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# The Future of Tax Filing

## Part 2: Building Direct File: Policy and Strategy

### Chapter 7: Direct File promotion and outreach

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A great deal of external stakeholder energy in 2024 and 2025 was spent on promotion and outreach: how do we make sure that people know about and use Direct File, especially given the paradigm shift that Direct File represents?

Unfortunately, despite this energy and effort, we have limited empirical data on what actually worked. Respecting taxpayers' (understandable) concerns about government tracking, Direct File did not implement functionality that would allow analysts to trace referral sources through to completed Direct File returns. (In year two, there was a limited program to use referral tracking URLs that allowed analysts to view by-source completion rates through the eligibility screener, but use of these links was not widespread, and in any case screener completion is only an imperfect proxy for Direct File usage at best.) It was the use of more thorough tracking URLs that allowed for [much more detailed analysis of outreach strategies in the GetCTC era](#).

The recommendations here should be considered tentative, based on circumstantial evidence about the timing of returns, limited state-level analysis discussed above, experiences engaging outreach partners during the early years of Direct File, analogous best practices in other contexts, and (to a limited extent) our user research in summer 2025.

- **With any outreach and promotion, a single, clear message and a direct call to action are paramount.** Outreach campaigns that themselves try to walk taxpayers through eligibility restrictions or promote various different filing options are very unlikely to be successful.
- As discussed in [Chapter 3 on tax scope](#) and [Chapter 6 on promotion and outreach](#), **we believe the most important thing Direct File can do to increase take-up is to quickly reach what we call *baseline maturity***, the level at which at least half of

taxpayers are eligible, and Direct File can be credibly promoted as a default option that will work for most DIY taxpayers. When Direct File covers a limited set of circumstances, with sometimes difficult-to-explain eligibility boundaries and only a minority of taxpayers included, discussions of the product inevitably refer to it as a “limited” product for “only taxpayers with very simple situations.” Even for those taxpayers who are eligible, this language tends to suggest Direct File may well not be the right option, or is still some very early-stage experimental program. Reaching baseline maturity will fundamentally change the tenor of the discourse and perceptions, mechanically increasing uptake even without any explicit new marketing efforts.

- By far the most important factor impacting Direct File’s take-up will be its positioning on the IRS website. **Once Direct File reaches baseline maturity, the IRS will be able to position it as a default filing option. We believe this will be transformative.** The single biggest call to action on the IRS website — throughout the entire website — should be to file a return, and this call to action should take taxpayers to Direct File. No longer would “how to file” pages be a mish-mash of detail-laden treatments of various slightly overlapping options, struggling to compete against highly optimized private industry landing pages. While any future Direct File team should continue to pursue other outreach and marketing campaigns, we broadly encourage future teams and advocates not to over-anchor on these efforts, putting significant trust instead in the ability of formal messaging to transform the filing ecosystem.
  - Policymakers and advocates must be clear-eyed, though, that implementing this recommendation will occasion vehement opposition from the tax preparation industry. In 2024 and 2025, the industry’s key demand for the IRS and state departments was that Direct File not be promoted *above* Free File options. Industry was so focused on this point that, in 2025, they won an (unorthodox) compromise in which the IRS web page describing free filing options traded off every minute whether Direct File or Free File was listed first on the page. We believe the IRS would be firmly in the right in such a fight (see [Chapter 15: IRS and private providers](#)), but policymakers should know what they are getting into.
- The IRS should **augment this website positioning with additional direct communications to taxpayers**, as discussed in [Chapter 10: IRS communications](#). This could include generic reminders to file during the regular season, highlighting Direct File as the default filing option, as well as more targeted outreach to taxpayers who have not yet filed after April 15. The IRS could also consider custom direct communications to taxpayers whose records suggest they are likely eligible for Direct File, based on their prior returns and their reported income sources.
- The federal outreach effort is also extremely powerful in its second-order impacts. **Whether it is in generating news coverage, or convening other large institutional actors to echo the Direct File message, nothing compares to the federal megaphone.** To the degree messengers other than the federal government get

involved in promoting Direct File, the best way to recruit and organize them is again via the federal government.

- Absence of evidence is not evidence of absence, but **there is no clear evidence that state-level organizing efforts drove take-up in 2025**. As discussed above in [Chapter 6: Direct File usage and cost levels](#), we regressed state level take-up on a qualitative measure of the level of community- and state-based outreach activity that took place in 2025, and found no relationship. This lack of correlation largely tracks [GetCTC research in 2021 and 2022](#), which found that most community-level outreach activity was not effective.
  - The exception to this lack of correlation in the GetCTC era was outreach via direct messages sent by benefits agencies, which reliably had a small but meaningful impact on take-up rates. But the GetCTC research noted at the time that “promoting GetCTC in 2022 was a very specific project” and “promoting a tax filing service with a wider scope during the regular filing season could well be a very different exercise.” Despite some effort to engage benefits agencies, the Direct File outreach effort never jibed with benefits agencies the way GetCTC did. Promoting GetCTC felt to benefits agencies like promotion of a concrete cash benefit that could supplement other social assistance. Promoting Direct File, among the thicket of various options at tax time, did not present the same way.
- State government outreach and promotion became a significant focus of the Direct File movement in 2025. We saw that Governors’ Offices can drive some news cycles, and that state tax departments can be helpful at the margin by promoting Direct File clearly in their own web properties and communications — provided they link to federal Direct File as the front door of the process. But **this circa-2025 state focus was significantly driven by federal inaction; with the IRS and Treasury on the sidelines, working through states was the best the movement could do. It is not a good substitute for federal action.**
- **Outreach via employers does appear to be a promising angle**, as employees are used to receiving information about tax filing options from their employers when they receive their W-2s. But this is one angle that was not significantly tested in 2024 and 2025. And as with other messengers, it will be far easier to convince employers to replace their private tax software referrals with Direct File referrals once Direct File covers a clear majority of their workforce.
- **The IRS may consider experimenting with traditional paid media to promote Direct File.** As discussed further in [Chapter 10: IRS communications](#), several of the taxpayers with whom we did user research in summer 2025 said they would take a new IRS filing solution more seriously if they learned about it from paid advertising, a source where they are used to getting information about reputable products.