

HEADQUARTERS
KINKI MIL GOVT REGION
APO 301 (Kyoto, Honshu)

JEE/ay

012

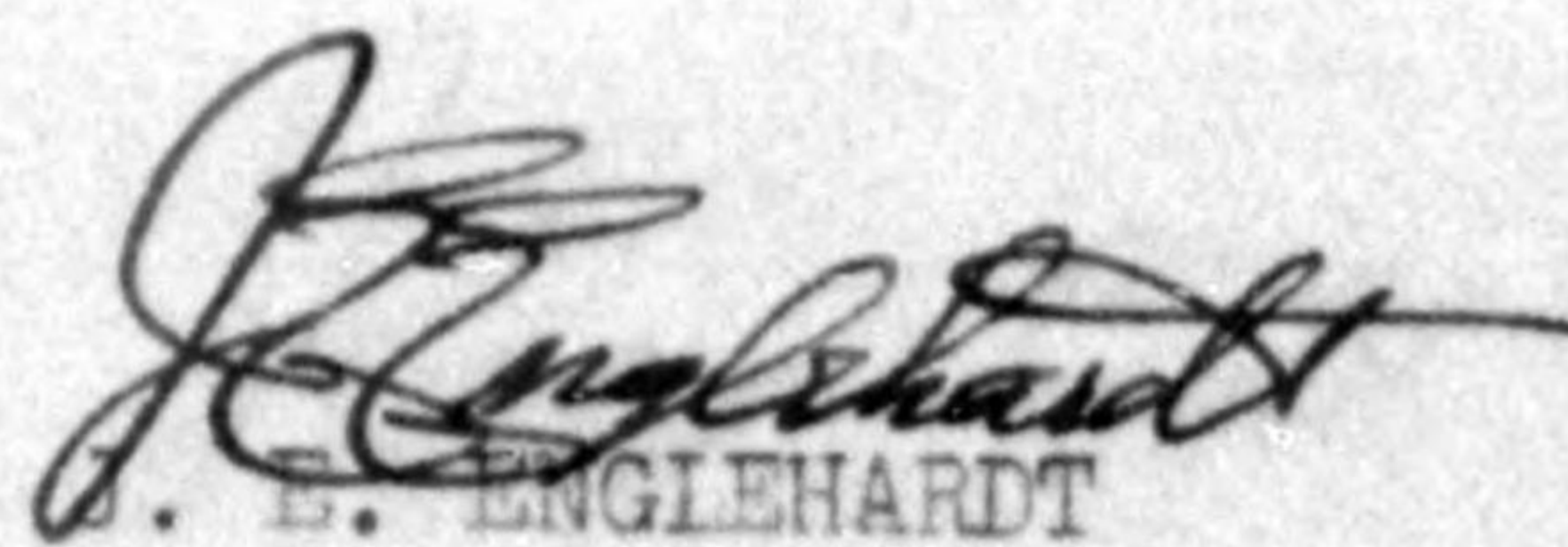
28 FEB 1948

SUBJECT: Transmittal of Income Tax Forms

TO : Commanding Officer
Kyoto Military Government Team
APO 713

1. Transmitted herewith twenty-two (22) Treasury Department Forms 1040, for 1947, 1040 - ES for 1948 and one copy of instructions for 1947.
2. Treasury Department form for previous years are not available at this time.
3. Request acknowledgement.

BY ORDER OF COLONEL DEVINE:

Incls:
As indicated.

