



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet.

However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click [here](#).

**SCHEDULE 3-A
(Form 1040)**Department of the Treasury
Internal Revenue Service**Federal Public Benefit**Attach to Form 1040, 1040-SR, 1040-NR, or 1040-SS.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2026
Attachment
Sequence No. **3A**

Name(s) shown on Form 1040, 1040-SR, 1040-NR, or 1040-SS

Your social security number



Complete Schedule 3-A (Form 1040) only if you are claiming the earned income credit (EIC), additional child tax credit (ACTC), refundable American opportunity credit, or refundable adoption credit.

Part I Federal Public Benefit (Refunded Portion of Certain Refundable Credits)

1a	Enter the amount from Form 1040 or 1040-SR, line 32a. If you are filing Form 1040-NR or Form 1040-SS, enter -0-	1a		
1b	Enter the amount from Form 1040 or 1040-SR, line 31. If you are filing Form 1040-NR or Form 1040-SS, enter -0-	1b		
2	Subtract line 1b from line 1a. If you are filing Form 1040-NR, add Form 1040-NR, lines 28 and 30, and enter the total. If you are filing Form 1040-SS, enter the amount from Part I, line 10			2
3	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 24a. If you are filing Form 1040-SS, enter the amount from Part I, line 7	3		
4	Enter the amount from Schedule 2 (Form 1040), line 20. If you are filing Form 1040-SS, enter the amount from Part I, line 6e	4		
5	Subtract line 4 from line 3			5
6	Is line 2 more than line 5? ☐ Yes. Subtract line 5 from line 2. This is your federal public benefit. Enter the result here, and go to line 7. ☐ No. Stop. Enter -0- here. Enter -0- on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b			6
7	Do you want to receive your federal public benefit? ☐ Yes. Go to line 8. ☐ No. Stop. Enter the amount from line 6 on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b.			

Part II Verification of Eligibility for Federal Public Benefit

8	Are you or your spouse a U.S. citizen, U.S. national, or qualified alien? See instructions. ☐ Yes. Enter -0- here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter -0- on Part I, line 12b. ☐ No. Enter the amount from line 6 here and on Form 1040, 1040-SR, or 1040-NR, line 32b. If you are filing Form 1040-SS, enter the amount from line 6 on Part I, line 12b	8	
----------	---	----------	--

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 96175A

Schedule 3-A (Form 1040) 2026 Created 6/24/26

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE