



PIPELINE PUNKS · INTELLIGENCE SERIES

Compliance Deadline Radar

Know the rules. Beat the clock.

October 13, 2026 · 90-day outlook: Oct 13, 2026 to Jan 11, 2027

PP-RADAR-2026-10-13 | Verified: Oct 13, 2026, 12:24 AM MT | Edition 1

QUESTION THE HYPE. KEEP IT FLOWING.

SOURCED. NOT SOLD.

Dated federal and state items for small and midsize U.S. fuel distributors in bulk fuel, tank wagon, cardlock, transport, lubricants, and propane. Each item carries a label and a date type (effective date, compliance date, comment deadline, expiration, or filing date). Fuel figures are in \$/gal.

Changed since the last edition: one item is **New**: Executive Order 14435, which defers certain federal diesel excise tax and waives dyed-diesel misuse penalties for Oct 5 to Dec 31, 2026 (see Dec 31). No items have dropped off, and no other dates have moved.

Next 30 days (Oct 13 to Nov 12)

Date	Item
Oct 14, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit for the last days of September (Sept 27-30, under the special September rule). Applies to: Form 720 filers with more than \$2,500 net quarterly liability. Action: Deposit via EFTPS. Source: IRS Pub. 509 (2026)
Oct 20, 2026 Due date	RECURRING FILING DATE Nebraska monthly motor fuels returns. Applies to: Nebraska-licensed fuel suppliers and distributors. Action: File and pay. Current rate through Dec 31: \$0.3180/gal. Source: Nebraska DOR - Fuels
Oct 24, 2026 Waiver expiration	WAIVER EPA emergency diesel waivers for Texas (TXLED/ULSD, up to 500 ppm) and Arctic Alaska (up to 5,000 ppm). Applies to: Diesel suppliers and retailers in the covered areas. Action: Stop selling waiver fuel unless EPA renews it. Keep it segregated, label it, and use it only in older engines without a DPF or catalyst. Source: EPA fuel waivers · Texas waiver
Oct 26, 2026 Due date	RECURRING FILING DATE Colorado September Fuel Distributor Tax Return, plus Environmental Response Surcharge (ERS), PFAS, and LPG/NG inspection fee returns. Applies to: Colorado-licensed fuel distributors. Action: E-file and pay. Returns are due on the 26th, not the 25th. Source: CDOR - Fuel Tax · CDOR due-date guide
Oct 27, 2026 Waiver expiration	WAIVER EPA boutique gasoline volatility waiver for Arizona and California (E9-E15 at ASTM D439 limits). Applies to: Gasoline suppliers in AZ and CA. Action: Stop selling under the waiver unless EPA renews it. Product certified before expiration may be sold through. Source: EPA AZ/CA waiver

Date	Item
Oct 27, 2026 Due date	RECURRING FILING DATE Arizona supplier fuel tax return (Tax 120), due by 5 p.m. MST. Applies to: Arizona-licensed fuel suppliers. Action: File and pay. Source: ADOT E120 manual
Oct 28, 2026 Effective date	FINAL RULE PHMSA HM-241: ASME Code Section XII and the National Board Inspection Code adopted for MC-331, MC-338, DOT-406, DOT-407, and DOT-412 cargo tanks. Applies to: Cargo tank builders, repair and requalification shops, and fleets buying new tanks (MC-306 not included). Action: Optional; Section VIII Div. 1 remains allowed. Section XII tanks must be repaired by a DOT-registered shop holding a National Board "R" certificate. No mandatory compliance date. Source: Federal Register 2026-19741
Oct 29, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit (Oct 1-15). Applies to: Form 720 depositors. Action: Deposit via EFTPS. Source: IRS Pub. 509 (2026)
Nov 2, 2026 Due date	RECURRING FILING DATE Form 720 for Q3 2026, plus Forms 720-TO and 720-CS for September (Oct 31 falls on a Saturday). Applies to: Excise filers, terminal operators, and bulk carriers. Action: File and pay any balance. Form 720-TO must be e-filed through ExSTARS at 25 or more transactions. Federal rates unchanged: gasoline \$0.1840/gal, diesel and kerosene \$0.2440/gal, LUST \$0.0010/gal. Source: Form 720 instructions · Form 720-TO instructions
Nov 2, 2026 Due date	RECURRING FILING DATE IFTA Q3 2026 quarterly return (Oct 31 falls on a Saturday). Applies to: IFTA licensees operating qualified motor vehicles. Action: File and pay. Colorado Q3 IFTA rates are \$0.2800/gal gasoline and \$0.3350/gal special fuel. Source: CDOR - IFTA filing · CO Q3 2026 IFTA rates
Nov 2, 2026 Comment deadline	GUIDANCE IRS paperwork-burden comments on the fuel tax certificate and recordkeeping rules (Notice 2005-4, T.D. 9346; OMB 1545-1915). Applies to: Fuel sellers and buyers who use excise certificates. Action: Optional comment. Source: Federal Register 2026-18013
Nov 2, 2026 Statutory publication deadline	FINAL RULE (STATE LAW, HB 575) Utah Tax Commission must publish the motor fuel rate taking effect Jan 1, 2027. Applies to: Utah suppliers and distributors. Action: Watch for the published rate and plan repricing. Source: Utah HB 575 (enrolled) · Utah fuel rates
Nov 4, 2026 Petition deadline (rule effective Oct 5)	FINAL RULE FMCSA restores 30-day automatic HOS relief under regional emergency declarations (49 CFR 390.23); the heating-fuel exemption is unchanged. Applies to: Carriers giving direct emergency assistance, including heating oil and propane. Action: None required. Future declarations carry relief of up to 30 days, ending earlier if the emergency ends. Source: Federal Register 2026-20325
Nov 5 / Nov 8, 2026 Expiration	WAIVER State emergency declarations with HOS relief: Florida EO 26-202 (Nov 5) and Alabama, Hurricane Isaias (Nov 8). Applies to: Carriers giving direct emergency assistance in FL and AL. Action: Use only for direct assistance. Routine deliveries are not covered. Source: FMCSA emergency declarations

