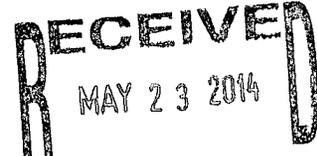


IN THE
ILLINOIS INDEPENDENT TAX TRIBUNAL
COOK COUNTY, ILLINOIS

MARATHON PETROLEUM COMPANY LP)
)
Taxpayer Account ID: 2877-6585)
Taxpayer Telephone No.: (419) 421-3927)
Tax Type: ROT / UT)
TPE: 1/1/2009 – 6/30/2009)
7/1/2009 – 6/30/2011)
)
v.)
)
ILLINOIS DEPARTMENT OF REVENUE.)



No. _____ BY: _____
17TTJ8

PETITION OF THE TAXPAYER

The Marathon Petroleum Company LP ("MPC" "Marathon" or "Taxpayer"), by its attorneys of record, Reed Smith LLP, pursuant to Section 1-50 of the Illinois Independent Tax Tribunal Act of 2012 [35 ILCS 1010/1-5 et seq.] (the "Tax Tribunal Act"), complains of the Illinois Department of Revenue (the "Department" or "IDOR"), as follows:

Jurisdiction and Venue

1. This timely petition involves two Notices of Tax Liability ("NTLs"), each in a face amount in excess of \$15,000.00 in tax, penalty and interest proposed for assessment under a tax law identified in Section 1-45 of the Tax Tribunal Act; therefore, the Tax Tribunal has jurisdiction over this petition.

2. Marathon accepts the Tax Tribunal's designation of its office in Cook County to conduct the hearing in this matter.

Facts Common to all Counts

The Parties

3. MPC is a limited partnership maintaining its principal offices at 539 South Main Street, Findlay, Ohio, 45840-3229.
4. MPC is engaged in the wholesale distribution of petroleum products to Marathon-branded retail service stations, and was so engaged in Illinois during the taxable periods at issue in this petition.
5. The Illinois Department of Revenue is an executive agency authorized, among other functions, to administer and enforce the provisions of the Illinois Retailers' Occupation Tax Act, and the Illinois Use Tax Act. 20 ILCS 2505/2505-25; 20 ILCS 2505/2505-90.

The Retailers' Occupation Tax Act and the Use Tax Act

6. The Retailers' Occupation Tax Act (the "ROTA") imposes a tax on persons engaged in the occupation of selling tangible personal property at retail in Illinois, the Retailers Occupation Tax (the "ROT"). 35 ILCS 120/1 *et seq.*
7. The Use Tax Act (the "UTA") imposes a tax on a purchaser of tangible personal property for use or consumption, and not for resale, from a retailer, the Use Tax (the "UT"). 35 ILCS 105/1 *et. seq.*

8. The ROT is imposed on the gross receipts from a taxable retail sale.
9. The UT is imposed on the purchase price of a taxable retail purchase.
10. The ROTA and the UTA provide specific tax exemptions, including among them an exemption for certain special-purpose entities:

Personal property sold to [or “purchased by”] a governmental body, to a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, or to a not-for-profit corporation, society, association, foundation, institution, or organization that has no compensated officers or employees and that is organized and operated primarily for the recreation of persons 55 years of age or older. A limited liability company may qualify for the exemption under this paragraph only if the limited liability company is organized and operated exclusively for educational purposes. On and after July 1, 1987, however, no entity otherwise eligible for this exemption shall make tax-free purchases unless it has an active identification number issued by the Department.

35 ILCS 120/2-5(11); bracketed text from 35 ILCS 105/3-5(4).

11. Under Sections 2-5(11) of the ROTA and 3-5(4) of the UTA, a qualifying exempt purchaser is allowed to make a purchase of tangible personal property for use or consumption from a retailer without tendering payment for the tax.

The Controversy

12. Since at least 1992, the Department was aware of difficulties experienced by retailers of gasoline in giving effect to sales, use and motor fuel tax exemptions for exempt purchasers where taxes, including those paid by distributors and passed on to gas stations and including the UT due from

retail purchasers on the final retail purchase, were embedded in the pump retail price for fuel.

