GHQ/SCAP Records (RG 331, National Archives and Records Service)

Description of contents

(1) Box no. 3079

(2) Folder title/number: (5)
100.3

(3) Date: Mar. 1948 - May 1949

(4) Subject:

Classification	Type of record
530, 9530	z

(5) Item description and comment:
Shikoku

(6) Reproduction: (Yes) No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

昭和23年分
所得税申告と納税のお知らせ
税務署は 13
の立場で監視する
それを基にして今年 4
一年間の所得を見積り
税額を算出する
勤労所得者は毎月 5
キチンキチント
税
月給
天引されて納税する
みんな楽しい 1
明るい生活
を願はないものはない
みんなもお互の 14
生活を守るために
で不正者を
税務署へ知らせる
その一年間の見積り 10
所得と税額を税務署
税務署
へ申告する
申告納税者は 6
7月(第一期)
10月(第二期)
翌年1月(第三期)
の三回に分納する
インフレ 2
は嫌だ
不正は必ずばれて 15
大損である
その税額の1/3を 11
銀行
で納める
第一回は 7
7月
である
そのためには 3
健全財政
歳入
歳出
を確立
しなければならない
正しく納税してみんな 16
明るく楽しい生活を
うちたてよう
これらはすべて 12
自主的に正しく
税
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昭和二十三年分所得税 第一期豫定申告と第一期分納税は 七月一日から三十一日まで

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昭和23年分　　木はしごケ石

所得税申告と納税のお知らせ

1 みんな楽しい明るい生活

をのぞむものはだれか

2 インフレ

は大敵だ

3 そのためには健全財政

を確立しなければならない

4 第一回は

である

5 勤労所得者は毎月キチンキチント

天引されて納税する

6 申告納税者は

7月（第一期）
10月（第二期）
翌年1月（第三期）

の三回に分納する

7 まず一月一日から六月卅日までの所得を

計算する

8 まず歳入の35%を

を占める所得税を完納しよう

9 その一年間の見積り所得と税額を税務署

へ申告する

10 その一年間の見積り所得を税務署

へ申告する

11 その税額の1/3を

で納める

12 これらはすべて自主的に正しく

行ゆう

13 税務署は

の立場で監視する

14 みんなもお互の生活を守るために

で不正者を税務署へ知らせる

15 不正は必ずばれて

大損である

16 正しく納税してみんな明るく楽しい生活を

うちたてよう

17 それを基にして今年一年間の所得を見積り

税額を算出する

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FOR: INFORMATION OFFICERS
and distribution

The attached posters are forwarded for your information and possible use.

Transation:

1 Tax Collection plan. (Tokai-Hokuriku)
2 Taxes which must be paid by citizen and must be used for the citizen. (Kyoto)
Better Japan through the Tax Collection.
3 Hopeful life for the p hysically disabled man--learn a trade! (Osaka)
Apply to the public vocational stabilization office. Instruction free!
Foreign dress-making (of men's and ladies') mechanical engineering, wood-working, artificial limb, architectural drafting courses are taken at the Osaka Publlic Vocational Training School of disabled, (29 Ashigaoka, Sakai-shi off Uenoshiba station of Hanwa-line.)
Courses of watch-repairing, stamp-die, bamboo-working, repair and fixing of sewing machine, will be take at the osak-fu Moriguchi Public Vocational Treining School of Disabled (703, Doi, Moriguchi-shi, by the Yodogawa Prefectural Technical High School, offthe Moriguchi stop.

WBK

HEADQUARTERS
TOKAI-HOKURIKU MIL GOVT REGION
APO 710 (Nagoya, Honshu)

012

21 January 1949

SUBJECT: Region Information Tax Collection Program

TO: See Distribution

1. Reference: Ltr. Hqs Eighth Army, Information Plan for the Tax Collection Program, dated 6 Jan 49.

2. As a means of calling attention to the Japanese public of the filing date for final income tax returns on 31 January 1949, instructions were issued by this headquarters to the Civil Information Officer on the team to publicize that date by means of publicity directing the attention for filing and the penalties involved for not doing so. These instructions were issued by telephone on 21 January 1949.

3. In order carry forward the action obtained through prior publicity activities and to promote better comprehension on the part of the Japanese tax payer, the program indicated herein should be considered by the Legal-Government and Civil Information sections.

4. News releases and advertising should continue to provide the sparkle of the campaign to inform the public of its responsibilities in meeting tax requirements.

5. Radio broadcasts can add to the continuity of the tax educating program.

6. There are many organizations with varying numbers of members who are ideal subjects for address by qualified tax people on the enlightment of tax matters.

7. The mayor, town master, village headman can call one or more meetings of the community to discuss the taxes.

8. A conference should be held initially and follow-up conferences with due regard to regularity of such meetings, between the Legal-Government and Civil Information Officers and the District Tax and Public Relations officials to plan a program of continuity and sustainment. The plan should have a target of at least three months in advance, preferably six months; necessity demanding, it could be extended. The material contained in the reference letter should be closely observed for suggestions.

9. Some of the causes standing in the way of tax collections, according to a report received at this Hqs from the Central Liaison Office, Tokai-Hokuriku district, on 6 January 1949, are:

a. A degraded public conscience towards taxes.

b. Inefficiency and democralization of tax officials.

c. Interference by communistic influences.

d. General economic and financial conditions.

e. Corruption amongst tax officials who have long resided in one locale, poor quarters and other conditions which tend to acceptance of corrupt overtures.

f. Anti-tax collection movements.

g. Black market operations.

h. A tendency on the part of the tax payer to declare only 10 percent to 50 percent of actual income, thereby making a tremendous number of offenders.

10. With these, and other factors in mind, an intelligent program can be planned that will meet with success. The activities of the tax surveillance teams will provide more material for consideration in planning the tax-education program.

Legal-Government Section Operations

11. Place into operation the plan evolved at the conferences of Japanese and Military Government personnel.

12. Establish contact with the prefectural chairman of the Sozei Kan-no Undo (Full Tax Payment Promotion Committee) to achieve cooperation and coordination.

13. Arrange to have tax experts and officials speak before sudiences composed of memberships of all of the organizations represented by:

a. Chambers of Commerce.

b. Industrial and Commercial organizations.

c. Farmers' Cooperatives.

d. Fishermen's Cooperatives.

e. Women's organizations.

f. Parent-Teacher Associations.

g. Unions.

h. Other organizations - known to the Civil Information Section and the Prefectural Public Relations Office. These meetings should be as frequent as permissable.

14. The mayors, town masters and village headmen should call meetings of their communities to hear these tax officials and proponents speak.

15. The tax collecting officials could be called into conferences to impress them with the necessity of performing their duties properly, the maintenance of their responsibilities, and encouragement to do better work.

Civil Information Section Operations

16. Publicize through daily and weekly newspapers the plans formulated by the Japanese and Military Governments decided at initial conferences.

17. By means of news releases to the publications, inform the public the plans, the duties and the activities of the Sozei Kan-no Undo (Full Tax Payment Promotion Committee).

18. Insist that the Public Relations Officer release notices to the press and radio of meetings where tax officials and other speakers will attend —— even if that notice is but 30 words or more! The people should be informed of these meetings before hand to assure as large a turnout as is possible. The meetings should be covered by the press and reported to the readers immediately afterwards.

19. Ingenuity can be displayed in obtaining publicity on the tax program. Many items suggest themselves to the alert publicity minded official.

20. The publicity should take a positive approach in preference to the negative line. The thought back of all this publicity is to inform the taxpayer why he should meet his obligations as a good citizen and pay his taxes, fully and promptly.

21. A series of simple, to the point, advertising posters can be evolved. Consult the files on posters that have been printed in 1948 for similiar or new ideas. The planning of these posters needs careful consideration, if the maximum effect is to be obtained, as well as keep costs down.

22. A series of pamphlets, handbills and other advertising material can be planned, ever keeping in mind that the message should be simple and understandable. Proper timing in the distribution of this advertising is another factor to bear in mind during the planning stage.

23. An effective way of distributing these pamphlets, handbills, etc. is to have sufficient quantities printed to reach as many householders in each block as is possible. Refer to the Special Report, this Hqs, "Japanese News Dissemination Channels", dated 28 Nov 48, as well as the report by this Hqs. On special field trips regarding news dissemination from the Ken-cho to the householder in the village in your prefecture.

24. Employ the services of the radio in implementing the program.

25. Assist the tax officials and speakers with their speaking tours by arranging the use of CI&E film that are suitable for the occasions.

26. Use other publicity-valuable devices in promoting the entire program.

27. Check appropriate Japanese officials on the disposition of the following material:

a. Poster, "Complete Tax Payment"; distributed to transportation companies and taxation offices on 14 Dec 48.

b. Poster, "Income Tax Collection"; distributed to finance bureaus and tax offices, 17 Dec 48.

c. Poster, "Income Tax"; distributed to finance bureaus and tax offices, 17 Dec 48.

d. Cartoon leaflet, "Tax Payment"; distributed to all finance bureaus, 17 Dec 48.

e. Poster, "The Taxes You Pay Enrich Your Daily Life"; distributed to tax office and finance bureaus, 28 Dec. 48.

f. Your files should contain recognition copies of you further details, if necessary.

28. The foregoing are some suggestions for your employment; there are many others, many of which you are considering and effecting.

29. SUGGEST, SUPPORT, SURVEY, STIMULATE the tax collection program!

BY ORDER OF COLONEL DUMONT:

GERALD J. FICO
Capt, Inf
Asst Adjutant

DISTRIBUTION:

3 cys ea. - Commanding Officer, Aichi MG Team
Commanding Officer, Gifu MG Team
Commanding Officer, Mie MG Team
Commanding Officer, Toyama MG Team
Commanding Officer, Ishikawa MG Team
Commanding Officer, Fukui MG Team

(1 cy - CIO)
(1 cy - LGO)
(1 cy - File)

304

KOCHI NIPPO May 3

The tax savings system was put into effect from May 1, Its outline is as follows.

(Financing facilities)

Banks (include trust banks, but exclude the Bank of Japan)
Credit unions
Agricultural cooperative unions, Mutual financing associations
Fishing Cooperative Unions
Commerce - industry cooperative unions

(Conditions of Tax Saving System)

a, The general public can save money freely.
b. Money can be drawn only when the depositors pay tax. But in case of disaster, they can withdraw their money and its interest.
c. The interest of tax ravings is within seven rin per 100 yen a day. But the deposit yields the same interst as the current deposit during the term when it was drawn on account of disaster. In the unions of credit, agricultural cooperation and fishing cooperation which pay one rin higher interest than in banks, the interest is within eight rin per 100 yen a day.

(No income tax for tax savings)

No income tax is imposed upon tax savings. But tax is imposed upon the maney drawn on account of disaster.

By Tsuzuki

304

SHIKOKU SHIMBUN May 1 49

As it is difficult for people to raise a large sum of money all at once in order to pay taxes, the Finance Ministry planned out a tax savings system to lighten people's burden and at the same time to promote tax payment and sweep away the amount in arreass. This system will be put in force on and after May 1.

Mainly farmers and businessmen can avail themselves of this saving system only for the purpose of tax payment. Each banking organ treats this kind of saving. In the case of tax-payment savings are to be withheld at the source.

As the only exception, however, the depositors can draw out their money when banking organs approved that they need money by all means for the season of unexpected calamity or other inevitable things. The interest of this deposit is 7 rin per ¥100 a day higher by 2 rin than that of the general deposit. The interest of those deposit, that are treated by the credit union, agricultural cooperative union and fishery association, is higher by one rin than that of the bank deposit. So considering this circumstances, the tax deposit, when it is treated by the hormer, yield the interest of 8 rin. But the latter deposit is levied tax on its interest.

304

TOKUSHIMA SHIMBUN Apr. 17

Returning from a conference for the general affair section chiefs of taxation offices under jurisdiction of the Takamatsu Finance Bureau which was held on April 14 and 15 at Takamatsu, Mr. Okubo, chief of the General Affairs Section of the Tokushima Taxation Office, said about a tax savings system and a reform of mechanism concerning tax collection.

His remarks follows:

"It was decided that the tax savings system would be recently put into practice so that tax payers can always prepare for complete payment of tax. This means to save money for paying income tax and other national taxes. In principle the deposit cannot be drawn for any other purposes besides the payment of tax. The interest is within 0.7 sen per day which is 0.1 sen higher than a current deposit. But no income tax is imposed upon the interest. A movement for disseminating this system will be launched from around April 20, as an income tax self-assessed return for the first term of the 1949-50 fiscal year will be made this June.

The people's tax burden for the 1949-50 fiscal year will be heavier than for the 1948-49. The authorities are planing to reform a tax collection mechanism efficiently as well as to disclose the evasion of taxes in order to make the assessment of taxes fair.

By Tsuzuki

30P

SHIKOKU SHIMBUN Apr. 7

The presentation of tax badge of honor which was the first atempt of this kind in Okawa-gun, was held on Apr. 3 at the Tsuda Fishing Association of Tsuda-cho, Okawa-gun, Kagawa Pref. The tax badges of honor were presented by Mr. Matsunaga, chief of the Nagao Taxation Office to Mrs. Nawa Hideko, 37, representative of the fishermen's tax-payment association of the town and 56 other fishermen. They organized the tax-payment association and immediately after made final declaration they paid tax completely.

Mr. Miyoshi Naojiro, chairman of the fishing association, Mr. Hirano Toshio, director of the association and Mr. Ishida Tsuguo, secretary of the association urged the poor fishermen who were suffering from lack of money under the poor catch season to pay tax in full, by accommodating needy fishermen with money in cooperation with each others. Besides, the association paid tax for those who had not yet paid tax completely on account of lack of money.

