

# Annual Certification of Federal Tax Dependent Status for Domestic Partner or Child of Domestic Partner



Employee Last Name	First Name	MI	Birth Date (mm/dd/yyyy)	Social Security Number	Employee Number
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A. \_\_\_\_\_ [provide individual's full name] is [select one]:

\_\_\_ My domestic partner as I certified on the Marathon Petroleum Domestic Partner Certification form I provided to Marathon Petroleum Company LP ("Marathon"); or

\_\_\_ Is the child of my certified domestic partner I certified on the Domestic Partner Certification I provided to Marathon (and who is not my child).

(You **must use a separate form** for each individual – your domestic partner or a child of your domestic partner – who you wish to certify as your tax dependent.)

B. The above-named person [select the one line that applies]:

\_\_\_ Qualifies as my federal tax dependent for group health plan purposes in the current \_\_\_\_\_ [specify year] calendar year; or

\_\_\_ Does not qualify as my federal tax dependent for group health plan purposes in the current \_\_\_\_\_ [specify year] calendar year. (The fair market value of my domestic partner/child of domestic partner coverage minus any after-tax contributions made by me will be included in my taxable gross income.)

C. I understand that my employer has a legitimate need to know the federal tax dependent status of the individual designated above. I understand that my domestic partner or child of my domestic partner is considered a federal tax dependent only if several requirements under the Internal Revenue Code are met. A brief summary of those requirements is attached to this Certification form. (Note: If you need additional assistance in this determination, we recommend that you consult with your tax or legal advisor regarding your specific circumstances.)

E. I understand that on the basis of the above statements, my employer will decide whether to treat my domestic partner as my tax dependent for all tax purposes relating my employer group health plans.

F. In addition, I understand that if I knowingly provide false or misleading tax information for the purposes of defrauding my employer or the Internal Revenue Service is a crime, and can result in fines, loss of benefits, and/or loss of my job.

I certify that the information I have provided above is true, complete and correct. **I agree and acknowledge that I must properly notify the MPC Benefits Service Center within 31 days, if there is a change in my domestic partnership or the tax dependent status of my domestic partner or child of my domestic partner.** Any change in the tax dependent status of that individual may impact the calculation of my taxable income.

Employee Signature	Date Signed
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**IMPORTANT:** This Certification expires at the end of the indicated calendar year. You must complete, sign and date, and properly return a new Certification for each future calendar year in order to be eligible to have your domestic partner be treated as your tax dependent for purposes of the group health plan. If you do not file a new Certification for a future calendar year your domestic partner or child of your domestic partner will automatically be deemed "Not My Tax Dependent." This certification must be received no later than December 1 in order for your domestic partner or child of your domestic partner to be treated as your tax dependent for MPC benefit plan purposes for the year.

This form and the Domestic Partner Certification must be submitted to the MPC Benefit Service Center. | Phone: 1-888-421-2199, Option 1, then Option 3. | Email: [benefits@marathonpetroleum.com](mailto:benefits@marathonpetroleum.com) | Web: [www.myMPCbenefits.com](http://www.myMPCbenefits.com)

**For additional information, review the Domestic Partner FAQs or visit [www.myMPCbenefits.com](http://www.myMPCbenefits.com).**

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## Summary of Requirements for Tax Dependent Status

**Who Is a Tax Dependent for Health Coverage Purposes?** The following conditions must be met in order for **your domestic partner** to qualify as your tax dependent for health coverage purposes under federal law:

- you and your domestic partner have the same principal place of abode for the entire calendar year;
- your domestic partner is a member of your household for the entire calendar year (the relationship must not violate local law);
- during the calendar year you provide more than half of the total support for your domestic partner;
- your domestic partner is not claimed as a “qualifying child” of any other taxpayer under Internal Revenue Code Section 152(c); and
- your domestic partner is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada, or Mexico.

Your domestic partner could be your federal tax dependent for health coverage purposes even if you do not claim an exemption for him or her on your Form 1040. If your tax year is a year other than the calendar year, use the other year instead.

To determine whether you provide more than half of the total support for your domestic partner, you must compare the amount of support you provide with the amount of support your domestic partner receives from all sources, including Social Security, welfare payments, the support you provide, and the support your domestic partner provides from his or her own funds. Support includes food, shelter, clothing, medical and dental care, education, and the like. If you believe you might provide more than half of the support for your domestic partner, you should use the support worksheet in IRS Publication 501 (Dependents, Standard Deduction, and Filing Information).

Note: Domestic partners who are subject to state community property laws (for example, in California, Washington, and other states with community property laws) may need to consider the impact of those laws on the support test. See IRS Publication 555 (Community Property) and Answers to Frequently Asked Questions for Registered Domestic Partners and Individuals in Civil Unions.

**The child of your domestic partner (who is not also your child)** may qualify as your tax dependent for health coverage purposes under federal tax law by satisfying the above test or the “qualifying child” test. It can be more difficult for the child of your domestic partner (who is not also your child) to satisfy these tests and qualify as your tax dependent for health coverage purposes. The child can also receive tax-free health coverage if he or she is your stepchild as determined under the laws of the state in which you and your domestic partner reside, and the child is under age 27 as of the end of the taxable year.

This is just a summary of the requirements for tax dependent status. Consult with your CPA, attorney, or other tax advisor for the information needed to make this determination.