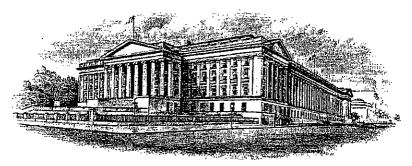
Exhibit

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DEPARTMENT OF THE TREASURY OFFICE OF PUBLIC AFFAIRS

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E-FILING AGREEMENT SIGNED Free electronic tax return filing for 78 Million taxpayers begins in January

Today Treasury announced that an agreement has been signed that will allow up to 78 million taxpayers to file their tax returns electronically without charge. The agreement between the IRS and Free File Alliance, LLC was signed today by IRS Commissioner Charles Rossotti and Free File Alliance manager Mike Cavanagh. Under the agreement, tax software companies will offer at no charge on-line tax return preparation and filing services to a significant portion of American taxpayers. The IRS will provide taxpayers links to these free services through irs.gov and firstgov.gov. The final agreement along with IRS' response to the public comments on the draft agreement was posted in the Federal Register.

"We are one step closer to allowing millions of taxpayers free electronic filing of their tax returns," stated Treasury Secretary Paul O'Neill. "I look forward to the public launch of the website in January."

"This represents an important step forward for taxpayers and our e-filing efforts. This will give millions of taxpayers free access to preparation and e-filing," stated IRS Commissioner Charles O. Rossotti. "As the filing season approaches, the IRS will continue working with the Alliance to implement this important initiative. This joint effort will help even more taxpayers benefit from e-filing."

Free federal electronic filing of tax returns is pro-consumer and pro-taxpayer. Up to 78 million Americans stand to benefit from this free service. This initiative was launched as part of the President's budget last year. The President has also proposed a 15 day filing extension for all taxpayers who file electronically, including those eligible for free filing under this initiative. That proposal has not yet been approved by Congress.

Specific details about the e-file programs in the initiative will be available later.

The text of the final agreement is attached.

Free On-Line Electronic Tax Filing Agreement

This Agreement is entered into, as of October 30, 2002, between the Internal Revenue Service (the "IRS") and the Free File Alliance, LLC, a consortium of companies in the electronic tax preparation and filing industry (the "Consortium"), a non-profit corporation (under the provisions of 26 U.S.C. §501(c)(3)) formed under the auspices of, and affiliated with, the Council for Electronic Revenue Communication Advancement. The Consortium has been formed to facilitate participation in this Agreement by commercial entities, which are members of the Consortium engaged in the business of electronic tax preparation and filing ("Consortium Participants").

I. Purpose

This Agreement provides for free on-line tax return preparation and filing to individual taxpayers, thereby meeting the following five objectives:

- 1. Assuring access to a free and secure electronic preparation and filing option for additional taxpayers, building upon free electronic tax preparation and filing provided in the commercial market today;
- 2. Making tax return preparation and filing easier and reducing the burden on individual taxpayers;
- Supporting the IRS's statutory goals of increased e-filing, pursuant to the IRS
 Restructuring and Reform Act of 1998, which encouraged the IRS to set a goal of
 having 80% of Federal tax and information returns filed electronically by the year
 2007;
- 4. Providing greater service and access to taxpayers; and
- 5. Implementing one of the proposals in the President's FY'03 budget, specifically to encourage further growth in electronic filing by providing taxpayers the option to file their tax return on-on-line without charge, using cooperation with, and encouraging competition within, the private sector to increase e-filing.

II. Summary

To accomplish the above objectives, the IRS and the Consortium (together, "the Parties") will work together to offer free, on-line tax return preparation and filing services to taxpayers ("Free Services"). The Consortium will offer Free Services to taxpayers. The IRS will provide taxpayers with links to the Free Services offered by the Consortium Participants through a web page (described more fully in V. below; hereafter, the "Web Page"), which will be hosted at irs.gov accessible through firstgov.gov. During the term of this Agreement, the IRS will not compete with the Consortium in providing free, on-line tax return preparation and filing services to taxpayers.

This Agreement is the best method for meeting the above stated objectives because it will promote higher quality Free Services by utilizing the existing expertise of

the private sector, maximize consumer choice, promote competition for such Free Services, and thereby meet the objectives in the least costly manner.