By Takahashi

304

SHIKOKU SHIMBUN Apr. 6

The first Conference regarding "Easy methods of tax-payment" campaign was held on Apr. 4 at the Hall of Shikoku MGR with the presence of representatives of Takamatsu Finance Bureau, banks in Takamatsu, Takamatsu Broadcasting Bureau and news papers. At the conference it was decided that the campaign would be carried out "during 9 month from April 20 to January 20 of next year aiming at the complete payment of income and transaction tax and, first of all, it would stress about the savings preparing for tax-payment and the strict book-keeping.

The Takamatsu Finance Bureau will disclose concrete plans and etc. in succession.

By Doi

349

TOKUSHIMA SHIMBUN
" MIMPO Mar. 31

It is rumoured that some people in Shikoku have received a letter to the effect, "Don't pay taxes, burn down a taxation office, and write 10 letters same as your received letter and mail them within an hour, otherwise a great misfortune will visit you." It is also said that this kind of letter originated from Okayama prefecture after the pattern of so-called "fortunes letter" now makes its apparance inShikoku.

In this connection, Takamatsu Finance Bureau instructed on Mar. 30 each taxation office to put strict control upon such letter regarding anti-tax-payment drive.

In Tokushima prefecture, Mr. Fukushima chief of the Corporation Tax Section, Tokushima Taxation Offices received this kind of letter recently. Tokushima TaxationOffice authorities, pursurantly to the instruction by the Takamatsu Finance Bureau, issued a statement that a person having writen this kind of letter would be punished by the National Tax Violation Punishment Law.

By Tsuzuki

304

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By Tsuzuki

804

KOCHI NIPPO Mar. 30

Editorial: We aspire at the Realization of the community where no one suffers from taxpayment.

Conscientious businessmen and diligent farmers were much annoyed for lack of money to pay taxes. Such austere annoyance at taxpayment in this year has no peer in our history. On one hand, there were those who could pay taxes without agony. It may be owing to whether underestimating levy on the part of taxation offices or underground profits on the part of taxpayers. It is indeed a difficult thing to grasp accurately underground profiteering. However, taxation offices were obliged to assess such underground frofits.

Those who could not pay taxes or had complaints against assessed taxes took part in the Democratic-Taxpayment League steered by Communists, embraced complaints against the prevailing administration, behaved desperately and pugnaciously, committed suicide, and gave bad stimulation further upon the rugged mind of the general people.

Taxation in the 1948 fiscal year is approaching to its settling period, while leaving such many tragedies. Nevertheless, taxation in the forth-coming 1949 fiscal year will swell further. Conspicuous are income tax of 310 billion yen compared with that of 180 billion yen in 1948, and juridicul person tax of 27 billion yen compared with that of 18 billion yen in 1948. In regard to income tax, the original bill of the Finance Ministry showed 228 billion yen. It is said that the 228 billion yen were boosted to 310 billion yen without any due reason, or rather only in order to offset the amount with disbursements.

We are wondering if taxation inthe 1948 fiscal year destroys both livelihood of individuals and finance of juridical persons. Such will ultimately throw national economics into the dolorums and spur the expansion of Communists' power. The administrators, in case of carrying out such drastic levying, will have to previously take some adequate counter-measures.

There is no possibility that the income of the people rises next year 1.7 times as much as that in this year. If our economic conditions are stabilized even a little and the order in our economic circles gets recoverd, illicit income will be reduced. Consequently, random estimates of levy will only embarrass the taxation office authorities, while only annoy taxpayers.

Without realizing the community where honest and diligent people can pay taxes without any difficulty,our country will never be reconstructed. The people in general understand difficulties of our reconstruction, have recognized difficulties on administration and could understand that they must bear heavy taxation. Be that as it may, it is an indelible fear for them that agony which they have experienced in this fiscal year is much increased in the next fiscal year. We suggest here that such a fear should not be dread for honest taxpayers and cunning smile for dishonest taxpayers.

By Nakamura

304 ASAHI SHIMBUN Mar. 24

An advertisement.

Lecture and Play meeting (admission free)

Date: From noon on Saturday Mar. 26

Place: Tokiwaza Theatre (Shinkawara-machi, Takamatsu)

Program

Opening address: Nakagawa Shoichi

announcer of Takamatsu Radio Station

I. Kagura-men and Oshina-Hayashi historical plays, three acts. Starred by Sugimura Miriko.

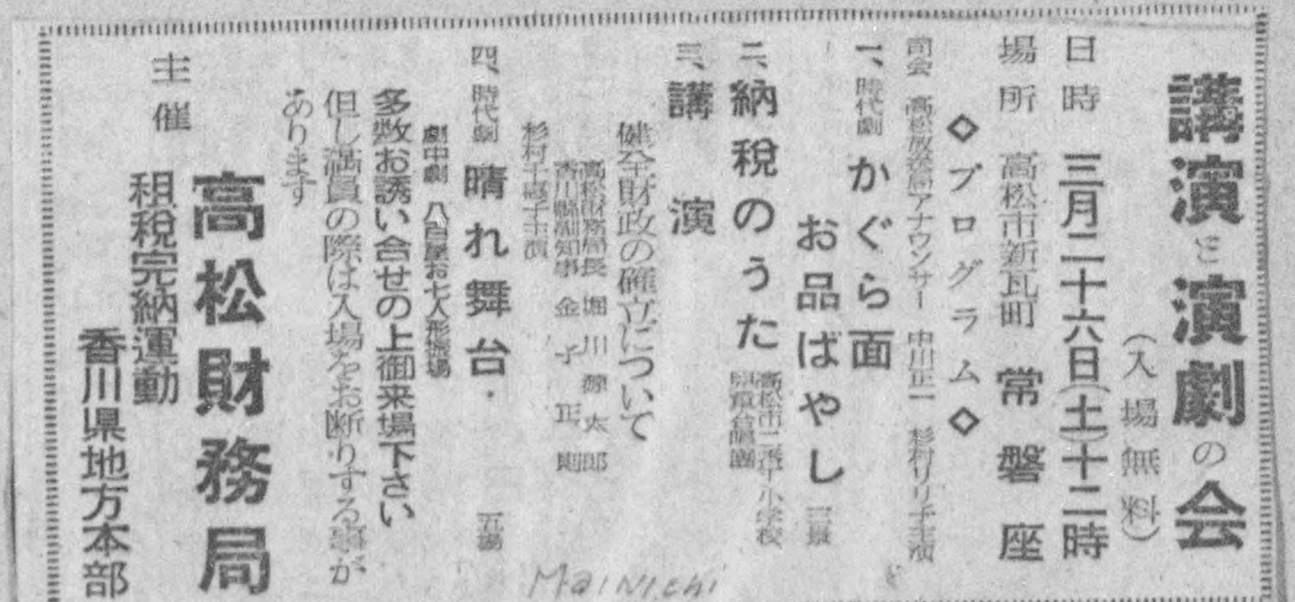
II. Song of taxpayment by children's Chorus of the Niban-cho Primary School.

III. Lecture on establishment of sound finance by both Horikawa Centaro chief of Takamatsu Finance Bureau and Kaneko Masanori deputy-Governor of Kagawa-ken.

IV. Hare-budai, historical play starred by Sugimura Chieko, five acts.

*As many persons as possible will be cordially invited. (provided that we may refuse admission when closely packed)

Promoter: Takamatsu Finance Bureau and Kagawa Headquarters of Tax payment.



講演と演劇の会

（入場無料）

日時 三月二十六日(土)十二時

場所 高松市新瓦町 常盤座

◇プログラム◇

司会 高松放送局アナウンサー 中川正一 杉村リチ子演

一、時代劇 かぐら面

お品ばやし 三景

二、納税のうた 高松市二番小学校 児童合唱

三、講演

健全財政の確立について

高松財務局長 堀川静太郎

香川県副知事 金子正則

杉村千恵子主演

四、時代劇 晴れ舞台

劇中劇 八百屋お七人形振場

多数お誘い合せの上御来場下さい

但し満員の際は入場をお断りする事があります

主催 高松財務局

租税完納運動 香川県地方本部

五篇

Mainichi

なおうえ

Seibyo

MAR 10 1949

HEADQUARTERS I CORPS
APO 301 (Kyoto, Honshu)
Military Government Section
Civil Information Division.

8 March 1949

MEMORANDUM:

TO : Commanding Officer, Shikoku MG Region, APO 1050.
ATTN: Civil Information Section.

Attached calendar, submitted by the Osaka Finance Bureau, is forwarded for your information and possible use.

Translation of Title Page:

TO TAX-PAYERS

In any other days we could not feel that taxes are more closely related to our life than at the present time. This is, we suppose, because of the fact that it is big burden for us to pay taxes under the hardship of livelihood we are suffering from at present and that tax-paying plays the most important part of the economic rehabilitation of our country. Our New Constitution promises to assure us of our healthy and civilized life. But it may be stated that the real situation is far from that. In order to realize the life as is regarded as our ideals it is absolutely necessary first of all to rehabilitate our national economics, and in order to do so all of us are required to be willing to pay taxes. It is earnestly desired that the tax-table presented to you here will be helpful to your further understanding and cooperation to tax affairs so that we can enjoy brighter life as early as possible.

Osaka Financial Bureau

1949

MCC

TOKUSHIMA SHIMBUN Feb. 28

Editorial: Meaning Of "Honorable Badge Of Taxpayment"

The reported amount of self-assessment income tax in 1948 was so low compared with the assessment standards of taxation offices that every taxation office in this prefecture issued the announcement of the revised decision on Feb. 25. We must give attention to the following 2 facts. One is that there is too lurge chasm between the self-assessed amount and the tax-amount of the rivised decision. The other is that most of those who reported their self-assessment were sent the announcements of the revised decision by taxation offices.

For example, the self-assessed amount in the jurisdiction of the Tokushima Taxation Office was 112,570,000 yen, but the amount of the rivised decision was 529,420,000 yen. And besides, those who, asserting that their self-assessment was right, did not receive the amount of the revised decision sent from the Taxation Office, were only under 20 percent of all.

Such is, we think, attributed to a decrease of consciousness of taxpayment. Of course, it is not fair to ascribe the responsibility for such an inclination upon the side of taxpayers only. Speaking from the taxpayers' side, the less taxation amount is, the more desirable. Be that as it may, however heavy the taxes are, if those are decided rationally, no taxpayer will murmur about it, for our economic rehabilitation is being forwarded by burden of taxpayers in foreign countries.

Those who are going to pay taxes assessed duly by themselves, in case of looking at blackmarket profiteers trying to escape from the net-work of law to reduce their tax-burden, will think honest taxpayment is nonsense. As long as illicit income is left as it is, it will be natural that the thought of "honest men are foolish fellow" is born.

Before long, thorough criminal steps are to be taken against those illicit profiteers under the Nine Point Economic Stabilization Program. We expect future endeavor of taxation offices for the fair and impartial levy.

The Takamatsu Financial Bureau decided this time to commend those fulfilling their tax duty by giving the "honorable badge of taxpayment" as the first trial throughout the country. We hope due imposition of taxation offices. At the same time, we hope the general taxpayers to make efforts to get the honorable badges while enduring austerity of their livings.

By Nakamura

WAR DEPARTMENT
Form No. 336—Revised
Form approved by Comptroller General, U.S.
September 23, 1940

WAR DEPARTMENT

D. O. Vou. No._____

PAID BY

(For use of paying office)

PAY AND ALLOWANCE ACCOUNT

(Commissioned Officers, Army Nurses, Warrant Officers, Contract Surgeons)

APPROPRIATIONS:

_____ PAY OF THE ARMY, 19_____

_____

_____

(1) THE UNITED STATES, Dr.,

To: _____
(Name of payee) (Rank and organization) (Serial No.)

(2) Station_____ Station No._____

On duty at present station per Par._____, S. O. No._____, Hdqrs._____, _____, 19____

Departed from_____, 19____ Reported for duty at_____, 19____

DEPENDANTS:

(3) Lawful wife_____ or
(State her Christian or given name in full and husband's surname and her address each month)

Unmarried children under 21 years of age_____

_____

(State names, ages and addresses each month. Evidence of dependency attached hereto or filed with voucher No._____ 19____, accounts of_____)

(4) Dependant mother_____
(State her Christian or given name in full and husband's surname and her address each month)

During the current period for which allowances are claimed on account of my dependant mother I have contributed to her support the sum of $_____, in cash or its equivalent, without any consideration in return, which contribution is her chief support, and each and every statement set forth in her affidavit dated_____, 19____ (attached hereto), filed with voucher for the month of_____, 19____, is true and correct, and so remains at this time, except_____

_____
(State fully changes occurring between date of last affidavit and signing of this voucher)

(5) For over_____ years' service; _____ pay period; _____ years completed on_____, 19____

CREDITS:

	AMOUNT
(6) For base and longevity pay from_____, 19____, to_____, 19____	$ ____ ____
(7) For additional pay for_____, from_____, 19____, to_____, 19____	____ ____
_____	____ ____
(8) For pay for_____ mount, _____, from_____, 19____, to_____, 19____ of which I was the actual and exclusive owner, which (was or were) suitable for the military service, and maintained at_____	____ ____
(9) For subsistence allowance from_____, 19____, to_____, 19____	____ ____
(10) For rental allowance from_____, 19____, to_____, 19____ during which period I was not assigned adequate quarters at my permanent station; if without dependants, I was not on field or sea duty; if with dependants, I did not occupy with them any public quarters assigned to me without charge at any station, nor did any of them occupy public quarters assigned to them or to any other officer or his dependants, except for bona fide social visits_____	____ ____
TOTAL CREDITS_____	$ ____ ____

DEBITS:

	AMOUNT
(11) Class "D" Government Insurance Premium_____	$ ____ ____
(12) Class "E" Allotment_____	____ ____
(13) Class "N" National Service Life Insurance_____	____ ____
(14) Due United States for_____	____ ____
_____	____ ____
TOTAL DEBITS_____	____ ____
NET BALANCE_____	$ ____ ____

(15) On_____ (ordinary or sick) leave or absence; Departed_____, 19____, under Par._____, S. O. No._____ Hdqrs._____, _____, 19____; extended by Par._____, S. O. No._____, Hdqrs._____, _____, 19____; Returned_____, 19____

(16) I certify that the foregoing statement and account are true and correct; that payment therefor has not been received; and that payment to me as stated on the within pay voucher is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.

