

# IRS Direct File | What you need to know

IRS Direct File is an option to file your 2024 federal taxes online – for free – directly with the IRS. Go to [directfile.irs.gov](https://directfile.irs.gov) to learn if you’re eligible and if it’s right for you in 2025.

	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
<b>Residency</b>	U.S. citizen or <b>U.S. resident</b> who’s lived in an eligible state for all of 2024	<ul style="list-style-type: none"> <li>U.S. citizen who <b>works abroad</b> or has income earned in foreign countries</li> <li><b>Non-resident aliens</b></li> <li><b>Dual status individual</b></li> </ul>
<b>State</b>	Alaska, Arizona, California, Connecticut, Florida, Idaho, Kansas, Maine, Maryland, Massachusetts, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Oregon, Pennsylvania, South Dakota, Tennessee, Texas, Washington state, Wisconsin, and Wyoming	Alabama, Arkansas, Colorado, Delaware, Georgia, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, Utah, Vermont, Virginia, West Virginia, the District of Columbia or a U.S. territory
<b>Income type</b>	<ul style="list-style-type: none"> <li><b>Wages from employers</b> (Form W-2)</li> <li><b>Social Security benefits</b> (Form SSA-1099)</li> <li><b>Unemployment compensation</b> (Form 1099-G)</li> <li><b>Interest income</b> (Form 1099-INT)</li> <li><b>Pension and retirement plan income</b> (Form 1099-R)</li> <li><b>Distributions for qualified medical expenses from Health Savings Accounts</b> (Form 1099-SA)</li> <li><b>Alaska Permanent Fund Dividend</b> for Alaska residents</li> </ul>	<ul style="list-style-type: none"> <li><b>Gig economy</b> (Form 1099-K)</li> <li><b>Non-employee compensation</b> (Forms 1099-MISC or NEC)</li> <li><b>Individual Retirement Account distributions</b> (Form 1099-R)</li> <li><b>Dividends</b> (Form 1099-DIV)</li> <li><b>Business income</b></li> <li><b>Capital gains</b></li> <li><b>Rental income</b></li> <li><b>Self-employment income</b></li> </ul>
<b>Credits</b>	<ul style="list-style-type: none"> <li><b>Earned Income Tax Credit</b></li> <li><b>Child Tax Credit</b></li> <li><b>Credit for Other Dependents</b></li> <li><b>Child and Dependent Care Credit</b></li> <li><b>Premium Tax Credit</b> (1095A, Marketplace)</li> <li><b>Retirement Savings Contribution</b> (Saver’s) Credit</li> <li><b>Credit for the Elderly or the Disabled</b></li> </ul>	<ul style="list-style-type: none"> <li><b>Clean vehicle and energy credits</b></li> <li><b>Foreign tax credit</b></li> <li><b>Higher education credits</b></li> <li><b>Adoption credit</b></li> </ul>
<b>Deductions</b>	<ul style="list-style-type: none"> <li><b>Standard deduction</b></li> <li><b>Educator expense deduction</b></li> <li><b>Student loan interest deduction</b></li> <li><b>Health Savings Account contribution</b></li> </ul>	<b>Itemized deductions</b> including <ul style="list-style-type: none"> <li><b>Donations to charity</b></li> <li><b>Gains from sale of your home</b></li> <li><b>Gambling losses</b></li> <li><b>Home mortgage interest</b></li> <li><b>Income, sales, real estate and personal property taxes</b></li> <li>Losses from <b>disasters and theft</b></li> <li><b>Medical and dental expenses</b> over 7.5% of your <b>adjusted gross income</b></li> </ul>

This chart shows general eligibility information and is not all-inclusive. Use the Eligibility Checker at [directfile.irs.gov](https://directfile.irs.gov) to find out if IRS Direct File is right for you in 2025.

For more information, visit [Direct File on IRS.gov](https://DirectFile.on.IRS.gov) or subscribe to the [IRS Direct File newsletter](#).