

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

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GA-8453F 2015

A. Federal E	mployer Id. No.	Name of Estate or	Trust						Date of Creation of Tr
B. Date of Decedent's Death Name of Fiducia			ту			Title	Title of Fiduciary		Telephone No.
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(Rev. 9/15)

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 for 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, ADDRES, 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 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 www.officialpayment.com or by phone by calling 1-800-2PAY-TAX using jurisdiction code 2000 for Individual taxes.

PART II - DECLARATION OF CORPORATE OFFICER

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, sign and date the completed GA-8453F. 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-8453F has been signed by the taxpayer, but before transmittal, the ERO must have the taxpayer complete and sign a corrected GA-8453F.

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-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 if also 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.

ATTACHMENTS: Attach copies of Forms W-2, and 1099's and any schedules and/or documents with required signatures.

TELEPHONE ASSISTANCE:

Refunds 1-877-423-6711 Taxpayer Assistance 1-877-423-6711

FIDUCIARY TAX QUESTIONS: taxpayer.services@dor.ga.gov

PROCESS FOR ONLINE ACH DEBIT PAYMENT QUESTIONS:

Georgia Tax Center (GTC) http://dor.georgia.gov/georgia-tax-center-info

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