J. B. ENGLEHARDT
Captain, AGD
Adjutant

012

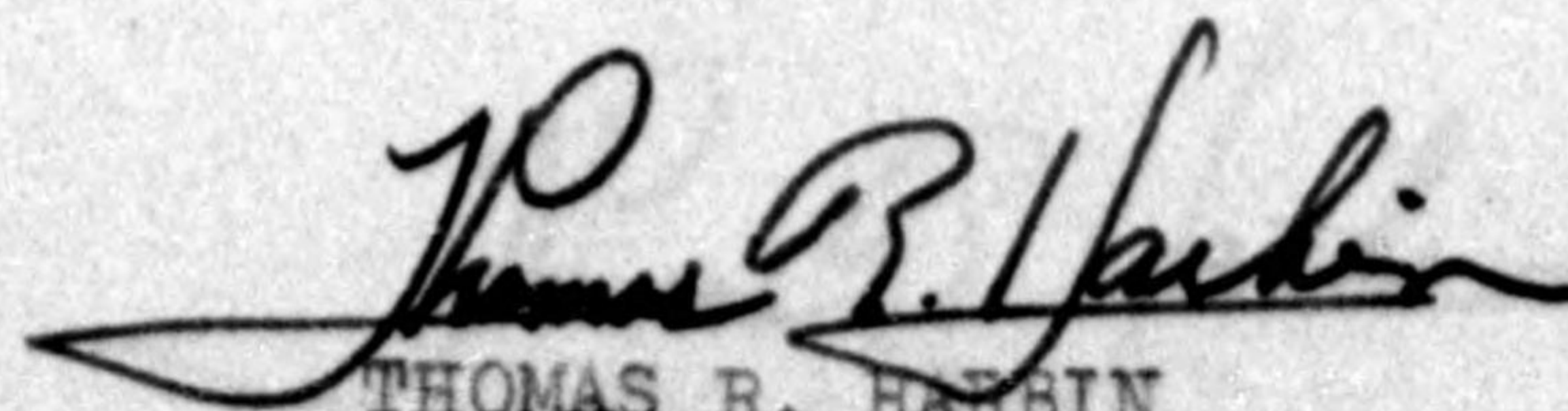
1st Ind

Hq Kyoto Mil Govt Team, APO 713, 1 March 1948

TO: Commanding Officer, Kinki Mil Govt Region, APO 301

Receipt acknowledged.

FOR THE COMMANDING OFFICER:



THOMAS R. HERBIN
1st Lt, INF
Adjutant

Incls: w/d

HEADQUARTERS
KINKI MIL GOVT REGION
APO 301 (Kyoto, Honshu)