Date	Item
Nov 12, 2026 Comment deadline	PROPOSED RULE EPA reconsideration of the Gasoline Distribution NESHAP and NSPS XXa: leak monitoring timing, oxidizer and vapor recovery limits, and cargo tank vapor tightness. The paperwork-burden comment deadline to OMB is Oct 28. Applies to: Bulk terminals, bulk gasoline plants, and gasoline cargo tank owners. Action: Review and comment. EPA is not proposing to change annual leak monitoring at bulk plants. Source: Federal Register 2026-19774

31 to 60 days (Nov 13 to Dec 12)

Date	Item
Nov 13, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit (Oct 16-31). Applies to: Form 720 depositors. Action: Deposit via EFTPS. Source: IRS Pub. 509 (2026)
Nov 20, 2026 Compliance date	FINAL RULE OSHA HazCom 2024: employers update alternative workplace labels, the written program, and training for newly identified hazards of substances (29 CFR 1910.1200(j)(2)(ii)). Applies to: All covered employers, including bulk plants, lube warehouses, and propane handlers. Action: Update in-house materials from revised SDSs for single-substance products such as propane. This date moved from July 20, 2026 in the Jan 15, 2026 extension. Mixture deadlines remain later: suppliers by Nov 19, 2027 and employers by May 19, 2028. Source: Federal Register 2026-00653
Nov 20, 2026 Due date	RECURRING FILING DATE Nebraska monthly motor fuels returns. Applies to: Nebraska-licensed suppliers and distributors. Action: File and pay. Source: Nebraska DOR - Fuels
Nov 27, 2026 Due date	RECURRING FILING DATE Colorado October distributor and fee returns, the first period at the reduced ERS of \$0.0094/gal (statutory \$0.009375, down from \$0.0125, effective Oct 1, 2026 through Jun 2027). The 26th is Thanksgiving; confirm whether CDOR treats Nov 27 as the due date or Nov 30. Applies to: Colorado-licensed fuel distributors. Action: E-file at the new ERS rate. Other Colorado rates are unchanged: gasoline \$0.2200, special fuel \$0.2050, road usage fee \$0.0600/gal. Source: CDOR fuel tax and fee rates
Nov 27, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit (Nov 1-15) and Arizona Tax 120 supplier return. Applies to: Form 720 depositors; AZ suppliers. Action: Deposit and file. Source: IRS Pub. 509 (2026) · ADOT E120 manual
Nov 30, 2026 Due date	RECURRING FILING DATE Forms 720-TO and 720-CS for October; Utah TC-109 and Wyoming monthly fuel returns. Applies to: Terminal operators, bulk carriers, and UT and WY licensees. Action: File. Source: Form 720-TO instructions · Utah State Tax Commission - Fuel
Dec 1, 2026 Due date	RECURRING FILING DATE EPA RFS quarterly reports for Q3 (Jul-Sep), under 40 CFR 80.1451(f)(2). Applies to: RIN-owning parties, including blenders or distributors that separate or hold RINs. Action: File the quarterly RIN activity report. The section was amended Sept 4, 2026 for the 2025 annual deadline only; the quarterly schedule is unchanged. Source: eCFR 40 CFR 80.1451

