



Compliance Deadline Radar

Know the rules. Beat the clock.

Tuesday, October 20, 2026

Window: Oct 20, 2026 to Jan 18, 2027 | Federal, Colorado and neighboring-state deadlines

PP-RADAR-2026-10-20 | Verified: Oct 20, 2026, 6:53 AM MT | Edition 1

QUESTION THE HYPE. KEEP IT FLOWING.

SOURCED. NOT SOLD.

Bottom line

Three dates hit this week: Nebraska monthly fuel returns are due today, EPA's Texas and Arctic Alaska diesel waivers expire Oct 24 with no renewal posted, and Colorado September fuel returns are due Oct 26. New since the Oct 19 edition: EPA proposed adding 770 million RINs to the 2026 and 2027 small refinery reallocation (hearing Nov 4, comments Dec 4), the FMCSA HOS pilot comment deadline of Dec 7 now covers both pilot notices, and the Jan 14, 2027 IRS deposit enters the window. IRS still has not issued its payment-postponement or Form 720 guidance for the dyed-diesel order (rechecked today).

Coverage: small and midsize U.S. petroleum distributors (bulk fuel, tank wagon, cardlock, transport, lubricants, propane). NEW = not in the Oct 19 edition; CHANGED = updated since then. Passed items removed.

NEXT 30 DAYS (Oct 20 to Nov 18)

- Oct 20 (today) | Recurring filing date

Nebraska Form 73 motor fuels return for September (electronic, by the 20th). Form 74 motor fuels use tax return for Q3 is also due today. Nebraska rate through Dec 31: \$0.3180/gal.

Applies to: Nebraska-licensed suppliers, distributors, importers and other Form 73 filers; Form 74 use-tax filers.

Action: File and initiate EFT payment by 5:00 p.m. CT today. Form 73 is required even with no activity.

Source

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/form_73_filing_tips.pdfhttps://revenue.nebraska.gov/sites/default/files/doc/motor-fuels/DUE_DATES_PAYMENT_INFO_2026.pdf<https://revenue.nebraska.gov/fuels>

- Oct 24 | Waiver (expiration)

EPA emergency diesel waiver for Texas (TXLED and 15 ppm sulfur standard suspended; up to 500 ppm diesel for pre-2007 highway and Tier 1-3 nonroad engines only) expires. The Arctic Alaska diesel waiver also ends Oct 24 per EPA's Sept 29 letter. EPA says it intends to renew while supply conditions persist; no renewal posted at verification.

Applies to: Refiners, terminals, distributors and retailers handling waiver diesel in Texas or Arctic Alaska.

Action: Plan to stop introducing waiver fuel after Oct 24 unless EPA renews. Fuel certified or in the pipeline before expiration may be sold until that volume is used up. Keep waiver product segregated and labeled.

Source

<https://www.epa.gov/system/files/documents/2026-10/fuel-waiver-texas-2026-1005.pdf><https://www.epa.gov/system/files/documents/2026-09/fuel-waiver-alaska-arctic-2026-0929.pdf><https://www.epa.gov/gasoline-standards/fuel-waivers>

- Oct 26 | Recurring filing date

Colorado September fuel tax returns (distributor, terminal operator, carrier) and fee returns. Due the 26th. September volumes use ERS \$0.0125/gal; RUF \$0.0600/gal; PFAS \$0.0031/gal; LPG/NG \$0.0013/gal (rounded).

Applies to: Colorado-licensed fuel distributors, terminal operators and carriers.

Action: File by Oct 26 at the September rates.

Source

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

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

- Oct 27 | Waiver (expiration)

EPA Arizona/California boutique gasoline waiver expires. Carried from the Oct 19 edition; EPA's site blocked automated retrieval at verification, so the date was not rechecked today.

Applies to: Gasoline suppliers and retailers in the waived Arizona and California areas.

Action: Confirm the expiration on EPA's fuel waivers page before changing product.

Source

<https://www.epa.gov/system/files/documents/2026-09/fuel-waiver-state-boutique-governors-2026-0929.pdf>

- Oct 28 | Final rule (effective date)

PHMSA HM-241 takes effect: MC 331, MC 338, DOT 406, 407 and 412 cargo tanks may be built to ASME Section XII (2015) with continued service under the 2015 NBIC. Optional; Section VIII Div. 1 tanks continue under Part 180. Section XII repairs require a National Board R certificate holder. Rechecked: no delay or amendment.

Applies to: Cargo tank manufacturers, repair and inspection facilities; carriers buying new tank trucks or transports.

Action: If ordering Section XII tanks, confirm your repair shop holds an R stamp and DOT registration.