JEE/ay

012

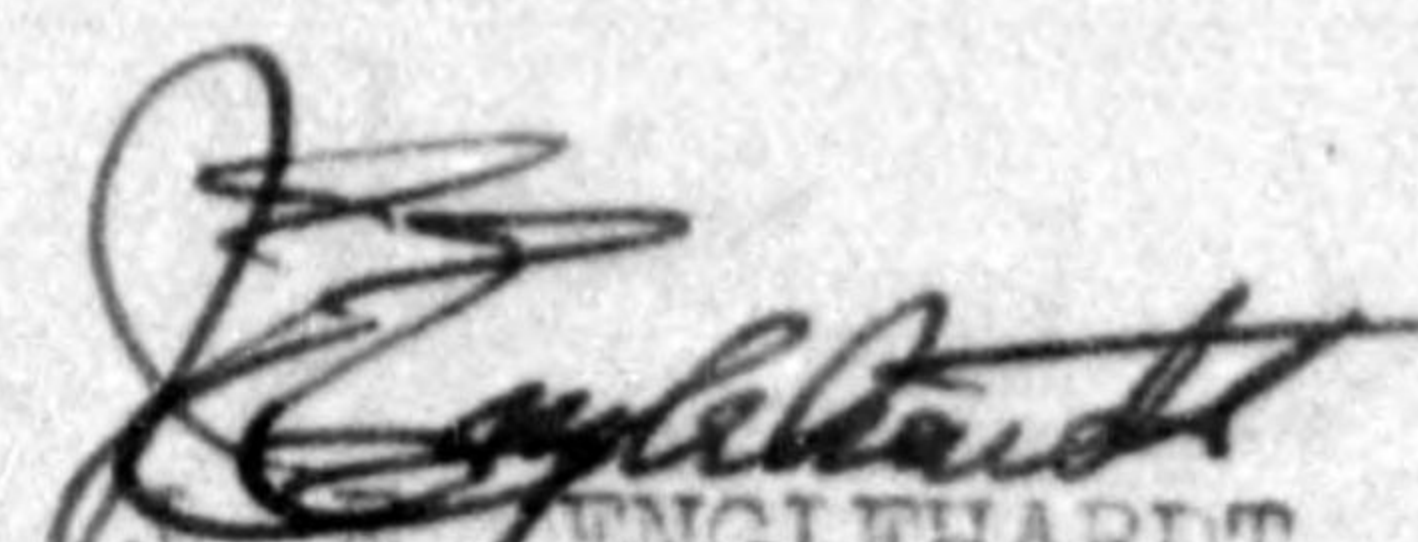
28 FEB 1948

SUBJECT: Transmittal of Income Tax Forms

TO : Commanding Officer
Osaka Military Government Team
APO 25

1. Transmitted herewith thirty-one (31) Treasury Department Forms 1040, for 1947, 1040 - ES for 1948 and one copy of instructions for 1947.
2. Treasury Department form for previous years are not available at this time.
3. Request acknowledgement.

BY ORDER OF COLONEL DEVINE:

Incls:
As indicated.

J. E. ENGLEHARDT
Captain, AGD
Adjutant

1st Ind

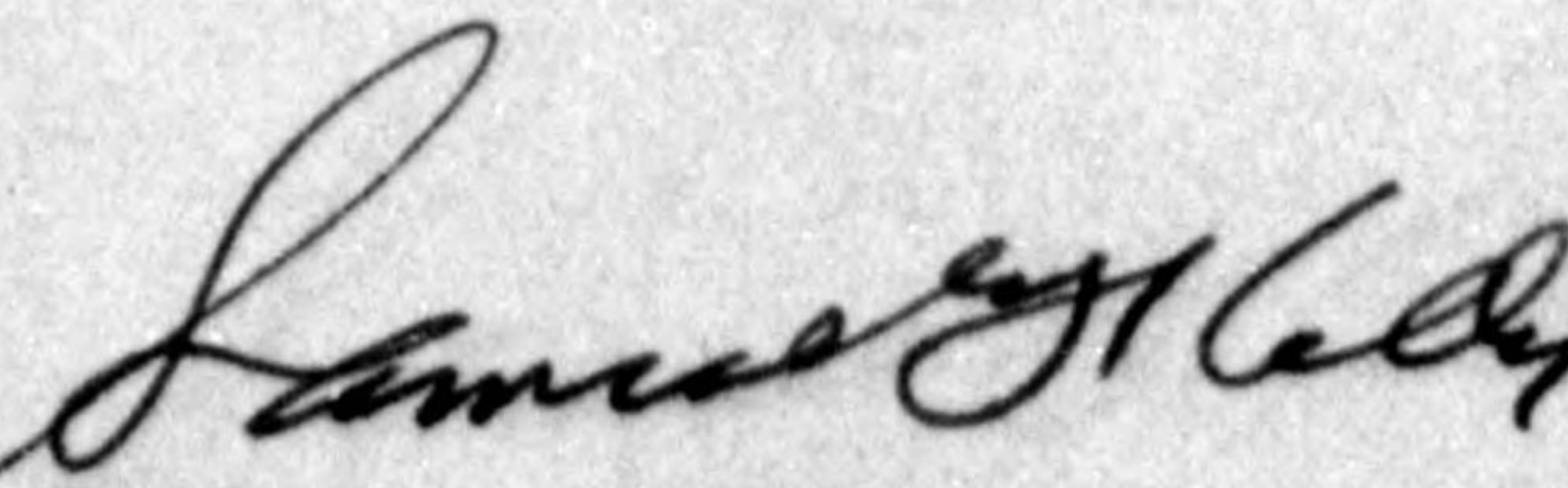
SGK/et

Hq's Osaka Mil Govt Team, APO 25, 2 Mar 48

TO: CO, Kinki Mil Govt Region, APO 301

Receipt acknowledged.

