



# **Direct File Media Guide**

# IRS | Direct File Media Guide

Thank you for your interest in **IRS Direct File**. Your partnership is critical to helping ensure that eligible taxpayers are aware of Direct File and can successfully file their 2024 federal taxes using this now permanent online service in 2025.

This guide includes information to help you engage taxpayers in your community, make sure they know about Direct File, and understand whether they are eligible.

To stay up to date, visit [directfile.irs.gov](https://directfile.irs.gov), subscribe to the [Direct File newsletter](#) or visit [Direct File](#) on IRS.gov.

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## IRS Direct File – What’s New

During the 2025 filing season, IRS Direct File is a filing option that eligible taxpayers in 24 states can use to file their federal taxes online directly with the IRS, for free.

After a successful pilot during the 2024 tax filing season, where more than 140,000 taxpayers filed their tax returns using Direct File, the IRS made Direct File a permanent filing option.

In 2025, Direct File will be available in twice the number of states for eligible taxpayers to file their 2024 federal tax returns. It will cover a far greater number of tax situations. And new features will make the tax filing process quicker and easier.

Last year, taxpayers in 12 pilot states were eligible to use the Direct File pilot: Arizona, California, Florida, Massachusetts, Nevada, New Hampshire, New York, South Dakota, Tennessee, Texas, Washington, and Wyoming. For the 2025 tax filing season, eligible taxpayers in the 12 pilot states and 12 new states can see if they’re eligible for Direct File: Alaska, Connecticut, Idaho, Kansas, Maine, Maryland, New Jersey, New Mexico, North Carolina, Oregon, Pennsylvania, and Wisconsin.

More states have expressed interest in participating in Direct File in future years. If Direct File is not available in your state for the 2025 tax filing season, please check back for updates.

### **More Tax Situations Covered for 2025**

In 2025, taxpayers in the participating states will see more tax situations covered than the pilot. Direct File will cover more types of income, more credits, and more deductions than last year, allowing far more taxpayers to take advantage of this free filing option if it’s right for them.

Direct File will also feature key updates that will make filing taxes even quicker and easier. Last year, thousands of users got help filing their taxes through Direct File’s live chat customer service feature in English and Spanish. Live Chat is available again in English and Spanish, and it will be available with additional authentication and verification to allow chat assistants to provide more information.

This year, taxpayers can also try a new Chat Bot that can provide guided help on the eligibility checker.

## How it works

- IRS Direct File allows taxpayers to easily file taxes online directly with the IRS – for free.
- Direct File guides taxpayers through answering questions to prepare their tax return step-by-step. It works as well on a mobile phone as it does on a laptop, tablet, or desktop computer.
- Direct File is available in English and Spanish, with customer service in both languages.
- Taxpayers using Direct File will be able to get help from dedicated IRS Direct File customer support representatives through a live chat feature, which is available in English and Spanish.
- Eligible taxpayers from 24 states can choose to file using Direct File: 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, Wisconsin, and Wyoming.
- Roughly 30 million taxpayers across those 24 states will be eligible to use Direct File to file 2024 federal tax returns during the 2025 tax filing season.

# Eligibility

## Participating states

Direct File is an option if you lived in one of these participating states in 2024 for the entire year: 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, Wisconsin, and Wyoming.

Direct File and the state tax authority work together to help you file both your federal and state return. If you need to file more than one state tax return, you cannot use Direct File.

## Income

- **W-2 wage income**
- **SSA-1099 Social Security income**
- **1099-G unemployment compensation**
- **1099-INT interest income**
- **1099- R retirement income**
- 1099-MISC for Alaska residents reporting the **Alaska Permanent Fund Dividend**

You can't use Direct File if you had other types of income, such as **gig economy**, **rental** or **business income**.

## Credits

- **Earned Income Tax Credit**
- **Child Tax Credit**
- **Credit for Other Dependents**
- **Child and Dependent Care Credit**
- **Premium Tax Credit**
- **Credit for the Elderly or Disabled**
- **Retirement Savings Contributions Credit**

## Deductions

- **Standard deduction**
- **Student loan interest**
- **Educator expenses**
- **Health Savings Account contributions**

You can't use Direct File if you **itemize deductions**.

