

**2023 Amendment to the Eighth Memorandum of Understanding on Service Standards and Disputes between the Internal Revenue Service and Free File Inc.**

This amendment to the MOU (the "Amendment") is made by the Internal Revenue Service ("IRS") and Free File Inc. ("FFI") to the Eighth Memorandum of Understanding on Service Standards and Disputes, dated October 31, 2018 (the "Eighth MOU"), as amended.

Whereas the IRS and FFI entered into the Eighth MOU, with an initial term of three years ending October 31, 2021; and

Whereas, on December 26, 2019, the IRS and FFI, by mutual consent, amended the Eighth MOU,

Whereas, on December 23, 2020, the IRS and FFI, by mutual consent, agreed to extend the term of the Eighth MOU, as amended, by one year to end on October 31, 2022,

Whereas, on December 15, 2021, the IRS and FFI, by mutual consent, agreed to extend the term of the Eighth MOU, as amended, by one year to end on October 31, 2023,

Whereas, on January 3, 2023, the IRS and FFI, by mutual consent, agreed to replace provisions 1.2, 1.5, 3, and 4.1.3(i) for the 2022 tax year and extend the term of the Eighth MOU, as amended, by two years to end on October 31, 2025,

Now therefore, for the 2022 tax year, provision 4.1.3(i) of the MOU will be replaced with the following:

4.1.3 Each Member and New Market Entrant shall:

- (i) Make its Services available to not less than 10 percent and not more than 55 percent of the individual taxpayer population within the Coverage. Additionally, any free services offered under this MOU to Active Duty Military members who meet the requirement of an AGI not to exceed \$73,000 shall be exempt from this service cap of 55 percent of the taxpayer population within the Coverage.

This provision as amended is only applicable to the 2022 tax year. Subsequent to the 2022 tax year provision 4.1.3(i) amended above, will revert to its original form as set forth in the Eighth Memorandum of Understanding on Service Standards and Disputes, dated October 31, 2018.

Except as set forth in this Amendment, the Eighth MOU, as amended, remains in full force and effect in accordance with the terms.



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Date: \_\_\_\_\_

Kenneth Corbin  
Commissioner, Wage and Investment Division  
Internal Revenue Service

Timothy Hugo

Timothy Hugo  
Executive Director, Free File Inc.

Date: 03-13-2023