

Tier II Reporting Season Checklist

Eight steps to complete before the March 1 EPCRA Tier II deadline. Use one copy per facility.

Facility name

Reporting year (calendar year being reported)

State

Prepared by

Reviewed by

Date submitted

Step 1: Confirm your full facility list

Required input	Last year's filing, the current site list from finance or operations, and records of sites opened, closed or sold during the year
Task	List every facility that kept SDSs for hazardous chemicals during the reporting year and decide which need a threshold review
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: compliance or operations manager
Completion evidence	Dated facility list with reporting year, the reason any site was excluded, and an owner for each site

- ☐ Every facility that stored a reportable chemical at any point during the prior year is accounted for
- ☐ New facilities added during the year are included, and closed or sold facilities are handled per your state's requirements
- ☐ The reporting year is confirmed as the previous calendar year — for the report due March 1, 2027, that is January 1 to December 31, 2026

Owner

Date completed

Reviewer

Evidence / file reference

Step 2: Reconcile your chemical inventory

Required input	Receiving records, usage or production records, physical counts by location, and transfer records between buildings
Task	Reconcile records against physical counts; convert every quantity to pounds; find each chemical's highest same-day total across all locations
Preparer / reviewer	Preparer: site inventory owner. Reviewer: EHS coordinator, who rechecks unit conversions
Completion evidence	Reconciled inventory with maximum, average daily amount and days on-site per chemical, plus the conversion basis used

- ☐ Every storage location has been physically checked — not just the main warehouse or the areas that are top of mind
- ☐ Peak quantities, not average or year-end quantities, are used for every chemical
- ☐ Chemicals in mixtures are accounted for individually where required

Owner

Date completed

Reviewer

Evidence / file reference

Step 3: Verify every SDS is current

Required input	The SDS library and the reconciled inventory from Step 2
Task	Match every inventory item to its current SDS; capture CAS numbers, mixture composition and hazard classifications
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: a second person spot-checks mixtures and any changed SDS
Completion evidence	Inventory-to-SDS match list with SDS revision dates, and a note of any supplier SDS requested

- ☐ No chemical is being reported against an outdated or superseded SDS
- ☐ Any new chemical introduced during the year has a matching SDS on file
- ☐ Hazard classifications match the current SDS, not a prior year's data

Owner	Date completed	Reviewer	Evidence / file reference
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Step 4: Run threshold calculations — federal and state

Required input	Reconciled maximum quantities from Step 2, EHS status from the EHS list (40 CFR part 355, Appendices A and B) and your state's instructions
Task	Compare every chemical against the federal threshold and any state requirement; sum EHS components across mixtures
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: compliance manager
Completion evidence	Threshold worksheet showing quantity, threshold applied, decision and source for each chemical

- ☐ Every chemical has been checked against the federal 10,000 lb / 500 lb-or-TPQ thresholds
- ☐ State-specific thresholds have also been checked, where your state sets a lower or additional requirement
- ☐ Any chemical newly crossing a threshold this year has been flagged, not just carried over from last year's list

Owner	Date completed	Reviewer	Evidence / file reference
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Step 5: Confirm your recipients

Required input	Your state's current Tier II instructions and official SERC, LEPC and fire-department contacts for each facility
Task	Record the recipients and delivery method for each facility, with the date you checked
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: compliance manager
Completion evidence	Recipient list per facility with official source links and date checked

- ☐ You know your correct SERC, LEPC, and fire department for each facility
- ☐ You've confirmed whether your state requires separate submissions to each, or a single combined filing

Owner	Date completed	Reviewer	Evidence / file reference
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Step 6: Check for related obligations beyond Tier II

Required input	Threshold results from Step 4, dates new chemicals first arrived, and past 302 and 311 submissions
Task	Confirm every new EHS at or above its TPQ was notified and every newly reportable chemical had its 311 submission
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: compliance manager
Completion evidence	Copies of 302 notifications and 311 submissions, or a note that none were triggered this year

- ☐ Any new EHS on-site above its TPQ has triggered the required Section 302 notification
- ☐ Section 311 SDS or chemical list submissions are current, not just Tier II
- ☐ Section 302 emergency coordinator details are current, and any change was reported to the LEPC within 30 days

Owner	Date completed	Reviewer	Evidence / file reference
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Step 7: Generate and validate the report

Required input	Reviewed facility, contact, chemical and storage data from Steps 1–6 and your state's accepted format
Task	Generate the report and review each field: identity and CAS, EHS flags, hazards, quantities, days on-site, storage locations
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: the owner/operator or authorized representative who certifies the report
Completion evidence	Reviewed draft with reviewer comments resolved, and the signed certification

- ☐ The report is generated in the format your state and federal systems actually accept — .t2s for Tier2 Submit or E-Plan import, where applicable
- ☐ The report has been reviewed for completeness before submission, not just generated and sent

Owner	Date completed	Reviewer	Evidence / file reference
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Step 8: Submit and retain proof

Required input	The certified report and the recipient list from Step 5
Task	Submit to each required recipient and save every confirmation
Preparer / reviewer	Preparer: EHS coordinator. Reviewer: compliance manager confirms a confirmation exists for each recipient
Completion evidence	Submission confirmations, certified copy, threshold worksheet and correspondence stored together in the facility's records

- ☐ The report has actually been submitted to every required recipient — not just generated and left in a draft state
- ☐ Confirmation of submission is saved and retained, in case it's ever needed for an audit

Owner	Date completed	Reviewer	Evidence / file reference
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This checklist is a preparation aid, not legal advice. Federal requirements: EPCRA Sections 311–312 and 40 CFR part 370 (www.epa.gov/epcra). States can add portals, fees, data fields and recipients — confirm current instructions with your state before you file. The facility owner or operator remains responsible for the accuracy of the report. Content matches the web version updated October 4, 2026.