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Description of contents

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(2) Folder title/number: (35)  
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(3) Date: July 1949 - Oct. 1949

(4) Subject:

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(5) Item description and comment:

Wakayama

(6) Reproduction:  Yes  No

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*Central File*  
*CC*

HEADQUARTERS  
WAKAYAMA CIVIL AFFAIRS TEAM  
APO 25

012

8 October 1949

SUBJECT: Delinquent Tax

TO : Commanding Officer  
Kinki Civil Affairs Region  
APO 25

In compliance with par 4, letter your headquarters, subject and file as above, 22 Sept 49, herewith delinquency reports for the representative tax offices this prefecture, for the months of August and September.

FOR THE CHIEF:

- 4 Incls
- 1 Del report Wakayama Aug
- 2 Del report Wakayama Sep
- 3 Del report Kainan Aug
- 4 Del report Kainan Sep

*CC*  
C. O. OVERSTREET  
WOJG USA  
Adjutant

WAKAYAMA CITY TAX OFFICE  
WAKAYAMA PREFECTURE

TOTAL DELINQUENCIES AT 31 JULY 1949

NO. OF CASES 38151  
 AMOUNT 305,193,000

	First Demand Letter		Second Demand Letter	
	Number of Taxpayers (1)	Tax Amount (2)	Number of Taxpayers (3)	Tax Amount (4)
a. Demand letters sent 1 Aug to 31 Aug	12,500	238,193,000	0	0
b. Demand letters returned undelivered	1,875	25,630	0	0
c. Demand letters reaching taxpayers	10,625	212,563,000	0	0
d. Appointment kept as set	7,540	135,721,000	0	0
e. Full cash payment made	880	14,448,000	0	0
f. Partial cash payment made	3,510	43,382,000	0	0
g. Payment promised	2,930	51,820,000	0	0
h. Liability cancelled in full because of bookkeeping or assessment error	61	362,000	0	0
i. Uncollectible: To be charged off	31	465,000	0	0
j. Turned over for attachment	128	25,244,000	0	0
k. Others:	0	0	0	0

Incl 1<sup>3</sup>

WAKAYAMA CITY TAX OFFICE  
WAKAYAMA PREFECTURE

TOTAL DELINQUENCIES AT 31 AUGUST 1949

NO. OF CASES 35,454  
 AMOUNT 264,877.000

	First Demand Letter		Second Demand Letter	
	Number of Taxpayers (1)	Tax Amount (2)	Number of Taxpayers (3)	Tax Amount (4)
a. Demand letters sent 1 Sept to 30 Sept	0	0	520	6,713.000
b. Demand letters returned undelivered	0	0	10	545.000
c. Demand letters reaching taxpayers	0	0	510	6,168.000
d. Appointment kept as set	0	0	510	6,168.000
e. Full cash payment made	0	0	60	1,348.000
f. Partial cash payment made	0	0	120	784.000
g. Payment promised	0	0	300	3,001.000
h. Liability cancelled in full because of bookkeeping or assessment error	0	0	30	189.000
i. Uncollectible: To be charged off	0	0	10	346.000
j. Turned over for attachment	0	0	0	0
k. Others:	0	0	0	0

Incl 2<sup>3</sup>

KAINAN TAX OFFICE  
WAKAYAMA PREFECTURE

TOTAL DELINQUENCIES AT 31 JULY 1949

NO. OF CASES 9463  
AMOUNT 50,244,000

	First Demand Letter		Second Demand Letter	
	Number of Taxpayers (1)	Tax Amount (2)	Number of Taxpayers (3)	Tax Amount (4)
a. Demand letters sent 1 Aug to 31 Aug	3500	42,698	95	8,527,000
b. Demand letters returned undelivered	300	1,854	0	0
c. Demand letters reaching taxpayers	3,200	40,844	95	8,527,000
d. Appointment kept as set	2,500	38,973	95	8,527,000
e. Full cash payment made	640	557	3	258,000
f. Partial cash payment made	600	836	20	151,000
g. Payment promised	300	2,263	12	297,000
h. Liability cancelled in full because of bookkeeping or assessment error	200	3,742	30	947,000
i. Uncollectible: To be charged off	450	15,025	20	6,332,000
j. Turned over for attachment	10	370	0	0
k. Others:	300	16,180	10	552,000

Incl 3<sup>3</sup>

KAINAN TAX OFFICE

WAKAYAMA PREFECTURE

TOTAL DELINQUENCIES AT 31 AUGUST 1949

NO. OF CASES 9852  
 AMOUNT 45,590,000

	Number of Taxpayers (1)	Tax Amount (2)	Number of Taxpayers (3)	Tax Amount (4)
a. Demand letters sent 1 Sept to 30 Sept	0	0	80	2,048,000
b. Demand letters returned undelivered	0	0	3	93,000
c. Demand letters reaching taxpayers	0	0	77	1,971,000
d. Appointment kept as set	0	0	70	1,792,000
e. Full cash payment made	0	0	6	23,000
f. Partial cash payment made	0	0	32	45,000
g. Payment promised	0	0	10	745,000
h. Liability cancelled in full because of bookkeeping or assessment error	0	0	8	86,000
i. Uncollectible: To be charged off	0	0	8	673,000
j. Turned over for attachment	0	0	0	0
k. Others:	0	0	6	215,000

