## 2015 Free On-Line Electronic Tax Filing Agreement Amendment

**WHEREAS**, the Alliance and the IRS entered into a three year agreement which was published in the Federal Register (Vol. 67, No. 153, page 51621) on August 8, 2002 and executed on October 30, 2002 (attached), that set forth parameters to which industry members of the Alliance would offer online tax preparation and filing services to taxpayers at no cost to taxpayers ("Services"); and

**WHEREAS**, Free File Inc. and the IRS entered into agreement to extend the term of the original agreement, as modified, for an additional period of four years, from October 30, 2005, until October 30, 2009; and

**WHEREAS**, Free File Inc. and the IRS entered into agreement to extend the term of the original agreement, as modified, for an additional period of four years, from October 30, 2009, until October 30, 2014; and

**WHEREAS**, Free File, Inc. and the IRS entered into an agreement to amend and extend the agreement for one year, executed on October 30, 2014 and expiring on October 30, 2015 with the intention to negotiate a multi-year amended agreement; and

**NOW THEREFORE**, the Alliance and the IRS, hereby mutually agree to amend and extend the agreement executed on October 30, 2002, subject to the following changes and additional conditions:

I. This agreement shall be complete and binding as of the date of the last signature on this document. This 2015 Agreement will extend the term of the original agreement and subsequent amendments for an additional five-year period from the effective date, which shall be October 31, 2015, to the expiration date on October 31, 2020. The early completion of this 2015 Agreement is intended to provide notice and greater stability to the Free File program and to permit FFI Members and the IRS to comply with certain 7th MOU provisions in January, 2015.

2. H200

MAR 0 6 2015 Date:

Debra Holland, Commissioner, Wage and Investment Division Internal Revenue Service

Timothy Hugo, Executive/Director Free File Inc.

Date: 2725-15