

General Instructions

PURPOSE OF FORM

The GA-8453 P 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 700. A partner must review and sign this form. **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 transmitted. This number can be used in tracking the return.

PARTNERSHIP 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.

PART II – DECLARATION OF CORPORATE OFFICER

After the return has been prepared and before the return is transmitted, a general partner must verify the information on the return, sign and date the completed GA-8453 P. The ERO must provide the partner with a copy of this form.

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

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 P 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 P and all other relevant and required information, to the partner.

TELEPHONE ASSISTANCE:

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

E-MAIL ASSISTANCE:

Partnership tax questions	taxpayer.services@dor.ga.gov
Electronic filing questions	ecorp@dor.ga.gov
Georgia Tax Center (GTC)	http://www.gataxinfo.org/

For Rules and Regulations, Frequently Asked Questions and forms please visit our website at 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.