November 23, 2026

Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for Reporting Year 2025 to March 10, 2027

Taxpayers for Common Sense (TCS) appreciates the opportunity to submit comments to the Environmental Protection Agency (EPA) on "Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for Reporting Year 2025 to March 10, 2027" (RIN 2060-AX07) published on October 14, 2026.

Since 1995, TCS has served as a nonpartisan budget watchdog dedicated to ensuring that federal resources are managed responsibly and that taxpayers receive a fair return on public assets we own and do not shoulder the costs and liabilities of industry operations.

The interim final rule would extend the deadline for calendar year 2025 emissions reporting requirements under the EPA's Greenhouse Gas Reporting Program (GHGRP) to March 10, 2027, almost one full year beyond the original deadline. This is not in taxpayers' best interest. TCS opposes this interim final rule and other efforts to delay, weaken, or dismantle the program, which would create additional costs for taxpayers, communities, and industry.

This is the second extension EPA has issued for reporting year 2025 data. While EPA is still considering comments submitted for the 2025 proposed rule to eliminate GHGRP reporting requirements (RIN 2060-AW76), it is not sufficient justification for delaying GHGRP reporting which covered operators and facilities have complied with for years in absence of the 2025 proposed rule. Complying with GHGRP requirements does not place any additional burden on operators and facilities, yet delaying the reporting deadline carries significant consequences regardless of whether EPA ultimately repeals the program.

The extension postpones the submission of calendar year 2025 emissions data and, in turn, their availability for public scrutiny. That limits the ability of taxpayers and policymakers to track methane waste, evaluate industry performance, and oversee taxpayer-funded programs that depend on reliable emissions information. EPA should account for these costs of delay separately from the potential consequences of repealing GHGRP.

A. Background

EPA's Greenhouse Gas Reporting Program (GHGRP) applies to large industrial facilities that emit more than 25,000 metric tons of carbon dioxide equivalent (CO_2e) per year, upstream suppliers of fossil fuels and industrial GHGs, and operators that capture and sequester CO_2 to reduce

emissions. EPA reports that about 8,200 facilities, suppliers, and CO2 injection sites submit data each year.

In September 2025, EPA published a proposed rule that would remove reporting requirements for all industries except certain oil and gas operators subject to the methane "waste emissions charge," for which reporting has already been suspended until 2034. In the same proposal, EPA called for no industries to submit annual GHG reports for Calendar Year 2025. The September 2025 proposed rule would have extended the deadline from March 31, 2026, to June 10, 2026. In February, the agency instead extended it to October 30, 2026. This interim final rule will extend it to March 10, 2027 — almost one full year from the original deadline.

The proposed rule clearly states that the goal of delaying 2025 reporting requirements is to "allow EPA additional time to consider comments on the GHGRP Reconsideration Proposal and to take any final action on that proposal."[1] The extension is intended to give EPA more time to consider the pending proposal, which could eliminate much of the program. However, the consideration of the 2025 proposed rule to repeal GHGRP is not enough justification for the delay on its own terms.

EPA claims that delaying reporting requirements "serves the public benefit by reducing risk of harm to regulated entities from inadvertently or hastily reporting erroneous or unnecessary information that could later be made public."[2] That is serving industry, not the public.

B. EPA Should Provide Notice and Comment Prior to Issuing an Interim Final Rule

In the interim final rule, EPA states that "it is impracticable and contrary to the public interest for the Agency to provide notice and comment prior to issuing this interim final rule"[3] because of 1) a lack of time between issuance of this rule and the deadline it is extending and 2) preparation of the Electronic Greenhouse Gas Reporting Tool (e-GGRT). However, the agency fails to provide any evidence that the lack of "adequate time" for both claims is not a consequence of the agency's own delay.

The previous reporting deadline for Calendar Year 2025 emissions, October 30, was well established. EPA does not justify why the interim final rule could not have been published earlier — that the motivation for the interim final rule was unexpected or unforeseen. To the contrary, the evidence EPA provides suggests that the motivation — to "allow EPA additional time to consider comments on the GHGRP Reconsideration Proposal and to take any final action on that proposal" — was expected and foreseen.

