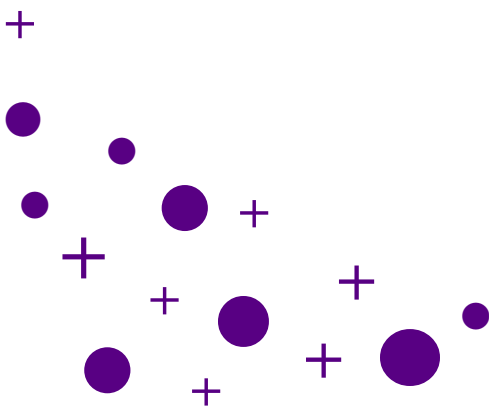


2001 Domestic Partner Information



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Domestic Partner Benefits

Introduction

Domestic partner benefits are an important part of your total compensation. They help you access affordable services for many routine needs, and they also give you vital financial protection against a variety of unexpected circumstances. To help meet the wide-ranging needs of as many domestic partner employees as possible, the domestic partner benefits program provides numerous choices for plans and levels of coverage.

The availability of benefits coverage for domestic partners and their children is an extension of the company's efforts to maximize the effectiveness and value of the benefits program. Please carefully review the information in this Domestic Partner Benefits summary. If you are eligible and this coverage will meet a need in your household, simply follow the instructions on the Enrollment Process on page 9.

Eligibility

All regular full-time and part-time employees who work 18 or more hours per week are eligible to enroll for domestic partner benefits.

Definition of Domestic Partner

Domestic partner defines same-or opposite-sex domestic partners as two people who:

1. Are living together in a committed exclusive relationship of mutual caring and support for a period of at least one year;
2. Intend for the domestic partnership to be permanent;
3. Are financially interdependent such that they are jointly responsible for the common welfare and financial obligations of the household, or the non-employee domestic partner is chiefly dependent upon the employee for care and financial assistance;
4. Are neither legally married to any other individual, and if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased;
5. Are mentally competent to enter into a contract according to the laws of the state in which they reside;
6. Are at least 18 years of age and are old enough to enter into marriage according to the laws of the state in which they reside;
7. Do not have a blood relationship that would bar marriage under applicable laws of the state in which they reside if they otherwise satisfy all other applicable state marriage requirements; and
8. Are not in a relationship solely for the purpose of obtaining benefits.

Your Domestic Partner's Children

Imation's definition of an eligible dependent includes your domestic partner's children -- if they meet all other definitions of an eligible dependent. For benefit coverages, eligible dependents include unmarried children under age 21, or under age 25 if full-time students, who are:

- Biological children, including those who do not live with you, but for whom you have parental rights.
- Legally adopted children or a child placed with you for adoption if you are providing at least 50% of the child's financial support. For the purpose of Imation benefit programs, a child is considered "placed" with you for adoption when you have assumed legal responsibility for the support of such a child.
- Stepchildren who live with you in a parent-child relationship at least 50% of the time and for whom you have financial responsibility as determined by tax laws.
- Disabled children for whom
 - You provide at least 50% of financial support, and they are incapable of sustaining employment.
 - You submit application to the claims administrator providing evidence of physical or mental incapacity, and your application is approved.
 - Application is made before the child's 21st birthday, or between ages 21 and 25 if a full-time student.
 - You provide evidence when requested that your dependent continues to meet the criteria for approved disability.
- Other children living with you in a parent-child relationship including minor children of an eligible dependent, and for whom:
 - You have assumed legal responsibility; and
 - You provide at least 50% of their financial support.

Please note that your domestic partner's children may be considered dependents of yours, based on some of the definitions above. If this is the case, you can enroll them for the medical, dental and vision plans and use reimbursement accounts for their eligible expenses -- all on a pre-tax basis.