III. Scope of Offerings

- The Consortium will offer Free Services for eligible taxpayers (taxpayers A. meeting the qualifications for free offerings) from individual commercial sites. Such offerings, when taken in the aggregate, are intended to provide for Free Services to be available to 60% or more of taxpayers. If at any point the Consortium's aggregate offerings of Free Services are available to fewer than 60 % of taxpayers, the IRS may notify the Consortium of that fact. After receipt of such notice, the Consortium will have six months within which to raise the availability of such offerings to at least 60% of taxpayers. If the Consortium fails to achieve 60% within such sixmonth period, the IRS may terminate this Agreement. In making this decision, the IRS agrees to take into account the extent to which actual usage of Free Services has increased. Consortium offerings, taken together, will provide eligible taxpayers with a reasonable assurance that: (1) Free Services will be available on demand, and (2) these services will provide the ability to file the same federal tax forms which are fileable and available in the comparable paid on-line services offered by a selected Consortium Participant.
- B. The Consortium shall accept offerings only from entities that:
 - 1. Provide electronic, on-line tax preparation and filing of individual income tax returns:
 - 2. Will offer and can provide Free Services to a number of individual taxpayers, which equals or exceeds 10 percent (10%) of the number of individual income tax returns filed in the base year (CY 2001).
 - 3. Offer on-line software approved by the IRS that generates returns that can be sent to the IRS via an IRS-approved channel.
 - 4. Are Authorized IRS E-File Providers in accord with IRS Rev. Proc. 2000-31.
 - 5. Are in compliance with applicable law, including but not limited to, Department of Treasury/IRS rules, including but not limited to 31 C.F.R. Part 10, IRS Rev. Proc. 2000-31, current versions of IRS Publications 1345 and 1345-A, and 26 U.S.C. §7216.

- 6. Demonstrate the competence and capability to deliver their free offerings. This competence and capability may be demonstrated either by providing evidence of prior experience in providing online or electronic filing services or by self-certification. Such self-certification shall be reasonably and objectively determined by the Consortium, taking into account the above referenced need for competence and capability and the intent of the Agreement to avoid unnecessary barriers to entry. Consortium Participants must have adequate capacity to meet the expected demand for their Free Services. In addition to initial Participants, the Consortium will accept later qualified applicants as Consortium Participants.
- 7. Have a security seal certification program, from a third party agreed to by the Consortium and IRS. Certification will be based upon an assessment of the system's ability to protect taxpayer data.
- 8. Comply with the privacy provisions of 26 U.S.C. §7216. Have a privacy seal certification program from a third party agreed to by the Consortium and IRS. Consortium participants are encouraged to use software that will enable their websites to state their privacy practices in a standard machine-readable format that can be retrieved automatically and interpreted easily by users. Consortium Participants shall also agree that provisions of Free Services shall not be conditioned on obtaining an eligible taxpayer's consent to solicitations of additional business.
- 9. Will not contain or provide links to inappropriate content.
- 10. Clearly disclose to users their customer service support options and privacy policy.
- 11. Agree to have at least one link to the IRS web site (irs.gov).
- C. The Consortium will take reasonable steps to publicize the criteria for Consortium participation. The Consortium will provide to the IRS, on request, the names of unsuccessful applicants for Consortium participation and the reason for their rejection.

IV. Performance Standards

A. The IRS will have the Consortium web page ready by December 31, 2002. Consortium participants will have submitted their test returns produced by their software to the IRS sufficiently in advance of that date for testing. The IRS will not list on the Consortium web page a Consortium participant whose test returns have not been certified prior to

- the beginning of the filing season until that participant's test returns have been tested and certified.
- B. The Consortium will use its best efforts to assure that Free Services by individual Consortium Participants are performed in accordance with the terms of the Agreement and in accordance with the offer made by the Consortium Participant. If the IRS determines a particular offering of Free Services is deficient or that Free Services are not being properly performed, it will notify the Consortium in writing of that fact, and provide information regarding corrective actions it believes are needed.
- C. The undertaking by the Consortium under IV. A to offer Free Services at or above the 60% level shall apply only to January through April of each year (the primary tax filing season). Outside of the primary tax filing season, the Consortium shall encourage Consortium members to offer Free Services to the same extent that such services are offered by Consortium members for compensation.
- D. The Consortium will be responsible for establishing its governance standards. These standards shall be in accord with applicable law and regulations. The standards shall be consistent with the Consortium performing its obligations under this Agreement and be designed to maximize participation of industry members while meeting the requirements of the Agreement.
- E. IRS, in consultation with the Consortium, will develop an assessment process including usability performance measures to measure the extent to which the Agreement is accomplishing the objectives described in I., above. They will include at least:
 - 1. Uptime and reliability through the tax season.
 - 2. Delivery of the taxpayer to the Free Services in the minimum number of clicks consistent with usability design principles and the need to fully inform taxpayers about the free online services.