13. As recently as 2009, in response to exempt purchasers asking the Department to approve or devise alternate ways of giving effect to the exemption where the tax costs were embedded in the purchase price, the Department offered no solution but stated the problem as: "The use of fleet cards can sometimes complicate transactions for the exempt purchase of motor fuel, since tax is included in the pump price. This is especially so if the card issuer is not also the seller of the motor fuel." ST-09-0095-GIL, 07/08/2009.
14. The lack of guidance from the Department to facilitate these transactions so that exempt purchasers would not have to pay the tax on their purchases left Marathon-branded service stations in Illinois with the choice to deny the exemption to qualified exempt purchasers, such as police and fire departments and charitable organizations, and to collect the tax that the General Assembly intended such purchasers not pay, or to refund the tax on such purchases to such purchasers and file individual claims for refund with the Department on a monthly or periodic basis.
15. To assist its Marathon-branded independent dealers in Illinois to give effect to the intent of the General Assembly, MPC developed a system that, unlike the Department's guidance, assured that exempt purchasers did

not first have to bear the burden of the tax that the General Assembly intended for them not to bear.

The MPC Exempt Purchase Program During the Audit Periods

16. Marathon devised a method of processing exempt purchases that required agreements and exchanges of sales information with certain credit card companies so that Marathon itself paid the tax to its dealers on behalf of the exempt purchasers, and so that the credit card lenders could bill their exempt customers their purchase amounts net of (or minus) embedded UT and honor their customers' charges with Marathon-branded dealers by remitting the purchase price net of embedded UT.
17. An example of how the MPC Exempt Purchase Program worked is as follows (see, demonstrative **Exhibit A**):
 - i. An exempt purchaser, for example a police patrolman or a fire-engine company, purchased \$50 worth of gasoline and tendered a fleet credit card to the Marathon-branded dealer.
 - ii. The Marathon-branded dealer would transmit the daily credit card sales receipts to Heartland Payment Systems ("Heartland"), a third-party payment processing company.
 - iii. Heartland would transmit the transaction data to MPC and to various fleet card issuers.

- iv. The fleet card issuers would, based on the data received from Heartland, pay to MPC the amounts due on fuel sales to their cardholders by Marathon-branded dealers, less a service fee by the issuer, net of taxes on exempt purchaser charges, and including taxes on purchasers by non-exempt purchasers.
 - v. MPC then paid the Marathon-branded dealers the full retail value of the fuel and the associated taxes (less a service fee) for all purchases, *i.e.*, including paying tax on retail sales to exempt purchasers.
 - vi. The fleet card issuers would bill their retail customers, using the data obtained from Heartland, for the value of their fuel purchases, but it would not issue a bill for sales/use tax to its exempt purchasers.
 - vii. The Marathon-branded dealers would file their monthly ST-1 sales tax return remitting payment for all taxable sales reported therein, including the sales tax on sales to tax exempt customers for whom MPC paid the sales/use tax based on the information received from Heartland and the fleet card issuers.
18. MPC assured that all exempt purchasers directly received the benefit of the exemption intended for them by the General Assembly and granted by the Department, *i.e.*, the benefit of not bearing the burden of the tax, by paying the taxes out of its own pocket. Having so assured, MPC

applied as a credit against its own ST-1 sales tax liability the amount of tax it paid on exempt sales during that reporting period.

19. MPC did not own the Illinois Marathon-branded independent dealer stations to which it made payments of tax on exempt sales.
20. The system MPC devised is substantially similar to one which the Department had approved in instances where the card issuer was an entity related to a seller of motor fuel, as in ST-01-0094-GIL, 06/07/2001.

The Department's Audit

21. The Department's audit staff and management received access to MPC's books and records supporting the tax exempt transactions by MPC dealers, as reported to Heartland and reimbursed by MPC, to allow the Department to confirm that MPC paid the tax due on sales by Marathon-branded dealers to exempt purchasers.
22. The Department also had the registration number of, and tax return and audit information from and regarding, every Illinois Marathon-branded dealer to which MPC made payments of tax on sales to exempt purchasers.
23. On information and belief, the Department's records confirm with respect to each Marathon-branded dealer for any given tax period within the scope of the audit, that such dealer remitted ROT to the Department for that given tax period in an amount that exceeded the amount the dealer

received from MPC in respect of sales to exempt purchasers for that tax period.

24. Despite having received tax payments from Marathon-branded dealers in excess of the amounts paid by MPC to such Illinois dealers in respect of sales to exempt purchasers during the period from January 1, 2009 through June 30, 2009, the Department issued a Notice of Tax Liability, dated March 26, 2014, to MPC assessing tax, penalty and interest liability in respect of such payments to Marathon-branded dealers for which MPC took a credit on its ST-1 sales tax returns. See, **Exhibit B**.
25. Despite having received tax payments from Marathon-branded dealers in excess of the amounts paid to such dealers by MPC in respect of sales to exempt purchasers during the period from July 1, 2009 through June 30, 2011, the Department issued a Notice of Tax Liability, dated March 26, 2014, to MPC assessing tax, penalty and interest liability in respect of such payments to Marathon-branded dealers for which MPC took a credit on its ST-1 sales tax returns. See, **Exhibit C**.

COUNT I

The Department's Assessment Impermissibly Contravenes The State Policy Against Unjust Enrichment

26. MPC incorporates and realleges by this reference paragraphs 1 through 25 of this Complaint as though fully set forth herein.
27. It is the policy of the State of Illinois, recognized by the Illinois Supreme Court and reflected in the provisions of its tax laws, including the ROTA and the UTA, to prevent, avoid, and remedy unjust enrichment in the administration and enforcement of the tax laws of the State, and generally. For example:
 - a. Section 2-40 of the ROTA is designed to prevent unjust enrichment on the part of retailers by the collection of tax in excess of that allowed. 35 ILCS 120/2-40; *John Nottoli Inc. v. Illinois Department of Revenue*, 272 Ill. App. 3d 822 (1995).
 - b. The same terms appearing in an earlier version of Section 2 of the ROTA, evidence the legislative purpose to prevent unjust enrichment of the seller. *Acme Brick & Supply Company v. Department of Revenue*, 133 Ill. App. 3d 757 (1985); *Adams v. Jewel*, 63 Ill. 2d 336 (1976).
 - c. The ROTA refund provisions, in order to prevent unjust enrichment, do not allow a retailers' claim to be paid unless the retailer proves that it bore the burden of the tax or, if it shifted the burden to the

purchaser, that it has refunded the tax to the purchaser. 35 ILCS 120/6; 86 Ill. Admin. Code § 130.1501(a)(2).

- d. The Department has guarded against unjust enrichment even where the statute, like the Illinois Income Tax Act, is silent in that regard. See, e.g., *Department of Revenue v. Taxpayer*, 96-IT-38 (stating that "to allow TAXPAYER A and TAXPAYER B to utilize those NOLs [net operating losses] now would unjustly enrich the taxpayers" and thereafter denying the taxpayers claims for refund).
28. In issuing NTLs as aforesaid against MPC, the Department arbitrarily and erroneously concluded that MPC created a liability due to the State when MPC credited on its ST-1 returns the amounts it paid to Marathon-branded dealers in respect of sales to exempt purchasers.
29. In issuing NTLs as aforesaid against MPC, the Department has failed to avoid the unjust enrichment of the State that results from assessing and collecting from MPC amounts which MPC paid to Marathon-branded dealers in respect of their sales to exempt purchasers, and which were already received by the Department from Marathon-branded dealers.
30. The State Treasury received, and the Department has not refunded, the amount of tax paid by Marathon-branded dealers in Illinois for the MPC audit periods that is at least equivalent to the amounts paid to the Marathon-branded dealers by MPC in respect of exempt purchasers' purchases during the audit periods.

