



**NATIONAL
IMMIGRATION
LAW CENTER**

Federal Agency Notices on Federal Public Benefits ***Updated September 30, 2026***

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A February 2025 [Executive Order \(EO\)](#) directed federal agencies to take additional steps to restrict immigrants' eligibility for federal programs. The Department of Health and Human Services (HHS), Department of Education (ED), Department of Labor (DOL), Department of Housing and Urban Development (HUD), and the Department of Agriculture (USDA) each issued notices in 2025 aiming to restrict immigrant eligibility for a broad array of programs under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA). In addition, the Department of Justice (DOJ) issued an order removing a list of programs that had been exempted from PRWORA's restrictions because they were necessary to protect "life or safety."

On July 21, 2025, in [New York v. DOJ](#), 20 states and DC sued DOJ, HHS, ED and DOL seeking to block their PRWORA notices and order, on procedural and substantive grounds. HUD was added to the lawsuit after it issued its notice in late 2025. USDA was not included in the lawsuit, as its notice did not make substantive policy changes. On September 10, 2025, the plaintiff states were granted a preliminary injunction, blocking implementation of the notices in those states.

On September 21, 2026, in [New York v. DOJ](#), the District Court [vacated the PRWORA notices](#) from HHS, ED, DOL and HUD as procedurally invalid because they did not engage in notice and comment rulemaking. However, it indicated that the agencies could issue new policies through notice and comment rulemaking in the future. The court cautioned that, since it already found these notices unlawful, the states would have another chance to challenge any similar defects. It also vacated the DOJ notice as "contrary to law" because "the Attorney General's decision to categorically refuse to apply the Life/Safety Exemption to any qualifying programs exceeds the discretion granted by PRWORA." **The court's order invalidates the PRWORA notices from all five agencies and applies nationwide.** It also enjoins the agencies from implementing or enforcing the PRWORA notices or the interpretations in them against the plaintiff states "by any other means."

On September 11, 2025, a U.S. District court issued a nationwide preliminary injunction blocking immigrant eligibility restrictions in Head Start in [Washington State Association of Head Start and Early Childhood Education and Assistance Program v. Kennedy](#). Head Start has remained available to children regardless of their immigration status.

On August 19, 2026, the Internal Revenue Service posted a Notice of Proposed Rulemaking (NPRM) proposing to apply the PRWORA restrictions to the refundable portions of the Earned Income Tax Credit, the Child Tax Credit, the American Opportunity Tax Credit, and the adoption tax credit.

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Background on PRWORA and Federal Agency Actions

The 1996 welfare law, PRWORA, provided that “Federal public benefits” are available only to a narrow list of “qualified” immigrants as discussed in the next section. PRWORA did not specifically define what constitutes a “Federal public benefit.” With some important exceptions, the law allowed federal agencies to determine which of their programs were restricted by the law and which were exempt from restriction. In 2025 and 2026, almost thirty years after the passage of PRWORA, each of the following federal agencies attempted to reinterpret this term.

Agency	Date	Action	Tracker entry	Status as of 9/24/26
USDA	July 10, 2025	Published a notice	USDA Notice Restricting Federal Public Benefits	In effect
DOL	July 10, 2025	Issued guidance	DOL Notice on Federal Public Benefits	<i>Not in effect as a result of New York v. DOJ</i>
ED	July 11, 2025	Posted an interpretive rule	Education Notice on Federal Public Benefits	<i>Not in effect as a result of New York v. DOJ</i>
HHS	July 14, 2025	Published a notice with a 30 day comment period	HHS Notice Restricting Federal Public Benefits for Immigrants	<i>Not in effect as a result of New York v. DOJ</i> <i>Not in effect for Head Start</i>

DOJ	July 16, 2025	Issued an order	DOJ withdraws guidance on “necessary to protect life or safety”	<i>Not in effect as a result of New York v. DOJ</i>
HUD	November 26, 2025	Published a notice	HUD Classifies CPD Programs as Federal Public Benefits under PRWORA	<i>Not in effect as a result of New York v. DOJ</i>
IRS	August 19, 2026	Posted a proposed rule with a 45 day comment period	IRS Plans to Classify Refundable Tax Credits as “Federal Public Benefits”	Not in effect, pending final rule

Qualified Immigrants

“Qualified” immigrants under PRWORA generally are eligible for Federal public benefit programs. They include lawful permanent residents (LPRs) or people with green cards, refugees, people granted asylum or withholding of deportation/removal, and conditional entrants; people granted parole by the U.S. Department of Homeland Security (DHS) for a period of at least one year; Cuban and Haitian entrants; certain abused immigrants, their children and/or their parents; certain survivors of trafficking; and individuals residing in the U.S. pursuant to a Compact of Free Association (COFA).