Place to my credit with_____

_____ (SIGN ORIGINAL ONLY) Name_____

_____

Date_____, 19____ Rank_____

(17) I certify that during the period for which rental allowance is claimed on this voucher the above officer was not assigned adequate quarters at his permanent station.

Name_____

Date_____, 19____ (SIGN ORIGINAL ONLY. ON MEMORANDUM, TYPE OR PRINT NAME AND RANK) Rank_____

Commanding Officer.

(18) Paid by { Check(s) No.(s)_____, dated_____, 19____, for $_____ } on Treasurer of the United States in favour of payee named above.
{ Cash, $_____, on_____, 19____ (SIGN ORIGINAL ONLY)

2098—AG Printing Plant—9-29-45—200M

Payee_____

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TOKUSHIMA MIMPO Feb. 28

Editorial: A tax badge of honor for every household.

Taxation office are delivering tax badges of honor as symbol of complete payment of the income tax in the 1948 fiscal year. To our delight, they are now being labelled at house doors here and there one after another.

As reassessment notifications are to have been sent to each taxpayer from taxation office, we hope a tax badge of honor can be seen at every house door throughout the prefecture on March 23, the final date of payment. The reason why our Tokushima Pref. enacted the tax badge first of all throughout the country is to make it unnecessary to force collection of taxes in arrears and evaded taxes, to make people fully aware of their duty of taxpayment and to give a recognition for complete taxpayment so that as many people as possible may pay taxes in full following the good example of complete tax payers. The future rehabilitation of our country depends greatly on whether this trial will be successful or not, so general attention is focusing on the result of this trial. Therefore the prefectural people have a grave responsibility for complete tax payment. The ~~term~~ expression "Zeikin kosei" (tax offensive namely people's lamentation about heavy tax) which is too often talked about is preposterous. It must be changed into "Kanno kosei" (full taxpayment-offensive). Under all cercumstances, people cannot but supply the funds which are necessary to the State.

In order to meet the national budget which is decided by diet members, our representatives, the taxation authorities levy proper taxes upon people through double course of assessments, self and final. Tax-imposition of today is by no means compulsory one. If people find a complaint against the decision of taxation offices, they can protest, demanding reassessment. As a matter of fact, after exchange of opinions of both sides, people come to pay taxes, being fully convinced of its rightfulness. Thus people are not forced to pay taxes, but they have only the duty to pay such taxes proportionate/their own income through their self-assessment. Some to people are suffering from lack of money for taxpayment owing to their own thoughtlessness. Such people in particular complain about "Zeikin-kosei" or heavy tax. It is recommended that 'taxpayment union' should be formed in order to put into silence such insolent demands or complaints. A certain inn host the first receipient of a tax badge of honor under the jurisdiction of the Tokushima Taxation Office said," "A large sum of taxes is a very heavy burden for us. As the taxpayment within the limit of our income, however, is our bounden duty, I have tried to save a certain sum of money every month. As the result of negotiation between the hotel keeper union and taxation authorities, we all could approve the rightfulness of the settled amounts and pay taxes in full." "There are two essential postulates for complete taxpayment, namely, the amount of tax proportionate to one's income and savings preparing for taxpayment.

By Fuke

SHIKOKU SHIMBUN Feb. 23

A collective award of the Tax Badge of Honor was made at the Ajimura Fishery Association, Kida-gun, on the 22 at 10 a.m.

Members of the Association totaling 152 made a brilliant record to complete their taxpayment by the end of January. The ceremony was attended by Capt. Oertle, Chief of CI, SMGR. The efforts of the village people were praised. The tax badges of honor were handed over by Director Funahashi of the Takamatsu Taxation Office to Mr. Motoke Jiro, a representative of the Village people.

In spite of the general situation of financial difficulties which sometimes causes delay in tax payment, the Fishery Association repeatedly dealt with the taxation authorities since January, reached a mutual understanding, and completed their duty.

Their mutual efforts were cooperated in by President Fujimoto of the Fishery Association, President Izumi Takeo of the Tax Payment of Society, Vice-president Nukada Tsurukichi of the same, the village authorities, the Credit Association etc.

Several persons were loaned money exceeding their limitation of credit, merely for the purpose of taxpayment.

It was also resolved to spare money preparing for the taxpayment in future.

The fishers of Ajimura thus topped the list of complete payment of tax for Japan on the way of rehabilitation.

Their efforts are attracting general notice among various circles.

Dir. Funahashi of the Takamatsu Taxation Office said:--

Such complete payment by the prescribed time is very gratifying particularly from the stand-point of execution of the Nine-point Economic Rehabilitation Program. It was possible because the officers and the people reached complete agreement in understanding the significance of the tax problem.

I hope other taxpayers will complete their dutys in such a way.

By Nagao

The "Tax Badge of Honor" is a Shikoku creation. What better way to spend Washington's birthday.

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By Nagao

Working Hours of Japanese Employees of SMGT
at The Marugame Printing Company

Date	Name of the days of the week	Miss Shiota		Mr. Tsuzuki		Mr. Nakamura		Mr. Nagao	
		From-To Hours		From-To Hours		From-To Hours		From-To Hours	
Dec. 17	Fri.	800-1700	800-	800-1700	800	8000-1700	800	800-1700	800

3-2

TOKUSHIMA MIMPO Feb. 23

The prefectural authorities will hold conferences of chairmen of information committees for the purpose ofencouraging tax payment as follows;--

Feb.	24th	Ikeda-cho
"	25	Banto-cho
"	26	Tokushima-shi
"	28	Mugi-cho
Mar.	1st	Waki-cho
"	2nd	Kawashima-cho
"	3rd	Tomioka-cho

In addition movie and lecture meetings will be held in 21 villages and towns during Mar. 1 to 21.

By Nagao

304

SHIKOKU SHIMBUN Feb. 4

A teacher and pupils of the Nishihama Primary School in Takamatsu city sang in chorus the Song of Tax Payment at Takamatsu Pier Station with the aim of enlightening the passengers to pay tax.

Playing a role of the tax-payment campaign, a teacher and 2 pupils of the Nishimama Primary School gave a chorus of the Song of Tax Payment with a melody of "Hello, hello, Mr. Tortoise!" at Takamatsu Pier Station. The teacher was Mr. Omori, a good player of accordion. The pupils were Miss Minatodani and Miss Nakatani.

With the accompaniment of the hobby accordion played by Mr. Omori, the 2 girls gave a chorus to the passengers, aiming the effect of enlightening them to pay taxes.

Maybe, it would be the first spot announcement of song throughout the country.

By Nakamura

FEB 3 1949

CIVIL INFORMATION OFFICER

CIE Press Conference on Taxation Problems, 1000 hours, 26 January 1949.

Speaker: Mr. Harold Moss, Chief of Internal Revenue Division, ESS, GHQ, SCAP

The final quarter of the fiscal year 1948-1949, January through March, remains as the critical period for the collection of the budget estimate of tax revenue for the year, ¥ 316 billion.

As of December 31, 1948, somewhat over ¥ 153 billion had been paid into the national treasury by taxpayers during the first nine months of the fiscal year. This represents almost exactly 50% of the goal towards complete tax payment.

The task of collecting the remaining 50% is not to be underestimated. That it is possible is shown by the fact that as of December 31, 1947, only 34.4% of the goal for the fiscal year 1947-1848 had been collected. By maximum efforts, the goal that year was not only attained by somewhat surpassed.

The self-assessed income tax returns and collections have been disappointing to an extent, since a more general compliance with the duty of making honest returns and prompt payment had been anticipated. The number of returns filed which show only a fraction of true income again necessitates reassessment procedure. Because of this, the Finance Ministry will give priority effort to assess fairly and secure full collection of this tax in the final quarter.

The Ministry also states that the reassessment against taxpayers subject to the transactions tax who have not met their obligations by filing true returns and paying the proper tax due, will receive attention. The Ministry will also proceed with the examination of corporate tax returns to see that the corporation tax law is properly observed. Control of illicit manufacture of liquor and collection of tax arrearage will be promoted vigorously.

There have been an increasing number of investigated cases of evasion and fraud. The National Tax Inspection Division, with the cooperation of the special procurators assigned to tax cases, has brought about several recently announced indictments and convictions. It is expected that, by the end of this fiscal year, the National Tax Inspectors alone will account for over eight billion yen in additional revenue. This will be in addition to the additional taxes determined to be due by the district tax offices. This drive will continue, intensified in force, and even more spectacular results can be expected in the future.

- - - - -

SHIKOKU SHIMBUN Feb. 3

Financial Ministry made public "the Song of Tax Payment."

Financial Ministry made public "the Song of Tax Payment" in order to let the people in general know the true significance of tax payment. Kagawa Ken Information Section decided to encourage the tax payment, by spreading this song among the public. Shikoku Railway Bureau is planning to announce the song through the loud speakers at 30 railway stations in Shikoku and ferry-steamer running between Takamatsu and Uno.

The Song of Tax Payment (Same tune of "Moshi-Moshi-Kame Yo")

1. To build bright country,
   To create happy life,
   At first source of national revenue is necessary,
   Let us pay tax at once.

2. To build a democratic nation,
   To check the rise of commodity price,
   The only one way for the aim,
   Let us pay tax at once.

3. A man who makes an false report and evades
   tax, is not faithful for our country,
   In order that not to be blamed,
   Let us pay tax at once.

4. Little and often make a heap in time,
   Let us save up money while rich,
   and let us pay tax, regularly and at once.

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

28 September 1948

MEMORANDUM:

COMMISSARY ORDERS

1. Substitutes: In preparing orders on the commissary, the possibility that the item may be out of stock should be borne in mind, and substitution authorized. This can best be done by writing a notation to that effect at the bottom of each category of the order, however, if so desired individual items may be so noted. If no substitute is authorized, none will be shipped.

2. Complaints: Complaints should be taken up immediately with the Mil Govt Officer charged with responsibility of coordinating the shipment. He will determine its justification and take it up with the train commander who is now authorized to make ordinary adjustments. Before making a complaint it should be borne in mind that the Army orders its foodstuffs by specification, and not brand names, these specifications cover a wide range of quality. As long as the item is within that specification no complaint is justified. Fresh vegetables and fruits are also in the same category, as long as they are reasonably edible, a complaint is not justified. In the case of meats, the weight received is the "trimmed" weight and allowance must be made for that practice. It is suggested that in many cases an unwanted item would be bought by some one else, this too can be taken up with the coordinating officer who can canvas those present before turning it back to the train commander.

BY ORDER OF COLONEL COUGHLIN:

JOHN E. MIKKELSEN
1st Lt. Infantry
Adjutant

OFFICIAL:

John E. Mikkelsen
JOHN E. MIKKELSEN
1st Lt. Infantry
Adjutant

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
3 February 1949

SUBJECT: Civil Information Plan-Self Assessment Income Tax

TO : Commanding Officer, Ehime Military Government Team, APO 1050
Commanding Officer, Kagawa Military Government Team, APO 1050
Commanding Officer, Kochi Military Government Team, APO 1050
Commanding Officer, Tokushima Military Government Team, APO 1050
ATTN: CI Officer

1. Reference:

Incl 1, letter, this headquarters dated 19 January 1949, subject: "Civil Information Plan-Self Assessment Tax".

2. The following changes in the Information Plan have been made:

a. Page 2, "Radio". 13 February 1400-1429:30, changed to read 13 February. 1530-1559:30.

b. Page 4, "Information Committees". Delete Par, 2.

BY ORDER OF COLONEL COUGHLIN:

R. A. ROSENKRANZ
1st Lt FA
Adjutant

CI

SINGING SPOT ANNOUNCEMENTS - TIME 14 seconds

NOZEI NO UTA
(Sung to tune of "Moshi, moshi, kame yo")

1. Kuni o akaruku suru nonimo
tanoshi i kurashi o umidasumo
Sakidatsu mono wa kuni no kane
sa asa nozei itashimasho

For a brighter country
For a cheerful livelihood
Money of the state is first thing
Let's pay your tax

2. Minshu no kunio kuzuku nomo
Monono neage fusegu nomo
Tedate was hitotsu tada hitotsu
sa asa nozei ktashimasho

For building a democratic country
For checking rising prices of commodities
Here is a certain measure
Let's pay your tax

3. Fusei no shinkoku datsuzei wa
Kuni o omowanu hitotachi yo
Iyana togame o ukenu yoo
Sa asa nozei itashimasho

Those who file a false self assessment
Are said impatriotic to their country
Be cautious not to be blamed that way
Let's pay your tax.

4. Chiri mo tsumoreba yamato naru
Miiri no uchikara tsumi tatete
Kichiri kichin to osame masho
Sa asa nozei itashimasho

Many mickles make a muckle
Put aside your money little by little
So that you can pay out your tax on the date
Let's pay your tax

20 FEB., '49 – 29 MAR. '49

"KAGAYAKU NOZEI MEIYOSHO"

1. Orenji ni shiro no Meiyosho
Kore wa sokoku saiken no
Shishin da, Netsu da, Magokoro da,
Kagayaku Nozei Meiyo sho

2. Orenji ni shiro no Meiyosho
Kore wa akusei infure no
Genmin
~~Nigate~~ da, Tate da, Kōyaku da,
Kagayaku Nozei Meiyo sho

3. Orenji ni shiro no Meiyosho
Heiwa sangyo fukko no
Zenshin
Ippo da, Kibō da, Kōshin da,
Kagayaku Nozei Meiyo sho

4. Orenji ni shiro no Meiyosho
Kore wa minshu kokumin no
Kensetsu
Tsutome
~~Gimu~~ da, Hokorida, Shinboru da,
Kagayaku Nozei Meiyo sho

5. Orenji ni shiro no Meiyosho
Kore wa sekai dōhō no
Negai da, Kitai da, Chūmoku da,
Kagayaku Nozei Meiyo sho

* *

"RADIANT TAX PAYMENT BADGE OF HONOR"

(with the tune of "Moshi Moshi Kameyo")

1. An orange and white Badge of Honor,
This is a guide, zeal, and faithfulness,
Toward ~~recovery~~ reconstruction of our country.
Radiant tax payment Badge of Honor.