31. The State will be unjustly enriched when it collects from MPC the liability assessed in the amount of the credit MPC took on its ST-1 returns for the payments MPC made to Marathon-branded Illinois dealers in respect of their sales to exempt purchasers.
32. The Courts agree that "a tax is overpaid when a taxpayer pays more than is owed, for whatever reason or no reason at all." *United States v. Dalm*, 494 U.S. 596, 609 n. 6 (1990), *quoted approvingly in Alvarez v. Pappas*, 229 Ill.2d 217, 225 (2008). MPC is overpaid for the audit periods to the extent of the taxes received by the Department from a Marathon-branded dealer in any month of the audit period which were in excess of the amount paid by MPC to such Marathon-branded dealer for the same period in respect to its sales of fuel to exempt purchasers.
33. An exempt purchaser cannot file and succeed on a claim for refund of the tax paid by MPC to a Marathon-branded dealer in respect of the exempt purchases because: (i) the exempt purchasers were not billed for tax amounts by the fleet card issuers; and (ii) the Department does not allow claims for refund to be filed directly by purchasers who paid UT on their purchases to a retailer required to remit ROT on the gross receipts from the sale. See, 86 Ill. Admin. Code § 130.1501.
34. A Marathon-branded dealer cannot file and succeed on a claim for refund of tax paid on exempt purchases because the dealer cannot

support its claim with E-numbers corresponding to the exempt purchasers for which they received payment from MPC for the tax on exempt purchases.

35. A Marathon-branded dealer that could obtain the E-numbers necessary to file a claim for refund of taxes paid on exempt purchases would not succeed unless, to prevent unjust enrichment, it also established to the Department's satisfaction that the tax was refunded by the dealer to the exempt purchaser.
36. If a Marathon-branded dealer could establish the E-numbers necessary and prove that it refunded the tax on exempt purchases to the exempt purchaser, the Department would offset any refund by any deficiency due and owing to the Department or that would be discovered to be due and owing in an audit of the period for which the refund is claimed.
37. The Department does not face a refund of taxes paid by Marathon-branded dealers in respect of sales to exempt purchasers; therefore, avoiding unjust enrichment by cancelling the assessments issued against MPC does not subject the Department to a risk that it will experience an actual deficiency in amounts due the State for the audit periods.

WHEREFORE, MPC prays that the Tax Tribunal find and determine that the assessments issued against MPC violate the State policy against unjust enrichment and must therefore be cancelled or withdrawn.

COUNT II

Recoupment

37. MPC incorporates and realleges by this reference paragraphs 1 through 25 of this Complaint as though fully set forth herein.
38. The Illinois courts recognize that claims "in the nature of setoff, recoupment, cross claim or otherwise . . . may be pleaded as a cross claim in any cause of action, and when so pleaded shall be called a counterclaim." See, 735 ILCS 5/2-608(b).
39. MPC has a claim for "recoupment" against the Department in each tax period within the audit periods to the extent that the amount of the credits claimed on MPC's ST-1 returns which the Department disallowed and has assessed is less than the amount paid to the Department by Marathon-branded dealers for each such period and MPC paid the Marathon-branded dealer an amount in respect of sales to exempt purchasers for each such period.
40. The overpayment of tax on exempt purchases by Marathon-branded dealers arises out of the same transactions and operative facts as the assessment the Department issued against MPC for the credits claimed on its ST-1 returns and the amounts paid by MPC to Marathon-branded dealers in respect of sales to exempt purchasers.
41. On information and belief, without regard to whether claims for refund could have been successfully prosecuted, the statutes of limitation for

certain Marathon-branded dealers to file claims for refund of taxes paid in respect to sales to exempt purchasers has expired.

42. There is no tax period for which any exempt purchaser could have filed a claim for refund of taxes paid on exempt purchasers, even if the tax had been paid directly to the Marathon-branded dealers by the purchasers and not by MPC.
43. The General Assembly gave the Department the power to implement recoupment, providing in Section 2505-275 of the Civil Administrative Code, in part, that:

Sec. 2505-275. Tax overpayments. In the case of overpayment of any tax liability arising from an Act administered by the Department, the Department may credit the amount of the overpayment and any interest thereon against any final tax liability arising under that or any other Act administered by the Department. . .

(20 ILCS 2505/2505-275)(was 20 ILCS 2505/39e)

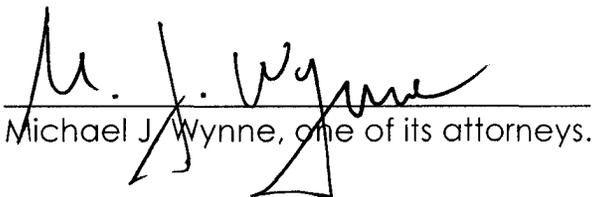
44. Section 2505-275 of the Civil Administrative Code does not prohibit crediting the overpayment of taxes on sales to exempt purchasers by Marathon-branded dealers against the liability it has assessed against MPC in respect of the amounts MPC paid on the same sales to exempt purchasers.

