



Compliance Deadline Radar

Know the rules. Beat the clock.

COMPLIANCE DEADLINE RADAR - CORRECTED EDITION - October 19, 2026

Reissue of the October 13, 2026 edition. Window: Oct 19, 2026 - Jan 11, 2027

PP-RADAR-2026-10-19 | Revision 1

QUESTION THE HYPE. KEEP IT FLOWING.

SOURCED. NOT SOLD.

Correction

The October 13 edition said the IRS had not issued a notice implementing Executive Order 14435, dated dyed-diesel relief only from Oct 5, and told diesel sellers to make no change to dyed-diesel handling. That is out of date. On Oct 14 the IRS issued IR-2026-122: dyed-diesel penalty relief runs Oct 1 through Dec 31, 2026, and sellers have no federal duty to investigate or document end use during that period. Payment of the section 4041 diesel tax is not yet deferred; IRS guidance under IRC 7508A and on Form 720 is still pending (rechecked Oct 19). The Dec 31 entry and action 3 below are corrected. All other items are unchanged from Oct 13 except that the Oct 14 deposit date has passed and is removed.

Source:

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

NEXT 30 DAYS (Oct 19 - Nov 18)

- Oct 20: Nebraska monthly motor fuels returns. Rate through Dec 31: \$0.3180/gal.
<https://revenue.nebraska.gov/fuels>
- Oct 24: EPA emergency diesel waivers for Texas and Arctic Alaska expire. Stop selling waiver fuel unless EPA extends; none posted. <https://www.epa.gov/gasoline-standards/fuel-waivers>
- Oct 26: Colorado September distributor, ERS, PFAS and LPG/NG fee returns. Due the 26th, not the 25th. September volumes use the prior ERS of \$0.0125/gal. <https://tax.colorado.gov/fuel-tax>
- Oct 27: EPA Arizona/California boutique gasoline waiver expires; Arizona Tax 120 supplier return due by 5 p.m. MST.
<https://www.epa.gov/system/files/documents/2026-09/fuel-waiver-state-boutique-governors-2026-0929.pdf>
- Oct 28: PHMSA HM-241 (ASME Section XII and the National Board Inspection Code for MC-331, MC-338, DOT-406, DOT-407 and DOT-412 cargo tanks) takes effect. Optional; Section VIII Div. 1 remains allowed.
<https://www.federalregister.gov/documents/2026/09/28/2026-19741/hazardous-materials-incorporation-of-asm-e-code-section-xii-and-the-national-board-inspection-code>
- Oct 29: IRS semimonthly excise deposit (Oct 1-15) via EFTPS.
<https://www.irs.gov/pub/irs-prior/p509--2026.pdf>
- Nov 2: Form 720 for Q3 2026; Forms 720-TO and 720-CS for September (720-TO 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. <https://www.irs.gov/instructions/i720>
- Nov 2: IFTA Q3 return. Colorado Q3 IFTA rates: gasoline \$0.2800/gal, special fuel \$0.3350/gal.
<https://tax.colorado.gov/ifta-3rd-quarter-fuel-tax-rates-2026>
- Nov 2: IRS paperwork-burden comments due on fuel tax certificate rules (optional).
<https://www.federalregister.gov/documents/2026/09/03/2026-18013/agency-information-collection-activities-comment-request-on-the-burden-related-to-the-fuel-tax>
- Nov 2: Utah must publish the motor fuel rate taking effect Jan 1, 2027. <https://tax.utah.gov/fuel/rates>

- Nov 4: Petition deadline on FMCSA's 30-day emergency HOS relief rule (rule effective Oct 5).
<https://www.federalregister.gov/documents/2026/10/05/2026-20325/clarification-to-the-applicability-of-emergency-exemptions-response-to-petitions-for-reconsideration>
- Nov 5 / Nov 8: Florida and Alabama emergency declarations with HOS relief expire. Direct assistance only.
<https://www.fmcsa.dot.gov/emergency-declarations>
- Nov 12: Comments due on EPA's Gasoline Distribution NESHAP and NSPS XXa reconsideration (paperwork comments to OMB Oct 28).
<https://www.federalregister.gov/documents/2026/09/28/2026-19774/national-emission-standards-for-hazardous-air-pollutants-for-gasoline-distribution-facilities-and>
- Nov 13: IRS semimonthly excise deposit (Oct 16-31). <https://www.irs.gov/pub/irs-prior/p509--2026.pdf>

