

Eligibility

In 2025, Direct File is a free online filing option for eligible taxpayers who lived in one of 24 states in 2024 for the entire year.

Below are tax situations supported by Direct File this year.

Types of income	<ul style="list-style-type: none">• Wage income (W-2)• Social Security income (SSA-1099)• Unemployment compensation (1099-G)• Interest income (1099-INT)• Pension and annuity income (excluding IRAs) (1099-R)• Alaska Permanent Fund Dividends for Alaska residents (1099-MISC)
Credits	<ul style="list-style-type: none">• Earned Income Tax Credit• Child Tax Credit• Credit for Other Dependents• Child and Dependent Care Credit• Premium Tax Credit• Retirement Savings Contributions Credit (Saver's Credit)• Credit for the Elderly and Disabled
Deductions	<ul style="list-style-type: none">• Standard deduction• Student loan interest• Educator expenses• Health Savings Account contributions <p>You can't use Direct File if you itemize deductions.</p>
State availability	<ul style="list-style-type: none">• Direct File will be available in 24 states: 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.• Please note, Direct File and the state tax authority work together to help you file both your federal and state return. However, if you have income from and need to file a return in more than one state, you cannot use Direct File this year.