2. An orange and white Badge of Honor,
This is an ~~antagonist~~ watchman, shield, panacea,
Against an aggravated inflation.
Radiant taxpayment Badge of Honor.

3. An orange and white Badge of Honor,
This isa prime step, hope and march
Toward ~~reconstruction~~ recovery of peaceful industry
Radiant tax payment Badge of Honor.

4. An orange and white Badge of Honor,
This an obligation, pride, symbol,
of democratic nation.
Radiant tax payment Badge of Honor.

5. An orange and white Badge of Honor
This is a desire, expectation and attention,
of the people in the world.
Radiant tax payment Badge of Honor.

輝く納税 名譽証

（「モンく亀よ」の節で歌ってもよい）

自 二月二十日
至 三月二十九日

一、オレンヂに白の名譽証
これは祖國再建の
指針だ 熱だ まごころだ
輝く納税 名譽証

二、オレンヂに白の名譽証
これは悪性インフレの
番人 苗井だ 楯だ 効薬だ
輝く納税 名譽証

三、オレンヂに白の名譽証
平和産業 復興の
一歩だ、希望だ 前 行進だ
輝く納税 名譽証

四、オレンヂに白の名譽証
これは民主國民（クニタミ）の
義務（ツトメ）だ 誇りだ 象徴（シンボル）だ
輝く納税 名譽証

五、オレンヂに白の名譽証
これは世界同胞の
ねがいだ 期待だ 注目だ
明日 納税 名譽証
輝く

納税のうた

大蔵省

曲は「モンモン亀よ」で歌ふことが出来ます

一、國を明るくするのにも
樂しいくらしを生み出すも
先立つものは　國の金
サアサ　納税
いたしましよう

二、民主の國をきづくのも
物の値上　ふせぐのも
てだては一つ　ただ一つ
サアサ　納税
いたしましよう

三、不正な申告脱税は
國をおもはぬ人達よ
いやなとがめを受けぬよう
サアサ　納税
いたしましよう

四、ちりもつもれば山となる
みいりのうちから積み立て、
キッチリキチンと納めましよう
サアサ　納税
いたしましよう

(註)各章末尾は原文では「よしきた　OK」になっているが調子の都合により「いたしましよう」に変更

SINGING SPOT ANNOUNCEMENTS - TIME 14 seconds 26 JAN-17 FEB

NOZEI NO UTA
(Sung to tune of "Moshi, moshi, kame yo")

1.	Kuni o akaruku suru nonimo tanoshi i kurashi o umidasumo Sakidatsu mono wa kuni no kane sa asa nozei itashimasho	For a brighter country For a cheerful livelihood Money of the state is first thing Let's pay your tax
2.	Minshu no kunio kuzuku nomo Mcnono neage fusegu nomo Tedate wa# hitotsu tada hitotsu sa asa nozei ktashimasho	For building a democratic country For checking rising prices of commodities Here is a certain measure Let's pay your tax
3.	Fusei no shinkoku datsuzei wa Kuni o omowanu hitotachi yo Iyana togame o ukenu yoo Sa asa nozei itashimasho	Those who file a false self assessment Are said impatriotic to their country Be cautious not to be blamed that way Let's pay your tax.
4.	Chiri mo tsumoreba yamato naru Miiri no uchikara tsumi tatete Kichiri kichin to osame masho Sa asa nozei itashimasho	Many mickles make a muckle Put aside your money little by little So that you can pay out your tax on the date Let's pay your tax

C I

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
31 January 1949

SUBJECT: Civil Information Plan, Self Assessment Income Tax, Special Report, Symbol 47/CIE/IM

TO : Commanding General
I Corps
APO 301
ATTN: MGCI

1. In order to expedite payment of Self Assessment Income Tax and to attach dignity to it, the Civil Information Officer of this region, working in conjunction with the General Affairs Section of the Takamatsu Finance Bureau, evolved the idea of the "Tax Badge of Honor" (Nozei Meiyo Sho). A replica of this sticker which is to be affixed to homes, stores, offices, etc., is Inclosure 1, while a poster directing attention to it is inclosure 2.

2. The poster is one of the minor means of popularizing the Tax Badge of Honor. Newspapers have agreed to run a "teaser" for three days, followed by a two column replica of the Badge, together with frequent news stories, editorials, interviews, etc., pointing up to the Badge of Honor. The Shikoku Region radio network will fall in line with this. Singing spot announcements will be used both by radio stations and the 35 railway stations of the Shikoku Railway Division having loud speakers. It is believed that this is the first use in Japan of singing spot announcements. Radio is also cooperating by producing two half hour shows on Sunday afternoons from 1400 to 1429:30. These shows will be of the entertainment type, one to originate from Takamatsu and the other from Tokushima, both to be aired on the four-station Region network. These will also contain short announcements about the Tax Badge of Honor. The Shikoku Theater Owners Association is also cooperating by furnishing their 250 theaters with Tax Badge of Honor slides.

FOR THE COMMANDING OFFICER:

R. A. ROSENKRANZ
1st Lt FA
Adjutant

2 Incls:
1. Tax Badge of Honor
2. Poster

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
28 January 1949

SUBJECT: Civil Information Plan
Self Assessment Income Tax

TO : Commanding Officer, Ehime Mil Govt Team, APO 1050
Commanding Officer, Kagawa Mil Govt Team, APO 1050
Commanding Officer, Kochi Mil Govt Team, APO 1050
Commanding Officer, Tokushima Mil Govt Team, APO 1050
ATTN: CI

1. Reference is made to letter, this Headquarters, same subject as above, dated 19 January 1949.

2. Inclosed herewith the newspaper mats of the "Tax Badge of Honor" (納税名誉証), to be used as indicated on page 1 of Inclosure 1 to reference.

BY ORDER OF COLONEL GOUGHLIN:

1 Incl:
Newspaper Mat

R. A. ROSENKRANZ
1st Lt FA
Adjutant

CI 1-4.3

COPY

Inclosure 1

Allowances of Regular Employees
Working for the Allied Forces

1. Policy

(a) As a general policy, Japanese Nationals employed by the Allied Forces shall be hired, their rates of pay determined, and paid by the Japanese Government.

(b) All persons hired by or through the representatives of the Japanese Government, regardless of nationality, will be treated in accordance with the Ordinance No. 2 dated 10 January 1946 of the Ministry of Welfare at rates established by the Japanese Government.

2. Supply of Labour

The labour required by the Allied Forces shall be supplied in accordance with the prescribed statement for acquisition of labour issued by the Allied Forces.

In the case, however, of employees required for the maintenance and custody of buildings occupied by the Allied Forces, they may be supplied in accordance with the clauses requiring supply of labour mentioned in the Directive for Acquisition of Buildings.

3. Organs for Determination of Pays and Payment

Organs for determination of pays and for their payment, irrespective of the organs engaged in the procurement of labour, shall be limited to the Central Liaison Office, Local Liaison Offices (including Local Liaison Sub-Offices and Liaison Commissions), or prefectural government offices.

4. Determination of Salaries

Salaries shall, as a rule, be determined within the limits between the minimum and maximum rates mentioned in the "Wage Scale of the Permanent Employees for the Allied Forces" attached hereto, taking into consideration the position, the ability and experience, of the person, without discrimination by reason of age or sex, the rates of wages and the conditions of supply of, and demand for, labour ruling in the localities where they are employed, and the salaries given to employees in the same unit and in other units of the Allied Forces. The principle of equal pay for equal work shall apply within each locality.

In case there should arise a necessity for fixing salaries at an amount exceeding the maximum amount payable for those occupations specified in the "Wage Scale of the Permanent Employees for the Allied Forces", the matter shall be submitted for approval to the Central Liaison Office together with a statement of reasons therefor.

COPY

SHIKOKU SHIMBUN

Jan. 26

304

Lt. Col. Carden, commanding officer of KMGT, delivered a statement on Jan. 25, emphatically saying that every tax payer should pay tax as soon as possible.

Lt. Col. Carden, commanding officer of KMGT, issued a statement on Jan. 25 on the significance of tax payment. It is as follows.

Tax payment is indispensable for the economic rehabilitation in Japan, Nevertheless, the levy of tax is delayed at present. The necessary thing for requiring the stabilized government is that the government gets enough finances to run its administration.

Be that as it may, the status quo is as follows. Out of about 2,280,000,000 yen of the goal in Kagawa Prefecture, about 1,120,000,000 yen is the amount of the self-assessment income tax. The already-paid amount is around 1,294,700,000 yen up to date. Of its amount, 463,140,000 yen is paid through the self-assessment income tax. Now, it is the time for all the citizens to achieve their roles. In order to reach the goal, the remaining 43 percent has to be collected for 2 and a half months hereafter. It is incumbent on every citizen to pay taxes speedily and honestly. When paying your taxes swiftly, you will need not spend any special expenditure for fines. In case of paying taxes honestly, the duty of tax-payment will be shared on every citizen equally, but not on a few people.

Simultaneously, Mr. Horikawa, chief of the Takamatsu Financial Bureau issued the following announcement.

I hope the people to offer the legistimate self-assessment for the reconstruction of serene Japan and pay your taxes completely by Jan. 31 by all means.

By Nakamura

SHIKOKU SHIMBUN

304

Jan. 26

Lt. Col. Carden, commanding officer of KMGT delivered a statement on Jan.25, emphatically saying that every tax payer should pay tax as soon as possible.

Lt. Col. Carden, commanding officer of KMGT delivered a statement concerning the importance of the payment of tax on Jan 25 as follows. -

"In spite of the payment of tax indispensable for the rehabilitation of the economy in Japan, the collection of taxes are now considerably delayed. To establish a stable government, it is required to get rich annual revenue enough for managing the government. However, the present condition of the annual revenue is as follows. Out of the total of the annual income of Kagawa Prefecture, or about 2,280,000,000 yen, about 1,120,000,000 yen is the total amount of the income taxes reported by each individual. The total already collected up to now, is about 1,294,700,000 yen. Out of this figure, 463,140,000 yen is the income taxes reported by each individual.

Now is the time when every citizen fulfil one's duty. To attain the goal, the remaining 43% of the total of taxes must be collected within the coming two and half months. It is the responsibility of every citizen to pay taxes promptly and honestly. By the prompt payment of taxes, we can do without any waste of special expenses for the fine for delinquency in payment, and the government can do without any waste of special cost for collecting arrears. If every citizen pays tax honestly, the duty of the payment of taxes is impartially borne by every tax payer not by a minor part of citizens. "

By Takahashi

(4) Revision of the Labor Disputes Adjustment Act of 1926 to make it a workable instrument for the arbitration and mediation of labor disputes.

177. As the SCAP directive of 4 October 1945 removed restrictions on freedom of speech and assembly, embryo labor unions are enjoying full freedom in organizational activities. The Japanese Government supplemented the directive by abrogating seven wartime labor ordinances and regulations. It also revoked the wartime suspension of the protective standards of the Factory Act and the Mining Act. Pre-war restrictions on dangerous occupations, female labor and child labor are again in force. A deliberative committee composed of labor leaders, industrialists, members of Parliament, economists and the public are drafting legislation for a trade union law and a functional mediation law.

LABOR UNIONS

178. The wartime "labor front" organizations - the Sangyo Hokoku-kai (Sampo) and the Romu Hokoku-kai - dissolved voluntarily on 30 September 1945. Sampo controlled labor employed in factories, mines, communications and agricultural enterprises; while the Romu Hokoku-kai concentrated upon day laborers, stevedores, transport employees and construction workers.

Sampo officials secretly intended to reorganize the offices and personnel of the defunct association into a semi-official labor union, but after conferences with this Headquarters agreed to discontinue further operations and to donate all assets to the government. Immediately after its dissolution, the Romu Hokoku-kai organized a successor association known as the Romu Kyokai. It has received the approval of and a financial subsidy from the Welfare Ministry. The Romu Kyo-kai is the principal organ through which the Japanese Government supplies skilled and common labor to the Occupation Forces. Its continued existence is countenanced only because both government and labor leaders concede that the system of employment exchanges is incapable of providing necessary labor to the Occupation Forces at the present time. Japanese officials have been instructed to strengthen the employment exchange system with a view to the eventual absorption of Romu Kyo-kai functions. Assistance in this respect is expected from the employment exchange authorities due from the United States.

New Labor Organizations

179. Immediately after Japan's surrender, pre-war labor leaders initiated steps to reorganize labor unions and to create an alignment of labor forces to achieve economic and political ends. The leftist and rightist elements of the 1930's have effected a rapprochement whereby Komakichi Matsuoka and Kanju Kato, who were outstanding opponents

SHIKOKU SHIMBUN Jan. 20

Editor's short comment: Honeyed words of candidate and bad taxation.

"Opposition against heavy taxation" is being cried out at every speaking forums by every candidate, who knows best whether it is realized or not.

Even in America, rate of taxation toward people shows 28% that in England, 35%.

Considering from the above figures, we supposed the rate in this country to be 50% at leost.
To our surprise, the fact is only 25% being lighter than even America.

There is a proverb which runs, "Bad taxation is law a national law". Transaction tax, for enample, may be purged, if it is bad enough. But, "opposition against heavy taxation" repeated by candidates is groundless, being dumped for the sake of being voted.