Date	Item
Dec 2, 2026 Effective date	FINAL RULE PHMSA HM-268E removes its separate CERCLA hazardous-substances list (Appendix A to 172.101) and points to EPA's list instead. Applies to: Hazmat shippers determining RQ markings and shipping papers. Action: Update RQ procedures and software to use EPA's list. Petroleum is generally excluded under CERCLA. Source: Federal Register 2026-15809
Dec 7, 2026 Comment deadline	PROPOSED RULE (PILOT PROGRAM INFORMATION COLLECTIONS) FMCSA HOS pilot programs: split sleeper berth as low as a 5-hour main period (Docket FMCSA-2026-2080), and pausing the 14-hour window up to 3 hours at pickup or delivery sites (Docket FMCSA-2026-2081). Applies to: Interstate carriers and drivers interested in volunteering. Action: Optional comment, or evaluate participation. No start date has been set. Source: Federal Register 2026-20524 · Federal Register 2026-20476

61 to 90 days (Dec 13 to Jan 11)

Date	Item
Dec 14, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit (Nov 16-30). Applies to: Form 720 depositors. Action: Deposit via EFTPS. Source: IRS Pub. 509 (2026)
Dec 16, 2026, 11:59 p.m. Expiration	WAIVER FMCSA national HOS waiver for transporting gasoline and diesel (effective Sept 16). It caps driving at 16 hours in 24 and requires a 10-hour break after 14 hours under the waiver. Propane, heating oil, and jet fuel are not covered. Applies to: Interstate gasoline and diesel haulers (not carriers under an OOS order or with a Conditional rating). Action: While using the waiver, keep a copy in the cab and report crashes to MCPSD@dot.gov within 2 business days. Return to standard 395.3 limits after Dec 16. No extension found. Source: FMCSA waiver page
Dec 21, 2026 Comment deadline	PROPOSED RULE (INFORMATION COLLECTION NOTICE) PHMSA proposed revisions to the hazmat incident report form (DOT Form 5800.1, OMB 2137-0039). Applies to: Carriers that file hazmat incident reports, including cargo tank spills. Action: Optional comment. The current form stays in use. Source: Federal Register 2026-19276
Dec 21, 2026 Due date	RECURRING FILING DATE Nebraska monthly motor fuels returns (the 20th falls on a Sunday). Applies to: Nebraska-licensed suppliers and distributors. Action: File and pay. Source: Nebraska DOR - Motor Fuels
Dec 28, 2026 Due date	RECURRING FILING DATE Colorado November distributor and fee returns (the 26th falls on a Saturday), plus the Arizona Tax 120 supplier return. Applies to: CO distributors; AZ suppliers. Action: E-file and pay. Source: CDOR - Fuel Tax
Dec 29, 2026 Due date	RECURRING FILING DATE IRS semimonthly excise deposit (Dec 1-15). Applies to: Form 720 depositors. Action: Deposit via EFTPS. Source: IRS Pub. 509 (2026)

