

Instructions for Completing Form HW-020

A tax is imposed on the disposal of hazardous waste in Indiana. The operator of the disposal facility is liable for this tax. Statutory provisions governing this tax are cited in Indiana Code 6-6-6.6.

Tax Rates

The tax is \$11.50 per ton of waste disposed. If the waste is generated outside Indiana, and is transported here for disposal, you must compare the Indiana rate of \$11.50 per ton with the origin state's rate imposed on out of state hazardous waste. The greater of the two is the rate you use to calculate the Indiana disposal tax.

Due Dates

Your calendar quarter liabilities are due: April 20, July 20, October 20 and January 20.

Section I

The maximum liability for disposal by underground injection is \$25,000.00 annually. Section I is designed to reflect that limit. Once you have paid the \$25,000.00 annual limit, you don't owe any more tax for the year; however, you should continue to report the amount of underground injection disposal tonnage.

Section II

Waste that is both generated in Indiana and disposed of in Indiana is currently taxed at the rate of \$11.50 per ton.

Section III

Waste that is generated outside Indiana and brought here for disposal is taxed at the greater of the Indiana rate of \$11.50 per ton or the rate the generating state imposes on out of state hazardous waste.

Section IV

The total tax due from underground injection, disposal of in-state waste, and disposal of out of state waste is summarized here. If your payment is postmarked after the due date, you owe penalty and interest. The penalty is ten percent (10%) of the total tax due. The interest changes annually. Call the Department at (317) 615-2590 for the current interest rate. If your payment is late, and you fail to include penalty and interest, you will be billed. If you owe no tax (i.e., Line 10 is zero), you do not owe penalty or interest.

If you have questions about the calculation of this tax, contact the Indiana Department of Revenue at (317) 615-2544.