

ERO MUST RETAIN THIS FORM. **DO NOT SUBMIT THIS FORM TO** GEORGIA DEPARTMENT OF REVENUE

UNLESS REQUESTED TO DO SO

IRS DCN OR SUBMISSIO	N ID		1776	GA-8453C 2018
GEORGIA CORPORAT SUMMARY OF AGRE				
SUMMARY OF AGRE	ENIENT BETWEEN TA	GA Consolidated Subsidiary Consolidated Parent FEIN	Address Change Name Change	Final Return Amended Due to
2018 Income Tax Return Beginning Ending	2019 Net Worth Return Beginning Ending	Original Return	T-552 nitial Net Worth	IRS Audit PL 86-272 UET Annualization Exception
Federal Employer ID Number	Name (Corporate title)	<u>, </u>	Date admitte	1
Location of Records (City & State)	Business Address		Incorporated what state	l under laws of
Corporation's Telephone Number	City or Town	State Zip Code	NAICS Code	Э
Part I		TAX RETU	JRN INFORI	MATION
1. Federal taxable income (Form 60	00, Sch 1, Line 1)		1.	
2. Georgia taxable income (Form 6	00, Sch 1, Line 7)		2.	
3. Net Worth (Form 600, Sch 2, Line	e 4)		3.	
4. Net Worth Taxable by Georgia (Form 600, Sch 2, Line 6)		4.	
5. Tax Amounts (Form 600, Sch 3, I	Line 1) Income	Net Worth		
6. Balance of Tax due with return ((Form 600, Sch 3, Line 10)		6.	
7. Refund (Form 600, Sch 3, Line 1	1) Credited to 2019	Refunded		
PART II]	DECLARATION OF CORP	ORATE OF	FICER
Under penalties of perjury, I declare tha and/or Transmitter and the amounts show Georgia Corporate Income Tax Return. I	vn in Part I agree with the amounts sho	own on the corresponding lines of the	electronic portion	of the corporation's 201

ider 018 he 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	SIGNATURE OF OFFICER	DATE	TITLE
	PRINTNAME	EMAIL	
PART	III DECLARATION OF ELECTRONIC RETU	IRNS ORIGINATO	OR AND PAID PREPARER
	ARE THAT I HAVE REVIEWED THE ABOVE CORPORATION ETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.	S RETURN AND THAT	THE ENTRIES ON THE GA-8453C ARE

ERO's Signature _ Date __ ERO's Check also if paid preparer Firm's Name Use Address Only

City, State & Zip Code

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

Paid		
Preparer's		
Use Only		

Paid Preparer's Signature	Date
Firm's Name	FEIN/PTIN
Address	SSN/TIN
City. State & Zin Code	

General Instructions

PURPOSE OF FORM

The GA-8453C 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 600. A corporate officer must review and sign this form. If you file the GA 600S please use Form GA-8453S. **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.

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 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 dor.georgia.gov.
- ACH credit (must be registered with the DOR EFT division).
- 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 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, and sign and date the completed GA-8453C. 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-8453C has been signed by the corporate officer, but before transmittal, the ERO must have the corporate officer complete and sign a corrected GA-8453C.

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-8453C 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-8453C and all other relevant and required information to the taxpayer(s).

TELEPHONE ASSISTANCE:

 GTC Questions
 1-877-423-6711

 Compliance Issues
 404-417-6391

 Secretary of State
 404-656-2817

E-MAIL ASSISTANCE:

Corporate Tax Questions corpissues@dor.ga.gov
Electronic Filing Questions efile@dor.ga.gov

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

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

REPORTING FRAUD

1-877-423-6711 or 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.