WHEREFORE, MPC prays that the Tax Tribunal enter an order finding and determining that the total tax paid by MPC to Marathon-branded dealers

during the audit periods in respect of their sales to exempt purchasers did not exceed the total tax paid to the Department by Marathon-branded dealers for such periods, and allow MPC to offset the assessed liability up to the amount of its payments to Marathon-branded dealers during the audit periods.

Respectfully submitted,

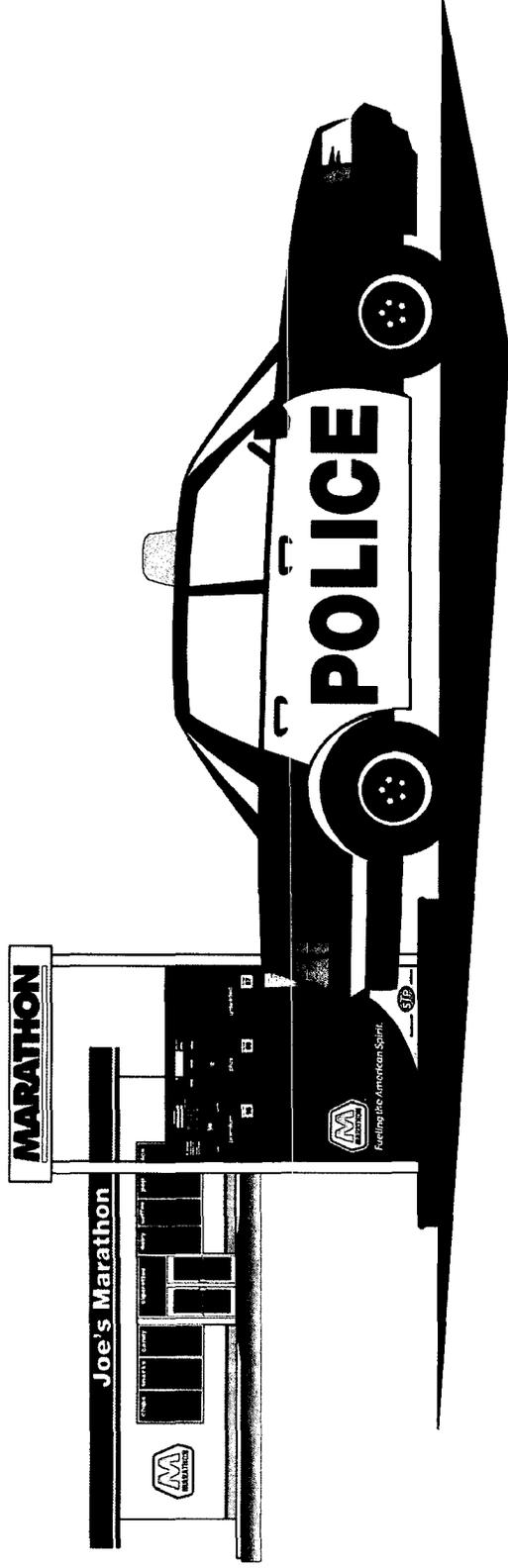
Marathon Petroleum Company LP

By: 
Michael J. Wynne, one of its attorneys.

Michael J. Wynne
mwynne@reedsmith.com
Adam Beckerink
abeckerink@reedsmith.com
Jennifer Waryjas
jwaryjas@reedsmith.com
Reed Smith LLP
10 South Wacker Drive
Chicago, IL 60606
(312) 207-3894 (direct)
(312) 207-6400 (facsimile)

