2020 Amendment to

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

This amendment (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,

Now therefore the IRS and FFI hereby mutually agree to extend the term of the Eighth MOU, as amended, by one year to end on October 31, 2022.

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

Date: _____

Kenneth Corbin Commissioner, Wage and Investment Division Internal Revenue Service

Jim Hugo

Date: 11-23-2020

Timothy Hugo Executive Director, Free File Inc.