Similarly, EPA established the October 30, 2026 reporting deadline in February, approximately eight months before it issued this interim final rule. The reconsideration proposal had also been pending since September 2025. EPA should explain why it could not prepare the e-GGRT system or

[1] Environmental Protection Agency (EPA), "Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for Reporting Year 2025 to March 10, 2027," October 14, 2026. Page 77 https://www.federalregister.gov/d/2026-20982/
[2] Ibid, Page 81
[3] *Ibid*, Page 77

complete the necessary process within that time, and why its own timing decisions warrant further postponement of information that the public and federal agencies rely on for oversight.

C. Taxpayer Costs of Extending Calendar Year 2025 Reporting Deadline

Although the immediate effect of the extension is not the same as repeal and covered entities remain subject to reporting requirements, postponement delays the availability of 2025 data. As the following sections explain, that information helps evaluate methane waste and related royalty losses, understand emissions trends, and scrutinize taxpayer-funded incentives such as the Section 45Q carbon capture tax credit. These oversight needs do not disappear while EPA considers the separate reconsideration proposal.

1. Delaying and Eliminating GHGRP Undermines Transparency and Accountability

Delaying and eliminating GHGRP is part of a broader movement to weaken transparency and accountability by dismantling public access to data.

EPA's GHGRP plays a critical role in understanding GHG emissions across economic sectors. By systematically collecting emissions data from major sources, the program provides a robust foundation for assessing how various industries contribute to increased emissions. GHGRP enables policymakers and the public to identify emission trends, evaluate the effectiveness of reduction programs and policies, and hold companies receiving federal subsidies accountable for their performance. Without GHGRP to inform and evaluate these strategies, taxpayers are left shouldering the liabilities associated with higher emissions and have no meaningful way to reduce such liabilities over time.

a. Emissions Have a Direct Impact on Taxpayers and the Federal Budget

Taxpayers have a vested interest in accessing information reported under GHGRP. The emissions of private companies have a direct impact on taxpayers and the federal budget. Private companies often receive public funds through federal subsidies and contracts, execute federally funded projects, and create financial liabilities that may strain public finances. Therefore, taxpayers have a right to know how their tax dollars may be supporting the operations of private companies that exacerbate taxpayer costs and create long-term liabilities.

b. Emissions Contribute to the Taxpayer Costs of Weather-Related Disasters

Each year, taxpayers pay both the direct and hidden costs of damages from extreme weather events. From agriculture to defense to transportation, a changing climate affects the entire federal budget. On a cost-adjusted basis, billion-dollar disasters in the U.S. have risen from an average of 3.1 per year at $20.5 billion annually in the 1980s to 17.8 per year at $119.1 billion from 2018 to 2022.[4] Federal disaster spending now exceeds the budgets of many federal agencies. Taxpayers spent more than $120 billion responding to 2017 disasters alone—more than the annual

[4] National Oceanic and Atmospheric Administration, "Billion-Dollar Weather and Climate Disasters," Accessed October 2025. https://www.ncei.noaa.gov/access/billions/

discretionary budget of every federal agency except the Pentagon.[5] Between 2018 and 2022, taxpayers spent an average of $62 billion annually on federal programs to combat and mitigate the impacts of climate change—an increase of $16 billion, or 35%, over the previous five-year average.

Removing GHGRP reporting would hinder the public's understanding of how companies and industries contribute to climate change. GHGRP is the only national, publicly accessible database of GHG emissions at the facility level, allowing taxpayers, stakeholders, and state, local and Tribal governments to assess and evaluate the impacts of these emissions in their communities. Without GHGRP, there would be little to no transparency, and watchdog organizations like TCS and others would have no means to account for how companies supported by federal dollars are increasing the financial burden felt by taxpayers. Transparency is key to maintaining public trust and ensuring industry accountability. Without knowledge of who contributes to our nation's emissions, policymakers cannot ensure that the responsible parties—rather than taxpayers—bear the costs of their impact on communities and individuals.

c. Methane Waste Costs Taxpayers

Subpart W is essential for understanding and addressing methane emissions from the oil and gas sector, the largest industrial source of methane in the U.S. EPA's proposal would suspend all GHG reporting for every Subpart W segment except Natural Gas Distribution until Reporting Year 2034. This suspension would deprive taxpayers and communities of the information needed to evaluate methane emissions from the petroleum and natural gas industry and to assess whether public resources are being used responsibly. Accurate data from Subpart W enables EPA to shape and implement effective performance standards and identify cost-effective ways to cut emissions from oil and gas facilities.

