





GA-8453 2009

GEORGIA INDIVIDUAL INCOME TAX DECLARATION SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

First Name an	id Initial	Last Name		Social Security Number	
f Joint Return	n, Spouse's First Name and Initial	Spouse's Last Name		Spouse's Social Security Number	
Home Addres	s (number and street)	L	Apt Number	Daytime Telephone Number	
City, Town or	Post Office, State and Zip Code				
Part I			TAX	RETURN INFORMATION	<u></u>
. Federal A	Adjusted Gross Income (Form 5	500, Line 8; Form 500EZ, l	Line 1)	1.	
2. Georgia Taxable Income (Form 500, Line 15; Form 500EZ, Line 3)					
3. Net Georgia Tax (Form 500, Line 18; Form 500EZ, Line 4)				3.	
4. Refund (Form 500, Line 37; Form 500EZ Line 20)					
5. Balance Due (Form 500, Line 36; Form 500EZ, Line 19)				5.	
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GA-8453 (REV 8/09)

PLEASE DO NOT MAIL! KEEP 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 or 500EZ. This form is to be used when GA 500 or 500EZ 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 for which the return is filed. This is in accordance with Georgia Regulation 560-7-8-.41.

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 filled 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 number assigned to every return that is transmitted. This number 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 RETURN 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>www.etax.dor.ga.gov</u>
- ACH debit payment is available online at https://gaefile.dor.ga.gov
- Credit card payments via Official Payment Corp (OPC) can made either online at www.officialpayment.com or by phone by 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 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 a copy of the completed GA-8453 and all other relevant and required information. **ATTACHMENTS:** Attach copies of Forms W-2, and 1099's in the designated area on the front of this form. Also attach any schedules other schedules and/or documents with required signatures.

TELEPHONE ASSISTANCE:

Refunds 404-656-6286 GA 1-800-338-2389 404-417-4410 US 1-877-602-8477

Taxpayer Assistance 404-417-4480 or toll-free 1-888-247-8175

INDIVIDUAL TAX QUESTIONS taxpayer.services@dor.ga.gov

eFile & ePay PROCESS FOR ONLINE ACH DEBIT PAYMENT QUESTIONS eFile@dor.ga.gov

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.

For Rules and Regulations, Frequently Asked Questions and forms please visit our website at etax.dor.ga.gov