Many lawfully residing immigrants, who are not listed as “qualified” immigrants, are ineligible for “Federal public benefit” programs. These immigrants include people with Temporary Protected Status; green card applicants with approved visa petitions; applicants for asylum or withholding of deportation/removal; people paroled for less than one year, granted deferred enforced departure, or deferred action; petitioners for Special Immigrant Juvenile classification; U visa holders; other people with valid nonimmigrant visas; and more.¹ *Table A below provides more information on these categories.*

Table A: Qualified Immigrants and Lawfully Residing Immigrants		
	Qualified Immigrants	Lawfully Residing Immigrants
Lawful permanent residents (LPRs) or people with green cards	✓	✓
Refugees and people granted asylum	✓	✓

¹ For more details on lawfully residing immigrants, see National Immigration Law Center, “Lawfully Present” Individuals Eligible Under the Affordable Care Act (last updated August 2025). <https://media.nilc.org/wp-content/uploads/2025/08/Lawfully-Present-Individuals-Eligible-Under-the-ACA-August-14-2025.pdf>

People granted withholding of deportation/removal, conditional entrants	✓	✓
People granted parole by the U.S. Department of Homeland Security (DHS) for a period of at least one year;	✓	✓
Cuban and Haitian entrants;	✓	✓
Certain abused immigrants, their children and/or their parents;	✓	✓
Certain survivors of trafficking	✓	✓
Individuals residing in the U.S. pursuant to a Compact of Free Association (COFA)	✓	✓
People with Temporary Protected Status		✓
Green card applicants with approved visa petitions		✓
Applicants for asylum or withholding of deportation/removal		✓
People paroled for less than one year, with deferred enforced departure, or deferred action		✓
Special Immigrant Juveniles		✓
U visa holders		✓
People with valid nonimmigrant status or nonimmigrant visas		✓
Longtime Residents		✓
People under an order of supervision (OSUP) who have employment authorization		✓
Family Unity beneficiaries		✓
Applicants for the following programs statuses, who have employment authorization: - Cancellation of removal or suspension of deportation - Adjustment under the LIFE Act - Lawful Temporary Residents and Applicants for Legalization under the IRCA - Registry		✓

Department of Agriculture (USDA)

On July 10, 2025, the U.S. Department of Agriculture (USDA) published for inspection a [notice](#) interpreting PRWORA. While the U.S. Department of Health and Human Services (HHS)

published a detailed notice outlining its interpretation in 1998, USDA had not done so. USDA's notice did not allow for public comments. **USDA's notice is not part of litigation in *New York v. DOJ*.**

USDA's notice confirms that federal law prohibits immigrant eligibility restrictions in the school breakfast and lunch programs.² However, the notice clarifies that **states** can choose whether to provide or deny eligibility to immigrants who are not “qualified” for specific programs.³ This state option is not new, but the USDA had not highlighted it in the past. The notice lists the following federally funded programs as potentially subject to the state option:

- Food Distribution Program on Indian Reservations (FDPIR)
- The Emergency Food Assistance Program (TEFAP)
- Commodity Supplemental Food Program (CSFP)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- WIC Farmers' Market Nutrition Programs
- Senior Farmers' Market Nutrition Programs
- Child and Adult Care Food Program
- Fresh Fruit and Vegetable Program
- Special Milk Program
- Summer Food Service Program
- Summer EBT/ Sun Bucks
- USDA Food and Nutrition Service Disaster Assistance. (*FNS does not administer a distinct disaster assistance program but utilizes various flexibilities, waivers, and options within the nutrition programs to provide assistance. Therefore, 8 U.S.C. § 1615 would continue to apply where relevant.*)

USDA designates SNAP and the Nutrition Assistance Program for Territories as Federal public benefits available only to “qualified” immigrants. This notice does not affect the Supplemental Nutrition Assistance Program, which already has restricted eligibility under PRWORA and, most recently, the 2025 reconciliation act (also known as HR1).

