



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



GA-8453C 2022

IRS DCN OR SUBMISSION ID

Grid for IRS DCN or Submission ID

GEORGIA CORPORATE INCOME TAX DECLARATION FOR ELECTRONIC FILING SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

- GA Consolidated Subsidiary, Address Change, Final Return, Consolidated Parent FEIN, Name Change, Amended Due to IRS Audit, Consolidated GA Parent, IT-552 Attached, PL 86-272, Original Return, Initial Net Worth, UET Annualization Exception, Amended Return, Extension

2022 Income Tax Return and 2023 Net Worth Return fields

Table with 3 columns: 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

Table with 2 columns: Description (Federal taxable income, Georgia taxable income, Net Worth, Net Worth Taxable by Georgia, Tax Amounts, Amount due with return, Refund) and Line number (1-7)

PART II DECLARATION OF CORPORATE OFFICER

Under penalties of perjury, I declare that the information I have provided to the corporation's 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 the corporation's 2022 Georgia Corporate Income Tax Return.

SIGN

SIGNATURE OF OFFICER, DATE, TITLE, PRINTNAME, EMAIL

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

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

ERO's Signature, Firm's Name, Address, City, State & Zip Code, Date, Check also if paid preparer

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 Signature, Firm's Name, Address, City, State & Zip Code, Date, FEIN/PTIN, SSN/TIN

General Instructions

PURPOSE OF FORM

The GA-8453 C 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 gtc.dor.ga.gov and through the payment option within tax software programs.
- Credit card payments via ACI Payments, Inc. can be made online at acipayonline.com.

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 – 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-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
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Georgia Tax Center (GTC)	gtc.dor.ga.gov
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For Rules and Regulations, Frequently Asked Questions and forms, please visit our website at dor.georgia.gov

<u>REPORTING FRAUD</u>	dor.georgia.gov/webform/fraud-referral-form
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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