FOR THE COMMANDING OFFICER:



SAMUEL G. KELLY
Lt. Colonel, Infantry
Adjutant

012

M6
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HEADQUARTERS
KINKI MIL GOVT REGION
APO 301 (Kyoto, Honshu)

RFS/lha

27 February 1948

SUBJECT: Tax Collections

TO : Commanding Officer, Kyoto Military Government Team,
APO 713
Commanding Officer, Osaka Military Government Team,
APO 25
Commanding Officer, Hyogo Military Government Team,
APO 317
Commanding Officer, Shiga Military Government Team,
APO 25
Commanding Officer, Fukui Military Government Team,
APO 713
Commanding Officer, Nara Military Government Team,
APO 25
Commanding Officer, Wakayama Military Government
Team, APO 25

1. As of 10 February 1948 tax collections from the area under the jurisdiction of the Osaka Regional Finance Bureau Office indicated 50.8% of the taxes collected for a total of 31,708,135,000 Yen.

2. The prefecture standings are as follows:

Shiga	80.1%	collected
Fukui	56.8%	collected
Kyoto	54.1%	collected
Hyogo	53.5%	collected
Osaka	46.6%	collected
Wakayama	44.6%	collected
Nara	37.3%	collected

3. Information received from the Military Government Section, Headquarters Eighth Army, indicates that the percentage of collections in the Osaka Region is the lowest in Japan. Other regional offices are reporting that about 70% of the taxes have been collected.

4. There is some concern regarding the situation in Nara with little more than one-third of the anticipated taxes collected, although nearly ten months of the fiscal

11
R
P.L.

BASIC: Ltr, Hq Kinki Mil Govt Region, APO 301, subj: Tax Collections, dated 27 February 1948

year have passed. It is possible that the goal was set too high. The goals assigned each region and office might be called "expert estimates" and are, therefore, subject to certain errors. Some of the prefectures in northern Honshu have reported 100% of the goal collected and yet taxes are still coming in. The same is true of some local offices within the prefectures of Kinki Region.

5. In order to ensure maximum collections prior to the close of the fiscal year, it is desired that surveillance action be stepped up wherever possible. It is also desired that a check be made to determine whether there has been any delay in sending out the reassessment notices which were to have been mailed by 15 February.

BY ORDER OF COLONEL DEVINE:

J. E. ENGLEHARDT
Captain, AGD
Adjutant

HEADQUARTERS
KINKI MIL GOVT REGION
APO 301 (Kyoto, Honshu)

JPM/hy

21 February 1948

012

SUBJECT: Income Tax Assistance

TO: Commanding General, I Corps, APO 301
ATTENTION: Troop Information & Education Officer

1. In accordance with Section II, Daily Bulletin, I Corps, dated 18 February 1948, the following report for Kinki Military Government Region is hereby submitted.

2. Attached hereto are fifteen (15) completed Index Blanks for personnel assigned this headquarters who desire income tax assistance.

3. In addition, the following named personnel assigned to this organization could not be contacted, being absent from the unit in connection with military government activities:

1st Lt William J. Dickerson
Capt James F. Fox
Capt Joseph F. Lemon
Maj Earl Willers
Miss Ruth Johnson
M/Sgt Harold L. Ramsey

4. The supply of Forms "A" and "B" allotted this unit has been exhausted. An additional twenty-five (25) forms are required.

FOR THE COMMANDING OFFICER:

J. E. ENGLEHARDT
Captain, AGD
Adjutant

15 Incls:
15 Index Blanks
1. Ronald S. Anderson
2. Lucile H. Army
3. George L. Atwood

Ltr, Hq Kinki Mil Govt Region, File No. 012, Subj: "Income Tax Assistance," dtd 21 Feb 48.

15 Incls: (Cont'd)

15 Index Blanks

4. George Yamaguchi
5. Robert A. Smith
6. William E. Short
7. William T. Moran
8. Jeanne P. Mitchell
9. Albert E. Holtz
10. Marion T. Hara
11. Eleanor S. Gray
12. Joseph E. Englehardt
13. Joseph V. Donner
14. James G. Devine
15. William L. Cooper

HEADQUARTERS
KINKI MIL GOVT REGION
(APO 301, Kyoto, Honshu)

JEE/mmh

012

14 JAN 1948

SUBJECT: Income Tax Returns

TO : 1st Lt Pace, 027858, INF
Kinki Military Government Region
APO 301

1. You are hereby appointed as consultant to give advice to all military and civilian personnel in this headquarters who are in need of assistance in filing income tax returns for the current and past year.