Date	Item
Dec 31, 2026 Relief period ends (began Oct 5)	WAIVER (EXECUTIVE ORDER; IRS GUIDANCE PENDING) NEW Executive Order 14435, "Emergency Tax Relief on Diesel Fuel" (signed Oct 5; 91 FR 64747), directs Treasury to (1) defer, without penalties or interest, payment of the diesel excise taxes under 26 U.S.C. 4041(a)(1)(A) and 4041(b)(1)(B) incurred Oct 5 to Dec 31, 2026; and (2) have the IRS announce it will not impose section 6715 dyed-diesel misuse penalties for dyed diesel sold or used on-highway in that period. The tax rate is unchanged, and the tax is deferred, not repealed; repayment terms are still to be set. As of Oct 13, no IRS notice implementing the order appears on irs.gov. Applies to: Parties liable for the section 4041 user-level diesel tax and on-highway users of dyed diesel (the order names truckers and farmers). The order does not mention the section 4081 terminal-rack tax. Action: Keep reporting and paying section 4081 diesel tax on Form 720 and the semimonthly deposits as usual. Hold off on changing dyed-diesel sales practices or notices until IRS guidance issues. State dyed-fuel rules still apply. Track any deferred amounts separately. FMCSA is directed to continue all compliance enforcement. Source: Federal Register 2026-20855 · White House fact sheet · CDOR - Dyed diesel
Dec 31, 2026 Filing deadline	RECURRING FILING DATE Form 8849 Schedule 1 nontaxable-use refund claim for Q3 2026 (minimum \$750). Forms 720-TO and 720-CS for November and the Utah and Wyoming monthly returns are due the same day. Applies to: Sellers and users with nontaxable-use fuel (farm, off-highway); terminal operators. Action: File the claim if eligible. Biodiesel and alternative-fuel mixture credits (Schedule 3) expired after 2024. Source: Form 8849 · Form 8849 Schedule 1
Jan 1, 2027 Effective date	FINAL RULE (STATE LAW, HB 575) Utah's temporary \$0.3190/gal motor fuel rate ends, and the rate reverts to the indexed formula. The special fuel freeze at \$0.3790/gal also ends. The 2027 rate has not been published. Applies to: Utah suppliers, distributors, and retailers. Action: Reprice on Jan 1 using the rate published by Nov 2. Source: Utah fuel rates · Utah HB 575
Jan 1, 2027 Effective date	SCHEDULED RATE CHANGE New Nebraska six-month motor fuel rate (the current rate is \$0.3180/gal through Dec 31; the 2027 rate has not been announced). Applies to: Nebraska suppliers, distributors, and retailers. Action: Watch for the December announcement and reprice on Jan 1. Source: Nebraska DOR - Fuels · Jul-Dec 2026 rate release

Checked: no dated item in this window

- **ELD revocations:** no replacement deadline falls in the window. The latest batch (five devices revoked Aug 6) had a replacement deadline of Oct 6, so carriers still using those devices are treated as having no ELD. [FMCSA revoked ELD list](#)
- **Drug and Alcohol Clearinghouse:** the annual query is a rolling requirement, not a fixed date. The 2027 random testing rate notice has not been published. [FMCSA Clearinghouse](#)
- **PHMSA hazmat registration:** the 2026-27 registration year runs Jul 1 to Jun 30, and filing and payment have been electronic-only since HM-268H (effective Sept 3, 2026). The next deadline is Jun 30, 2027. [PHMSA registration](#)
- **UST (40 CFR 280) and SPCC (40 CFR 112):** no amendments or open proposals were found. [eCFR Part 280](#)

- **Fuel volatility:** the 2026 national E15/RVP summer waivers ended Sept 15, and no Jan 1, 2027 E15 date has been confirmed from an official source. [EPA fuel waivers](#)
- **Colorado Division of Oil and Public Safety:** no open rulemakings, hearings, or comment deadlines are posted. The last amendments to the storage tank rules took effect Jan 1, 2025. [OPS proposed rules](#)
- **OSHA heat illness rule:** still at the post-hearing stage, with no final rule. [OSHA heat rulemaking](#)

Actions for this week, in priority order

1. Colorado distributors: file the September returns by Oct 26, and confirm that invoicing and the October ERS return use the reduced \$0.0094/gal (statutory \$0.009375) surcharge in effect since Oct 1.
2. Make the Oct 14 and Oct 29 IRS deposits, and prepare the Q3 Form 720, Forms 720-TO/CS, and the IFTA Q3 return for Nov 2.
3. Diesel sellers: brief your tax and billing staff on Executive Order 14435. Keep collecting and reporting section 4081 tax, make no change to dyed-diesel handling until the IRS issues guidance, and watch [irs.gov](#) for the implementing notice.
4. Terminals, bulk gasoline plants, and gasoline cargo tank owners: review EPA's Gasoline Distribution NESHAP reconsideration and decide on comments before Nov 12.
5. Fleet compliance: if you use the FMCSA gasoline/diesel HOS waiver, confirm waiver copies are in cabs and the crash-reporting process works, and plan for it ending Dec 16. Start the HazCom substance updates due Nov 20, and check that your ELD is not on FMCSA's revoked list.

Limitations: neighboring-state weekend rules were not verified for Utah, Kansas, New Mexico, and Wyoming returns that fall on weekends or holidays (Kansas and New Mexico are due the 25th; Utah and Wyoming the last day of the month). Oklahoma supplier return dates could not be confirmed on an official page. Confirm those dates with the state agency.

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

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Jacob Johnston | 719-204-6365 | jacob@truenorthstrategyops.com

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