



Action Summary

Less reading. More doing.

From the Compliance Deadline Radar, October 20, 2026 (PP-RADAR-2026-10-20)

For small and midsize U.S. petroleum distributors: bulk fuel, tank wagon, cardlock, transport, lubricants and propane.

PP-ACTION-2026-10-20 | Revision 1

QUESTION THE HYPE. KEEP IT FLOWING.

SOURCED. NOT SOLD.

1. PRIORITY 1 | DUE TODAY, OCT 20, AND OCT 26: File state fuel returns.

Nebraska: Form 73 for September (electronic) and Form 74 for Q3; initiate EFT payment by 5:00 p.m. CT today. Form 73 is required even with no activity. Nebraska rate through Dec 31: \$0.3180/gal.

Colorado: September distributor, terminal and carrier returns due Oct 26 at ERS \$0.0125/gal. Starting with October volumes, ERS drops to \$0.0094/gal (listed as 0.009375); update billing and ERP rate tables now.

Sources

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/form_73_filing_tips.pdf

https://revenue.nebraska.gov/sites/default/files/doc/motor-fuels/DUE_DATES_PAYMENT_INFO_2026.pdf

<https://tax.colorado.gov/fuel-tax>

<https://tax.colorado.gov/fuel-tax-and-fee-rates>

2. PRIORITY 2 | DUE OCT 24: Wind down EPA waiver diesel in Texas and Arctic Alaska.

The Texas waiver (up to 500 ppm diesel for pre-2007 highway and Tier 1-3 nonroad engines only) and the Arctic Alaska diesel waiver expire Oct 24. No renewal was posted at verification. Stop introducing waiver fuel unless EPA renews; volume certified or in the pipeline before expiration may be sold through. Keep it segregated and labeled.

Sources

<https://www.epa.gov/system/files/documents/2026-10/fuel-waiver-texas-2026-1005.pdf>

<https://www.epa.gov/gasoline-standards/fuel-waivers>

3. PRIORITY 3 | DUE OCT 29 AND NOV 2: Federal excise deposit and quarterly filings.

Oct 29: semimonthly deposit for Oct 1-15. **Nov 2:** Form 720 for Q3, Forms 720-TO and 720-CS for September, and Q3 IFTA. Federal rates including the \$0.0010/gal LUST tax: gasoline \$0.1840/gal, diesel and kerosene \$0.2440/gal. Dyed-diesel penalty relief (Oct 1-Dec 31) does not defer section 4081 tax, and IRS has not yet issued its payment-postponement or Form 720 guidance. Keep reporting unchanged until it does.

Sources

<https://www.irs.gov/pub/irs-prior/p509--2026.pdf>

<https://www.irs.gov/instructions/i720>

<https://www.irs.gov/newsroom/irs-provides-dyed-diesel-fuel-relief-related-to-excise-tax-following-president-trumps-executive-order>

4. PRIORITY 4 | DUE NOV 20 AND DEC 16: Fleet and workplace safety.

OSHA HazCom 2024 employer compliance date for substances is Nov 20: update labels, the written program and training from revised SDSs for single-substance products such as propane. The FMCSA HOS waiver for gasoline and diesel haulers ends Dec 16 at 11:59 p.m.; check logs now against its limits (no more than 16 hours driving in 24; 6 consecutive sleeper-berth or 8 consecutive off-duty hours each 24) and the rule to report crashes to MCPSD@DOT.GOV within 2 business days. Confirm your ELD is not on FMCSA's revoked list.

Sources

<https://www.federalregister.gov/documents/2026/01/15/2026-00653/hazard-communication-standard>

https://www.fmcsa.dot.gov/sites/fmcsa.dot.gov/files/2026-09/HOS%20Waiver_Transportation%20of%20Fuel%20Waiver.pdf

<https://eld.fmcsa.dot.gov/List/Revoked>

5. PRIORITY 5 | DUE OCT 28, NOV 12, DEC 4: Decide on comments (terminals, bulk plants, obligated parties).

EPA Gasoline Distribution NESHAP and NSPS XXa reconsideration: comments due Nov 12 (paperwork comments to OMB Oct 28). EPA RFS proposal adding 770 million RINs to 2026 and 2027 small refinery reallocation: register by Oct 28 for the Nov 4 virtual hearing; comments due Dec 4.

Sources

<https://www.federalregister.gov/documents/2026/09/28/2026-19774/national-emission-standards-for-hazardous-air-pollutants-for-gasoline-distribution-facilities-and>

<https://www.federalregister.gov/documents/2026/10/16/2026-21155/renewable-fuel-standard-rfs-program-reallocation-of-additional-2025-small-refinery-exemptions>

Not legal advice; confirm applicability with counsel or the issuing agency.

Full radar with every dated item through Jan 18, 2027: <https://www.pipelinepunks.com/briefs/radar/2026-10-20/r1>

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