

Instructions for Completing Form HC-500

Who should use this form?

The owner of a facility that is required to file an emergency and hazardous chemical inventory form (Tier II) must also file this form and pay the fees. The Indiana Department of Environmental Management (IDEM) regulates Tier II filings.

Are there any exemptions from this fee?

Yes. Refer to your inventory filing letter or Section 311 (e) of Title III of SARA for exemptions. If an owner is required to file the TIER II form, then the HC-500 is required to be filed and the fee paid.

All federal, state and local units of government that own and operate a facility (not privately run), are exempt from filing the Tier I/Tier II forms. Any facility that is exempt from filing the Tier I/Tier II forms is also exempt from paying the inventory fee. However, all federal, state and local units of government are still required to file the Tier I/Tier II forms with the state, Local Emergency Planning Committees and appropriate fire departments, if their chemical storage inventories are equal or exceed threshold quantities.

Why do I pay these fees?

These fees are required by law (IC 6-6-10-6). Every year, the fees that are paid are distributed back to the counties to be used to implement emergency response plans to deal with chemical accidents.

How much are the fees?

The fee you owe depends upon the maximum amount of hazardous chemicals stored in your facility, at any one time during the calendar year. This means that if a facility stored hazardous chemicals for even one day, the full fee is still due. This fee cannot be prorated. This fee is also dependent on whether chemicals are stored above ground or in an underground tank. Only one fee category applies to a facility. If hazardous chemicals are stored above ground and in an underground storage tank, the greater fee rate is applicable.

Category Column:

Each facility is identified under the "Category" column. There are three categories. Only **one** category applies to each facility. The fees are as follows:

Category A: \$200.00 for each facility that stores one million (1,000,000) pounds or more of any single chemical at any one time during the previous calendar year.

Category B: \$100.00 for each facility that stores fewer than one million (1,000,000) pounds of any single chemical at any one time during the previous calendar year.

Category C: \$50.00 for each facility that stores (10,000) gallons of any single chemical **in underground storage tanks only**, at any one time during the previous calendar year.

Note: All underground storage tank facilities must be in compliance with the Indiana Department of Revenue and IDEM regulations.

Exemptions (HC-500 Only): Retail gasoline stations with minimum storage threshold of 75,000 gallons of gasoline or 100,000 gallons of diesel fuel in storage tanks entirely underground, not having any other regulated substance above threshold.

What if the information on the form is incorrect?

If the information on the form is not correct, you may make the correction on the form.

If a facility was closed during the calendar year, the fee is still due. If a facility was sold during the calendar year, the owner as of Dec. 31 of the tax year owes the fee. Proper notification of any ownership changes must be made to both the Indiana Department of Revenue and the Indiana Department of Environmental Management.

If any of these corrections affects the amount of your fee, you may correct the fee amount on the form.

How are the fees calculated?

The total at the bottom of a column reflects the amount shown by the Indiana Department of Revenue as being due.

Any time a payment is mailed after the due date, a 10 percent (.10) penalty must be included. Multiply the base tax due by 10 percent (.10) and enter the amount in the penalty box.

If the return and/or payment are submitted after the due date, interest must be calculated. For the recent interest rate, contact the Indiana Department of Revenue by calling (317) 615-2544 or see Departmental Notice #3 on the internet at: www.in.gov/dor/reference/notices/pdfs/dn03.pdf

Who must sign this form?

This form must be signed by the facility owner or a responsible officer. Unsigned returns are not acceptable under Indiana Law.

Questions?

If you have any questions regarding the information in this packet or the completion of Form HC-500, please contact the Indiana Department of Revenue by calling (317) 615-2544. Correspondence should be addressed to the Indiana Department of Revenue, Attn: Excise Tax Section: Environmental, HC-500, 100 North Senate Avenue, Indianapolis, IN 46204-2253.

If you have any questions regarding Tier I/Tier II forms or SARA Title III, please contact the Indiana Department of Homeland Security by calling (317) 233-0066.

Tier One/Tier Two forms must be submitted to: Indiana Department of Environmental Management (IDEM), Attn: Tier II, 100 North Senate Avenue, IGCN #1101, Indianapolis, IN 46204-2241.

Where do I mail this form?

Indiana Department of Revenue, Attn: Excise Tax Section: Environmental, HC-500, 100 North Senate Avenue, Indianapolis, IN, 46204-2253.