



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



GA-8453S
2024

IRS DCN OR SUBMISSION ID

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

| | | | | | |
|---|---------------------------------|------------------------|-------------------------|--|---|
| 2024 | Income Tax Return | 2025 | Net Worth Return | <input type="checkbox"/> S Corporation elects to pay the tax at the entity level <input type="checkbox"/> UET Annualization Exception attached <input type="checkbox"/> C Corp Last Year <input type="checkbox"/> Composite Return Filed <input type="checkbox"/> Original Return <input type="checkbox"/> Amended Return | <input type="checkbox"/> Amended Due to IRS Audit <input type="checkbox"/> Initial Net Worth Extension <input type="checkbox"/> PL 86-272 <input type="checkbox"/> QSSS Exempt |
| Beginning _____ Ending _____ | Beginning _____ Ending _____ | | | | |
| Federal Employer ID Number | | Name (Corporate title) | | Date admitted into GA | |
| Location of Records (City, State & Country) | | 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, Schedule 6, Line 1) | 1. | |
| 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 _____ |
| 6. Amount Due with return (Form 600S, Sch 4, Line 10)..... | 6. | |
| 7. Refund (Form 600S, Sch 4, Line 11) ... Credited to 2025 _____ | | Refunded _____ |

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 2024 Georgia S Corporate Income Tax Return. I declare that I have examined the corporation's tax return including, accompanying schedules and statements, and to the 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

_____ _____
PRINT NAME E-MAIL

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-8453S ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

| | | |
|-------------------------------|------------------------------|--|
| ERO's Use Only | ERO's Signature _____ | Date _____ |
| | Firm's Name _____ | Check also if paid preparer <input type="checkbox"/> |
| | Address _____ | |
| | 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 KNOWLEDGE.

| | | |
|---|--|-----------------|
| Paid Preparer's Use Only | Paid Preparer's Signature _____ | Date _____ |
| | Firm's Name _____ | FEIN/PTIN _____ |
| | Address _____ | SSN/TIN _____ |
| | 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 <https://gtc.dor.ga.gov> and through the payment option within tax software programs.
- Credit card payments can be made online. For more information, see <https://dor.georgia.gov/taxes/how-do-i-make-tax-payment>.

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 – 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-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 corpissues@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

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