Voters should not be deceived by such a honeyed word and should know that political dispute is one thing and taxation problem is another.

APPENDIX NO. 1

An Outline of the Mechanism Regarding the Regulation of Demand and Supply for Day Laborers

1. Central Mechanism.

There is a section in the Bureau of Labor in the Ministry of Health and Social Affairs and it has the following officials:

a. Secretary

b. Second Secretaries

c. Third Secretaries

6 Clerks

TOTAL 12

2. Prefectures.

Every labor section in prefectures has the following officials:

138 clerks (one prefecture has three of them)

138 part-time officials (one prefecture has three of them)

TOTAL 276

3. Labor Offices for Day Laborers.

Labor Offices for Day Laborers are to be established as follows:

a. Number of Labor Offices for Day Laborers	108
b. Officials attached:	
Managing clerks (Chief)	108
Clerks (1 office 10 of them)	108
Part-time Officials (1 office 10 of them)	103
TOTAL	2263

MINISTRY OF HEALTH & SOCIAL AFFAIRS
Shirokane Daimachi, Shiba-Ku.
Tokyo

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

RAR/my

Takamatsu, Shikoku
/7 January 1949

SUBJECT: CIVIL INFORMATION PLAN - Self Assessment Income Tax, 31 January - 29 March 1949.

TO : Commanding Officer, Ehime Mil Govt Team, APO 1050
Commanding Officer, Kagawa Mil Govt Team, APO 1050
Commanding Officer, Kochi Mil Govt Team, APO 1050
Commanding Officer, Tokushima Mil Govt Team, APO 1050

1. SITUATION: Payment of the Self Assessment Income Tax, which constitutes a large part of the income of the Japanese Government, and about 50% of the taxes collected in Shikoku, is lagging. This is only the second year for this form of tax and there is need for much education and enlightenment on the part of the Japanese. There are many other forms of taxes and while the subject of taxes in general should be threaded through this program, it is considered better to emphasize the Self Assessment Income Tax because (1) it is news; (2) it is a large revenue producer, and (3); it lends itself to publicizing. Since all media will be devoted to the general election, it has been deemed advisable to begin operation of this plan on 26 January 1949 by which time all media decks will have been cleared. 31 January 1949 is the last day by which returns can be filed without payment of a penalty of 10 sen per 100 yen per day. However, returns are received by the local tax offices, reviewed, and returned to the tax payer if errors are found. A tax payer has 30 days from the date the return is mailed in which to pay the tax. The Tax Offices have set a goal of 20 February by which time it is expected that all returns will have been mailed. This plan is based upon that assumption for timing.

2. ACTION: To make the Japanese conscious of the importance of this tax, a "Tax Badge of Honor" (Mei yo sho 名誉証) has been devised. This is a two inch square sticker with letters in brilliant orange to be pasted on homes, office doors and store windows by those who have paid their tax in full. Those who have already paid may secure one from the local post office, tax office or designated bank by presenting tax receipt. Others will be given upon full payment. Sample is inclosed herewith. These will be distributed by the Takamatsu Finance Bureau to all post offices, tax offices and designated banks with security instructions.

2,000 posters will be distributed among the four Military Government Teams for further distribution. It is suggested that these be handed to a responsible agency of the prefectural government for distribution with the request that they be accompanied by a letter emphasizing their importance and suggesting the most prominent display possible. Inasmuch as post offices constitute one of the largest tax receiving agencies, it is thought that one should be displayed on

the door or outside wall of each post office. Those posters should be in place by 1 February and not before.

Singing spot announcements will be used for the first time in Japan. Transcriptions are being made by the Matsuyama radio station and will be sent to all radio stations. The first one, to be used from 26 January to 21 February will be about taxes in general. The tune is "moshi moshi kame yo", familiar to every Japanese. On 22 February and continuing to 31 March the same tune will be used but the words will be changed to feature the Tax Badge of Honor. These spots should be used as many times daily as the radio station will stand for.

It is strongly recommended that Prefectural Information Section be handed this schedule and allowed to work it out by themselves, in cooperation with the local Tax Office, with MG guidance and assistance only as necessary. This plan may well be used by Prefectural Information Section as a guide in planning future information programs.

The inclosed plan is not mandatory in every respect. Some parts of it contemplated for press and radio may be too ambitious from the Japanese point of view but nothing will be lost by attempting to introduce them to a little showmanship. Independent and original local action is certainly not to be discouraged as long as it ties in with the time table and features the "Tax Badge of Honor".

BY ORDER OF COLONEL COUGHLIN:

R. A. ROSENKRANZ
1st Lt FA
Adjutant

3 incls:
1. Plan (English & Japanese)
2. "Tax Badge of Honor"
3. Singing Spots (English & Japanese)

SHIKOKU MG REGION - INFORMATION PLAN SELF ASSESSMENT INCOME TAX

MEDIA	ACTION	REMARKS
PRESS		
26 Jan	Joint news release, Team Commander and Tax Office Head. File return by 31 Jan	See radio
31 Jan - 3 Feb	Newspapers publish "Tax Song" with story.	Tune "Moshi Moshi Kame Yo"
18 - 20 Feb	Newspapers run for three days, square two column box, all white space, with cut line, "Do you have one?"	Suggest running in same location in paper.
21 Feb	Print 2 column replica of "Tax Badge of Honor" in same space, using same cut line. To be accompanied by news story telling how to get "Tax Badge of Honor."	Mat to be furnished by Region.
22 Feb	Joint news release by Team Commander and head of Local Tax Office. Nozei Meiyosho	Include radio station
26 Feb	Ask newspaper to set up picture (close-up) of man pasting "Tax Badge of Honor on his house, to be accompanied by story.	Newspaper photog to take pic. Suggest interview type story.
28 Feb	Newspaper editorial on taxes, with "Tax Badge of Honor" inset.	Angle editorial on "austerity" theme, pointing up to economic recovery.
3 Mar	Report of status of Tax Collection.	Material to be furnished by Local Tax Office
5 Mar	Interview with "average man" who has completed tax payment. Picture.	Slant interview on difficulty of payment but realisation of necessity.
7 Mar	Publish "pie graph" of expenditures of typical village to show how tax money is spent. Use "Tax Badge of Honor".	"Tax Badge of Honor" always to show cut line "Do you have one?"

MEDIA	ACTION	REMARKS
PRESS (Cont'd)		
9 March	Suggest paper send reporter to visit beauty parlors, luxury stores, etc. Angle story on luxuries and inflation versus austerity and recovery.	
12 March	Publish "pie graph" of prefectural expenditure as graphic report to people. Use "Tax Badge of Honor."	
5 - 12 March	"Who are the patriots?" Paper invites nominations for real patriots - those who have paid all taxes on time, foregoing luxuries and suffering hardships to do so. Committee selects most typical. Congratulated by Governor. Pic.	Wire services might pick this up for national publicity if it can be done.
14 March	Joint statement by Team Commander and head of Local Tax Office. Final plea.	
16 March	Report of status of Tax Collection. Editorial theme "We must do our part so that we may proudly hold up our heads to the world."	
RADIO		
26 Jan - 20 Feb	Singing spot announcements	To tune of "Moshi moshi kame yo". Transcriptions made by Matsuyama.
26 Jan	Joint news release, Team Commander and Tax Office Head. 31 Jan, last day to file	Locally aired.
28 Jan	"Man on Street" broadcast. Slanted to reasons and necessity for paying taxes.	Locally aired. Must be skill fully done so as not to get out of hand.
13 Feb 1400-1429:30 1530-1559:30	"Joke Music" program with taxes as theme. Announcements between songs - 30 days to pay after return of notice from Tax Office	Region network, aired from Takamatsu. Give local publicity.

MEDIA	ACTION	REMARKS
RADIO (Cont'd)		
18 - 20 Feb	"Teaser" spots. "Everybody should have one. Do you have yours?"	A "teaser" may take a bit of explaining.
21 Feb	Tax Office head explains teaser. Tells about "Nozei mei yo sho" (Tax Badge of Honor) and how to get one.	Date dependent upon local time. Put pressure on station.
22 Feb	Joint news release by Team Commander and head of Local Tax Office. More about Nozei mei yo sho, etc.	See PRESS
22 Feb - 31 Mar	Singing spot announcements on "Nozei mei yo sho"	To tune of "Moshi moshi kame yo." Transcriptions made by Matsuyama.
28 Feb	Discussion group Governor, Mayor, Tax Office Head and three taxpayers	Locally aired. Try to get 15 minutes. Much prior planning required.
11 March	Report of status of Tax Collection by Tax Office Head.	By guns if possible, with different voice reporting each gun.
13 March 1400-1429:30	Local Variety Show with tax plugs between acts. Plug payment within 30 days after ~~receipt~~ dispetch of notice.	Region network. Aired from Tokushima.
19 March	Governor or Vice Governor makes personal last appeal.	Locally aired.
RAILWAY PA SYSTEM		
26 Jan - 20 Feb	Singing spots, general	Prepared by Region for distribution to 35 RR stations by Shikoku RY Div.
21 Feb - 29 Mar	Singing spots featuring "Tax Badge of Honor" and general tax payment.	

FILMS & VISUAL AIDS 26 Jan - 19 Mar	1. Showing of selected films such as "Government, the Public Servant" to adult groups. 2. Use such baloptican cards as are pertinent.	Must be followed by directed discussion. This means preparing utilization sheets with questions and answers. Plug "Tax Badge of Honor" at end of meetings held after 20 Feb
THEATERS 23 Jan - 19 Mar	Slide showing "Tax Badge of Honor" and spot announcements	Through Shikoku Theater Owners' Association. Region will arrange. 250 theaters.
INFORMATION COMMITTEES 26 Jan - 19 Mar	1. Prefectural Information Section to furnish all available background info. 2. ~~Offer assistance to Local Election Committee in seeing that posters, pamphlets, kabe-shimbun, etc. are well distributed.~~ 3. Publicize radio programs 4. Hold discussion meetings of village people. Provide entertainment to draw crowd. Use naniwa-bushi teller with tax songs. 5. Publicize tax songs used as "singing spots" by having them taught in school. 6. Use "Chin-don-Ya" or local equivalent. 7. Have school children make posters & large reproductions of "Mei-yo-sho" and stage parade carrying posters they have made.	~~Information Committees should be informed about these.~~ Pref. Info. Section to furnish outline for holding meeting. Do not use "Kosei mei yo sho" tax song until 20 Feb. After parade, posters could be put up all over village. After 20 Feb.

MEDIA	ACTION	REMARKS
INFORMATION COMMITTEES (Cont'd)	8. Erect signs at each intersection "Pay taxes and get Tax Badge of Honor."	"T" shaped, rough wood, hand lettered.
	9. Use ingenuity in devising other methods.	

四國軍政府　申告所得税報道計画

報道機関分類	実施方法	備考
新聞		
一月二十六日	縣軍政府長官・所轄税務署長の合同発表 一月三十一日迄に顛末報告のこと	ラジオの項参照
一月三十一日―二月三日	「納税の款」掲載　記事を添付のこと	節は「もしもし亀よ」
二月十八日―二十日	方形ニ段抜の白紙面に「あなたはお持ちですか？」 といふ句を太文字で三日間連載	紙上の同じ箇所も使用せしめられたい
二月二十一日	同じ句を太文字で同じ箇所に「納税名参証」の寫しを掲上し「納税名参証」の交付要領の記事を掲載する	凸版は四國軍政府提供
二月二十二日	縣軍政府長官・税務署長の「納税名参証」に関する合同発表	ラジオ発表を含む
二月二十六日	「納税名参証」を家に貼布しつゝある人の寫真（クローズアップ）と記事をパチ表する	新聞社寫真班撮影、辭談形式の話を示唆すること
二月二十八日	「納税名参証」を挿入した税に関する社説掲載	経済復興を指摘し耐乏生活を主題とする社説たること
三月三日	徴税状況発表	所轄税務所署が資料を提供する
三月五日	「納税完遂をした一般人との懇談記事　寫真版付	納税は困難であるが、その[illegible]大体の認識をしていることを訴へるような対談たること

三月七日

徴税金の用途を示すために、代表的対の蔵出円形グラフを発表
「納税名誉証」使用

三月九日

記者を美容院や贅沢品店等を探訪するよう新聞社に
すゝめ、奢侈とインフレ、酎をと復興の對照的記事を載せる

三月十二日

縣民への圖示報告として縣の蔵出の円形グラフ掲載
「納税名誉証」を併せて掲載

三月五日
―三月十二日

「愛国者とはどういふ人か」 奢侈をいましめ、銀雑音
して期限内に税を完納した真の愛国者美談を載せる
委員会において代表的な人を選定すること、知事の
讃辞および寫真も

