

**2021 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,


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,

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, 2023.

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

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Kenneth Corbin  
Commissioner, Wage and Investment Division  
Internal Revenue Service

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

  
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Timothy Hugo  
Executive Director, Free File Inc.

Date: 10-26-2021