

A different tax, and a different problem

Excise and carbon

Sales tax is a percentage of a price. Excise tax is cents on a gallon — and it is paid long before anyone knows who will burn the fuel.

Excise Tax — the reference behind the claims

The tax is collected at the rack, so getting it back is somebody's job further down the chain. Which somebody is the whole subject.

What a registered ultimate vendor is

And what Form 637 registration actually buys you — because without it the claim is not yours to make, however exempt the customer was.

Form 720, 8849 or 4136

Which one a claim belongs on, and when. Plus which blending credits still exist and which lapsed on 31 December 2024.

And what to do about a Letter 106C

A disallowed claim is not the end of it. The page says what the letter means and what the next step is.



Every figure on it is dated and cited.

Excise law moves — five blending credits lapsed, section 6435 arrived, the 45Z regulations are still only proposed. A reference page is worse than useless if it is quietly a year out of date, so every block says when it was checked and against what.

Form 8849 Schedule 2

You paid the tax at the rack. You are the only person who may claim it back.

1

It reads your own exempt customer list

Your spreadsheet of government bodies and school districts, as you keep it. It works out which claim line every sale belongs on — no re-keying.

2

Then it checks the two things that sink a claim

The one-week minimum period once the claim reaches \$200, or \$100 for kerosene, and the deadline: within 90 days of the earliest sale in it. Every time.

3

And produces the filing pack

The claim, the backing schedule and the deadline worked out from your own fiscal year.

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That list is every exempt customer you have, with their tax ID numbers.

It is read in your browser and forgotten when the tab closes. It is never uploaded to us.

Form 8849 Schedule 5 — section 6435

New law, for eligible fuel removed on or after 31 December 2025.

The problem it answers

Tax paid at the rack on clear diesel that then goes back out of an approved terminal dyed. Before, that tax simply stayed paid.

Three things, all at once

You paid the tax, you removed the fuel dyed from an approved terminal, and the removal was on or after 31 December 2025. Miss one and the claim is not yours.

Register, then file

Every dyed removal is registered against the taxable event the tax was paid on. Out comes the Taxpayer's Report each claim must carry, the Part III schedule, and the cover.



This one is new enough that most people have not claimed it yet.

Which means the first claim is also a back claim — every eligible removal since the end of 2025.

Carbon Reporting

California makes companies over \$1bn in revenue report their emissions. The fuel they burned is on your account.

1

You have the data. They have the obligation.

Scope 1 includes every gallon burned in a company's own vehicles — and for a great many of them the only record of that fuel is a cardlock account. Yours.

2

A month of PT files and your CSU CardReport

The nightly files do the attribution, card track by card track. The card report supplies the names. Every customer gets their own gallons and their own carbon dioxide.

3

Checked against the network's statements, day by day

So the figure you hand a customer is one that can be stood behind — and biogenic carbon dioxide is reported separately, outside the scopes, where it belongs.

Without handing over your customer list

A late addition, and the one people ask for first.

Show account numbers only

One switch. Customer names come off the screen, out of the workbook and off the printed pages — the account number heads each page instead.

Because the report leaves your building

It goes to the customer, and sometimes to their auditor. The gallons are theirs to see; the rest of your book is not.

Nothing is uploaded either way

A month of PT files is every purchase every one of your customers' drivers made, with card numbers on them. It is read in the browser and forgotten when the tab closes.



The first SB 253 filings are due 10 November 2026.

Your customers will be asking for this. The jobbers who can answer in a week will keep those accounts.

Overpaid excise tax does not come back on its own.

Nor does a carbon report write itself.

Every one of these runs in your own browser, on your own files, with nothing uploaded anywhere. Open them, run a period through, and see what your own numbers say — or send us a quarter and we will run it for you.