HC-500
State Form 46332
(R10 / 12-13)

Indiana Department of Revenue

Hazardous Chemical Inventory Fee Return

The Department of Revenue will not process any application which does not contain an Agency Interest (AI) number and a signature of an owner or officer of the company.

For Office Use Only

Payment Date:
Payment Amount:

Year Ending:_____ Due Date: March 1

Owner Information

Name (Enter individual, partnership or corporation name)			Federal ID Number or Social Security Number
Address			Taxpayer Identification Number
City	State	Zip Code	Telephone Number

The AI number and county associated with the AI must be provided.

Category A AI Number ($200 per facility)	**County Name**	**Category B AI Number** ($100 per facility)	**County Name**	**Category C AI Number** ($50 per facility)	**County Name**
Total A:		Total B:		Total C:	

Amount Due	If Late, Penalty	If Late, Interest	Amount Paid

Under penalties of perjury, I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.

Signature_____ Title_____ Date_____

An original signature must appear on each form filed with the Department of Revenue. No copies are allowed.

Mail the completed form and fee to:

Indiana Department of Revenue
Excise Tax Section: Environmental, HC-500
P.O. Box 6080
Indianapolis, IN 46206-6080

For questions related to the HC-500, please call (317) 615-2544

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.

Taxpayer Identification Number
If you do not have a TID number, contact the Department of Revenue at (317) 615-2544 for assistance.

What is an Agency Interest Number and how do I find mine?
An Agency Interest Number (AI number) is assigned by IDEM to any entity that is being regulated or is of interest to IDEM. It may be a clean-up site, gas station, an industrial facility, or a mobile source (air). If you do not know the AI number for the facility you are reporting for, you are able to look it up using the IDEM Regulatory Services Portal (www.in.gov/idem/5964.htm). The search criteria that can be used are facility name, CRTK ID, physical address, city, county, and zip code. It will be listed on the "My Workspace" tab under the green bar labeled "My Facilities." The number in the column labeled "Facility ID" is your AI number associated with that facility. If you have questions about navigating the system from January 1 through March 15, you may call 1-877-674-2785 for assistance. From March 16 through December 31, please call (317) 233-0066 for any of your questions regarding Tier I, Tier II or SARA Title III.

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

Category A: $200 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 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 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.

Penalty and Interest
Any time a payment is mailed after the due date (March 1), 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 at: www.in.gov/dor/reference/files/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 completion of Form HC-500, please contact the Indiana Department of Revenue by calling (317) 615-2544.

Where do I mail this form?
Indiana Department of Revenue
Attn: Special Tax: Environmental, HC-500
P.O. Box 6080
Indianapolis, IN, 46206-6080.