

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



GA-8453F 2016

### **IRS DCN OR SUBMISSION ID**

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

A. Federal Employer ID No.	Name of Estate or Trust							Date of Creation of Trust
<b>B</b> . Date of Decedent's Death	Name of Fiduciary				Title of Fiduciary			Telephone No.
<b>B</b> . Date of Decedent's Death								
C. Address of Fiduciary (Number and Street)				( Apt., Suite or Building Number)				
City State			Zip Co	ip Code Count				
D. If no return was filed last year	state reason							
PART I TAX RETURN INFORMATION							FORMATION	
1. Income of Fiduciary (Forn	1 501. Line 1)						1.	
<ol> <li>Income of Fiduciary (Form 501, Line 1)</li> <li>Total (Form 501, Line 3)</li> </ol>							2.	
3. Total Tax (Form 501, Line 8)							3.	
4. Balance Due (Form 501, Line 19)							4.	
5. Refund (Form 501, Line 20)							5.	
PART II DECLARATION OF TAXPAYER(S)								
Under penalties of perjury, I d Provider and/or Transmitter a portion of my 2016 Georgia I statements, and to the best of r return may be sent by my ER SIGN	nd the amounts shown Fiduciary Tax Return. I my knowledge and belie	in Part I a declare th f, my retur	gree with at I have n is true,	to my Electron the amounts e examined my	ic Returnshown of tax ret	rn Origina on the con turn, inclu	ator (ER) respondi ding acc	O) and/or Online Service ing lines of the electronic companying schedules and

HERE FIDUCIARY'S SIGNATURE

Date

PRINT NAME

EMAIL ADDRESS

PART IIIDECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARERIDECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453F ARE COMPLETE<br/>AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only	ERO's Signature Firm's Name Address City, State & Zip Code	Date Check also if paid preparer FEIN/PTIN SSN/TIN
	D BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON A /ER HAS ANY KNOWLEDGE.	LL INFORMATION OF WHICH
	Paid Preparer's Signature	Date
Paid Preparer's	Firm's Name	FID/TIN
Use Only	Address	SSN/TIN
	City, State & Zip Code	-
GA-8453F (R	Rev. 09/23/16)	

## **KEEP A COPY WITH YOUR RECORDS**

# **General Instructions**

### PURPOSE OF FORM

The GA-8453F 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 501. This form is to be used when GA 501 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 or which the return is filed. This is in accordance with Georgia Regulation 560-3-2-.27. Taxpayers filing from home computers must keep the signed GA-8453F 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 ID assigned to every electronic return that is submitted to Georgia. This 20 character ID 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 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 <u>http://dor.georgia.gov</u>.
- 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 <a href="https://www.officialpayments.com">https://www.officialpayments.com</a> or by phone by calling 1-800-2PAY-TAX using jurisdiction code 2000 for Individual taxes.

#### PART II - DECLARATION OF FIDUCIARY

After the return has been prepared and before the return is transmitted, the fiduciary must verify the information on the return, sign and date the completed GA-8453F. The ERO must provide the fiduciary with a copy of this form. If an ERO makes changes to the electronic return after the GA-8453F has been signed by the fiduciary, but before transmittal, the ERO must have the fiduciary complete and sign a corrected GA-8453F.

#### PART III - DECLARTION 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-8453F 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 also if paid preparer" in the ERO section.

**TAXPAYER(S)' COPY:** The ERO must provide a copy of the completed GA-8453F and all other relevant and required information to the taxpayer(s).

TELEPHONE ASSISTANCE:	
Refunds	1-877-423-6711
Taxpayer Assistance	1-877-423-6711
FIDUCIARY TAX QUESTIONS:	taxpayer.services@dor.ga.gov
Georgia Tax Center (GTC)	https://gtc.dor.ga.gov
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.

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

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