The notice also designates a number of USDA licensing, grants, payments and loan programs – payments for the procurement of commodities or to producers of commodities, loans to enhance living conditions in rural communities, and grants to provide assistance to farmers and ranchers – as “Federal public benefits” subject to immigrant eligibility restrictions.

The notice also states that the Food and Nutrition Service (FNS— now referred to as the Food and Nutrition Administration or FNA) also considers a sub-grant or sub-contract made from a prime grant or prime contract provided by FNS to be a Federal public benefit; and the

² 8 USC S. 1615(a)

³ 8 USC S. 1615(b) “Nothing in this Act shall prohibit or require a State to provide to an individual who is not a citizen or a qualified alien, as defined in [section 1641\(b\) of this title](#), benefits under programs established under the provisions of law described in paragraph (2).” The notice says that although these programs fall within the meaning of “Federal public benefit under § 1611(c), FNS continues to administer them in accordance with the superseding provisions of § 1615.”

beneficiary to whom the FNS funds flow, a recipient of a Federal public benefit. The notice provides two examples of how these restrictions would apply:

- A food bank receives a grant to purchase food for distribution, the individual who receives the food assistance has received a “Federal public benefit.”
 - Although the notice doesn’t address this, even some services that are “Federal public benefits” may be exempt from restriction (e.g. as necessary to protect life or safety)⁴ or from verification requirements (e.g. as a non-profit organization).⁵
- FNS issues commercial licenses to retailers that authorizes them to accept SNAP benefits. Retailers authorized to engage in the commercial activity of accepting SNAP benefits for certain commercial goods are receiving a “Federal public benefit.”
 - It is not clear how this would be implemented.

The notice states explicitly that it does not address PRWORA’s verification requirements.

Department of Labor (DOL)

On July 10, 2025, the DOL [issued guidance](#) that clarified eligibility for crucial workforce development and training programs. On March 18, 2026 DOL [rescinded the notice](#) and stated that it would instead be conducting a more formal rulemaking in the future. ***This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

The notice stated that all participant-level services in programs administered by its Employment and Training Administration (ETA) are considered “Federal public benefits” under PRWORA, and focused on excluding people without work authorization. This would have excluded not only people without work authorization but also those who may face challenges due to barriers in obtaining the necessary documents (including U.S. citizens).

This notice applied to programs under the Workforce Innovation and Opportunity Act (WIOA) for adults, dislocated workers, and youth, mandating that the work authorization for all participants be verified prior to delivering services. While the exclusion is narrower, it would have imposed new administrative burdens on entities that currently do not verify work authorization.

Department of Education (ED)

ED’s [interpretive rule](#), issued on July 11, 2025, revoked its [1997 guidance](#) that exempted career, technical, and adult education programs from PRWORA’s restrictions and changed the definition of “Federal public benefits” under PRWORA to include some “in kind” non-monetary assistance. By rescinding this longstanding determination, ED attempted to make post-secondary career, technical, and adult education programs potentially subject to PRWORA’s restrictions. ***This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

⁴ 8 USC § 1611(b)

⁵ 8 USC § 1642(d).

The ED notice acknowledged *Plyler v Doe*, a Supreme Court decision prohibiting states from discriminating against undocumented children by denying them access to a state's system of free public K-12 education, noting that PRWORA effectively "codifies the case into statute."⁶ However, the notice explains that *Plyler* was focused on the unique position of children, rather than adults, and that therefore the interpretive rule does not infringe on *Plyler*'s guarantee of access to a "basic public education."

The newly restricted postsecondary education programs would have included the following:

- Career and Technical Education (CTE) programs
- Technical Education Act (Perkins V)
- Adult Education and Family Literacy Act (AEFLA) of the Workforce Innovation and Opportunity Act (WIOA)

Additionally, the notice could have impeded access to a wider range of post-secondary education programs, including dual enrollment programs, and programs administered by nonprofit organizations. ED admitted in their [press release](#) that this type of notice is non-binding and represents the current position of the Department. Additionally, ED planned to send letters to all Perkins V, AEFLA, and HEA grantees regarding eligibility verification under PRWORA.

ED did not allow for any delay in implementing its interpretation. The notice did not specify a comment period though it did share an email address where people could share comments.

This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.

