

Focus on Fuels

In This Issue

TM&C Services

Fuels Reporting and Attestation Deadlines

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Fuels and attestation reporting deadlines have been changing and it is easy to lose track of these dates.

Fuels Reporting and Attestation Deadlines

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TM&C Services in Fuel Regulations

TM&C provides a full range of services in its fuels regulatory practice. Some of these services are listed below.

- Preparing, reviewing and submitting fuels reports, including CDX submissions.
- Facility audits for compliance with fuels programs.
- Interaction with EPA to pose fuels-related questions.

The reporting deadline for the majority of the annual fuels regulatory reports which had been the end of February was changed to the end of March for the 2014 reporting period. The reporting and attestation deadlines for the renewable fuel program have added complexity because the obligations for 2014 and 2015 are scheduled to be set in November of 2015. Since the 2014 obligation can be fulfilled with some 2013 RINs, the 2013 reporting and attestation deadlines have also been extended. To further complicate the reporting landscape, EPA adopted a new requirement for timely renewable fuel exports reports in late 2014. The reporting and attestation revisions proposed in the June 10, 2015 notice of proposed rule making (NPRM) are shown in the tables below.

Proposed Revised RFS Reporting Deadlines (6/10/15 NPRM)			
Reporting Year	2013	2014	2015
Activity			
Obligated Parties (Refiners and Importers)			
Compliance Reports	1/31/16	6/1/16	12/1/16
Renewable Fuel Exporters	No	1/31/16*	No Change

- Industry specialist assistance for required gasoline attestations.
- Industry specialist assistance for in-line blending audits.
- Assistance in setting up a fuels compliance group/program.
- Personnel reviews of compliance-related groups.
- Compliance status reviews and recommendations.
- Negotiations/consultation during EPA enforcement actions.
- 3rd-Party Engineering reviews.
- Due diligence reviews of facilities and companies in RFS RINs Program.

	Change		
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*for January 1, 2014 through September 16, 2014 activities

Proposed Revised RFS Attestation Deadlines (6/10/15 NPRM)			
Reporting Year	2013	2014	2015
Activity			
Obligated Parties (Refiners and Importers)			
Compliance Reports	6/1/16	12/1/16	6/1/17
Renewable Fuel Exporters	6/1/16	6/1/16*	No Change
RIN Generating Producers, Importers and Other Parties Owning RINs	1/31/16	1/31/16	No Change

*for January 1, 2014, through September 16, 2014 activities

Attestations or agreed upon procedures related to petroleum and renewable fuels are a necessary complication of the even more complicated fuels regulations. Attestations must be performed by a certified public accountant (CPA) or a certified internal auditor (CIA). Turner, Mason & Co., as technical experts, has teamed with CPA's to provide attestation services in these areas. If you need more information on fuels reporting or the complex regulatory environment or if you would like to consider a CPA and engineers team to conduct your next required attestation, contact us.

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