If your domestic partner's children do not otherwise meet the above definitions, they can still be covered. However, medical, dental and vision plan coverage for all children will be provided on an after-tax basis, and reimbursement accounts may not be used for your domestic partner's children's expenses. Read the *Paying for Domestic Partner Benefits* section for more tax information.

Benefit Plans and Domestic Partner Coverage

The same Imation benefits that are available to a married spouse are generally also available to a domestic partner -- with a few distinctions, as shown in the following chart:

Coverage	Domestic Partner Eligibility
Medical Coverage	<p>All Imation medical coverage offerings will allow you to cover your domestic partner and his or her children. This includes:</p> <ul style="list-style-type: none"> • CIGNA high and low options for the Preferred Provider Organization (PPO) Plan or Indemnity Plan (whichever plan is available to you), and • Health Maintenance Organization (HMO) coverage, where available. Except NCHPP in the Nekoosa, Wisconsin area.
Dental Coverage	<p>All Imation dental coverage offerings will allow you to cover your domestic partner and his or her children. This includes:</p> <ul style="list-style-type: none"> • Delta Dental Fee-For-Service, and • DeltaCare USA HMO, where available.
Vision Coverage	<p>The vision plan offered through Cole Vision will allow you to cover your domestic partner and his or her children.</p>
Flexible Spending Accounts	<p>Because of IRS regulations, Health Care and Dependent Care Flexible Spending Account reimbursements cannot be made for your domestic partner's expenses, or those of his or her children (unless the children are also your legal dependents).</p>
Dependent Life Insurance	<p>You can insure the life of your domestic partner and his or her children using the spouse and child life insurance options available to all employees.</p>
Legal Services Plan	<p>The legal services plan offered through Hyatt Legal Plans will allow you to cover your domestic partner and his or her children.</p>

Other Benefit Features and Policies

Other Imation benefit program features and Human Resources policies also generally apply to a domestic partner the same way they apply to a married spouse, as shown in the following chart:

Feature	Domestic Partner Eligibility
Beneficiary Designation	<p>As an employee who is not married, you can name your domestic partner (or anyone you wish) to receive benefits that may be payable in the event of your death. Plans from which a benefit may be payable include:</p> <ul style="list-style-type: none"> • Life Insurance, • Accidental Death & Dismemberment (AD&D) insurance • Retirement Investment Plan - 401(k), and • Cash Balance Pension Plan.
Leaves and Absences	<p>Time off from work, as needed, for birth or adoption of a child, a serious health condition, death, etc., as it applies to members of your household, includes your domestic partner and his or her children.</p>
Relocation Policy	<p>Your domestic partner and his or her children will be considered members of your household under the relocation policies.</p>
Employee Assistance Program (EAP)	<p>The Imation Employee Assistance Program is available to your eligible dependents, including your domestic partner and his or her children.</p>
Intracorp Smart Choices	<p>The Intracorp Smart Choices program is available to your eligible dependents, including your domestic partner and his or her children.</p>
Dependent Care	<p>The dependent care referral program, sick child care subsidy program and the family care reimbursement program for overnight business travel are all available for your domestic partner and/or his or her children, when appropriate.</p>
Financial Education/ Retirement Planning	<p>Your domestic partner can participate with you in the Financial Education or Retirement Planning programs.</p>
Imation Club	<p>Imation Club programs that are available to spouses and children will also be available to your domestic partner and his or her children.</p>

Paying for Domestic Partner Benefits

Imation pays the majority of the cost to provide benefits for a spouse and children -- and the company's contribution will be the same for your domestic partner and his or her children. That means the premium you pay for coverage will be the same as any employee. If you will be covering a domestic partner, you can select coverage for:

- Yourself and your domestic partner, or
- Yourself and all eligible family members (including your children and his/her children)

Your contributions for coverage will be on a pre-tax or post-tax basis, the same as any other employee.

However, because of IRS requirements, you will be taxed on the value of benefits provided to a domestic partner and (in some cases) his or her children under the medical, dental and vision care plans.

