



December 19, 2025

The Honorable Scott Bessent  
Acting Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

**Re: FET Refund Claims Processing Delays**

Dear Acting Commissioner Bessent:

On behalf of the Energy Marketers of America (EMA), I am writing you regarding lengthy delays in the processing of federal motor fuel excise tax (FET) refund claims by the IRS.

EMA is a federation of 48 state and regional trade associations representing wholesale and retail energy marketers throughout the United States. EMA members supply 80 percent of all finished motor fuel products sold nationwide and represent a vital link in the downstream petroleum distribution chain below the terminal rack.

Most wholesale energy marketers supply fuel to state and local government entities that are exempt from federal motor fuel excise taxes. Typically, state and local government bid specifications for diesel fuel supply call for clear fuel at a tax-excluded price rather than tax-free dyed product. Therefore, energy marketers must float the 18.3 cpg FET tax they paid on the clear diesel fuel sold at a tax-excluded price until a Form 8849 claim is processed and a refund issued by the IRS. Normally, the IRS processes these refund claims within 45 days of receipt. However, energy marketers are reporting lengthy delays of up to six months or more. As a result, many of these small business energy marketers are floating unpaid refunds of one million dollars or more for extended periods of time; money that is vital for the daily operation of their businesses.

EMA is concerned that should the delays continue, the energy distribution chain below the terminal rack will suffer unnecessary disruptions. EMA requests that the IRS take all steps necessary to improve the efficiency of claim and paperwork processing through regulatory waivers and alternative filing procedures wherever possible. EMA Regulatory Counsel, Jeff Leiter, stands ready to assist the IRS in any way possible to fix this critical issue. He can be reached at [jleiter@bmalaw.net](mailto:jleiter@bmalaw.net).

Sincerely,

A handwritten signature in blue ink, appearing to read "Rob Underwood", enclosed within a thin black rectangular border.

Rob Underwood  
President  
Energy Marketers of America