三月十四日

軍政府長官 所管税務署長の最後的懇請の共同聲明

三月十六日

徴税状況報告 「欣然として世界にわれ〳〵の頭を擡げ
るためには、まず、われ〳〵の義務のを果さなくてはなくない」
ということを主題とする社説発表

ラジオ

二月二十六日―
二月二十日

歌のスポット・アナウンス

一月二十六日

縣軍政府長官・所管税務署長共同発表
一月三十一日迄に報告のこと

一月二十八日

「御頭飾音放送」 納税の理由と必要を中心としたもの

二月十三日
一四・〇〇―一四・二九
言

「税務署より更正決定をうけてから三十日以内に納税しましょう」
を歌のなかにいれて放送する

二月十八日―
二月二十日

「謎―謎放送」「みなさんが持っていなければならないもの
が一つあります。お持ちでせうか？ 何でしょう？」

「納税名誉証は常に「みなさん
はもうておりますか？」といふ
太文字を作って示されること

「おしゃれ」と云ふ
松山中央放送局飾音
書使用

ローカル放送

ローカル放送
話題が外にそれない
よう巧妙に指導されたい
高松放送局より管中
放送
広告宣傳されたい
「謎」には少し説明
を加へてもよい

二月二十一日	税務署長に「謎」の解答をしてもらふ「納税名参証」を発表し、その交付要領を説明す	日時は中カル時間により変更を妨げないかはず放送局にゆらすこと
二月二十二日	「市政府長官および所管税務署長の共同発表」納税名参証の解説等	新聞の項参照
二月二十二日ー三月二十一日	「納税名参証」に関する歌のスポット・アナウンス	「もしもし亀よ」節 和山中央放送局保育
二月二十八日	知事・市長・税務署長と一般納税者との座談会	ローカル放送 十五分間充分なる準備計画を要す
三月十一日	税務署長による徴税状況報告	出来れば、郡単位に、郡毎におかつた聲でやられたい
三月十三日 四〇ー一四・三九・三〇	演出中に税のことをいれた「地方バラエティショー」更に決定通知書発送後三十日以内に納税すしましようーを挿入すること	徳島放送局の管内中継放送
三月十九日	県知事或ひは副知事による最後的懇請	ローカル放送
停車場公衆放送設備ー拡聲機		
一月二十六日ー二月二十日	税一般に関する歌のスポット・アナウンス	四国鐵道局より三十五の歌に配布すべき資料は四国軍政府において準備する
二月二十一日ー三月二十九日	「納税名参証」と一般的税納付についての歌のスポット	
映画（有聲・無聲）		
一月二十六日ー三月十九日	1.「政府と公僕」のようなフイルムを精選し成人層に見せること 2.適当な幻灯絵を利用すること	打導的討論を映写に引き続きすること、すなわち質疑應答を予めつくっておいて、それをフイルム利用表に添付しておくこと。二月二十日以降の映写會では、その終りに「納税名参証」をいれること

興行場

一月二十三日―
三月十九日

「納税名誉証」映寫　および休憩放送

弘報委員会

一月二十六日―
三月十九日

1. 縣弘報課は、すべての基礎的弘報資料を提供すること。
2. ポスター、パンフレット、壁新聞等の配布について進行管理委員会に援助すること。
3. ラジオ番組の広告宣伝。
4. 村民を對象とする集会を催すること。入場者を多くするための余興をとりいれること。納税のうたなどを挿入した税関係の浪曲を利用せよ。
5. 「歌のスポット」として用ひられる納税のうたは、学校の授業にとりいれて普及宣伝をすること。
6. 「チンドン屋」或いは、地方において相当のものを利用すること。
7. 児童に、ポスターの製作「名誉証」の模寫をしてもらい、また、それらをもって街頭行進をやってもらふ。
8. 「税を納めて、納税名誉証をはりましょう」といふ標語を看板をたてること。
9. その他賢明に創意二天をされたい。

（以上）

四国興行協会を通じ、四国の政府において二百五十の劇場と折衝する。

弘報委員会はこれについて周知をしておかねばならないから。

縣弘報課は、会の催しについての概要を要領を指導されたい。

二月二十日迄は「名誉証の歌」を使用しないこと。

二月二十日以後、これらのポスターは、行進経路、市後村中に掲示すること。

丁型・粗材使用筆書きにて可

Reciept. 21 Jan. '49

To: Shikoku Mil. Govt. Reg.

We have received from you the stickers of Tax Payment Badge of Honor (Meiyo sho)

1. Date: 21 Jan. 1949

2. Quantity: 360,000 copies

3. Purpose: Distributed to full tax payers (Self-assessed Income Tax)

Takamatsu Finance Bureau

受領書

高松財務局

四国軍政府 宛中

昭和二十四年一月二十一日

左記の通り受領致しました。

記

一、納税名誉証

参拾六萬部

以上

CIVIL INFORMATION OFFICER JAN - 8 1949

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

AGMGCI 012 6 January 1949

SUBJECT: Information Plan for the Tax Collection Program

TO: See Distribution

1. Transmitted herewith is a suggested information plan designed to promote a feeling of public responsibility for tax payments. To bring about full collections, it is necessary for the public to know the vital part tax payments play in national recovery, and the penalties for non-payment.

2. Although the plan is aimed basically at national tax collection and especially at self-assessed income taxes, it can easily be used to encompass local collection. In the minds of the people there is little understanding of the complex tax structure and they make little differentiation among taxes; so the local and national campaigns can be easily welded together. This could be done by the Sozei Kan - no Undo (Full Tax Payment Promotion Committee) which could be used as a publicity coordinating agency.

3. This material is being sent to all echelons. Supplementary material and instructions may be issued by corps and regions as desired. The material is non-directive.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

Monroe N. Hiney
MONROE N. HINEY
Major, AGD
Asst Adj Gen

1 Incl:
Information Plan

DISTRIBUTION:
CGs I and IX Corps
COs All MG Regions and
Prefectural Teams

HEADQUARTERS EIGHTH ARMY
United States Army
Office of the Commanding General
APO 343

PLAN FOR CIVIL INFORMATION ACTIVITIES ON TAX COLLECTION PROGRAM

References:

OD 48 and 48/1 (1948).

"Legality of Activities by Anti-tax Payment Democratization Federations", Military Government Bulletin No. 6.

Objectives:

1. To arouse a feeling of responsibility among the populace for paying taxes as an integral part of controlling their government and destiny.

2. To point out specific reasons why taxes must be paid.

3. To make known the penalties for non-payment of taxes.

SECTION I
THE SITUATION

The tax structure in Japan runs the gamut from income taxes through property and excess profits taxes to the sales transaction tax. Of all the different kinds, national income taxes produce the major share of the revenue. Persons who are regularly employed have income tax deductions made from their salaries on a "pay while you earn" basis. However, a major share of the earners in Japan are self-employed on farms and in small businesses and their income taxes are self-assessed. Whereas other tax collections are more concerned with enforcement, the self-assessed income tax presents problems that must be solved with education as well as enforcement. So this information plan, although aimed at tax collections generally, will deal primarily with self-assessed income taxes, which compose approximately 40% of all collections.

Why pay taxes? In Japan there exists little connection in the minds of taxpayers between the money collected for taxes and the community services the government returns to the individual citizen. This concept was fostered by previous governments which "extracted" taxes to be used for whatever purpose the system determined, with scant regard for the desires and needs of those who paid. Now, under a democratic government, taxes

collected have a real relationship to the needs and demands of the people, and taxes provide services for the good of all, such as police protection, schools, social welfare services, subsidies, etc., that would be impossible to enjoy if each citizen had to buy them individually. Furthermore, through control of elected representatives, these services can be increased, abolished or altered to suit the will of the electorate. Mental associations between taxes paid and services returned must be planted firmly in the minds of taxpayers if prompt, voluntary collections are to be accomplished. Each citizen must know that the principles of local autonomy and self-government call for the responsibility of tax payments along with the privileges enjoyed.

Inflation, a principal cause of economic strife, is combatted by prompt, full tax payments. When sufficient taxes are not paid to cover expenses, the government is forced to print additional currency which further feeds inflation, and reduces the value of each yen note.

Not the least of the inducements to pay taxes are the penalties invoked against tax delinquents. Final income tax returns are to be filed by 31 January 1949. Penalty for late filing is 25% of undeclared tax plus an interest penalty of 10 sen per 100 yen per day, which amounts to 36.5% per year. Tax evasion or fraud is penalized by imprisonment up to three years, a fine of five times the tax evaded, or both. Tax misdemeanors are punished up to a year, a fine not exceeding 200,000 yen, or both.

SECTION II
THEMES

1. Prompt payment of taxes is vital to the recovery of Japan.

2. When taxes are not paid promptly the government is forced to print additional money to meet current expenses, thus, inflation progresses and the purchasing power of each note is continually reduced.

3. By paying taxes promptly costly penalties are avoided.

4. Those who fail to pay taxes will have their property attached by the tax office and sold at public auction.

5. The tax yen goes to provide governmental services to each citizen that would be beyond reach if purchased individually.

6. Taxes in Japan are lower than in many other countries; Japanese taxpayers contribute approximately 23% of national income in taxes, as compared with the tax rate of approximately 29% in the United States and 36% in Great Britain.

7. Paying taxes is a democratic responsibility of each citizen; full tax collection reflects the will of the people to solve their own economic problems with only a minimum of outside aid.

8. Those who avoid paying taxes place a heavier load on honest taxpayers and should be reported to collection officials.

SECTION III
METHODS

General:

One of the main goals of the program is to overcome the general apathy toward payment of taxes by making a connection in the minds of the citizenry between tax payments and the services the government provides. These services may well be explained in detail.

In dealing with a matter as unpopular as tax collection, it is undesirable that military government put itself in a position to acquire the resentment engendered by direct collection. Although there should be no holding back in giving advice and support in information matters, the main burden of the campaign should be carried by tax officials and Japanese media. Occasionally in the past rather strong notices and threats have been distributed by United States aircraft which gave the impression that the leaflets were sponsored by the occupation. It is best that such leaflets not mention or quote military government and that they contain a clear designation of Japanese source. Although the occasional use of aircraft is not discouraged, the type of material distributed by them requires close supervision. Care to prevent the fostering of a contemptuous attitude toward the occupation by such direct methods is desirable.

Since tax collection is a year-round operation, this program, although of immediate value during the latter part of the fiscal year, can be used on a continuing basis. Besides activity explaining why taxes must be paid, the education program pointing out the technique of making returns may be continued.

This plan has placed primary emphasis on national taxes because military government is responsible for surveillance of national tax collections. Whenever possible, however, prefectural officials may be encouraged to synchronize their information activities with those of national collectors. Certain minority groups are sponsoring organizations which encourage nonpayment of taxes. These organizations operate under such names as Anti-tax Payment Democratization Federations. They encourage various slow-down tactics and operate illegal tax consultation offices. Bases for prosecution of leaders of these groups are contained in Military Government Bulletin No. 6. Wherever arrests are made and prosecutions effected, wide publicity to the incidents is desirable as a deterrent to the populace.

During some programs in the past, campaigns have had periods of great activity followed by periods when little publicity was made available. Since sustained programs are far more effective, this program could be planned so that features are done in series over a period of months with new techniques added from time to time to provide continuity.

Regional and local national tax offices have funds available for publicity.

Press:

Newspapers should lead the drive to break down general reluctance to paying taxes. The feelings existing among some of the populance that only the rich should pay taxes should be tagged as impractical and the point made editorially that in Japan's current economic plight all her citizens must come forth with full tax payments to halt inflation and promote permanent recovery.

To foster a positive attitude toward tax payments and answer the question of why taxes must be paid, newspapers could quote statements from top officials pointing out sound reasons for payments.

One of the most successful deterrents to delinquency is wide publicity on tax evasion convictions. Too, news of payments by big earners has an encouraging effect on others.

Occasional stories on progress of collections would help keep the public interested in the drive.

Radio:

This medium could take the lead in keeping the public informed of payment deadlines. Notifications could be inserted in news stories or disseminated by spot announcements.

Officials of national tax offices and the prefecture could appear on programs to make clear the necessity for collections. Along with this, theme No. 7 should be stressed.

News concerning convictions of evasion or fraud could well be handled prominently.

Devices:

Collection towers could be erected in prominent places to record progress.

Banners extending across streets with heavy traffic could exhort the public to pay taxes.

Placards on public conveyances could be used.

Visual Materials:

Posters and leaflets could be prepared explaining disbursements of taxes and benefits the local community receives from national taxation.

Many farmers and small merchants do not know how to prepare self-assessed income tax returns. A series of charts and instructions depicting the earnings and taxes of a representative individual could be prepared and sent to all tax offices in the prefecture. This material could be used in

lectures and public meetings and made available to groups of farmers and businessmen.

Two one-reel films are available through commercial channels for purchase or rent. Titles and producers are:

Title: "Sekai wa Miteiru" (The World Is Looking at You)
Source: Kokusai Eiga
No. 29, 5 chome, Shiba Tamura Cho
Minato Ku, Tokyo
Price: 35-mm ¥44,875 --- 16-mm ¥24,640

Title: "Seikin no Hanashi" (Story of Sales Tax)
Source: Nippon Sangyo Eiga
5th Floor. Kanebo Bldg.
No. 2, 3 chome, Ginza
Chuo Ku, Tokyo
Price: (Note yet established)

Publicity Group:

Sozei Kan-no Undo (Full Tax Payment Promotion Committee) is an organization existing in each prefecture for the purpose of publicizing tax collection activities. The local chairman is appointed by the national committee, which is composed of members from both branches of the Diet. The local chairman appoints additional members from among local assemblymen and other prominent citizens. Considerable funds are available for promotion. This group should carry the main burden of campaign planning and should be encouraged to synchronize local and national collection campaigns.

Meetings:

Mass meetings could be organized with prominent speakers pointing out why taxes must be paid and appealing to national pride.

Lecture committees of private citizens could be organized to travel through rural towns explaining that taxes must be paid as a patriotic duty. These committees should be provided with visual material to explain how tax money is spent. Membership of the committees should be rotated so that the work does not become burdensome. Itineraries could include appearances before farm organizations, women's groups and business associations.

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
7 January 1949

SUBJECT: CIVIL INFORMATION PLAN - Self Assessment Income Tax,
31 January - 29 March 1949.

TO : Commanding Officer, Ehime Mil Govt Team, APO 1050
Commanding Officer, Kagawa Mil Govt Team, APO 1050
Commanding Officer, Kochi Mil Govt Team, APO 1050
Commanding Officer, Tokushima Mil Govt Team, APO 1050

1. SITUATION: Payment of the Self Assessment Income Tax, which constitutes a large part of the income of the Japanese Government, is lagging. This is only the second year for this form of tax and there is need for much education and enlightenment on the part of the Japanese. There are many other forms of taxes and while the subject of taxes in general can be brought in, it is considered better to emphasize the Self Assessment Income Tax because (1) it is new; (2) it is a large revenue producer; and (3) it lends itself to publicizing. Since all media will be devoted to the general election, it has been deemed advisable to begin operation of this plan on 31 January 1949 by which time media decks will have been cleared.

