

## **TELEPHONE ASSISTANCE:**

GTC Questions	1-877-423-6711
Compliance issues	404-417-6391
Composite return issues	1-877-423-6711
Secretary of State	404-656-2817

## **E-MAIL ASSISTANCE:**

Corporate tax questions	<a href="mailto:taxpayer.services@dor.ga.gov">taxpayer.services@dor.ga.gov</a>
Electronic filing questions	<a href="mailto:ecorp@dor.ga.gov">ecorp@dor.ga.gov</a>
Georgia Tax Center (GTC)	<a href="http://www.gataxinfo.org/">http://www.gataxinfo.org/</a>

For Rules and Regulations, Frequently Asked Questions and forms please visit our website at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

## **KEEP THIS FORM FOR YOUR RECORDS**

## **REPORTING FRAUD**

404-417-4266 or <http://www.dor.ga.gov/inctax/fraudreport.html>

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.