31 TO 60 DAYS (Nov 19 - Dec 18)

- Nov 20: OSHA HazCom 2024 employer compliance date for substances: update labels, written program and training from revised SDSs for single-substance products such as propane.
<https://www.federalregister.gov/documents/2026/01/15/2026-00653/hazard-communication-standard>
- Nov 20: Nebraska monthly motor fuels returns. <https://revenue.nebraska.gov/fuels>
- Nov 27: Colorado October returns, first period at the reduced ERS of \$0.0094/gal (statutory \$0.009375), listed through June 2032. The 26th is Thanksgiving; confirm Nov 27 vs Nov 30 with CDOR. Other Colorado rates unchanged: gasoline \$0.2200, special fuel \$0.2050, road usage fee \$0.0600/gal.
<https://tax.colorado.gov/fuel-tax-and-fee-rates>
- Nov 27: IRS semimonthly deposit (Nov 1-15); Arizona Tax 120.
<https://www.irs.gov/pub/irs-prior/p509--2026.pdf>
- Nov 30: Forms 720-TO and 720-CS for October; Utah TC-109 and Wyoming monthly returns.
<https://www.irs.gov/instructions/i720to>
- Dec 1: EPA RFS quarterly reports for Q3.
<https://www.ecfr.gov/current/title-40/chapter-II/subchapter-C/part-80/subpart-M/section-80.1451>
- Dec 2: PHMSA HM-268E takes effect; RQ procedures point to EPA's CERCLA list.
<https://www.federalregister.gov/documents/2026/08/04/2026-15809/hazardous-materials-remove-redundant-list-of-us-epa-cercla-hazardous-substances>
- Dec 7: Comments due on FMCSA HOS pilot programs (split sleeper, 14-hour pause).
<https://www.federalregister.gov/documents/2026/10/07/2026-20524/agency-information-collection-activities-new-information-collection-hours-of-service-of-drivers>
- Dec 14: IRS semimonthly deposit (Nov 16-30).
- Dec 14: EPA CWA Hazardous Substance FRP rule takes effect; plan deadline moves from Jun 1, 2027 to Jun 1, 2030. No change to SPCC or oil FRP duties.
<https://www.federalregister.gov/documents/2026/10/13/2026-20849/clean-water-act-hazardous-substance-facility-response-plans-compliance-date-delay-and-changes-to>
- Dec 16, 11:59 p.m.: FMCSA national HOS waiver for gasoline and diesel transport expires (no more than 16 hours driving per 24 hours; 6 consecutive hours in a sleeper berth or 8 off duty each 24 hours).
<https://www.fmcsa.dot.gov/mission/hours-service-waiver-transportation-gasoline-and-diesel-fuel>

61 TO 90 DAYS (Dec 19 - Jan 11)

- Dec 21: Comments due on PHMSA hazmat incident report form; Nebraska returns.
<https://www.federalregister.gov/documents/2026/09/21/2026-19276/hazardous-materials-information-collection-activities>
- Dec 28: Colorado November returns; Arizona Tax 120. <https://tax.colorado.gov/fuel-tax>

- Dec 29: IRS semimonthly deposit (Dec 1-15).
- Dec 31 [CORRECTED]: IRS dyed-diesel penalty relief (IR-2026-122, issued Oct 14) runs Oct 1 through Dec 31, 2026. Sellers have no federal duty to investigate or document end use during the period. Payment of the section 4041 diesel tax is not yet deferred; IRS guidance under IRC 7508A and on Form 720 is pending. The EO 14435 tax period is Oct 5 to Dec 31. Keep depositing and reporting section 4081 tax. State fuel taxes and penalties are unaffected, and state relief ends on different dates (as reported: Idaho Nov 8, Montana Nov 23, Nebraska Dec 23, Colorado Dec 31); check each state.
<https://www.irs.gov/newsroom/irs-provides-dyed-diesel-fuel-relief-related-to-excise-tax-following-president-trumps-executive-order> |
<https://www.federalregister.gov/documents/2026/10/09/2026-20855/emergency-tax-relief-on-diesel-fuel> |
<https://tax.colorado.gov/fuel-tax/dyed-diesel>
- Dec 31: Form 8849 Schedule 1 claims for Q3 (minimum \$750); Forms 720-TO/CS for November; Utah and Wyoming returns. <https://www.irs.gov/pub/irs-pdf/f8849s1.pdf>
- Jan 1, 2027: Utah's temporary \$0.3190/gal rate and \$0.3790/gal special fuel freeze end; new Nebraska six-month rate takes effect. <https://tax.utah.gov/fuel/rates> | <https://revenue.nebraska.gov/fuels>

ACTIONS FOR THIS WEEK

1. File Nebraska returns Oct 20; prepare the Oct 29 deposit and the Nov 2 Form 720, Forms 720-TO/CS and IFTA.
2. Colorado: file September returns by Oct 26 at \$0.0125/gal ERS; use \$0.0094/gal from October volumes.
3. [CORRECTED] Diesel sellers: set a written dyed-diesel policy by state and channel, track dyed gallons that may go to road use under their own tax code, keep reporting section 4081 tax, and hold Form 720 changes until IRS form guidance issues.
4. Texas and Arctic Alaska diesel suppliers: plan to stop waiver-fuel sales after Oct 24 unless EPA extends. Terminals and bulk plants: decide on NESHAP comments by Nov 12.
5. Fleet: check logs against the HOS waiver rest conditions (ends Dec 16); start HazCom updates due Nov 20; confirm your ELD is not on FMCSA's revoked list: <https://eld.fmcsa.dot.gov/List/Revoked>

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

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