2. A copy of Messageform, Headquarters Eighth Army, file AG 012 (YW), dated 30 December 1947, pertaining to the above subject is inclosed for your information and guidance.

3. It is desired that you acquaint yourself with the requirements of the program directed in the messageform quoted above and make yourself available to give assistance to all personnel.

BY ORDER OF COLONEL DEVINE:

1 Incl:
As indicatedJ. E. ENOLEHARDT
Captain, ACD
Adjutant

HEADQUARTERS
 KINKI MIL GOVT REGION
 APO 301 (Kyoto, Honshu)

JEE/yo

12 DEC 1947

012.2

SUBJECT: Income Tax Returns

THRU : Commanding General, I Corps, APO 301

TO : Commanding General, Eighth Army, APO 343

*MH
Ked*

1. In compliance with messageform, Headquarters Eighth Army, file 012 (D), dated 31 October 1947, request this organization be furnished income tax returns forms for the years 1941 to 1948 inclusive in amounts indicated below:

1941	-----	105
1942	-----	107
1943	-----	124
1944	-----	129
1945	-----	145
1946	-----	224
1947	-----	295
1948	-----	345

2. This request covers the needs of all military government teams in Kinki Military Government Region.

FOR THE COMMANDING OFFICER:

J. E. ENGLEHARDT
 Capt., AGD
 Adjutant

M.D.

012.2
PAYROLL No. 21HEADQUARTERS EIGHTH ARMY
Civilian Personnel Section
APO 343

10 November 1947

SUBJECT: Employees Withholding Exemption Certificate

TO: Commanding Officer, Kinki Military Government Section
APO 301

1. Public Law 334, 80th Congress, requires that income tax be withheld from salaries and wages paid to all United States Citizens employed in overseas areas effective 1 January 1948.

2. In order to comply with the above instructions the attached Form W-4 (Employee's Withholding Exemption Certificate) must be completed by each United States Citizen (non-military) under your supervision.

3. The form must be submitted to this headquarters immediately, as no payments will be made to any individual in 1948 who has not completed one of the attached forms.

1 Incl
Form W-4 - 22

1st Incl

/s/t/ HERMAN C. JOHNSON, JR.
Certifying Officer JPM/hy

Hq Kinki Mil Govt Region, APO 301, 24 Nov 47

TO: CG, Eighth Army, APO 343
ATTN: Civ Pers Section

- Inclosed herewith fifteen (15) completed Forms W-4.
- Two employees presently carried on Payroll 22 will terminate their contracts prior to 1 January 1948 and two are on TDY to other organizations.

FOR THE COMMANDING OFFICER,

ROBERT A SMITH
1st Lt RA
Acting Adjutant15 Incls:
18 completed forms W-4

KYOTO MILITARY GOVERNMENT TEAM
APO 713 (Kyoto, Honshu)

BSM/tk

25 September 1947

SUBJECT : High taxes now required on non-profit programs for public purpose.

to : The Commanding General I Corps, APO 301
Attn: CI&E Officer:

1. The supplementing of government funds for education in Japan is a pertinent problem. Many schools, to pay for urgently needed repairs, have planned programs for which a small charge was made.
2. The teachers and students have provided the entertainment, doing all planning and producing, and tickets for the program were sold among the interested neighborhood families.
3. These programs are not for personal profit but are held primarily in public interests.
4. It has repeatedly been called to the attention of this office that a large portion of the revenue must be given as tax to government authorities.
5. A specific instance can be quoted where Takagamine Primary School gave a program realizing 20,000 yen. Of this 10,000 yen must be paid in tax. After routine expenses were made (renting of hall, printing, etc.,) a net revenue of 2,000 yen was left to be used for school repairs. A copy of the petition is attached hereto.
6. Such policy of taxation is contradictory to democratic principles and discourages the initiative of those planning programs for public benefit.
7. This office recommends the matter for careful consideration by SCAP and suggests that a definite policy be established whereby performances given for benefit of school building and repair fund be legally exempt from amusement tax.