EXHIBIT A

Day 1



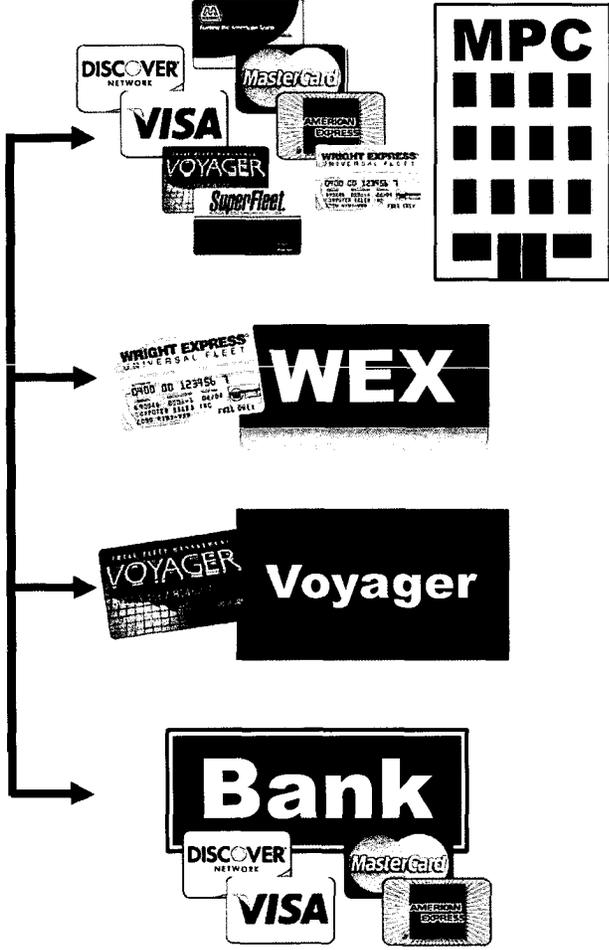
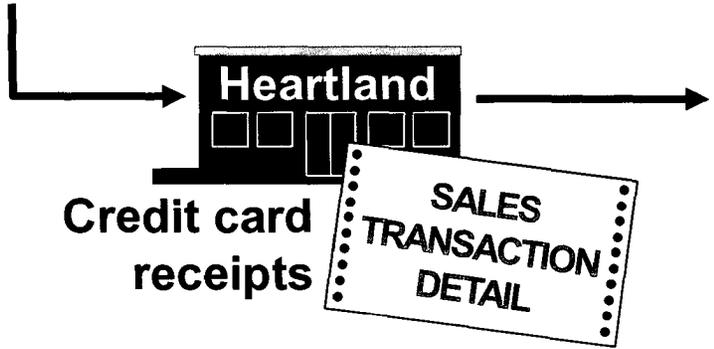
Tax-exempt customer pays full price including sales tax on credit card.



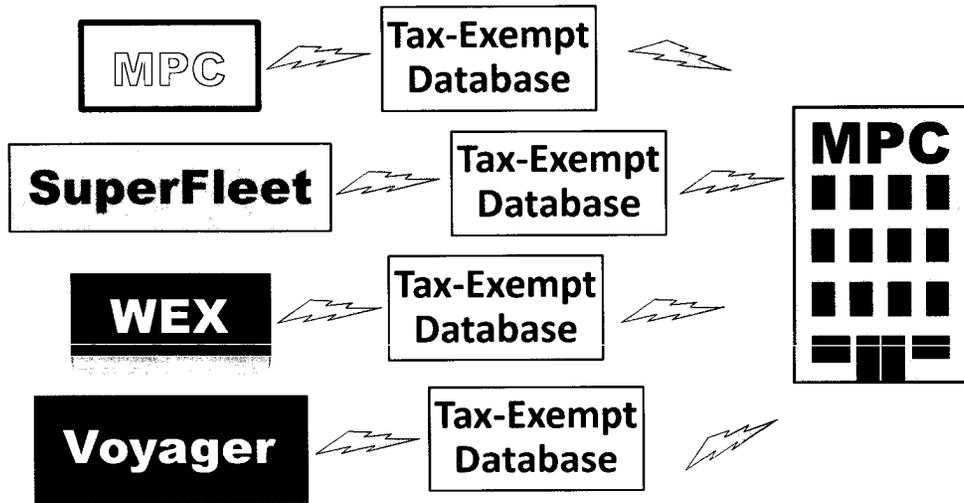
End of Day 1



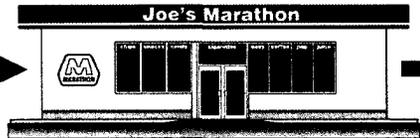
Dealer transmits daily sales activity and credit card receipts.



