DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

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

Description of contents

(1) Box no. 3143

(2) Folder title/number: (2)
004.2: Fiscal Affairs

(3) Date: Dec. 1946 - Dec. 1949

(4) Subject:

Classification	Type of record
520, 9500	e

(5) Item description and comment:
Kyushu

(6) Reproduction: Yes No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
KAGOSHIMA CIVIL AFFAIRS TEAM
KAGOSHIMA, KYUSHU, JAPAN

APO 24-1
6 December 1949

383.6
752

SUBJECT: Transmittal of Yen Payment to Former POW's

TO: Commanding Officer
Kyushu Civil Affairs Region
APO 24-5

1. Transmit herewith seven thousand one hundred sixty two yen (¥7,162) for the payment of former POW's. Payee, amount, and last known address is as follows:

Name		Amount	Address
Matsunoshita, Taiji	¥	919.00	3773 Makurazaki, Makurazaki-cho
Sakakihara, Shoji		1,427.00	Hirazaki, Kushi, Nishiminami-kata-mura, Kawanabe-gun
Shiyashiki, Keiai		649.00	Miyamae, Makurazaki-cho, Kagoshima Ken
Yoshikuni, Tatsuo		778.00	1017 Shibushi-cho, Soo-gun
Akui, Takehiro		747.00	c/o Mr. Hijikata Senpaku-uneikai, Sumiyoshi-cho, Kagoshima City
Taniguchi, Kohei		748.00	Nao, Sakatani-mura, Minami Naka-gun, Miyazaki Ken
Yamamoto, Kiichiro		1,039.00	Unknown
Yamamoto, Kiichiro		855.00	Unknown
Total	¥	7,162.00	

2. Request acknowledgement of receipt.

FOR THE COMMANDING OFFICER:

JAMES J. McCRIMMON
WOJG USA
Adjutant

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

BASIC: Ltr, Hq Kagoshima Civ Aff Team, APO 24-1, subj: "Transmittal of Yen Payment to Former POW's", dtd 6 Dec 49.

1st Ind JG/mu

KYUSHU CIVIL AFFAIRS REGION, HQ & HQ DET, APO 24 Unit 5, 8 December 1949

TO: Chief, Kagoshima Civil Affairs Team, APO 24-1

Receipt of ¥7,162.00 herewith acknowledged.

FOR THE CHIEF:

JACOB GERRILD
Public Welfare Officer

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

CENTRAL FILE
004.2

KYUSHU CIVIL AFFAIRS REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

EBM/mew

APO 24 Unit 5
13 September 1949

SUBJECT: Finance and Banking Situation in Kyushu

THROUGH: Commanding General, Hq I Corps, APO 301
(Attn: Civil Affairs Section)

TO : General Headquarters, Supreme Commander for the Allied Powers, APO 500
(Attn: Economic and Scientific Section)

1. Amount of Bank Deposits and Loans:

Bank deposits in Kyushu at the end of July of this year amounted to 47,500,000,000 yen while loans amounted to 35,800,000,000 yen or 8% of the total for Japan. In pre-war days, the percentage of bank deposits and loans in Kyushu was only 4 - 5% of the total in Japan.

2. Breakdown of Deposits and Loans by Prefecture:

The prefectures of Fukuoka, Saga and Nagasaki account for 73.1% of all the deposits in Kyushu and 75.8% of the loans. This indicates that industries in Northern Kyushu are principal recipients of bank loans. (See table 1)

3. Breakdown by Local and "Outside" Branch Banks:

The following figures indicate the division of loans and savings between local banks and branch banks of major banks which have their head office in Tokyo-Osaka area. (As of 31 July 1949. Unit: one million yen)

Banks	Balance of Deposit	%	Balance of Loan	%
Local Banks	28,217	59.4	20,879	58.2
Branch banks	19,335	40.6	15,009	41.8
Total	47,552	100	35,888	100

4. Breakdown of Loans by Industry:

Most of the loans are made to the mining and manufacturing industries, particularly coal mines, chemical industries and machine and tool industries in Northern Kyushu. Loans in Southern

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Kyushu are in smaller scale and are mostly to the agricultural and forestry industry. This division naturally follows the industrial specialization in Northern Kyushu. A total of 50.2% of all loans and deposits in Kyushu were in Fukuoka prefecture. Remittances through the Bank of Japan in and out of Fukuoka prefecture showed an excess of inflow over outflow in the amount of 14,800,000,000 between the beginning of this year and the end of July.