Department of Health and Human Services (HHS)

On July 14, 2025, more than 25 years after HHS published its initial notice,⁷ the agency published a [notice](#) adding a significant number of programs to its list of what it considers a "federal public benefit." The notice took effect immediately (based on the rationale that any delay would be contrary to the public interest and fail to address the ongoing emergency at the Southern Border of the U.S.), but also granted a 30 day comment period. However, implementation of this notice was blocked in the plaintiff states under a preliminary injunction, and it is not clear whether HHS ever enforced it in the remaining states. ***This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

The notice said that HHS would consider an additional 13 programs as "Federal public benefits" that would be available only to qualified immigrants. These include Head Start, Community Health Centers, the Title X family planning program, and the Community Services Block Grant (CSBG). See Table B below for more details. HHS also recognized that some services designated as "Federal public benefits" may nevertheless fit within one of the statutory

⁶ 8 USC 1643 (a)(2)

⁷ On August 4, 1998, the U.S. Department of Health and Human Services (HHS) published a notice with a comment period clarifying which of its programs were subject to the restrictions on Federal public benefits (such as Medicaid, CHIP, and TANF) and which of its programs were exempt from or not subject to these restrictions. USDA had not published a similar notice until 2025. PRWORA's definition of qualified immigrant was not altered by the 2025 reconciliation act (OBBA, P.L. 119-106).

exemptions, such as testing and treatment of communicable disease symptoms. This notice did not change eligibility for Medicaid or the Children’s Health Insurance Program (CHIP) and states that provide coverage to lawfully residing immigrant children and pregnant people can continue to do so. Medicaid and CHIP already have restricted eligibility under PRWORA and, most recently, the 2025 reconciliation act.

This HHS notice did not address PRWORA’s verification requirements. It confirms that non-profit charitable organizations are not required to verify immigration status, but it did not provide details on how verification of status might occur. The notice also admitted that these restrictions will have a negative impact on public health but insisted that its anti-immigrant goals are more important.

Note that in addition to the general litigation on the notice as a whole, there was separate litigation specifically addressing the determination that Head Start is a Federal public benefit. On September 11, 2025, a U.S. District court issued a nationwide preliminary injunction blocking immigrant eligibility restrictions in Head Start in [*Washington State Association of Head Start and Early Childhood Education and Assistance Program v. Kennedy*](#). Head Start has therefore remained available to children regardless of their immigration status.

Programs HHS Considers as Federal Public Benefits

Table B below lists the programs that HHS considered to be “Federal public benefits” in the initial August 4, 1998 notice⁸ and subject to “qualified” immigrant eligibility restrictions. The table also includes the programs from the July 2025 notice that is no longer in effect (although that notice said the list was not exhaustive).

Table B: Programs HHS Considers to Be “Federal Public Benefits” Restricted to “Qualified” Immigrants		
	HHS Notice: 8/4/1998⁹	HHS Notice: 7/10/2025 NOT IN EFFECT
1. Adoption Assistance	✓	✓
2. Administration on Developmental Disabilities – State Developmental Disabilities Councils (direct services only)	✓	✓
3. ADD– Special Projects (direct services only)	✓	✓
4. ADD- University Affiliated Programs (clinical disability assessment services only)	✓	✓

⁸ HHS, Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), “Interpretation of ‘Federal Public Benefit,’” 63 Fed. Reg. 41658–61 (Aug. 4, 1998). The HHS notice clarifies that not every benefit or service provided within these programs is a Federal public benefit.

⁹ HHS, Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), “Interpretation of ‘Federal Public Benefit,’” 63 Fed. Reg. 41658–61 (Aug. 4, 1998). The HHS notice clarifies that not every benefit or service provided within these programs is a Federal public benefit.

5. Adult Programs/Payments to Territories	✓	✓
6. Agency for Health Care Policy and Research Dissertation Grants	✓	✓
7. Child Care and Development Fund	✓	✓
8. Clinical Training Grant for Faculty Development in Alcohol and Drug Use	✓	✓
9. Foster Care	✓	✓
10. Health Profession Education and Training Assistance	✓	✓
11. Independent Living Program	✓	✓
12. Job Opportunities for Low Income Individuals (JOLI)	✓	✓
13. Low Income Home Energy Assistance Program (LIHEAP)	✓	✓
14. Medicare	✓	✓
15. Medicaid (except assistance for an emergency medical condition)	✓	✓
16. Mental Health Clinical Training Grants	✓	✓
17. Native Hawaiian Loan Program	✓	✓
18. Refugee Cash Assistance	✓	✓
19. Refugee Medical Assistance	✓	✓
20. Refugee Preventive Health Services Program	✓	✓
21. Refugee Social Services Formula Program	✓	✓
22. Refugee Social Services Discretionary Program	✓	✓
23. Refugee Targeted Assistance Formula Program	✓	✓
24. Refugee Targeted Assistance Discretionary Program	✓	✓
25. Refugee Unaccompanied Minors Program	✓	✓
26. Refugee Voluntary Agency Matching Grant Program	✓	✓
27. Repatriation Program	✓	✓
28. Residential Energy Assistance Challenge Option (REACH)	✓	✓
29. Social Services Block Grants (SSBG)	✓	✓
30. State Child Health Insurance Program (CHIP)	✓	✓
31. Temporary Assistance for Needy Families (TANF)	✓	✓

32. Title X Family Planning Program		✓
33. Head Start		✓ ¹⁰
34. Title IV-E Educational and Training Voucher Program		✓
35. Community Services Block Grant (CSBG)		✓
36. Health Center Program ¹¹		✓
37. Substance Use Prevention and Recovery Support Services Block Grant		✓
38. Community Mental Health Services Block Grant		✓
39. Projects for Assistance in Transition from Homelessness Grant Program		✓
40. Certified Community Behavioral Health Clinics		✓
41. Mental Health and Substance Use Disorder Treatment, Prevention and Recovery support Services Programs administered by the Substance Abuse and Mental Health Services Administration not otherwise covered under 37-40.		✓
42. Title IV-E Prevention Services Program		✓
43. Title IV-E Kinship Guardianship Assistance Program		✓
44. Health Workforce Programs not otherwise covered under 10 above (including grants, loans scholarships, payments and loan repayments).		✓
Note 1: The 2025 notice says that this list is not exhaustive. Any programs not listed in the 2025 notice or established after the date of this notice may still fall under the definition of Federal public benefit. Any additional programs determined to be Federal public benefits will be announced in program specific guidance.		
Note 2: The 2025 notice does not change eligibility for Medicaid or CHIP; states that cover lawfully residing immigrant children and pregnant people can continue to do so.		

¹⁰ On September 11, 2025 a U.S. District court issued a nationwide preliminary injunction blocking immigrant eligibility restrictions in Head Start. *Washington State Association of Head Start and Early Childhood Education and Assistance Program v. Kennedy* on [Court Listener](#).

¹¹ It is unclear which federal health center services would be considered a Federal public benefit under the 2025 notice.

Department of Justice (DOJ)

Under PRWORA, the U.S. Department of Justice (DOJ) was tasked with identifying the types of programs that are “necessary to protect life or safety” and therefore fall within the exemption from immigrant eligibility restrictions. In 2001, it issued a [document specifying types of exempt programs](#). Services listed under the original 2001 order include those for survivors of violence and abuse, child protection, mental health and substance use treatment, and meal deliveries for people who are homebound.

On July 16, 2025, DOJ posted a new [order](#) withdrawing the [2001 DOJ order](#). The 2025 order declined to identify a single service that fell within the exemption. It would have affected eligibility for critical services that have been available without regard to immigration status. The District Court found that DOJ’s interpretation, which declined to identify any programs as exempt, was inconsistent with the statutory language of PRWORA, and therefore unlawful. ***This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

Statutory Exemptions

Under the statute, the “life or safety” exemption applies to in-kind programs, delivered locally which are not conditioned on a person’s income or resources, and are necessary to protect life or safety. It lists as examples, soup kitchens, crisis counseling and intervention, and short term shelter. Also in the statute are exemptions for short-term non-cash disaster assistance, emergency medical services, and certain public health services (immunizations and testing and treatment for communicable disease symptoms).¹² The statute also exempts non-profit charitable organizations from verifying immigration status.¹³

Table C: Services Listed as Exempt from PRWORA’s Immigrant Eligibility Restrictions by Statute