Incl 4<sup>3</sup>

FILE *[Signature]*

HEADQUARTERS  
WAKAYAMA CIVIL AFFAIRS TEAM  
APO 25

COO/mm

4 August 1949

012

SUBJECT: Personnel Engaged in Tax Surveillance Activities

TO: Commanding Officer  
Kinki Civil Affairs Region  
APO 25

1. In compliance with paragraph 4, letter your headquarters, 012, subject: "Tax Surveillance Activities", dated 28 July 1949, the following personnel are currently engaged in tax surveillance activities for this team: *CO*

- Capt Melvin C. Robinson, FA
- Sgt 1cl Alton A. Milstead, TC
- Mr. Tomonori Yamamoto, Professional Advisor, Japanese National
- Mr. Ichiro Wakita, Professional Advisor, Japanese National
- Mrs. Tomi Shimamoto, Interpreter, Japanese National

2. The military personnel are required to perform Duty Officer or Duty NCO approximately once each week. This duty does not interfere with their primary duty of tax surveillance.

*[Signature]*  
HAROLD G. DOTY  
Lt Col, Inf  
Commanding

HEADQUARTERS  
KINKI CIVIL AFFAIRS REGION  
AFO 25 (Osaka, Honshu)

AUG 49  
HLM/ms

012

28 July 1949

SUBJECT: Tax Surveillance Activities

TO: All Teams

CO	1/2
Adj	007
LG	
F&CP	3
PW	
Labor	
PH	
CI	
Det	

1. Reference is made to Hq. I Corps' letter, dated 12 July 1949, on subject: "Status of Japanese Tax Collection for Fiscal Year 1949-1950." Schedules are attached to that letter reflecting collections of the various regions within the I Corps' zone of responsibility and percentages of collections based on goals that are approximately 1.7 times greater than those of the previous year.

2. Attached is a comparative schedule reflecting the 48-49 goals and the 49-50 goals established by using the 1.7 factor. Collections to 30 June 1949 and percentage of collections based on the new goal are also reflected. The collections and percentages are at variance with those reported in the I Corps' letter schedules, but are based upon the relation of goals as established above and adjusted collection reports as submitted by the National Tax Bureau. It is anticipated future Corps' collection reports will conform basically with those reflected herein.

3. The establishment of collection goals will be made primarily for the purpose of establishing criteria of performance and will be used solely as a guide for the Civil Affairs Teams and not passed on to the Japanese tax offices.

4. It will be noted that highest priority attaches to the Civil Affairs tax surveillance activities. It is desired that each team submit to this office as soon as practicable a schedule of the officers and other personnel currently engaged in tax surveillance activities, reflecting any additional duties assigned to these individuals and the approximate amount of time spent on tax surveillance activities as compared with other duties.

5. The tax surveillance program to be effective requires the continued application of surveillance officers to the principles previously outlined relative to ascertaining that offices are functioning in accord with the directives of the National Tax Bureau. Pertinent directives are disseminated by this office to the teams periodically and should be used in observing the effectiveness of the

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**BASIC: Ltr, KCAR, subj: "Tax Surveillance Activities," dtd 28 July 49**

operations of these offices. It is essential also as previously indicated that the surveillance officers concentrate upon specific problem of the tax offices that warrant consideration and correction rather than spending their time in the discussion of broad generalities.

6. Public opinion surveys continue to indicate that the tax officials are not displaying the proper consideration and courtesy to taxpayers, thus they continue to alienate public opinion rather than foster the cooperation essential to the success of a tax program such as we are trying to inaugurate here. Courtesy and consideration must be a prime factor in dealing with taxpayers at all times. It is not within the province of tax officials or employees to abuse or disparage the taxpayers irrespective of the nature of their problems or the meager amount of their tax liability.

7. It is desired that the fullest observation and cooperation practicable be given to the above cited letter with a view toward enhancing the current collection activities in this region to avoid the year-end tax collection difficulties previously encountered.

1 Incl:  
Schedule

WILEY H. O'MEHUNDRIO  
Colonel Infantry  
Commanding

Self-Assessed Taxes

Unit: 1,000

<u>Name</u>	<u>48-49 Goal</u>	<u>49-50 Goal</u>	<u>Collections to 30 June</u>	<u>Percent of Goal</u>
Osaka	10,501,590	17,852,703	480,369	2.69
Kyoto	5,032,442	8,555,051	229,859	2.68
Hyogo	5,366,116	9,122,397	295,498	3.23
Nara	1,299,177	2,208,600	47,239	2.13
Wakayama	1,597,362	2,715,515	69,354	2.55
Shiga	<u>1,482,313</u>	<u>2,519,932</u>	<u>93,678</u>	<u>3.71</u>
TOTAL (Kinki)	25,279,000	40,974,300	1,215,997	2.96

All Taxes

Unit: 1,000

<u>Name</u>	<u>48-49 Goal</u>	<u>49-50 Goal</u>	<u>Collections to 30 June</u>	<u>Percent of Goal</u>
Osaka	29,245,355	49,717,104	6,285,355	12.65
Kyoto	11,125,715	18,913,716	1,716,837	9.08
Hyogo	15,957,733	27,128,146	3,305,558	12.19
Nara	2,275,994	3,869,190	307,554	7.94
Wakayama	2,982,366	4,930,022	411,477	8.34
Shiga	<u>2,785,837</u>	<u>4,736,923</u>	<u>511,604</u>	<u>10.81</u>
TOTAL (Kinki)	64,373,000	109,734,100	12,583,385	11.43