The full cost of Imation's share of your domestic partner coverage must be added to your income and taxed for any applicable federal, FICA, state, local or other payroll taxes. The value of coverage for you (and your children, if they are all eligible dependents) remains tax-free.

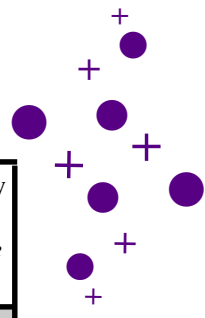
Because of these tax issues, it is important to consider both the premiums and the additional taxes you will pay when you are evaluating the cost of covering your domestic partner.

Chart A on page 7 summarizes the tax status of your contributions for the medical, dental and vision plans, depending on the category of coverage you choose. Please note that both your before-tax and your after-tax contributions as shown on Chart A will be deducted from each paycheck throughout the year.

Chart B on page 8 summarizes the value of the company's contributions for the medical, dental and vision plans that will be added to your taxable income, depending on the category of coverage you choose. The value of the company's contribution that is taxable will be added to your earnings so that your W-2 will reflect that imputed income.

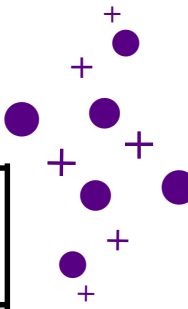
CHART A

Full-Time Employee Contributions for Domestic Partner Benefits



	Single	Employee and Domestic Partner	Employee and Family <i>All Children are eligible dependents</i>	Employee and Family <i>Domestic Partner's child not an eligible dependent</i>
MEDICAL COVERAGE				
CIGNA PPO or indemnity high option				
Your annual before-tax contribution for coverage	\$480.00	\$480.00	\$900.00	\$480.00
Your annual after-tax contribution for coverage	n/a	\$480.00	\$480.00	\$900.00
<i>Total employee share</i>	\$480.00	\$960.00	\$1,380.00	\$1,380.00
CIGNA PPO or indemnity low option				
Your annual before-tax contribution for coverage	\$204.00	\$204.00	\$408.00	\$204.00
Your annual after-tax contribution for coverage	n/a	\$192.00	\$192.00	\$396.00
<i>Total employee share</i>	\$204.00	\$396.00	\$600.00	\$600.00
United HealthCare HMO plan				
Your annual before-tax contribution for coverage	\$300.00	\$300.00	\$600.00	\$300.00
Your annual after-tax contribution for coverage	n/a	\$396.00	\$396.00	\$696.00
<i>Total employee share</i>	\$300.00	\$696.00	\$996.00	\$996.00
Medica HMO				
Your annual before-tax contribution for coverage	\$420.00	\$420.00	\$780.00	\$420.00
Your annual after-tax contribution for coverage	n/a	\$420.00	\$420.00	\$720.00
<i>Total employee share</i>	\$420.00	\$840.00	\$1,200.00	\$1,200.00
DENTAL COVERAGE				
Delta Dental fee-for-service plan				
Your annual before-tax contribution for coverage	\$168.00	\$168.00	\$288.00	\$168.00
Your annual after-tax contribution for coverage	n/a	\$192.00	\$192.00	\$312.00
<i>Total employee share</i>	\$168.00	\$360.00	\$480.00	\$480.00
Delta Dental -- HMO plan				
Your annual before-tax contribution for coverage	\$144.00	\$144.00	\$276.00	\$144.00
Your annual after-tax contribution for coverage	n/a	\$144.00	\$144.00	\$276.00
<i>Total employee share</i>	\$144.00	\$288.00	\$420.00	\$420.00
VISION COVERAGE				
Your annual before-tax contribution for coverage	\$72.12	\$72.12	\$144.24	\$72.12
Your annual after-tax contribution for coverage	n/a	\$54.12	\$54.12	\$126.24
<i>Total employee share</i>	\$72.12	\$126.24	\$198.36	\$198.36