Taxpayers receiving other types of income or claiming credits and deductions not on the list above or who do not live in one of participating states will not be able to use Direct File.

Eligible taxpayers with SSNs and ITINs who live in a participating state who have only the types of income, credits, and deductions listed above, can choose to file directly with the IRS – for free – using IRS Direct File.

## Examples of who is eligible

Examples of taxpayers who may be eligible to use IRS Direct File to file 2024 federal tax returns in 2025:

- A parent with W-2 income that claims the Earned Income Tax Credit, Dependent Care Credit and Child Tax Credit.
- A recent graduate with W-2 income, who pays student loan interest and gets their health insurance from the Health Insurance Marketplace and claims the Saver's Credit.
- A retired senior citizen with Social Security, interest and retirement income who claims the Credit for the Elderly or Disabled.

## How to file using IRS Direct File

1. **Go to [directfile.irs.gov](https://directfile.irs.gov) to check your eligibility and see if Direct File is a good fit for you.** If you're not eligible, we'll connect you to alternative filing options.
2. **Sign-in to Direct File securely** using your email and a secure password to **verify your identity**. The IRS lets you access most tax tools with one account using the same login and password. If you already have an IRS online account, you can use it for Direct File.
3. **Complete your return** – Direct File will guide you through a series of questions to help you file quickly and easily. You can get support from dedicated IRS customer support specialists through a live chat feature if you need help.
4. **Review your return, input your payment or refund information, and submit your federal return!** Direct File will email you once your return has been accepted by the IRS.
5. **File your state return.** If you need to file a state return, Direct File will connect you with your state's online filing tool to help you get started. In many cases, Direct File users can even import their federal return data directly to their state tool.

## Other free options: Free File, VITA, TCE

If IRS Direct file is not an option for you, here are other ways to file:

- **An IRS Free File partner**
- **E-file options**
- **Free tax return preparation for qualifying taxpayers**
- **Paper tax returns with or without payment**

## Frequently Asked Questions

**What is Direct File?** Direct File is a digital service that allows taxpayers to file their federal taxes directly with the IRS for free. Following a successful pilot in 2024, the IRS made Direct File a permanent tax filing option. This year, Direct File is available to eligible taxpayers in 24 states. See [directfile.irs.gov](https://directfile.irs.gov) for pilot information and updates.

**Who is eligible for IRS Direct File?** Direct File supports many common tax situations, including wage income from jobs that's reported on a W-2, social security income, pension, and annuity income, and more. The service supports several tax credits such as the Earned Income Tax Credit, the Child Tax Credit, Credit for Other Dependents and Dependent Care Credit, Premium Tax Credit, and others. Direct File supports deductions for student loan interest, educator expenses, and Health Savings Account contributions.

### **In which states will IRS Direct File be available in 2025?**

Direct File is projected to be available to eligible taxpayers residing in 24 states, including 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, Wisconsin, and Wyoming.

Taxpayers who lived in one of those 24 states in 2024 for the entire year may be eligible to use Direct File this year. Interested taxpayers can check their eligibility for Direct File at [directfile.irs.gov](https://directfile.irs.gov).

## IRS Resources

- [IRS Direct File set to expand availability in a dozen new states and cover wider range of tax situations for the 2025 tax filing season | Internal Revenue Service](#)
- [directfile.irs.gov](https://directfile.irs.gov)
- [Direct File newsletter](#)
- [Direct File on IRS.gov](#)
- [IRS makes Direct File a permanent option to file federal tax returns; expanded access for more taxpayers planned for the 2025 filing season | Internal Revenue Service](#)
- [Publication 5969, IRS Direct File Pilot Program: Filing Season 2024 After Action Report](#)
- [Publication 5916, File for free with Direct File](#)
- [Publication 5917, Direct File - What you need to Know](#)
- [Publication 5949, Helpful tips to prepare you for IRS Direct File](#)
- [Publication 5952, Are you ready to file with IRS Direct File?](#)
- [IRS Direct File YouTube video](#)