Source

<https://www.federalregister.gov/documents/2026/09/28/2026-19741/hazardous-materials-incorporation-of-asme-code-section-xii-and-the-national-board-inspection-code>

- Oct 28 | Proposed rule (comment and registration deadlines) [NEW]

EPA RFS proposal adding 770 million RINs to the 2026 and 2027 small refinery exemption reallocation: register by Oct 28 to attend the Nov 4 virtual hearing. Same date: paperwork comments to OMB on EPA's Gasoline Distribution NESHAP and NSPS XXa reconsideration.

Applies to: RFS: obligated refiners and importers (bulk stations, wholesalers and fuel dealers listed as potentially affected). NESHAP: bulk terminals, bulk plants, pipeline facilities.

Action: Register for the hearing only if you intend to speak or listen. EPA estimates under one cent per gallon retail impact.

Source

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

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

- Oct 29 | Recurring filing date

IRS regular-method excise deposit for Oct 1-15 via EFTPS.

Applies to: Form 720 filers with semimonthly deposit obligations.

Action: Deposit section 4081 and other fuel taxes as usual; dyed-diesel penalty relief does not defer section 4081 tax.

Source

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

- Nov 2 | Recurring filing date

Form 720 for Q3 2026; Forms 720-TO and 720-CS for September. Federal rates, including the \$0.0010/gal LUST tax: gasoline \$0.1840/gal, diesel and kerosene \$0.2440/gal. IFTA Q3 return; Colorado Q3 IFTA rates gasoline \$0.2800/gal, special fuel \$0.3350/gal.

Applies to: Form 720 filers; terminal operators and bulk transport carriers (720-TO/CS); IFTA licensees.

Action: File and pay. Hold any dyed-diesel Form 720 changes until IRS guidance issues.

Source

<https://www.irs.gov/instructions/i720>
<https://www.irs.gov/instructions/i720to>
<https://tax.colorado.gov/ifta-3rd-quarter-fuel-tax-rates-2026>

- Nov 2 | Guidance (comment deadline)

IRS paperwork-burden comments on fuel tax certificate and record rules. Optional. Not rechecked today.

Applies to: Registrants and sellers using fuel tax certificates.

Action: Comment only if certificate burden is a known issue.

Source

<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 | Recurring filing date

Utah must publish the motor fuel rate taking effect Jan 1, 2027. Carried from Oct 19; Utah's rate page could not be loaded at verification.

Applies to: Utah fuel suppliers and distributors.

Action: Watch for the published rate and load it for Jan 1 billing.

Source

<https://tax.utah.gov/fuel/rates>

- Nov 4 | Final rule (petition deadline); proposed rule (hearing) [CHANGED]

Petitions for reconsideration due on FMCSA's rule restoring 30-day automatic emergency HOS exemptions (effective Oct 5). Also Nov 4: EPA virtual public hearing on the RFS small refinery reallocation proposal, 9:00 a.m. ET.

Applies to: Motor carriers operating under emergency declarations; RFS obligated parties.

Action: No action unless you plan to petition or testify.

Source

<https://www.federalregister.gov/documents/2026/10/05/2026-20325/clarification-to-the-applicability-of-emergency-exemptions-response-to-petitions-for-reconsideration>
<https://www.federalregister.gov/documents/2026/10/16/2026-21155/renewable-fuel-standard-rfs-program-reallocation-of-additional-2025-small-refinery-exemptions>

- Nov 5 / Nov 8 | Waiver (expiration)

Florida (EO 26-202) and Alabama (Second Supplemental SOE) emergency declarations with regulatory relief expire Nov 5 and Nov 8. Relief covers direct emergency assistance only.

Applies to: Carriers hauling fuel into those emergency areas.

Action: Drivers using the relief must be on direct-assistance runs; return to normal HOS after expiration.

Source

<https://www.fmcsa.dot.gov/emergency-declarations>

- Nov 12 | Proposed rule (comment deadline)

Comments due on EPA's Gasoline Distribution NESHAP (Subpart BBBB) and NSPS XXa reconsideration. No extension posted.

Applies to: Bulk gasoline terminals, bulk plants and pipeline facilities.

Action: Bulk plant operators: decide whether to comment on vapor balancing and monitoring costs.

Source

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

- Nov 13 | Recurring filing date

IRS regular-method excise deposit for Oct 16-31.

Applies to: Semimonthly Form 720 depositors.

Action: Deposit via EFTPS.

Source

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

31 TO 60 DAYS (Nov 19 to Dec 18)

- Nov 20 | Final rule (compliance date)

OSHA HazCom 2024: employer compliance date for substances. Update workplace labels, written hazard communication program and training to reflect revised SDSs for single-substance products such as propane. (Mixtures follow on May 19, 2028.)

Applies to: All employers handling hazardous chemicals, including bulk plants, propane yards and lube warehouses.

Action: Pull current SDSs for single-substance products, update secondary labels and the written program, and train.