CHART B
Total Company Contributions (Full-Time Employee Rates)
for Domestic Partner Benefits



	Single	Employee and Domestic Partner	Employee and Family All Children are eligible dependents	Employee and Family Domestic Partner's child not an eligible dependent
MEDICAL COVERAGE				
CIGNA PPO or indemnity high option				
Annual before-tax contribution for coverage	\$2,736.96	\$2,736.96	\$5,337.24	\$2,736.96
Annual after-tax contribution for coverage	n/a	\$2,600.16	\$2,600.16	\$5,200.44
<i>Total company share</i>	\$2,736.96	\$5,337.12	\$7,937.40	\$7,937.40
CIGNA PPO or indemnity low option				
Annual before-tax contribution for coverage	\$2,715.48	\$2,715.48	\$5,281.20	\$2,715.48
Annual after-tax contribution for coverage	n/a	\$2,569.92	\$2,569.92	\$5,135.64
<i>Total company share</i>	\$2,715.48	\$5,285.40	\$7,851.120	\$7,851.12
United HealthCare HMO plan				
Annual before-tax contribution for coverage	\$1,710.48	\$1,710.48	\$3,478.44	\$1,710.48
Annual after-tax contribution for coverage	n/a	\$2,204.16	\$2,204.16	\$3,972.12
<i>Total company share</i>	\$1,710.48	\$3,914.64	\$5,682.60	\$5,682.60
Medica HMO				
Annual before-tax contribution for coverage	\$2,449.68	\$2,449.68	\$4,291.08	\$2,449.68
Annual after-tax contribution for coverage	n/a	\$2,315.40	\$2,315.40	\$4,156.80
<i>Total company share</i>	\$2,449.68	\$4,765.08	\$6,606.48	\$6,606.48
DENTAL COVERAGE				
Delta Dental fee-for-service plan				
Annual before-tax contribution for coverage	\$121.08	\$121.08	\$450.720	\$121.08
Annual after-tax contribution for coverage	n/a	\$39.48	\$39.48	\$369.12
<i>Total company share</i>	\$121.08	\$160.56	\$490.20	\$490.20
Delta Dental -- HMO plan				
Annual before-tax contribution for coverage	\$143.40	\$143.40	\$340.20	\$143.40
Annual after-tax contribution for coverage	n/a	\$133.20	\$133.20	\$330.00
<i>Total company share</i>	\$143.40	\$276.60	\$473.40	\$473.40
VISION COVERAGE				
Annual before-tax contribution for coverage	--	--	--	--
Annual after-tax contribution for coverage	--	--	--	--
<i>Total company share</i>	--	--	--	--

Enrollment Process

To enroll your domestic partner for Imation benefits, you simply need to return an **Affidavit Of Domestic Partnership** form. Once your application for domestic partnership is approved, this will be a qualifying life event. We will then mail you a new enrollment form which you can use to enroll your domestic partner and his/her children in the benefits you want.

You can return your personal benefits enrollment form to the HR Information Center. No other special documentation of your domestic partnership will be required, except upon request from Imation.

An Affidavit Of Domestic Partnership form should be enclosed with this summary. If it is missing or you need another copy, call 1-888-42TALENT (1-888-428-2536) to request a new form.

Qualifying Life Events and Domestic Partnerships

Benefit elections that you make during annual enrollment are generally effective throughout the following calendar year -- January 1 through December 31. Because of the tax advantages made available through the Imation benefits program, the IRS limits your ability to make benefit coverage changes during the year.

You can change certain benefits immediately during the year only if you have a qualifying life event. With regard to your domestic partnership, the following will be considered qualifying life events:

- Filing and approval of an Affidavit of Domestic Partnership
- Ending your domestic partnership by filing a Statement of Termination of Domestic Partnership
- Birth, adoption, or placement of a child with you for adoption or foster care (including yours and/or your partner's)
- Loss of dependent child status
- Change in your partner's employment status and/or benefit eligibility
- Death of a dependent, including your domestic partner.