Day 2



Credit card companies take sales detail information received from Heartland, check against their tax-exempt customer list, and calculate sales tax and pay MPC for sales transaction excluding sales tax and a processing fee.



Dealer receives full price for sale including sales tax (Less Processing Fee)



Monthly Settlements

MPC

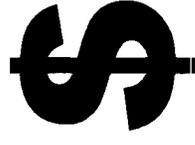
SuperFleet

WEX

Voyager



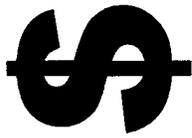
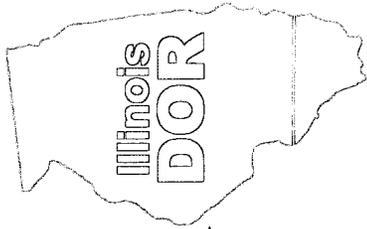
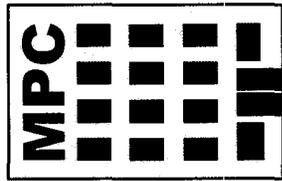
Credit card companies
charge customer for sale
but excludes sales tax.



POLICE



**20th of the
Following Month**



IL DOR

MPC offsets taxable sales with exempt sales credit.



EXHIBIT B

RECEIVED

MAR 31 2014



Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report

#BWNKMGV
#CNXX XX47 4116 8323#
MARATHON PETROLEUM COMPANY LP

539 S MAIN ST

FINDLAY OH 45840-3229

March 26, 2014



Letter ID: CNXXXX4741168323

Account ID: 2877-6585



We have audited your account for the reporting periods January 01, 2009, through June 30, 2009. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	117,324.00	(67,077.67)	50,246.33
Late Payment Penalty Increase	46,931.00	(14,302.00)	32,629.00
Interest	28,742.00	(10,304.37)	18,437.63
Assessment Total	\$192,997.00	(\$91,684.04)	\$101,312.96

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is **May 27, 2014**. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

EXHIBIT C

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report

RECEIVED

MAR 31 2014



#BWNKMGV
#CNXX X181 6294 1123#
MARATHON PETROLEUM COMPANY LP
539 S MAIN ST
FINDLAY OH 45840-3229

March 26, 2014



Letter ID: CNXXX18162941123

Account ID: 2877-6585



We have audited your account for the reporting periods July 01, 2009, through June 30, 2011. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	586,275.00	(63,717.00)	522,558.00
Late Payment Penalty Increase	117,233.00	0.00	117,233.00
Interest	45,853.29	(7.00)	45,846.29
Assessment Total	\$749,361.29	(\$63,724.00)	\$685,637.29

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, et seq.).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is May 27, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Taxpayer Statement

RECEIVED

MAR 31 2014



March 26, 2014

TDD 1 800 544-5304

#BWNKMGV
#CNXX XX39 9619 4240#
MARATHON PETROLEUM COMPANY LP
539 S MAIN ST
FINDLAY OH 45840-3229



Letter ID: CNXXXX3996194240

Account ID: 2877-6585

Total amount due: \$786,950.25



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Sales/Use Tax & E911 Surcharge

You have available credits of \$112.00

Account ID: 2877-6585

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2009	149,634.00	46,931.00	28,742.00	-	(123,994.04)	101,312.96
• \$192,997.00 of this amount is subject to protest.						
30-Jun-2011	619,750.00	117,233.00	45,846.29	-	(97,192.00)	685,637.29
• \$749,148.29 of this amount is subject to protest.						
30-Jun-2013	69,192.00	-	-	-	(69,223.00)	(31.00)
31-Jul-2013	74,263.00	-	-	-	(74,344.00)	(81.00)

SOA

Retain this portion for your records.

P-000043

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXXX3996194240
MARATHON PETROLEUM COMPANY LP

Total amount due: \$786,950.25

Write the amount you are paying below.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$ _____

Write your Account ID on your check.

\$942,145.29 is subject to protest.

Do not pay any Income Tax liability that you intend to protest.

000 006 020609771202 731 123199 1 0000078695025