

## Fuel Diversions

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*A fuel diversion occurs when a shipment or partial shipment of motor fuel product is delivered to a state other than the state listed on the original shipping document.*

### **Filing the Fuel Diversion Credit**

If fuel was delivered to a state other than the state listed on the original shipping document, a diversion must be registered with FuelTrac. Once FuelTrac issues a diversion number, a Fuel Diversion Credit can be filed with the Department of Revenue. The credit should be requested via the Taxpayer Access Point, which is accessible through the Department of Revenue's website. Taxpayers may be required to submit the FuelTrac Report, BOL, shipping document and/or invoice to validate their claim.

### **Fuel Diverted from Mississippi**

If the intended destination was Mississippi but later diverted to another state, a Fuel Diversion Credit must be filed to receive credit for the taxes charged by the supplier. This only applies if the originating state was not Mississippi. However, the load should be reported on Schedule 7 if the fuel originated in Mississippi and the destination later changed.

### **Fuel Diverted into Mississippi**

If the new destination is Mississippi, taxes must be filed and paid in the same period the fuel was delivered. Mississippi does not allow late loads. The load should be reported on Schedule 2C if the supplier does not issue an amended invoice to include the Mississippi taxes.

### **Schedule 7 vs Fuel Diversion**

Fuel is only reported on Schedule 7 when it is exported out of Mississippi. Do not report the diverted fuel on Schedule 7 if the fuel did not come into this state. If the fuel did not come into this state and Mississippi taxes were collected, a fuel diversion is required to receive credit for such taxes.