5. Reconstruction Finance Loans:

Loans made by the Fukuoka Branch Office of the Reconstruction Finance Corporation amounted to 10,000,000,000 yen. This is 30% of all bank loans in Kyushu. Approximately 73% of these RFL loans went to the coal industry.

6. Savings in Kyushu:

The total bank savings in Kyushu for the first quarter of the year amounted to 4,100,000,000 yen or 15% of the annual goal, while total savings in Kyushu for the year 1948 amounted to 38,700,000,000 yen or 12% of the goal.

7. Banking Institutions in Kyushu:

There are 690 banks, peoples' banks, banking corporations with branches and sub-branch offices throughout the island. (See table 6)

8. Current Fiscal Policies and Measures in Kyushu:

a. Outstanding bills of coal mines to other industries: Since the termination of loans by the Reconstruction Finance Corporation, the outstanding bills of coal mines to industries supplying them with machines and other types of various materials, have amounted to 7,100,000,000 yen as of the end of May this year. This has been a serious blow to these industries. In order to remedy this situation, the Bank of Japan, exerted its influence over city banks and arranged in June to loan 1,900,000,000 yen through city banks to major coal mining companies which operate on a national scale and 300,000,000 to local coal mines. Of this amount loaned to coal mines in Kyushu, 1,200,000,000 yen was used to pay outstanding debts to supply industries, relieving somewhat the strain upon these companies of huge unpaid debts.

b. Monetary measures taken to help small and middle

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

sized industry:

(1) The amount of loans scheduled to be given to small and middle sized industries by the Commerce and Industry Association Finance Corporation and the Bank of Japan, Fukuoka Branch, has been enlarged to 70,000,000 yen.

(2) National bonds owned by Peoples' Banks, City Area Finance Corporations, etc., were purchased by the Bank of Japan in order to supply them bank notes. Purchases of bonds by Bank of Japan, Fukuoka Branch alone amounted to 39,000,000 yen which will eventually remedy monetary stringency of industry.

(3) Prefectural funds have been loaned to industry in the amount of 20,000,000 yen through Commerce and Industry Association Finance Corporation.

(4) The Credit Security Association was established in March of this year in order to help industries obtain loans, with the guarantee of the association, from banking institutions.

c. Measures to meet situation resulting from abolition of Coal Kodan:

(1) The Bank of Japan is taking steps to enable coal consuming industries to obtain necessary loans to pay for coal which they consume and also to expedite settlement of drafts drawn by coal mines and certified by the Distribution Kodan.

(2) It is planned to apply the Bank of Japan Stamp Bill System to bills drawn by dealers of coal against coal mines in order to make it easier for coal mines to cash the bills at the city banks with low discount rate.

(3) It is planned to treat bills drawn by manufacturers and dealers of important industries against coal purchases in the same manner as bills available for rediscount by Bank of Japan.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Ltr, Kyushu Civil Affairs Region, APO 24-5, dtd 13 September 49, subj: "Finance and Banking Situation in Kyushu". cont'd

(4) The Bank of Japan will exert an influence over city banks and help coal mining companies and coal dealers to obtain loans necessary for their operation.

FOR THE COMMANDING OFFICER:

1 Incl:
(Table 1 - 7)
as indicated

HENRY E. RAINBOLT, JR
1st Lt FA
Adjutant

Balance of Bank Deposit and Loan by Prefectures in Kyushu

Table 1

(Unit: One millionyen)

Prefectures		Dec 1948	Jan 1949	Feb 1949	Mar 1949	Apr 1949	May 1949	Jun 1949	Jul 1949
FUKUOKA	Deposit	21,064	30,030	21,609	23,915	20,902	21,922	23,313	23,935 502%
	Loan	17,373	16,875	17,316	18,191	18,682	18,423	18,926	19,987 556%
SAGA	Deposit	3,172	3,184	3,186	3,435	2,853	3,146	3,303	3,531
	Loan	1,783	1,864	2,134	2,263	2,164	2,216	2,272	2,356
NAGASAKI	Deposit	5,347	5,582	5,772	5,806	5,986	6,437	6,702	6,455
	Loan	3,594	3,767	3,945	4,175	4,131	4,159	4,552	4,856
KUMAMOTO	Deposit	4,502	4,491	4,429	4,559	4,091	4,306	4,543	4,869
	Loan	2,373	2,385	2,549	2,728	2,631	2,706	2,879	2,866
OITA	Deposit	2,962	3,062	3,156	3,007	3,083	3,287	3,314	3,415
	Loan	1,758	1,884	1,962	2,200	2,171	2,134	2,138	2,138
MIYAZAKI	Deposit	1,988	1,848	1,803	2,067	1,805	2,068	1,960	2,350
	Loan	1,501	1,484	1,474	1,644	1,621	1,604	1,800	1,989
KAGOSHIMA	Deposit	2,833	2,670	2,639	2,876	2,988	3,129	3,069	2,997
	Loan	1,752	1,735	1,614	1,567	1,483	1,532	1,625	1,662
TOTAL	Deposit	41,868	40,868	42,594	45,665	41,708	44,295	46,304	47,552
	Loan	30,134	29,994	30,994	32,768	32,883	32,774	34,202	35,868