Source

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

- Nov 20 | Recurring filing date

Nebraska Form 73 for October.

Applies to: Nebraska Form 73 filers.

Action: File electronically by Nov 20.

Source

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

- Nov 27 | Recurring filing date

Colorado October fuel returns: first period at the reduced ERS of \$0.0094/gal (rounded; listed as 0.009375, Oct 2026 through Jun 2027). Gasoline \$0.2200, special fuel \$0.2050, RUF \$0.0600/gal unchanged. Nov 26 is Thanksgiving; the next business day rule applies. Same day: IRS deposit for Nov 1-15.

Applies to: Colorado licensees; semimonthly Form 720 depositors.

Action: Confirm billing and ERP rate tables use the reduced \$0.0094/gal ERS for October-forward volumes. Confirm the due date with CDOR if the Friday after Thanksgiving is a closure day.

Source

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

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

- Nov 30 | Recurring filing date

Forms 720-TO and 720-CS for October. Wyoming monthly fuel tax returns (postmarked by the last day of the month following activity).

Applies to: Terminal operators, bulk carriers; Wyoming licensees.

Action: File.

Source

<https://www.irs.gov/instructions/i720to>
https://dot.state.wy.us/home/business_with_wydot/fuel_tax/fuel_tax_frequently_asked_questions.html

- Dec 1 | Recurring filing date

EPA RFS quarterly reports for Q3.

Applies to: RFS obligated parties and RIN owners.

Action: Submit through EMTS/CDX.

Source

<https://www.ecfr.gov/current/title-40/chapter-I/subchapter-C/part-80/subpart-M/section-80.1451>

- Dec 2 | Final rule (effective date)

PHMSA HM-268E takes effect: the HMR's own CERCLA hazardous substance list is removed; RQ determinations use EPA's list at 40 CFR 302.4.

Applies to: Shippers and carriers of hazardous substances in RQ amounts.

Action: Update shipping-paper and training references to the EPA list.

Source

<https://www.federalregister.gov/documents/2026/08/04/2026-15809/hazardous-materials-remove-redundant-list-of-us-epa-cercla-hazardous-substances>

- Dec 4 | Proposed rule (comment deadline) [NEW]

Comments due on EPA's proposal to add 770 million RINs to 2026 and 2027 small refinery exemption reallocation (two options; would extend the 2026 compliance reporting deadline if 2026 standards change).

Applies to: Obligated refiners and importers; downstream marketers through RIN cost pass-through.

Action: Optional comment. Track the outcome for RIN cost assumptions in 2027 pricing.

Source

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

- Dec 7 | Guidance (comment deadline) [CHANGED]

Comments due on FMCSA's two HOS pilot program information collections: split sleeper berth (Oct 7 notice, FMCSA-2026-2080) and pausing the 14-hour window up to 3 hours (Oct 6 notice, FMCSA-2026-2081). Prior edition cited only the Oct 7 notice.

Applies to: Motor carriers and drivers interested in HOS flexibility.

Action: Optional comment; carriers interested in participating can watch for the recruitment notice.

Source

<https://www.federalregister.gov/documents/2026/10/07/2026-20524/agency-information-collection-activities-new-information-collection-hours-of-service-of-drivers>

<https://www.federalregister.gov/documents/2026/10/06/2026-20476/agency-information-collection-activities-new-information-collection-hours-of-service-of-drivers>

- Dec 14 | Final rule (effective date)

EPA CWA Hazardous Substance FRP rule takes effect; initial plan deadline moves from Jun 1, 2027 to Jun 1, 2030. Same day: IRS deposit for Nov 16-30.

Applies to: Facilities storing CWA hazardous substances above thresholds. No change to oil SPCC or oil FRP duties.

Action: No oil SPCC action required.

Source

<https://www.federalregister.gov/documents/2026/10/13/2026-20849/clean-water-act-hazardous-substance-facility-response-plans-compliance-date-delay-and-changes-to>
<https://www.irs.gov/pub/irs-prior/p509--2026.pdf>

- Dec 16, 11:59 p.m. | Waiver (expiration)

FMCSA national HOS waiver for gasoline and diesel transport expires. Conditions: no more than 16 hours driving in 24; 6 consecutive sleeper-berth hours or 8 consecutive off-duty hours each 24; copy of waiver in the cab; crashes reported to MCPSD@DOT.GOV within 2 business days. Carriers under out-of-service orders or with conditional ratings are excluded.

Applies to: Interstate carriers hauling gasoline and diesel.

Action: Audit waiver logs against the rest conditions; plan driver capacity for the return to Part 395 limits Dec 17.

