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**DEPARTMENT OF TREASURY**  
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February 18, 2026,

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**MEMORANDUM**

**TO:** All Taxpayers and the General Public  
**FROM:** Acting Treasurer, Carri-Lee Magalei Tulafono  
**DATE:** February 18, 2026  
**SUBJECT:** Availability of Tax Year 2025 Forms and Extended Filing Deadline

The American Samoa Department of Treasury wishes to inform all taxpayers that Tax Year 2025 income tax filing forms will be available during the expected week of **March 9, 2026**.

This delay is necessary due to recent legislative and federal updates that must be implemented before forms can be officially issued. Specifically:

- The Territory is awaiting final legislation related to the Earned Income Tax Credit (EITC) to ensure proper processing and compliance; and
- Federal authorities have recently provided updated guidance on the Child Tax Credit (CTC) and Additional Child Tax Credit (ACTC) for the 2025 tax year, raising the CTC from \$500 to \$2,200 and the ACTC from \$1,400 to \$1,700 per qualifying child, respectively. Additionally, ACTC will no longer be limited to taxpayer(s) with 3 or more qualifying children, and so taxpayers with 1 or 2 can now receive ACTC.

To allow taxpayers adequate time to file accurately under these updated provisions, the Dept. of Treasury will **extend** the local tax filing deadline.

- The **filing deadline** to the Tax Office will be **extended to May 29, 2026**.

We appreciate the public's understanding and patience as we work to ensure all eligible taxpayers receive the full benefits of these important credits.

Please contact the Tax Office directly for questions and/or assistance. Thank you for your cooperation.

Respectfully,

  
Carri-Lee Magalei Tulafono  
Acting Treasurer, American Samoa Government

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