2. ACTION: To make the Japanese conscious of the importance of this tax, a "Tax Badge of Honor" (nei yo sho 名誉証) has been devised. This is a two inch square sticker with letters in brilliant orange to be pasted on homes, office doors and store windows by those who have paid their tax in full. Those who have already paid may secure one from the local post office, tax office or designated bank by presenting tax receipt. Others will be given upon full payment. Handmade sample is inclosed herewith. These will be distributed by the Takamatsu Finance Bureau to all post offices, tax offices and designated banks with security instructions.

C I Plans

2,000 posters will be distributed among the four Military Government Teams for further distribution. It is suggested that these be handed to a responsible agency of the prefectural government for distribution with the request that they be accompanied by a letter emphasizing their importance and suggesting the most prominent display possible. Inasmuch as post offices constitute one of the largest tax receiving agencies, it is thought that one should be displayed on the door or outside wall of each post office. These posters should be in place by 1 February and not before.

It is strongly recommended that Prefectural Information Sections be handed this schedule and allowed to work it out by themselves, in cooperation with the local Tax Office, with MG guidance and assistance only as necessary. This plan may well be used by Prefectural Information Sections as a guide in planning future information programs.

Ltr, SMGR, dtd 7 Jan 49, subj: Civil Information Plan - Self Assessment Income Tax, 31 January - 29 March 1949.

The inclosed plan is not mandatory in every respect. Some parts of it contemplated for press and radio may be too ambitious from the Japanese point of view but nothing will be lost by attempting to introduce them to a little showmanship. Independent and original local action is certainly not to be discouraged as long as it ties in with the time table and features the "Tax Badge of Honor".

BY ORDER OF COLONEL COUGHLIN:

R. A. ROSENKRANZ
1st Lt FA
Adjutant

3 Incls
1. Plan (English & Japanese)
2. "Tax Badge of Honor"
3. Singing Spots (English & Japanese)

SHIKOKU MG REGION - INFORMATION PLAN SELF ASSESSMENT INCOME TAX

MEDIA	ACTION	REMARKS
PRESS 31 Jan - 2 Feb	Newspapers run for three days, square two column box, all white space, with cut line, "Do you have one?"	Suggest running in same location in paper.
3 Feb	Print 2 column replica of "Tax Badge of Honor" in same space, using same cut line. To be accompanied by news story telling how to get "Tax Badge of Honor."	Mat to be furnished by Region.
5 Feb	Joint news release by Team Commander and head of Local Tax Office.	Include radio station
8 Feb	Ask newspaper to set up picture (close-up) of man pasting "Tax Badge of Honor on his house, to be accompanied by story.	Newspaper photog to take pic. Suggest interview type story.
12 Feb	Newspaper editorial on taxes, with "Tax Badge of Honor" inset.	Angle editorial on "austerity" theme, pointing up to economic recovery.
15 Feb	Report of status of Tax Collection.	Material to be furnished by Local Tax Office
19 Feb	Interview with "average man" who has completed tax payment. Picture.	Slant interview on difficulty of payment but realization of necessity.
24 Feb	Publish "pie graph" of expenditures of typical village to show how tax money is spent. Use "Tax Badge of Honor"	"Tax Badge of Honor" always to show cut line "Do you have one?"
28 Feb	Suggest paper send report to visit beauty parlors, luxury stores, etc. Angle story on luxuries and inflation versus austerity and recovery.	
3 March	Publish "pie graph" of prefectural expenditure as graphic report to people. Use "Tax Badge of Honor."	

MEDIA	ACTION	REMARKS
PRESS (Cont'd) 8-15 March	"Who are the patriots?" Paper invites nominations for real patriots - those who have paid all taxes, foregoing luxuries and suffering hardships to do so. Committee selects most typical. Congratulated by Governor. Pic.	Wire services might pick this up for national publicity if it can be done.
19 March	Joint statement by Team Commander and head of Local Tax Office. Final plea.	
22 March	Editorial.	
26 March	Report of status of Tax Collection. Editorial theme "We must do our part so that we may proudly hold up our heads to the world."	
RADIO 31 Jan-2 Feb	Teaser spots "Everybody should have one. Do you have yours?"	A "teaser" may take a bit of explaining!
4 Feb	Interview with Tax Office head who explains "teaser" and tells about "Tax Badge of Honor" and how to get one.	Date dependent upon local available time. Put pressure on station.
5 Feb	Joint news release by Team Commander and Head of Local Tax Office.	See press
6-12 Feb	Use "singing spots" of 15 seconds duration.	Inclosure to this. Tune of "Moshi, Moshio Kame-o"
13 Feb 1400-1429:30	"Joke Music" program with taxes as themes.	Region network aired from Takamatsu.
14-19 Feb	Singing spots.	
22 Feb	Locally aired "man on the street" broadcast. Slanted to reasons and necessity for paying taxes.	Must be skilfully done so as not to get out of hand.

MEDIA	ACTION	REMARKS
RADIO (Cont'd) 23-27 Feb	Singing spots	Local
28 Feb	Discussion group. Tax Office head, Mayor Governor and three tax payers.	Locally produced
1-10 March	Singing spots	Local
11 March	Report of status of tax collection by Head of Local Tax Office.	
13 March 1400-1430	Discussion on taxes by group of students from Matsuyama College of Economics. Led by Head of Local Tax Office.	Be careful of "color" of students. Region network aired from Matsuyama.
14-19 Mar	Singing spots	Local
21 Mar 1230-1245	Governor or Vice Governor makes personal appeal	Local
22-26 Mar	Singing spots	Local
27 Mar 1400-1430	Local Variety Show with tax plugs between acts.	Region network, aired from Tokushima.
RAILWAY PA SYSTEM 31 Jan-2 Feb	"Teaser" spots"	Prepared by Region for distribution to 35 RR stations by Shikoku RY Div.
3 Feb-29 March	Singing spots featuring "Tax Badge of Honor" and general tax payment.	

MEDIA	ACTION	REMARKS
FILMS & VISUAL AIDS 31 Jan-29 Mar	1. Showing of selected films such as "Government, the Public Servant" to adult groups. 2. Use such baloptican cards as are pertinent.	Must be followed by directed discussion. This means preparing utilization sheets with questions and answers. Plug "Tax Badge of Honor" at end of meetings.
THEATERS 5-26 Feb	Slide showing "Tax Badge of Honor" and spot announcements	Through Shikoku Theater Owners' Association. Region will arrange. 250 theaters.
INFORMATION COMMITTEES 31 Jan-29 Mar	1. Prefectural Information Section to furnish all available background info.	
	2. Offer assistance to Local Election Committee in seeing that posters, pamphlets, kabe-shimbun, etc. are well distributed.	Information Committees should be informed about these.
	3. Publicize radio programs	
	4. Hold discussion meetings of village people. Provide entertainment to draw crowd. Use naniwa-bushi teller with tax songs.	Pref. Info. Section to furnish outline for holding meeting.
	5. Publicize tax songs used as "singing spots" by having them taught in school.	
	6. Use "Chin-don-Ya" or local equivalent.	
	7. Have school children make posters & large reproductions of "Mei-yo-sho" and stage parade carrying posters they have made.	After parade, posters could be put up all over village.

MEDIA	ACTION	REMARKS
INFORMATION COMMITTEES (Cont'd)	8. Erect signs at each intersection "Pay taxes and get Tax Badge of Honor." 9. Use ingenuity in devising other methods.	"T" shaped, rough wood, hand lettered.

SHIKOKU M.G. REGION -INFORMATION PLAN SELF ASSESSMENT INCOME TAX

○ 二月二十四日

租金はどんな風にして使はれるかを平すために代表的な村の事出を表す「円形圏表」を掲載せよ

細税名譽証を用ふ

二月二十八日

新聞社に美容院、贅沢店店等を新聞（探訪する）して[illegible]を勧めよ、前者と復興および対蹠的な贅沢とインフレトレヨン問題を主題とする記事

○ 三月三日

一般人にはする国表的報告として縣主の円形国表を掲載する事、細税名譽証を用ふ

三月八日 ←

「誰が愛国者であるか」、新聞は真の愛国者——贅沢を二十国賦に耐えながら国の税金を完細した人々——を指名するように勧誘せよ

三月十五日

委員会は最も代表的なものを選べ知る事の謂辞、寄真、

三月十九日

軍政府長官と地方税務署長との共同声明書

三月二十一日

社説

三月二十六日

徴税状況の報告、社説の題名は「我々は昂然と者の中——に於て立ち得るためには我々の役割を軍士ならぬ

細税名譽証は常に「あなたは不行かすか」と言うカットをしてを使用すること

放送局は全国的宣傳のために二者を取り上げよ

もし可能ならば、

一月三十一日 ← 二月二日

「永は及ての人が持っていなければならないものです。あなたはそれをお持ちですか」と謎的に放送の合間に二三度探返して放送すること

二月四日

報務署長と面会して謎放送について説明して見る細報名譽証とそれを十になる方法について話して見ること

二月五日

年放府長官と地方報務署長が共同して ニュースを覚表をする

二月六日 ← 二月十二日

一五秒間継続する 恐うスポットアナウンスを用いる

二月十三日 ← 二月十四日

税を題目とする「娯楽服」

恐うスポット アナウンス

二月十九日 ← 二月二十二日

街頭録音の上ノ山放送 細報の雑用と付要性と諷刺する事

二月二十三日 ← 二月二十七日

恐うスポット アナウンス

二月二十八日

社稿会 報務署長 市長、知事及び三人の細報者

三月一日 ← 三月十日

恐うスポット アナウンス

謎放送は多少の証明を付要とする場合がある。

尸体は、ローカル放送の利用する時刻によって左右される、放送局は要請せよ、

新聞の欄を見よ

同封のもり、もしくは見出の節、高松より同地に出した中継放送

わき道にそれないよううまく宣施する必要がある。

ローカル

ローカル毎に行う

ローカル

三月十一日
三月十三日
一時↓高時三〇分

三月十四日
←
三月十九日
三月二十一日
十二時半 山左四三分

三月二十二日
←
三月二十六日
三月二十七日

停車場放送
一月三十一日
←
二月二日
二月三日
←
三月二十九日

映画及び各地の
稅賃[illegible]による
方法

地方稅務署長の徵稅狀況の報告
松山佐清集問答校の学生グループによる討論
会、地方稅務署長の指導

歌うスポット アナウンス

知るヤスは副知事 日月が大衆に要請

歌うスポット アナウンス

幕后に稅金のことを挿入した ローカル
ラライテー ニュー

誰放送

紙稅名譽証及び一般の紙稅事項を強調
した大句を節を付けて放送すること

一、「稅府」「公債」といったやうな 精選した 映画
を大人達に 見せること
二、適当な 行幅の 絵を用いよ

会の色彩 成りは学生
の選択書に注意を
拂へ 松山のり 岡地区に
中断放送
ローカル

ローカル

ローカル

源島より岡地区に
中断放送

岡東府が四国
鉄道局 管内の
三五の停車場へ
配布を用意

映画に引つづき 指導的
な討論が 三十分 少年
が多い 即ち問いと答へと
書き止め紙を用意を
おくの会后の絵り 紙稅
名譽証のことを 挿入

劇場
二月五日
〃
二月二十六日
弘報委員会
一月二十一日
〃
三月二十九日

「紙税名譽証」の幼燈寫真をうつす
スポット アナウンス を用いる

一、県弘報課はすべての基礎的弘報は資料を
提供する

二、ポスター パンフレット などの壁新聞がうまく配布
されるように地方選舉管理委員会に援助
を申出る事

三、放送プログラムを公布する事

四、村人の動揺を開催せよ 人々を引きよせる為
催し物を用意せよ 税金に関する話ト
共に派出誤り（派花節）を利用せよ

五、スポット アナウンスとして用いられた税金に関する話ト
なる様に取扱う事によって宣傳せよ

六、ちんどんや 各各地方に於て云われ粗当するものを
用いよ

七、写真にポスターと数多くの名譽証とを複製
せしめよ 又は 改らが作るポスターをかゞける行
列を行え

八、各十字路に「税を納めて各譽証をもらひましょう
と言う掲示を立てる事

九、巧妙にその他良い方法を考究されたい

圖照行協会
と通じて、音楽
政府を接渉する

弘報委員会はこの
事に関し報告を
うしべきである

県弘報課の会
開催に関する掃廊
を示せ

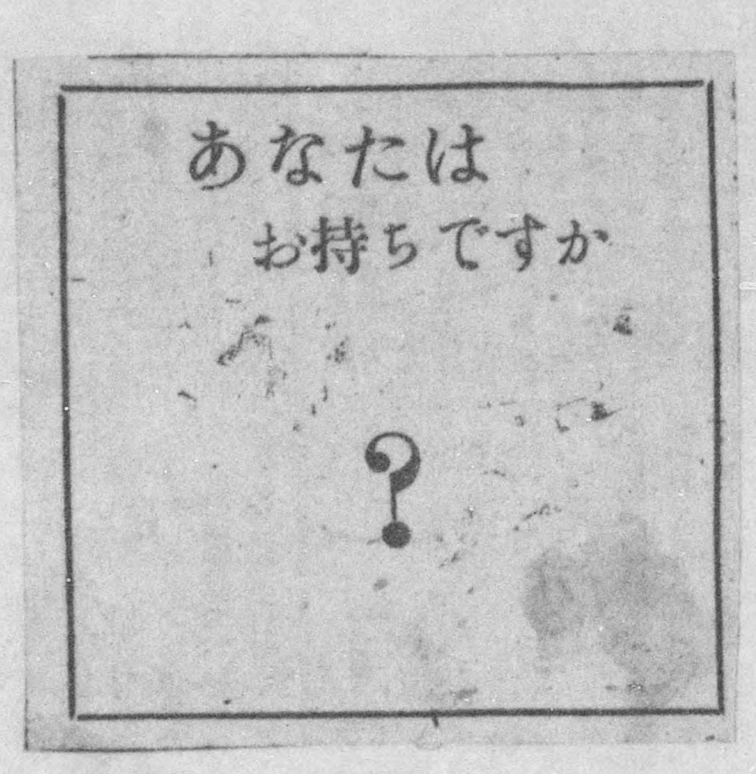
行列的ポスター
を付けられるとよい

下型 但木
牛書

INFORMATION PLAN ON TAX PAYMENT
TAX PAYMENT BADGE OF HONOR

" DO YOU HAVE ONE ? "