Any change(s) must be requested within 31 days of the date of your qualifying life event. Also, the change(s) must be consistent with the event. If you acquire a new dependent, for example, adding medical coverage for that dependent would be allowed -- but it would not be a reason to drop dental coverage on yourself.

Also, please be aware that enrollment in the vision and legal plans cannot be dropped during the year for any reason other than termination of employment.

To make any changes, simply call 1-888-42TALENT (1-888-428-2536) to speak to a representative who will assist you.

Benefits Coverage During a Long-Term Disability

If you are unable to work for an extended period because of illness or injury, you may qualify for long-term disability (LTD) income protection benefits. If you go out on LTD, you can continue the same benefit coverages as you had as an active employee -- for yourself, your domestic partner and any eligible children.

Continuation of Benefits -- COBRA Coverage

The Consolidated Omnibus Budget Reconciliation Act (COBRA), is a law that allows you and eligible dependents to continue group health care coverage after your employment ends, if you pay for the full cost of the continuing coverage.

Legally, COBRA does not apply to your domestic partner and his or her children. However, Imation will offer this option to continue benefits as though the law did apply. You will have the same options to continue coverage for your domestic partner and his or her children as you would for a spouse or other dependents.

Additional Information

Each benefit plan is governed by a legal contract or plan document, which will determine your actual benefits in the event of any discrepancies with the information in this summary. Also, although we are not planning to, Imation reserves the right to change or end any of its benefit plans at any time and for any reason, to the extent allowed by law.

If you have any questions about your benefits or coverage for domestic partners, please call the Imation HR Information Line at 1-888-42TAL-ENT (1-888-428-2536). Service representatives are available weekdays from 8 am to 6 pm, Eastern Standard Time.

IMATION CORPORATION BENEFIT ELIGIBILITY DOMESTIC PARTNERS

Under Imation benefit programs, certain benefits and rights are available to the spouses (including common law spouses) and dependent children of participants. Effective January 1, 1998, a participant may apply to add a Domestic Partner and his or her child(ren) as covered “dependent child(ren)” under certain coverages available under the Imation Benefits Program. The specifics are described in greater detail in the enclosed information package.

In order to add a Domestic Partner and his or her children, you and your Domestic Partner must complete and sign the attached Affidavit of Domestic Partnership in the presence of a Notary Public and return it to ADP Benefits. Once ADP reviews your Affidavit, they will inform you if any further information or action is required.

Please keep a copy of all materials you send to ADP for your own records.

It is noted that under current federal tax law, tax-favored benefits are available only to an employee’s tax dependents. Imation must administer the Program in accordance with federal tax law and treat as taxable any benefits that are not permitted tax-favored treatment under federal law. Unless your Domestic Partner and his or her child(ren) are also considered to be your dependents for federal income tax purposes, the Internal Revenue Service requires that the Company treat as imputed income to you the value of any health coverage provided to the domestic partner and his or her child(ren).

If you and your domestic partner are of the opposite sex and reside in a state that recognizes common law marriage, you and your Domestic Partner may be eligible to qualify for tax favored health benefits. To obtain tax-favored health benefits, you will be required to submit the appropriate documentation for your state and submit it to Imation HR Information Center for approval.

AFFIDAVIT OF DOMESTIC PARTNERSHIP

Employee Information	
Name:	
Address:	
Social Security Number:	Employee Number:

Domestic Partner Information	
Name:	
Address:	
Social Security Number:	

We, the above parties, hereby declare that we are Domestic Partners and further declare that we meet the following criteria of Domestic Partnership:

1. We have been living in a committed exclusive relationship of mutual caring and support for a period of at least one year.
2. We intend for the Domestic Partnership to be permanent.
3. We are financially interdependent such that we are jointly responsible for the common welfare and financial obligations of the household, or the non-employee Domestic Partner is chiefly dependent upon the employee for care and financial assistance.
4. Neither of us is legally married to any other individual, and if previously married, a legal divorce or annulment has been obtained or the former spouse is deceased.
5. We are mentally competent to enter into a contract according to the laws of the State in which we reside.
6. We are 18 years of age or older and are old enough to enter into marriage according to the laws of the State in which we reside.
7. We do not have a blood relationship that would bar marriage under applicable laws of the State in which we reside, if we otherwise satisfied all other applicable marriage requirements of such State.
8. We are not in this relationship solely for the purpose of obtaining benefits.