Methane waste from oil and gas operations has been a persistent and costly problem. According to the Energy Information Administration (EIA), operators vented or flared about 3,170 billion cubic feet (bcf) of natural gas nationwide between FY2012 and FY2021.[6] On federal lands alone, 300 bcf was released.[7] That gas could have powered more than 3.2 million households for one year, with a market value of nearly $950 million.[8] The 300 bcf figure is likely conservative because the Department of the Interior data are self-reported by operators. A 2019 study by TCS and the Environmental Defense Fund found that satellite data indicated roughly 163 bcf of natural gas was

[5] Taxpayers for Common Sense (TCS), "Paying the Price: Taxpayers Footing the Bill for Increasing Costs of Climate Change," June 2023. https://www.taxpayer.net/disaster/paying-the-price/
[6] U.S. Energy Information Administration, "Natural Gas Gross Withdrawals and Production Data," 2022. https://www.eia.gov/dnav/ng/ng_prod_sum_dc_nus_mmcf_m.htm
[7] TCS, "Gas Giveaways II: Methane Waste on Federal Lands is Business as Usual," August 2022. https://www.taxpayer.net/energy-natural-resources/gas-giveaways-ii-methane-waste-on-federal-lands-is-business-as-usual/
[8] Ibid.

vented, flared, and leaked on federal and tribal lands in just that year— worth roughly $509 million and enough to meet the annual energy needs of 2.2 million households.[9]

This waste also translates directly into lost public revenue. Natural-gas production on federal lands is subject to a 12.5% royalty. Taxpayers should have received roughly $119 million in royalties from wasted gas between FY2012 and FY2021, but the Office of Natural Resources Revenue collected only $43 million—about one-third of what was due.[10] The 2019 TCS/EDF study likewise found that flaring on federal and tribal lands that year deprived taxpayers of an estimated $64 million in federal, tribal, and state royalties.[11]

Methane waste also drives climate-related disasters, health costs, and safety risks for nearby communities—costs that taxpayers absorb through disaster aid, health-care spending, and infrastructure repairs.

d. GHGRP Allows Public and Policymakers to Assess Emissions Reduction Programs

Requiring covered facilities to disclose and report GHG emissions and maintaining a standardized national dataset are essential to understanding emission trends and mitigation strategies at both the facility and sector levels. Mitigating these emissions is one of the few tools available to protect taxpayers from mounting disaster liabilities—an effort that depends on comprehensive, accurate emissions accounting. GHGRP data help evaluate the effectiveness of mitigation strategies and inform future policy decisions. EPA's proposal would severely hinder those efforts, exposing taxpayers to mounting costs and long-term fiscal risk.

GHGRP can also help foster greater industry accountability even without promulgating additional regulations. With GHGRP data, the public can track companies' progress toward meeting publicly disclosed emissions targets and hold them accountable to those commitments. Investors rely on detailed information on a company's emissions to evaluate how that company is addressing climate-related risks and to make informed investment decisions. Without access to reliable emissions information, companies cannot be held accountable for the emissions-reduction pledges they have made or be assessed for the effectiveness of their mitigation strategies. Delaying or eliminating this data would undermine their credibility, investor confidence, and public trust.

2. GHGRP Data Are Important to Oversight and Implementation of Programs and Policies

The GHGRP serves as the bedrock of many federal, state, and local programs and initiatives. Various states, Tribes, and local governments, as well as industry and the public, use GHGRP to track, inform, and evaluate policies and strategies regarding potential reductions of GHG

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[9] TCS and Environmental Defense Fund (EDF), "Onshore Oil and Natural Gas Operations on Federal and Tribal Lands in the United States," January 2023. https://www.taxpayer.net/wp-content/uploads/2023/01/EDF-TCS_Public_Lands_Analysis.pdf

[10] TCS, "Gas Giveaways II: Methane Waste on Federal Lands is Business as Usual," August 2022. https://www.taxpayer.net/energy-natural-resources/gas-giveaways-ii-methane-waste-on-federal-lands-is-business-as-usual/