Toskushima Minpo



19 Feb., 1949

20 Feb., 1949

21 Feb., 1949

Statement on Tax Collection of the Takamatsu Finance Bureau through P.A. system at stations all over Shikoku (from 30 Dec. 1948)

放送用原稿

高松財務局

1 明るい文化日本を再建するために納税致しましよう。
滞つてゐる税金をすつかり、おさめて明るい氣持でお正月を迎えましよう。

2 みなさん
お正月の調味用のお砂糖の配給をうけられましたか。
このお砂糖は連合軍の好意によるものです。
又連合軍では日本の納税狀態が常にどうあるかを心配されております。
よき市民として出来るだけ早く納税をしましよう。

3 あとわずかで此の年も終りになります。
ところが今年の所得税の成績が非常に悪く、此のまゝでは予算額通りの收入をあげることは出来ません。これではインフレが益々ひどくなる許りでなく学校や、道路や橋が潰れても そのまゝうちすて、おくより他ありません。
美しい國にするために わたくしたちが幸せになるために納税を致しましよう。

4 皆さま
今年の忘年会は何処でなさいますか。
忘年会もできないで この師走の風にふるえている人達のことを考へましよう。
この人達を幸せにしてあげるのは、仝じ日本人の私達のつとめです。 私達が納めた税金で、美しい温い家をこしらえてさしあげましよう。

Statement on Tax Collection of the Takamatsu Finance Bureau through P.A. system at stations all over Shikoku (from 30 Dec. 1948)

放送用原稿

高松財務局

Ⓞ明るい文化日本を再建するために納税致しましょう。
滞ってゐる税金をすつかり、おさめて明るい気持でお正月を迎えましょう。

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又連合軍では日本の納税状態が常にどうあるかを心配されております。
よき市民として出来るだけ早く納税をしましょう。

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美しい國にするために わたくしたちが幸せになるために納税を致しましょう。

Ⓒ皆さま
今年のお年玉は何処でなさいますか。
忘年会もできないで、この師走の風にふるえている人達のことを考へましょう。
この人達を幸せにしてあげるのは、全く日本人の私達のつとめです。私達が納めた税金で、美しい温い家をこしらえてさしあげましょう。

皆さま。

正しい納税の申告をしましょう。

あなたお一人の贅沢のために、多くの人達が困っておられることを、お考へ下さい。

あなたお一人の滞納が日本國民全体に非常な迷惑をかけてゐることを御反省下さい。

皆さま

何むなくたのしいお正月が参ります

しかしまだ外地から帰って来られない人達のことを考えましょう。

この人達が何時帰って来られてもいいように、私達の國を美しく気持よくお迎へしようではありませんか。

CI

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1060

Takamatsu, Shikoku
21 December 1948

SUBJECT: Tax Collection Drive -- 21-27 December 1948

TO : Commanding Officer
Kagawa Military Government Team
APO 1050
ATTN: CI Officer

1. A concerted effort to stimulate the payment of taxes begins today under the direction of the Takamatsu Finance Bureau, which is charged with the supervision of all Shikoku Tax Offices. It is not expected that effort will relax with the passing of the 27th of December inas much as the deadline for the payment is 31 March 1949. However, payments at this time have not reached the level expected and an all-out effort should be made.

2. Attached hereto are two leaflets, marked "A" and "B", which have been distributed to branch Tax Offices as follows:

OFFICE	LEAFLET "A"	LEAFLET "B"	TOTAL
Takamatsu	1,000	4,000	5,000
Nagao	1,000	4,000	5,000
Tonosho	3,000	7,000	10,000
Sakaide	1,000	4,000	5,000
Marugame	1,000	4,000	5,000
Kannonji	3,000	7,000	10,000

CI File

Leaflet "B" contains a statement by the Commanding Officer of this region as follows:

> "Every taxpayer in the Shikoku Region, citizen and corporation alike, should take immediate steps to fulfill the tax obligations placed upon them by their own government. Procrastination and evasion will serve only to delay the rehabilitation of Japan. Prompt compliance on the other hand will indicate a desire to insure a stable government and aid economic recovery. Pay your taxes now!"

3. It is suggested that active newspaper and radio support be insured and that the prefectural Information Section dispatch quickly to existing Local Information Committees a request that wide publicity be given the necessity and the reasons for the prompt payment of taxes. Use of Public Address Systems at railway stations has already been arranged for by the Finance Bureau.

4. Arrangements are being made by this headquarters to have an airplane drop 100,000 of these leaflets on heavily populated areas within the next few days.

BY ORDER OF COLONEL COUGHLIN:

R. A. ROSENKRANZ
1st Lt FA
Adjutant

2 Incls:
1.Leaflet "A"
2.Leaflet "B"

CI

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
21 December 1948

SUBJECT: Tax Collection Drive — 21-27 December 1948

TO : Commanding Officer
Ehime Military Government Team
APO 1050
ATTN: CI Officer

1. A concerted effort to stimulate the payment of taxes begins today under the direction of the Takamatsu Finance Bureau, which is charged with the supervision of all Shikoku Tax Offices. It is not expected that effort will relax with the passing of the 27th of December in as much as the deadline for the payment is 31 March 1949. However, payments at this time have not reached the level expected and an all-out effort should be made.

2. Attached hereto are two leaflets, marked "A" and "B", which have been distributed to branch Tax Offices as follows:

OFFICE	LEAFLET "A"	LEAFLET "B"	TOTAL
Matsuyama	1,000	1,000	2,000
Imabaru	1,000	1,000	2,000
Iyosaijō	1,000	4,000	5,000
Mishima	2,000	3,000	5,000
Ōzu	2,000	2,000	4,000
Yahatahama	1,000	1,000	2,000
Unomachi	1,000	3,000	4,000
Uwajima	1,000	1,000	2,000
Niihama	1,000	3,000	4,000

Leaflet "B" contains a statement by the Commanding Officer of this region as follows:

> "Every taxpayer in the Shikoku Region, citizen and corporation alike, should take immediate steps to fulfill the tax obligations placed upon them by their own government. Procrastination and evasion will serve only to delay the rehabilitation of Japan. Prompt compliance on the other hand will indicate a desire to insure a stable government and aid economic recovery. Pay your taxes now."

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Adjutant

2 Incls:
1. Leaflet "A"
2. Leaflet "B"

うせまし渡、うせまり取受ず必は紙印税高引取◎

◆◆正しい申告、明るい納税
◆納税は早く漏れなく、氣持よく

私は四國地方における總ての納税者が市民法人の別なく、自己の政府によつて課せられた納税義務を履行する爲に直ちに然るべき處置を講ずることを期待する。

滯納と脫税は日本の再建を遲らしめる外何の役にも立たない。これに反し早期の納税は政府の安定を保証し、經濟復興の一助たらんとする願望を現すものである。

さあ！すぐ皆さんの税を納めませう。

昭和二十三年十二月二十一日

四國軍政府長官

アール・イー・カフリン大佐

納税成績は、皆様方の御協力によつて最近相當擧つて參りましたが、まだ充分とは言われません。

税金は、何と言つても公正であることが一番大切です。このため、税務署は、本人の予定申告と、税務署の調査とを比較檢討してみて、不適正のものについては更正を行い、また納税義務あるものが申告しなかつた場合には決定を行うことによつて、眞面目な申告をした納税義務者との權衡を圖つて居るのであります。

所得税の假更正、假決定を受けられた方は至急銀行、郵便局又は税務署へ税金を納めて下さい。

税務署では本月を期して滯納を一掃する計畫で財産の差押え、公賣を强行することになつて居りますが、之は納期内に納税を濟ませた人々があるのに、いつまでも納税しないで利益を得ている人達があることは許されないからです。

日本の再建の爲に御協力下され税金は納期中に必ず納められるよう期待して止みません。

昭和二十三年十二月二十一日

高松財務局長　堀川源太郎

◆◆明るい納税、正しい印紙、笑つて渡して、國興す
◆再建へ耐へよう、貯めよう、納めよう

!!早く・漏れなく・濟まないお方は濟みましたか・申付納税高引取◎

◆正しい申告、明るい納税
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所得税の假更正、假決定を受けられた方は至急銀行、郵便局又は税務署へ税金を納めて下さい。

税務署へ税金を一掃する計畫で財産の差押えを行つて居りますが、之は納期内に納税を濟ませた人々があるのに、いつまでも納税しないで利益を得ている人達があることは許されないからです。

日本の再建の爲に御協力下さり税金は納期中に必ず納められるよう期待して止みません。

昭和二十三年十二月二十一日

高松財務局長　堀川源太郎

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◆再建へ耐へよう、貯めよう、納めよう

◎取引高税納付申告は濟みましたか、濟まないお方は漏れなく、早く!!

◎取引高税印紙は必ず受取りませう、渡しませう

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日本の再建の爲に御協力下され税金は納期中に必ず納められるよう期待して止みません。

昭和二十三年十二月二十一日

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◎取引高税納付申告、明るい納税
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さあ！すぐ皆さんの税を納めませう。

昭和二十三年十二月二十一日

四國軍政府長官

アール・イー・カフリン大佐

納税成績は、皆様方の御協力によつて最近相當擧つて參りましたが、まだ充分とは言われません。

税金は、何と言つても公正であることが一番大切です。

このため、税務署は、本人の予定申告と、税務署の調査とを比較檢討してみて、不適正のものについては更正を行い、また納税義務あるものが申告しなかつた場合には決定を行い、うことによつて、眞面目な申告をした納税義務者との權衡を圖つて居るのであります。

所得税の假更正、假決定を受けられた方は至急銀行、郵便局又は税務署へ税金を納めて下さい。

税務署では本月を期して滯納を一掃する計畫で財産の差押え、公賣を强行することになつて居りますが、之は納期内に納税を濟ませた人々があるのに、いつまでも納税しないで利益を得ている人達があることは許されないからです。

日本の再建の爲に御協力下され税金は納期中に必ず納められるよう期待して止みません。

昭和二十三年十二月二十一日

高松財務局長　堀川源太郎

◎取引高税納付申告は濟みましたか、濟まないお方は漏れなく、早く!!

◎取引高税印紙は必ず受取りませう、渡しませう

◆明るい納税、正しい申告
◆再建へ耐へよう、納めよう、貯めよう、笑つて渡して、國興す

CI

HEADQUARTERS
SHIKOKU MILITARY GOVERNMENT REGION
APO 1050

Takamatsu, Shikoku
21 December 1948

SUBJECT: Tax Collection Drive--21-27 December 1948

TO : Commanding Officer
Kochi Military Government Team
APO 1050
ATTN: CI Officer

1. A concerted effort to stimulate the payment of taxes begins today under the direction of the Takamatsu Finance Bureau, which is charged with the supervision of all Shikoku Tax Offices. It is not expected that effort will relax with the passing of the 27th of December in as much as the deadline for the payment is 31 March 1949. However, payments at this time have not reached the level expected and an all-out effort should be made.

2. Attached hereto are two leaflets, marked "A" and "B", which have been distributed to branch Tax Offices as follows:

OFFICE	LEAFLET "A"	LEAFLET "B"	TOTAL
Kochi	1,000	4,000	5,000
Ino	1,000	6,000	7,000
Nakamura	2,000	5,000	7,000
Suzuki	2,000	5,000	7,000
Takaoka	2,000	5,000	7,000
Aki	2,000	5,000	7,000

Leaflet "B" contains a statement by the Commanding Officer of this region as follows:

> "Every taxpayer in the Shikoku Region, citizen and corporation a like, should take immediate steps to fulfill the tax obligations placed upon them by their own government. Procrastination and evasion will serve only to delay the rehabilitation of Japan. Prompt compliance on the other hand will indicate a desire to insure a stable government and aid economic recovery. Pay your taxes now."

3. It is suggested that active newspaper and radio support be insured and that the prefectural Information Section dispatch quickly to existing Local Information Committees a request that wide publicity be given the necessity and the reasons for the prompt payment of taxes. Use of Public Address Systems at railway stations has already been arranged for by the Finance Bureau.

4. Arrangements are being made by this headquarters to have an airplane drop 100,000 of these leaflets on heavily populated areas within the next few days.

BY ORDER OF COLONEL COUGHLIN:

2 Incls:
1 Leaflet "A"
1 Leaflet "B"

R. A. ROSENKRANZ
1st Lt FA
Adjutant

日本政府

高松財務局

皆さん十二月二十一日から、全国一斉に納税強調週間が
実施せられます。税金はあなた方の選んだ国會議
員が国会で決めた法律によって徴収せられるものであ
り、従って皆さんは進んで納税に協力する責任が
あります。
自からの行為について責任を負うことは民主政治の
第一歩であります。

用紙を節約しましょう

(二)

日本政府

通貨発行高は、最近遂に三千億円台を突破致しました。このような通貨の膨脹が續くとすれば、我々の生活は今後一体どうなるでせう。この状態が續く限り皆さんの所得は増へても物価とのイタチごっこによって経済の安定が破れますから、それだけ我が国経済の復興が遅れ、我々の生活も一向に改善されないでせう。

このような通貨の膨脹を抑へる最も有力な手段は税

用紙を節約しましょう