

**2022 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,

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,

Now therefore the IRS and FFI hereby mutually agree to 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, provisions 1.2, 1.5, 3, and 4.1.3(i) of the MOU will be replaced with the following:

- 1.2 “FFI Filers” shall mean those taxpayers with an Adjusted Gross Income (AGI) equal to or less than \$73,000 for the prior year (2022), including those least able to afford e-filing tax returns, based upon verifiable characteristics in their tax return and, as a result, who for free, online tax preparation and filing services are offered by an individual Member.
- 1.5 “Coverage” shall mean the taxpayer population with an AGI below or equal to \$73,000.
- 3 To manage the program in a transparent manner, the IRS will use an AGI of \$73,000 to manage the program and will not accept or post any offer by a Member which exceeds this AGI amount. The IRS will describe this limitation on the IRS Free File website. FFI will not have a role in this IRS management process.
- 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 50 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 50% of the taxpayer population within the Coverage.

This provisions as amended are only applicable to the 2022 tax year. Subsequent to the 2022 tax year provisions 1.2, 1.5, 3, and 4.1.3(i) amended above, will revert to their 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.



Kenneth Corbin  
Commissioner, Wage and Investment Division  
Internal Revenue Service

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Date:



Timothy Hugo  
Executive Director, Free File Inc.

01-03-2023

Date: