

**American Samoa Economic Development Credit**

▶ See the separate instructions.  
 ▶ Attach to the corporation's tax return.

For calendar year 20 , or other tax year beginning , 20 , and ending , 20 .  
 Name Employer identification number

**Caution:** The corporation must meet the qualified production activities income requirement (see instructions) to qualify for the American Samoa economic development credit.

1	Enter 60% of qualified compensation . . . . .	1	
2	Enter 15% of the depreciation deduction for short-life qualified tangible property . . . . .	2	
3	Enter 40% of the depreciation deduction for medium-life qualified tangible property . . . . .	3	
4	Enter 65% of the depreciation deduction for long-life qualified tangible property . . . . .	4	
5	Tentative credit. Add lines 1 through 4 . . . . .	5	
6	Total U.S. income tax against which credit is allowed . . . . .	6	
7	<b>American Samoa economic development credit.</b> Enter the <b>smaller</b> of line 5 or line 6. Enter the result here and on Form 1120, Schedule J, line 5b, or the corresponding line of other returns (see instructions). . . . .	7	