



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



GA-8453
2014

IRS DCN OR SUBMISSION ID

Grid for IRS DCN or Submission ID

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

Form with fields for First Name and Initial, Last Name, Social Security Number, Spouse's information, Home address, Apt Number, Daytime Telephone Number, City, Town or Post Office, State and Zip Code.

PART I TAX RETURN INFORMATION

Table with 5 rows for tax return information: 1. Federal Adjusted Gross Income, 2. Georgia Taxable Income, 3. Net Georgia Tax, 4. Refund, 5. Balance Due.

PART II DECLARATION OF TAXPAYER(S)

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 2014 Georgia Income Tax Return.

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

PRINT NAME

EMAIL ADDRESS

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

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 Use Only section with fields for Signature, Date, Firm's Name, Address, FEIN/PTIN, SSN/TIN, and a checkbox for 'also paid preparer'.

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

Paid Preparer's Use Only section with fields for Signature, Date, Firm's Name, Address, FID/TIN, SSN/TIN.

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 or 500EZ. This form is to be used when GA 500 or 500EZ is filed electronically or when a 2D barcode return is produced. **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. 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 number assigned to every return that is submitted. This number can be used in tracking the return.

**NAME, ADDRESS, and PHONE NUMBER** – If the taxpayer received an address label and the information is correct, that label may be placed here. Otherwise print or type the information in the space provided. Any information that is not contained on the label should also be provided.

## **PART I – TAX RETURN 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 [www.etax.dor.ga.gov](http://www.etax.dor.ga.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 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 2000 for Individual taxes.

## **PART II – DECLARATION OF CORPORATE OFFICER**

*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, 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 if also paid preparer" in the ERO section.

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

**ATTACHMENTS:** Attach copies of Forms W-2, and 1099's and any schedules and/or documents with required signatures.

## **TELEPHONE ASSISTANCE:**

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

## **INDIVIDUAL TAX QUESTIONS:**

[taxpayer.services@dor.ga.gov](mailto:taxpayer.services@dor.ga.gov)

## **PROCESS FOR ONLINE ACH DEBIT PAYMENT QUESTIONS:**

Georgia Tax Center (GTC) <http://www.gataxinfo.org/>

## **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.*

*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**