

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-8453 C 2015

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

		GA Consolidated Subsidiar Consolidated Parent FEIN	y Address Change Name Change Final	
2015 Income Tax Return Beginning Ending	2016 Net Worth Return Beginning Ending	Consolidated GA Parent Original Return Amended Return	IT-552 Initial Net Worth Extension	
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 taxable income (Form 6	500, Sch 1, Line 1)		1.	
	500, Sch 1, Line 1) 600, Sch 1, Line 7)		1. 2.	
2. Georgia taxable income (Form				
 Georgia taxable income (Form 6 Net Worth (Form 600, Sch 2, Lin 	600, Sch 1, Line 7)	······	2.	
 Georgia taxable income (Form 6 Net Worth (Form 600, Sch 2, Lin Net Worth Taxable by Georgia 	600, Sch 1, Line 7)	······	2. 3.	
 Georgia taxable income (Form 6 Net Worth (Form 600, Sch 2, Lin Net Worth Taxable by Georgia Tax Amounts (Form 600, Sch 3, 	600, Sch 1, Line 7) ne 4) (Form 600, Sch 2, Line 6) Line 1) Income ▶	Net Worth	2. 3.	
 Georgia taxable income (Form 6 Net Worth (Form 600, Sch 2, Lir Net Worth Taxable by Georgia Tax Amounts (Form 600, Sch 3, 	600, Sch 1, Line 7) ne 4) (Form 600, Sch 2, Line 6) Line 1) Income ▶ (Form 600, Sch 3, Line 10)	Net Worth	2. 3. 4.	
 Georgia taxable income (Form 6 Net Worth (Form 600, Sch 2, Lir Net Worth Taxable by Georgia Tax Amounts (Form 600, Sch 3, Balance of Tax due with return 	600, Sch 1, Line 7) he 4) (Form 600, Sch 2, Line 6) Line 1) Income ▶ (Form 600, Sch 3, Line 10) (1) Credited to 2016 ▶	Net Worth	2. 3. 4.	

and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of the corporation's 2015 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 SIC	GNATURE OF OFFICI	ER	DATE	TITLE			
PRINTNAME		E-MAIL					
PART III	DECLAR	ATION OF ELECTRO	ONIC RETURNS ORIGIN	ATOR AND PAID	PREPARER		
			RATION'S RETURNAND THAT TH	E ENTRIES ON THE GA	-8453 CARE COMPLETE		
AND CORRE	CT TO THE BEST (OF MY KNOWLEDGE.					
ERO's	ERO's Signature	<u>.</u>		Date			
Use					f also paid preparer		
Only	Address						
IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL THE INFORMATION OF WHICH THE TAXPAYER HAS ANY KNOWLEDGE.							
	1			Date			
Paid							
Preparer's					TIN		
Use Only	Address			SSN/11	N		

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 GA 600. A corporate officer must review and sign this form. If you file the GA 600S please use form GA-8453 S. **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 560-3-2-.27.

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 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 http://dor.georgia.gov
- ACH credit (must be registered with the DOR EFT division).
- ACH debit payment is available online at <u>https://gtc.dor.ga.gov</u> and through the payment option within tax software programs.
- Credit card payments via Official Payment Corp (OPC) can be made either online at <u>www.officialpayment.com</u> 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 C. 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 C has been signed by the corporate officer, but before transmittal, the ERO must have the corporate officer complete and sign a corrected GA-8453 C.

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 C 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'S COPY: The ERO must provide a copy of the completed GA-8453 C and all other relevant and required information to the taxpayer.

TELEPHONE ASSISTANCE:

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

E-MAIL ASSISTANCE:

Corporate tax questions Electronic filing questions taxpayer.services@dor.ga.gov ecorp@dor.ga.gov

Georgia Tax Center (GTC)

http://dor.georgia.gov/georgia-tax-center-info

For Rules and Regulations, Frequently Asked Questions and forms please visit our website at http://dor.georgia.gov

KEEP THIS FORM FOR YOUR RECORDS

REPORTING FRAUD

1-877-423-6711 or http://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.