FOR THE COMMANDING OFFICER:

THOMAS R. HARBIN
1st. Lt., Inf.
Adjutant, Inf.
Adjutant.

1 Incl:
As indicated in 5.

BASIC: Ltr, Kyoto Mil Govt Team, subj: "High taxes now required on non-profit programs for public purpose", dtd 25 Sept 1947.

AG 012- BA

1st Ind

RBT/tn

Hq I Corps, APO 301, 30 Sept 1947

TO.: CG, Eighth Army, APO 343

Recommend approval paragraph 7, basic communication.

FOR THE COMMANDING GENERAL:

/s/ O. H. Schmidt
/t/ O. H. SCHMIDT
Major, AGD
Asst Adj Gen

1 Incl:
n/c

AG 012-(MG-I)

2nd Ind

Headquarters Eighth Army, APO 343, 18 Oct 1947

TO: Supreme Commander for the Allied Powers, APO 500

It is recommended that entertainments given by schools for educational purposes be exempt from entertainment taxes.

FOR THE COMMANDING GENERAL:

/s/ R. Schafer
/t/ R. SCHAFER
Lt Col, AGD
Asst Adj Gen

1 Incl:
n/c

BASIC: Ltr, Kyoto Mil Govt Team, APO 713, subj: "High Taxes now required on non-profit programs for public purpose", 25 September 1947

AG 012 (25 Sept 1947) CIE 3d Ind

GENERAL HEADQUARTERS, SUPREME COMMANDER FOR THE ALLIED POWERS, APO 500
31 Oct 1947

TO: Commanding General, Eighth Army, APO 343

Policy regarding tax exemption for educational activities is considered a matter for the Japanese Government to decide. The Ministry of Education has been informed of pertinent facts in basic letter and is negotiating with the Ministry of Finance in an attempt to determine action considered by the Japanese Government to be appropriate.

BY COMMAND OF GENERAL MACARTHUR;

1 Incl
n/c

/s/ A. J. Kehe
/t/ A. J. REHE
Major, AGD
Asst Adj Gen

AG 012 (MG-I) 4th Ind

Headquarters Eighth Army, APO 343, 7 Nov 1947

TO: Commanding General, IX Corps, APO 309,

Your attention is invited to the preceding indorsement.

BY COMMAND OF MAJOR GENERAL RYDER:

1 Incl:
n/c

/s/ R. Schafer
/t/ R. SCHAFFER
Lt Col, AGD
Asst Adj Gen

775013

BASIC: Ltr, Kyoto Mil Govt Team, APO 713 subj: "High Taxes now required on non-profit programs for public purpose", 25 Sep 47.

Mil Gov 000.8 5th Ind BEM/lfln

MG

HEADQUARTERS IX CORPS, APO 309, 17 Nov 1947

TO: Commanding General, Eighth Army Headquarters, APO 343

Noted with interest

pl
JSE

FOR THE COMMANDING GENERAL:

1 Incl:
n/c

/s/ Francis C. Park
/t/ FRANCIS C. PARK
CWO, USA
Asst Adj Gen

AG 012 (MG-I) 6th Ind

Headquarters Eighth Army, APO 343, 25 Nov 1947

TO: Commanding General, I Corps, APO 301

Your attention is invited to the 3rd indorsement.

BY COMMAND OF MAJOR GENERAL RYDER:

1 Incl:
n/c

/s/ R. Schafer
/t/ R. SCHAFFER
Lt Col, AGD
Asst Adj Gen

AG 012 BA 7th Ind

RSA/mtn

Ho I Corps, APO 301,

DEC 17 1947

TO: CO, Kyoto Mil Govt Team, APO 713

[Handwritten signature]

1 Incl:
n/c

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