



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



GA-8453 2018

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. Balance Due, 5. Refund.

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 2018 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, City, State, & Zip Code, FEIN/PTIN, and SSN/TIN.

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

Paid Preparer's Use Only section with fields for Signature, Date, Firm's Name, Address, City, State, & Zip Code, FID/TIN, and 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, 500EZ or 500X. This form is to be used when GA 500, 500EZ or 500X is filed electronically. **This form should not be mailed**, but should be kept for a period of 3 years from the end of the year of which the return is filed. 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 ID assigned to every electronic return that is submitted to Georgia. This 20 character ID can be used in tracking the return.

## 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 [dor.georgia.gov](http://dor.georgia.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 <https://www.officialpayments.com> or by phone by calling 1-800-2PAY-TAX using jurisdiction code 2000 for Individual taxes.

## PART II – DECLARATION OF TAXPAYER(S)

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

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

## TELEPHONE ASSISTANCE:

Refunds 1-877-423-6711

Taxpayer Assistance 1-877-423-6711

## INDIVIDUAL TAX QUESTIONS:

[revenue.taxpayerservice@dor.ga.gov](mailto:revenue.taxpayerservice@dor.ga.gov)

Georgia Tax Center (GTC) <https://gtc.dor.ga.gov>

## REPORTING FRAUD

1-877-423-6711 or [dor.georgia.gov/webform/fraud-referral-form](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 [dor.georgia.gov](http://dor.georgia.gov)*

**KEEP THIS FORM FOR YOUR RECORDS**