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Deposit Account in Local Banks in Kyushu

(Unit: one million yen)

Bank		Dec. 1949	Jun. 1949	Feb. 1949	March 1949	April 1949	May 1949	June 1949	July 1949
Fukuoka Bank	Deposit	9,103	8,391	9,175	9,879	9,202	9,561	9,895	10,282
	Loan	6,705	6,733	6,978	7,120	7,567	7,541	7,672	7,883
Saga Central Bank	Deposit	1,011	999	984	1,100	987	1,082	1,078	1,164
	Loan	624	712	810	824	793	814	842	872
Saga Industrial Bank	Deposit	1,523	1,554	1,547	1,730	1,471	1,527	1,652	1,674
	Loan	1,048	1,056	1,212	1,317	1,257	1,277	1,282	1,326
18th Bank	Deposit	1,567	1,745	1,824	1,768	1,882	2,094	2,085	2,117
	Loan	1,040	1,074	1,151	1,238	1,239	1,277	1,443	1,581
Shinwa Bank	Deposit	2,632	2,709	2,809	2,596	2,613	2,932	3,082	3,167
	Loan	1,759	1,850	1,926	1,886	1,773	1,925	2,068	2,224
Oita Cooperative Bank	Deposit	2,502	2,561	2,594	2,585	2,626	2,780	2,801	2,927
	Loan	1,060	1,700	1,800	2,095	1,918	1,823	1,845	1,871
Kagoshima Industrical Bank	Deposit	2,137	1,980	2,007	2,136	2,019	2,349	2,364	2,249
	Loan	1,704	1,659	1,592	1,561	1,473	1,487	1,681	1,651
Kyuga Industrical	Deposit	1,313	1,247	1,155	1,418	1,201	1,475	1,326	1,763
	Loan	961	970	938	1,084	1,057	1,053	1,181	1,394

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Higo Bank	Deposit	2,567	2,534	2,560	2,551	2,539	2,595	2,739	2,854
	Loan	1,733	1,720	1,853	2,028	1,948	1,997	2,139	2,077
Total	Deposit	24,355	23,720	24,645	25,763	24,320	26,395	27,022	28,217
	Loan	16,664	17,474	18,260	19,151	19,025	19,194	20,154	20,879

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Loan to Industries by Fukuoka Branch of Reconstruction Finance Corporation

(Unit: 1,000 yen)
As of 31 July 1949

Kind Industry	Establishment Fund		Operational Fund		Total		
	Cases	money	Cases	money	Cases	money	
Coal Industry	643	6611,889 (6,596,999)	109	745,964 (745,474)	752	7,357,853 (7,342,473)	73.5 (73.4)
Cotton spining Industry	41	240,319	1	50	42	240,369	2,3
Metal Industry	15	8,576			15	8,576	0,08
Machine tool Industry	91	89,809	9	12,555	100	102,364	1,0
Aramic Industry	61	34,683	2	165	63	34,848	0.3
Chemical Industry	74	105,422	1	68	75	105,490	1.04
Tember mills	30	14,590			30	14,590	1.04
Electric Industry	14	830,389			14	830,389	8.3
Gas Industry	2	2,800			2	2,800	0.02
Contractors	4	6,183		200	4	6,383	0.06
Agriculture and forestry	31	15,608	3	308,850	34	324,458	3.2
Fishing Industry	172	496,979	2	245	174	497,224	4.9
Transportation Industry	127	461,473	1	1,000	128	462,473	4.6
Others	104	59,467	3	655	107	60,122	0.6
Total	1,409	8,976,167	131	1,069,752	1,540	10,047,939	1,00
Percentage		89.4		10.6		100	

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Table 4.

