

Agricultural Chemicals Security Credit

OMB No. 1545-2122

► See instructions.
► Attach to your tax return.

Attachment
Sequence No. **162**

Name shown on return

Identifying number

		Facility		
		(a)	(b)	(c)
1	Enter on the applicable line below the qualified agricultural chemicals security costs described (see instructions)			
a	Employee security training and background checks	1a		
b	Limitation and prevention of access to controls of agricultural chemicals stored	1b		
c	Tagging, locking tank valves, and chemical additives to prevent theft or to render chemicals unfit for illegal use	1c		
d	Perimeter protection of agricultural chemicals	1d		
e	Installation of security lighting, cameras, recording equipment, and intrusion detection sensors	1e		
f	Implementation of measures to increase computer or computer network security	1f		
g	Conducting a security vulnerability assessment	1g		
h	Implementing a site security plan	1h		
2	Total qualified agricultural chemicals security costs. Add the amounts in columns (a), (b), and (c) on lines 1a through 1h	2		
3	Multiply the amounts in columns (a), (b), and (c) on line 2 by 30%	3		
4	Maximum credit per facility. Subtract the total of the credits claimed for the facility in the 5 prior tax years from \$100,000	4		
5	Agricultural chemicals security credit. Enter the smaller of line 3 or line 4 for each facility. For additional facilities, see instructions	5		
6	Add the amounts for all facilities on line 5			6
7	Credit from partnerships, S corporations, estates, and trusts			7
8	Add lines 6 and 7. Enter the result, but not more than \$2,000,000. Estates and trusts, go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)			8
9	Amount allocated to beneficiaries of the estate or trust (see instructions)			9
10	Estates and trusts, subtract line 9 from line 8. Report the credit on the appropriate line of Form 3800 (e.g., line 1v of the 2010 Form 3800)			10