- Medical assistance to treat emergency medical conditions provided by Medicaid;
- Short-term, non-cash, in-kind emergency disaster relief;
- Public health assistance - not including assistance under Medicaid - for immunizations with respect to immunizable diseases and for testing and treatment of symptoms of communicable diseases whether or not such symptoms are caused by a communicable disease;
- Programs, services, or assistance (such as soup kitchens, crisis counseling and intervention, and short-term shelter) specified by the Attorney General, in the Attorney General’s sole and unreviewable discretion after consultation with appropriate Federal agencies and departments, which (i) deliver in-kind services at the community level, including through public or private nonprofit agencies; (ii) do not condition the provision of assistance, the amount of assistance provided, or the cost of assistance provided on the individual recipient’s income or resources; and (iii) are necessary for the protection of life or safety; and
- Programs for housing or community development assistance or financial assistance administered by the Secretary of Housing and Urban Development, any program under title V of the [Housing Act of 1949](#) (Housing Programs for farms provided by USDA), or any assistance under [section 1926c of title 7](#) (water and waste facility loans and grants to alleviate health risks), to the extent that the noncitizen is receiving such a benefit on August 22, 1996.

Source: 8 USC § 1611.

¹² 8 USC § 1611

¹³ 8 USC § 1642(d).

Department of Housing and Urban Development (HUD)

On November 25th, 2025 the Department of Housing and Urban Development posted for public inspection a public [notice](#), indicating that it was reinterpreting PRWORA to apply to all HUD funding related to public or assisted housing. ***This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

The notice indicated that HUD has determined that at a minimum, the following programs are now covered by the definition of “Federal public benefit” in PRWORA:

- Community Planning and Development programs and grants (including Homeless Assistance programs such as the Emergency Solutions Grants (ESG) and Continuum of Care (CoC) programs)
- Grants to governments (state and local) and other organizations, including:
 - HOME
 - HOME Investment Partnerships American Rescue Plan (HOME-ARP)
 - National Housing Trust Fund
 - Community Development Block Grant (CDBG)
 - Community Development Block Grant Disaster Recovery (CDBG-DR)
 - Housing Opportunities for Persons with AIDS (HOPWA) formula and competitive program
 - ESG
 - Pathways to Removing Obstacles to Housing (PRO Housing)
 - Preservation and Reinvestment Initiative for Community Enhancement (PRICE)
 - Continuum of Care (CoC) programs
 - Congressional earmarks
 - Self-Help Homeownership Opportunity Program (SHOP)

HUD indicated that some grants it administered may be governed by another statute beyond PRWORA and that it would revisit this in guidance.

HUD indicated they would undertake a review and issue guidance regarding verification of immigration status for programs they deem to be “Federal public benefits.” The notice acknowledged that charitable organizations are not required to conduct eligibility verification, but that states and other governmental entities must ensure that all relevant programs comply with PRWORA. The notice stated that HUD would rely on guidance from the Department of Homeland Security once it is published.

The notice did not provide a comment period and was effective immediately upon publication. ***HUD’s notice was added to New York v DOJ. This guidance was vacated under New York v. DOJ on September 21, 2026 and is no longer in effect.***

Department of Treasury

On November 20, 2025, the Department of Treasury issued a [press release](#) and forewarned a Notice of Public Rulemaking with its own reinterpretation applying restrictions on immigrants that are not “qualified” for refundable tax credits.

On August 19, 2026, IRS posted a [Notice of Proposed Rulemaking](#) (NPRM) with comments due October 5, 2026. If finalized, the proposed rule would mean that the refunded portions of the following tax credits are “Federal public benefits” and therefore subject to the “qualified” immigrant eligibility requirement:

- The Earned Income Tax Credit (EITC), which offsets tax liability for lower middle income earners. This credit already requires the tax filer, their spouse, and any qualifying children to have a Social Security Number (SSN).
- The refundable portion of the Child Tax Credit (known as the Additional Child Tax Credit) which helps make the cost of raising children more affordable for families by boosting families’ income and is an effective anti-poverty tool. This credit requires the tax filer (or spouse) and each qualifying child to have a work-authorized SSN.
- The American Opportunity Tax Credit, which offsets up to \$2500 for college expenses.
- The Adoption Tax Credit, which promotes adoption and reduces federal and state foster care outlays by offsetting the significant costs of adopting a child.

Under the proposed rule, **all taxpayers** claiming these credits would need to attest to having an eligible status, under penalty of perjury, at the time that they first claim the credit. For joint tax filers, at least one filer would need to have the eligible status. The rule would be effective for tax years ending on or after the date that the final rule is published.