[11] TCS and EDF, "Onshore Oil and Natural Gas Operations on Federal and Tribal Lands in the United States," January 2023. https://www.taxpayer.net/wp-content/uploads/2023/01/EDF-TCS_Public_Lands_Analysis.pdf

emissions. Several states use emissions estimation, reporting methodologies, and data from GHGRP to develop or supplement state-level GHG emissions inventory programs. Local governments and communities draw from GHGRP to track nearby polluters. The Treasury and Internal Revenue Service (IRS) rely on it to issue regulations implementing federal energy tax credits. Ending GHGRP would severely delay and obstruct the implementation of these federal and non-federal policies and programs.

One federal example is the Section 45Q Carbon Oxide Sequestration Credit and Section 45V Clean Hydrogen Production Credit. Section 45Q of the Internal Revenue Code (IRC) makes specific reference to the monitoring, review, and verification plans and geologic sequestration data reported under GHGRP Subpart RR, which apply to facilities that inject CO_2 for underground storage.[12] IRS final rules on the 45V credit use emissions data from GHGRP Subpart W to calculate GHG intensity of the hydrogen produced and the corresponding credit amount.[13] Given the heavy reliance on EPA data to determine eligibility and verify compliance, the IRS would be unable to administer 45Q and 45V credits accurately in the absence of GHGRP, especially for facilities that store carbon through geological sequestration.

These tax credits are particularly vulnerable to waste and abuse without a robust reporting and verification system. Weak oversight invites abuse, and 45Q has already been plagued by problems. In an audit examining discrepancies between the amount of sequestered carbon claimed under 45Q versus the amount reported to EPA, the IRS discovered that $893,935,025 worth of credits were claimed without complying with EPA's reporting requirements.

3. Repealing GHGRP Would Create Regulatory Uncertainty and Costs for Businesses and Investors

Establishing a replacement for GHGRP would be a major financial and administrative challenge. The costs of creating separate reporting systems or relying on third-party verification could exceed the current costs of GHGRP compliance. Any potential savings from eliminating GHGRP reporting would likely be outweighed by the costs incurred to comply with inconsistent state programs or international reporting requirements.

Eliminating GHGRP would also penalize companies that have already invested in the systems and personnel needed to meet its reporting requirements. Companies that acted in good faith to comply would be left with stranded costs, while competitors that did not invest in comparable infrastructure could benefit from reduced transparency and accountability.

Repeal would create regulatory uncertainty that discourages long-term planning and investment. Without a consistent national reporting framework, firms would face a patchwork of state and international systems, and the administrative burden of duplicative or conflicting requirements would rise. EPA estimates this repeal would reduce industry reporting costs by roughly $303 million annually but does not estimate the costs of transition or data loss. In practice, the absence of a

[12] 86 FR 4728.
[13] 90 FR 2224.

standardized federal system would create greater administrative expenses, uncertainty, and market confusion.

Investors and insurers rely on GHGRP data to assess companies' exposure to climate and regulatory risks. Eliminating the program would deprive markets of reliable, facility-level data, reducing confidence in corporate disclosures and impairing the ability to evaluate risk accurately. The resulting uncertainty could ripple through supply chains and financial markets, ultimately increasing costs for businesses, consumers, and taxpayers alike.

D. Conclusion

Taxpayers for Common Sense opposes EPA's interim final rule. EPA has not adequately justified another delay in reporting Calendar Year 2025 emissions data or addressed what taxpayers lose while that information remains unavailable. The delay postpones access to information used to assess methane waste, industry performance, and federal programs supported by taxpayer dollars. EPA expressly links the extension to its pending GHGRP reconsideration proposal, but the repeal proposal is not enough justification for the delay. Delaying reporting still carries costs for taxpayers even if existing requirements ultimately remain in place. Repealing much of GHGRP would pose further risks by undermining public transparency and oversight of federal tax credits.

As stewards of taxpayer interests, TCS urges EPA to reconsider the interim final rule, establish the earliest practicable reporting deadline for 2025 data, and protect GHGRP as an essential tool for transparency, accountability, and sound fiscal governance.

Thank you for the opportunity to submit comments and for your consideration. We look forward to continued engagement on these important issues.