We understand that:

1. Domestic Partner benefits under the Imation Benefits Program may have federal and, possibly state tax consequences.
2. If the Domestic Partnership no longer meets all of the criteria attested to in this Affidavit, we must file a Statement of Termination of Domestic Partnership with ADP Benefits within thirty-one (31) days of such change.
3. If we supply false information in this Affidavit, submit fraudulent benefit claims, or fail to notify the Company of any termination of our Domestic Partnership, the Company may:

(A.) Recover any benefits improperly paid and (B.) initiate disciplinary action which may include termination of the employee's employment. We further understand that any person/ employer/company who suffers any loss due to any false statement contained in the documents provided as part of this Affidavit, any fraudulent benefit claims, or failure to notify the Company as described above, may bring a civil action against either or both of us to recover their losses, including reasonable attorney's fees.
4. The filing of this Affidavit may have other legal and/or financial consequences, including the fact that it may be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for purposes of establishing and dividing community property, assigning community debt, and for the payment of support.

Acknowledgments:

1. We certify that any and all representations that we have made and information that we have provided as part of this Affidavit as evidence of our Domestic Partnership are true and accurate and that any documents attached hereto or provided to Imation upon request are authentic.
2. We agree to indemnify, jointly and severally, the company and its Benefit Administrator for any expenses or liabilities they incur as a result of any misrepresentations or inaccuracies, whether made knowingly or unknowingly, in this Affidavit or in any of the information concerning our Domestic Partnership provided with Affidavit.
3. We have provided the information in this Affidavit for use by Imation and ADP Benefits for the purpose of determining our eligibility for Domestic Partner benefits.

4. We have been advised to consult with an attorney regarding the possibility that the filing of this Declaration may have other legal and/or financial consequences, including the fact that it may, in the event of the termination of the domestic partnership, be regarded as a factor leading a court to treat the relationship as the equivalent of marriage for purposes of establishing and dividing community property, assigning community debt, and for the payment of support.
5. We affirm, under penalties of perjury, that the assertions in this Affidavit are true and correct to the best of our knowledge and belief.

Employee Signature

Date

Domestic Partner's Signature

Date

Sworn to and subscribed
before me this ____ day
of _____, _____

Notary Public

My Commission Expires:



Affidavit of Termination of Domestic Partnership

I, _____, submit this Affidavit of Termination of Domestic Partnership
(Name of Employee)

in order to cancel the Affidavit of Domestic Partnership previously filed with respect to

_____. I wish to cancel the affidavit for the following reason:
(Name of Domestic Partner)

The relationship between _____ and me ended on _____.
(Domestic Partner) (Date)

My domestic partner became eligible for other coverage on _____.
(Date)

My domestic partner _____ died on _____.
(Domestic Partner) (Date)

I understand that the effect of filing this Affidavit of Termination of Domestic Partnership is that my domestic partner and his or her child(ren), if any, will no longer be covered under Imation's Benefits Program.

Furthermore, if I had certified my domestic partner and/or his or her child(ren) as tax dependent, I understand that I may be liable for taxes due to terminating this coverage.

In the event that termination of this relationship is not due to the death of my domestic partner, I will mail my former domestic partner a copy of this notice within 30 days at the following address:

(Domestic Partner)

(Address)

(Your signature)

(Date)

Please keep a copy of this form for your records.

