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### Attention: Form 8931 Available Only for Prior Year Federal Tax Returns. -- 18-FEB-2015



Form 8931, Agricultural Chemicals Security Credit, has been identified as a historical form and cannot be used with a current year federal tax return.

The form was used to claim the agricultural chemicals security credit for qualified agricultural chemicals security costs paid or incurred by eligible agricultural businesses. All the costs must be paid or incurred to protect specified agricultural chemicals at a facility before January 1, 2013.

The form can only be used by those taxpayers who are filing a late or amended return requiring the use of [Form 8931](#) to the report the credit.

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