

**GA-8453S** 2020

# IRS DCN OR SUBMISSION ID

## GEORGIA S CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER Amended Due to IRS Audit

2020 Income Tax Return  Beginning Ending	2021 Net Worth Return  Beginning Ending	C Corp Last Year Composite Return Fil Original Return Amended Return	Initial Net Wo	
Federal Employer ID Number	Name (Corporate title)		Date admitted into GA	
Location of Records (City & State)	Business Address		Incorporated under laws of what state	
Corporation's Telephone Number	City or Town	State Zip Code	NAICS Code	
PART I TAX RETURN INFORMATION				
1. Federal ordinary income (Form 600S, Line S)				
2. Total Income for Georgia purposes (Form 600S, Sch 6, Line 11)			. 2.	
3. Net Worth (Form 600S, Sch 3, Line 4)			3.	
4. Net Worth Taxable by Georgia (Form 600S, Sch 3, Line 6)			4.	
5. Tax Amounts (Form 600S, Sch 4, Line 1) Income Net Worth				
	Form 600S, Sch 4, Line 10)			
7. Refund (Form 600S, Sch 4, Line 11) Credited to 2021 Refunded			d	
PART II		DECLARATION OF CO		
Under penalties of perjury, I declare that the information I have provided to the corporation's Electronic Retum 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 the corporation's 2020 Georgia S				
Corporate Income Tax Return. I declar	e that I have examined the corporation's ation's return is true, correct and comple	tax return including, accompanying	schedules and statements, and to the best ion of the corporation's return may be sent	

by my ERO/Online Service Provider/Transmitter.

SIGN HERE	SIGNATURE OF OFFICER	DATE	TITLE
	PRINT NAME	E-MAIL	
PART	III DECLARATION OF ELECTRONIC RET	TURNS ORIGINATO	OR AND PAID PREPARER

IDECLARE THAT I HAVE REVIEWED THE ABOVE CORPORATION'S RETURNAND THAT THE ENTRIES ON THE GA-8453S ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's	ERO's Signature	Date
Use	Firm's Name	Check also if paid preparer
Only	Address	_
	City, State & Zip Code	_
FPREPARE	D BYA PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALI	THE INFORMATION OF WHICH

THE PREPARER HAS KNOWLEDGE

Paid Preparer's Use Only	Paid Preparer's Signatu	e	Date	
	Firm's Name		FEIN/PTIN	
	Address		SSN/TIN	
Use Omy	City, State & Zip Code _			

### **General Instructions**

#### **PURPOSE OF FORM**

The GA-8453S 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 600S. A corporate officer must review and sign this form. If you file the GA 600 please use Form GA-8453C. **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 <a href="https://gtc.dor.ga.gov">https://gtc.dor.ga.gov</a> and through the payment option within tax software programs.
- Credit card payments via ACI Payments, Inc. can be made online at <a href="https://www.acipayonline.com">https://www.acipayonline.com</a>.

#### 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-8453S. 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-8453S has been signed by the corporate officer, but before transmittal, the ERO must have the corporate officer complete and sign a corrected GA-8453S.

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

#### **TELEPHONE ASSISTANCE:**

GTC Questions	1-877-423-6711
Compliance Issues	404-417-6391
Composite Return Issues	1-877-423-6711
Secretary of State	404-656-2817

#### **E-MAIL ASSISTANCE:**

Corporate Tax Questions <a href="mailto:corpissues@dor.ga.gov">corpissues@dor.ga.gov</a>

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**

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.

**KEEP THIS FORM FOR YOUR RECORDS**