



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



GA-8453 S
2014

IRS DCN OR SUBMISSION ID

Grid for IRS DCN or Submission ID

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

2014 Income Tax Return and 2015 Net Worth Return fields

Checkboxes for UET Annualization Exception, Composite Return Filed, etc.

Form fields for Federal Employer I.D. Number, Name, Date admitted into GA, etc.

PART I TAX RETURN INFORMATION

Table with 7 rows for tax return information including Federal ordinary income, Total Income, Net Worth, etc.

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 2014 Georgia Corporate Income Tax Return.

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.

ERO's Signature, Firm's Name, Address, Date, Check if also paid preparer

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

Paid Preparer's Signature, Firm's Name, Address, Date, FEIN/PTIN, SSN/TIN

# 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 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 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.*