

**Issue Number: FS-2025-02****IRS Direct File – A free, easy and secure way to prepare and file 2024 taxes online**

More taxpayers in more states will be able to file their 2024 federal taxes directly with the IRS for free. This filing season, Direct File includes new features to make filing taxes quicker and easier.

With [IRS Direct File](#), **eligible taxpayers can:**

- Prepare and file a 2024 federal tax return online – for free – in English or Spanish
- Import data from their IRS account, including personal information, their IP PIN and some information from their W-2, if it's available
- Add their tax information with step-by-step guidance
- Connect with their state filing tool to file for free
- Get help in English and Spanish in real-time live chat with IRS customer support specialists for Direct File
- Use smartphones, laptops, tablets and desktop computers to file online

Participating states where Direct File is available

This year, Direct File is open to eligible taxpayers in 25 participating states to file their taxes directly with the IRS for free: 12 states that were part of the pilot last year, plus 13 new states where Direct File is available in 2025.

Alaska, Arizona, California, Connecticut, Florida, Idaho, Illinois, 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.

Eligibility

Taxpayers who lived and worked in one of the 25 participating states for all of 2024 can use Direct File if they report:

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

Starting March 5, 2025, taxpayers can use Direct File to report:

- 1099-R retirement income
- Contributions to and most distributions from employer-sponsored retirement plans, like a 401(k), pension, annuity, 403(b), or governmental 457(b)
- Direct rollovers from one employer-sponsored retirement plan to another, or to an IRA

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

Credits

Taxpayers can use Direct File to claim these credits:

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

Taxpayers who live in Washington state will be guided to the state's website to apply for the Working Families Tax Credit.

Deductions

Taxpayers can use Direct File to claim these deductions:

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

Taxpayers can't use Direct File if they itemize deductions or claim other tax deductions.

How to file using IRS Direct File

1. Go to 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. Eligible taxpayers who have a Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN), may sign in or create an account to verify their identity to access Direct File. 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 the same sign-in 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 free 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.

Save time importing tax information directly from the IRS

Direct File saves taxpayers time by allowing them to import certain data from their IRS account. Taxpayers can review and edit the information before the return is submitted to the IRS.

Direct File can import the following information:

- Employment and federal wage information from your Form W-2, if it's available
- Identity Protection PIN (IP PIN), if you use one
- Your Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN)
- Your name, date of birth, mailing address, email address and phone number

Income limits for Direct File

While there are no income limits for Direct File, additional limitations apply to taxpayers with household wages exceeding \$125,000. Currently, Direct File does not support all tax situations for all taxpayers.

You can't use Direct File if:

- Your wages exceed \$200,000 (\$168,600 if you had more than one employer)
- You file as Married Filing Jointly, and your spouse's wages are more than \$200,000 (\$168,600 if your spouse had more than one employer)
- You file as Married Filing Jointly, and you and your spouse's wages are more than \$250,000
- You file as Married Filing Separately, and your wages are more than \$125,000

Get help with Direct File

Taxpayers can get help with technical support or basic tax law questions from IRS customer service representatives through live chat in English and Spanish.

You can chat live or request a callback from an IRS Direct File customer support specialist when you're logged in.

New this year: You can opt into additional authentication and verification, which will allow customer support specialists to provide more detailed support. Questions or issues unrelated to Direct File are routed to other IRS support staff.

Find out more about Direct File

- Learn more about [how Direct File works](#)
- Sign up for the [Direct File newsletter](#)
- [Publication 5916](#), File for free with IRS Direct File
- [Publication 5917](#), IRS 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?
- [Explore other free filing options](#)