

# IRS Direct File expands eligibility for 2025 filing season.



## Who qualifies for IRS Direct File?

### Income

- Wage earners who receive Form(s) W-2
- Social Security Income
- Unemployment income
- Interest income
- Retirement Income (other than IRAs)
- Alaska Permanent Fund dividends

### Deductions or credits

- Standard deduction
- Child Tax Credit
- Credit for Other Dependents
- Earned Income Credit
- Educator Expenses deduction
- Student Loan Interest deduction
- Saver's Credit
- Credit for the Elderly and Disabled
- Premium Tax Credit
- Health Savings Accounts



## Who does not qualify for IRS Direct File?

### Income

- Wages not from Form W-2
- Dividends
- Capital Gain (losses) or Other gains (losses)
- Taxable refunds, credits, or offsets
- Alimony received
- Gambling income
- Business and Self Employment income including rental income, partnerships, LLCs, and farming income
- Any income from Individual Retirement Accounts (IRAs)
- All "Other income" except Alaska Permanent Fund dividends

### Deductions or credits

- Federal itemized deductions
- Business related deductions
- Moving expenses for members of the Armed Forces
- Education credits
- Alimony paid
- Other adjustments