Source

https://www.fmcsa.dot.gov/sites/fmcsa.dot.gov/files/2026-09/HOS%20Waiver_Transportation%20of%20Fuel%20Waiver.pdf
<https://www.fmcsa.dot.gov/mission/hours-service-waiver-transportation-gasoline-and-diesel-fuel>

61 TO 90 DAYS (Dec 19 to Jan 18)

- Dec 21 | Guidance (comment deadline)

Comments due on PHMSA's revised Hazardous Materials Incident Report (DOT Form 5800.1). Keep using the current form until OMB approves. Same day: Nebraska Form 73 for November (Dec 20 is a Sunday).

Applies to: Hazmat carriers and shippers that file incident reports; Nebraska Form 73 filers.

Action: Optional comment; file Nebraska return.

Source

<https://www.federalregister.gov/documents/2026/09/21/2026-19276/hazardous-materials-information-collection-activities>
https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/form_73_filing_tips.pdf

- Dec 28 | Recurring filing date

Colorado November fuel returns (Dec 26 is a Saturday).

Applies to: Colorado licensees.

Action: File at the reduced ERS of \$0.0094/gal.

Source

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

- Dec 29 | Recurring filing date

IRS deposit for Dec 1-15.

Applies to: Semimonthly Form 720 depositors.

Action: Deposit via EFTPS.

Source

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

- Dec 31 | Waiver / guidance (relief end)

Federal dyed-diesel relief under EO 14435 and IRS IR-2026-122 ends. No federal penalty for dyed diesel sold for or used on highways Oct 1-Dec 31; sellers need not investigate or document end use. Payment of section 4041 diesel tax is not yet deferred: IRS guidance under IRC 7508A and on Form 720 is still pending (rechecked Oct 20). Federal only; state taxes and penalties still apply and state relief dates differ.

Applies to: Sellers of dyed diesel; fleets using dyed diesel on highways.

Action: Keep depositing and reporting section 4081 tax. Track dyed gallons that may go to road use under their own product code. Confirm each state's position with that state's revenue agency.

Source

<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>

- Dec 31 | Recurring filing date

Form 8849 Schedule 1 claims for Q3 (claim of \$750 or more); Forms 720-TO and 720-CS for November; Wyoming November returns.

Applies to: Claimants for nontaxable fuel use; terminal operators and bulk carriers; Wyoming licensees.

Action: File claims and information returns.

Source

<https://www.irs.gov/pub/irs-pdf/f8849s1.pdf>
<https://www.irs.gov/instructions/i720to>

- Jan 1, 2027 | Recurring filing date (rate change)

New Nebraska six-month motor fuel rate takes effect (not yet announced). Utah's temporary rates end and the new Utah rate takes effect (carried from Oct 19; Utah page not loaded at verification).

Applies to: Nebraska and Utah suppliers and distributors.

Action: Load new rates for Jan 1 billing once published.

Source

<https://revenue.nebraska.gov/fuels>
<https://tax.utah.gov/fuel/rates>

- Jan 14, 2027 | Recurring filing date [NEW]

IRS regular-method excise deposit for Dec 16-31 (14th day after the period ends). Pub 509 for 2027 not yet posted.

Applies to: Semimonthly Form 720 depositors.

Action: Deposit via EFTPS.

Source

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

Checked with no dated item in the window: FMCSA Drug and Alcohol Clearinghouse; ELD revocations (no FMCSA revocation since Aug 6, whose replacement deadline of Oct 6 has passed; still check the revoked list at <https://eld.fmcsa.dot.gov/List/Revoked>); PHMSA hazmat registration (next registration year starts Jul 1, 2027); EPA UST and SPCC; summer RVP season (ended Sept 15); Colorado Division of Oil and Public Safety (no proposed rules or hearings posted; SB26-122 effective Aug 12 with no dates in window).

ACTIONS FOR THIS WEEK

1. Today: File Nebraska Form 73 (and Form 74 if applicable) by 5:00 p.m. CT. By Oct 26: file Colorado September returns at ERS \$0.0125/gal, and confirm October-forward billing uses the reduced \$0.0094/gal ERS.
2. By Oct 24: Texas and Arctic Alaska diesel suppliers, plan to stop introducing waiver fuel unless EPA posts a renewal; sell through only certified volume.
3. Before Oct 29 and Nov 2: Prepare the Oct 29 deposit, Q3 Form 720, September 720-TO/CS and Q3 IFTA. Keep section 4081 reporting unchanged; hold dyed-diesel Form 720 changes until IRS guidance issues.
4. This week: Start the HazCom substance update due Nov 20; spot-check fuel-hauling logs against the HOS waiver rest conditions and the 2-business-day crash report rule; confirm your ELD is not on <https://eld.fmcsa.dot.gov/List/Revoked>
5. Terminals and bulk plants: decide on NESHAP comments by Nov 12 (OMB paperwork comments Oct 28). Obligated parties: register by Oct 28 for the Nov 4 RFS hearing if you plan to speak.

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

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