 From the site the taxpayer arrives at by clicking on the Consortium page's link to the Consortium Participant, until the taxpayer arrives at the Free Services, there will be no more clicks than required of such Consortium Participant's paying customers, if applicable, consistent with usability design principles.

V. Consortium Web Page Operation

A. The IRS will host and maintain the Web Page. The Consortium will submit to the IRS proposed content for the Web Page, and the IRS shall determine the final content to appear on the Web Page. The IRS will ensure that there are links from appropriate Government sites to the Web Page.

- B. The design of the Web Page will conform to the following guidelines:
 - 1. The Consortium will determine rank order placement of links to individual offerings in accordance with reasonable, objective criteria. Each listing of an offering will provide a description of the scope of, and eligibility for, Free Services it offers.
 - 2. The Web Page will provide a link to each Consortium Participant's Free Services entry using a minimum number of clicks.
 - 3. No advertising will appear on the Web Page.
 - The Consortium will create and supply to IRS proposed content for the Web Page using existing IRS content management procedures.
 - 5. The Web Page will be developed using usability design principles and will be updated based upon usability testing and other user feedback.
- C. Taxpayers will be able to use Consortium Participants' software to prepare and electronically file their own personal income tax returns using proprietary processes and systems which such Participants host and maintain.
- D. The Consortium will promptly notify the IRS of any planned or unplanned unavailability (i.e., downtime) of an offering that is anticipated to exceed five hours in duration. The IRS will annotate that offering's listing on the Web Page with a notice advising the public of the unavailability. The IRS may delist an offeror if its service remains unavailable for more than 24 hours, but shall re-list after restoration of availability; provided, however, if a Consortium Participant repeatedly has periods of such unavailability, the IRS shall be entitled to delist that Consortium Participant.

VI. Marketing

- A. The Parties will coordinate with each other their respective marketing of these Free Services to provide uniformity and maximize public awareness. Final decisions on the marketing campaign will remain with the IRS for IRS marketing expenditures and with the Consortium and the Consortium Participants for their marketing expenditures.
- B. The IRS will not endorse specific offerings or products, but will promote the availability of the Consortium's Free Services.
- C. The Parties will work with the States to explore how this Agreement can support the states. On-line tax preparation and e-filing of both federal and state returns can maximize benefits of this Agreement to taxpayers.

D. The Consortium understands that the IRS may continue to provide Consortium Participants or non-Participants Partners links from Government sites to electronic preparers and filers.

VII. Term of Agreement; Termination

- A. This Agreement has an initial term of three years from its effective date with automatic options to renew for successive two-year periods. Representatives from the Parties will meet semiannually to review operation of this Agreement. The Parties will review the terms of this Agreement on an annual basis, and, upon mutual consent, can agree in writing to modify any provision of this Agreement.
- B. Either Party may terminate this Agreement for cause if the other Party fails to comply with this Agreement, and such failure is not cured within thirty days of written notice of such failure from the other Party.
- C. The IRS may terminate this Agreement without cause, such termination to be effective 12 months after the date of notice of such termination.
- Should the IRS decide to offer Free Services to taxpayers the IRS shall D. notify the Consortium immediately. If the IRS gives such notice during the tax season (between January 1st and April 15th, or the last day of the filing deadline if that date is changed from April 15) of any year, the Consortium may, by written notice to the IRS, terminate this Agreement, effective on April 16th (or, if the filing deadline is changed from April 15, on the day following such new deadline) of that year. If the IRS gives such notice between April 16th (or, if the filing deadline is changed from April 15, on the day following such new deadline) and October 15th of any year, then the Consortium may, by written notice to the IRS other than during a tax season, terminate this Agreement, such termination to be effective no fewer than 30 days after the date of the Consortium's notice of such termination. If the IRS gives such notice between October 15 and December 31, the Consortium may by written notice immediately terminate this Agreement at any time on or before December 31.

VIII. Miscellaneous

This Agreement represents the entire agreement between the Parties. This Agreement is governed by Federal law.

Charles O. Rossotti, Commissioner

Internal Revenue Service

Michael F. Cavanagh, Manager

Free File Alliance, LLC