

New Schedule 3-A, Federal Public Benefit

Cross References

- Schedule 3-A (Form 1040), *Federal Public Benefit*
- <https://www.irs.gov/pub/irs-dft/f1040s3a--dft.pdf>

The IRS has released a draft version of new Schedule 3-A, *Federal Public Benefit*. The new form is required for taxpayers claiming the Earned Income Credit (EIC), the Additional Child Tax Credit (ACTC), the refundable portion of the American Opportunity Credit, or the refundable portion of the Adoption Credit.

The purpose of the form is to allow taxpayers to self-certify their eligibility for these refundable credits, which the IRS recently has determined to be “federal public benefits” under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. (REG-119882-25)

Federal public benefits are allowed only for taxpayers who are U.S. citizens, U.S. nationals, or qualified aliens. The new form allows taxpayers to declare and verify their immigration status or qualification requirements to receive federal public benefits. Filers claiming federal public benefits must sign a formal declaration under penalty of perjury. Signing a federal tax return that includes a completed Schedule 3-A (Form 1040) fulfills this requirement. Failure to include it with the tax return can result in the immediate disallowance of the associated refundable credits.

For more information, see TheTaxBook news article *Refundable Credits Not Allowed for Non-Qualified Aliens*, posted on 8/27/2026.