Amount of savings in Kyushu for 1st quarter of 1949

	Increase of savings during 1st quarter of 1949 (Unit: one million yen)	Savings goal for 1949 (Unit: one million yen)	Percentage against goal
Japan	64,650	2,500	25.8%
Kyushu	4,121	0,260	15.7%
Northern Kyushu	2,976	0,166	17.9%
(Fukuoka Ken)	1,321	0,110	12.0%
Southern Kyushu	1,145	0,094	12.2%

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDC NO. 775013

List of Banking Institutions in Kyushu
(Unit: Million yen) (As of 31 August 1949)

anks

(a) Local Banks

Name of Bank	Location of Head Office	Capital Fund	Number of Offices
Fukuoka Bank	Fukuoka City	265	155
Saga Central Bank	Saga City	36	46
Saga Industrial	Saga City	33	37
18th Bank	Nagasaki City	35	47
Shinwa Bank	Sasebo City	60	53
Higo Bank	Kumamoto City	50	57
Oita Cooperative Bank	Oita City	50	60
Hyuga Industrial Bank	Miyazaki City	30	27
Kagoshima Industrial Bank	Kagoshima City	50	91
Total		609	573

(b) Branch Banks

Prefecture	Number of Offices
Fukuoka Ken	63
Saga Ken	5
Nagasaki Ken	6
Kumamoto Ken	14
Oita	6
Miyazaki Ken	4
Kagoshima Ken	14
TOTAL	112

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Open Market Operation of the Bank of Japan in Kyushu

(June 1949 - August 1949)

(Unit: One million yen)

	National Bond	Reconstruction Finance Corporation Bond
Bank of Japan, Fukuoka Branch	39	196
Bank of Japan, Nagasaki Branch	Unknown	130
Bank of Japan, Oita Branch	"	82
Bank of Japan, Kumamoto Branch	"	80
Bank of Japan, Kagoshima Branch	"	117
Total		605

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Branch Office of Finance Corporation

Name of Corporation	Number of Branch office	Number of Sub. Branch Office
Reconstruction Finance Corporation	1	
Agricultural Central Finance corporation	2	4
Commerce and Industry association Finance corporation	1	3
National monetary Finance corporation	5	
Total	9	7

City Area Credit Association (June 1949)

Prefecture	No of association	Prefecture	No. of association
Fukuoka	14	Kumamoto	6
Saga	2	Miyazaki	5
Nagazaki	2	Kagoshima	3
Oita	9	Total	14
Total	27	Grand Total	41

(Savings: 1,310 million yen)

People's Bank (May 1949)

Prefecture	No. of offices
Fukuoka	81
Nagasaki	54
Kumamoto	45
Miyazaki	11
Kagoshima	30
Total	221

1. Capital Fund: 67 million yen
2. Total contract 26,895 million yen
3. Amount of money available 6,936 million yen

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

004.16

KYUSHU CIVIL AFFAIRS REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

Date: APO 24 Unit 5

Report Preparation of Occupation Forces Indigenous Buy.

Due 1 Sept 49 8A, 6th.

JFY 1950

~~Fukuoka Civil~~ Affairs Team —

~~Kagoshima Civil~~ Affairs Team

~~Kumamoto Civil~~ Affairs Team

~~Miyazaki~~ Civil Affairs Team ✓

~~Nagasaki Civil Affairs~~ Team

~~Oita Civil Affairs Team~~

~~Saga Civil~~ Affairs Team ✓ Sgt Talbot says Copy coming up.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

HEZ/km

APO 24 Unit 5
26 August 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates.

TO : Commanding Officer, Fukuoka Civ Aff Team, APO 24-5
Commanding Officer, Oita Civ Aff Team, APO 24-2
Commanding Officer, Nagasaki Civ Aff Team, APO 24-5
Commanding Officer, Kumamoto Civ Aff Team, APO 24-1
Commanding Officer, Kagoshima Civ Aff Team, APO 970
Commanding Officer, Miyazaki Civ Aff Team, APO 24-2
Commanding Officer, Saga Civ Aff Team, APO 24-5

1. Reference is made to letter Headquarters Eighth Army File AGNO 110.01 dated 18 August 1949. Subject as above.

2. It is desired that as information copy of report called for in paragraph 6 of above referenced letter be furnished this headquarters.

BY ORDER OF COLONEL HILTON:

HENRY E. RAINBOLT JR.
1st Lt, FA
Adjutant

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

AUG 20 1949

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

AGNO 110.01 18 August 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

TO: See Distribution

1. References.

a. SCAP Indigenous Budget Directive Japanese Fiscal Year 1950, 1 April 1950 - 31 March 1951.

b. Operational Directive 17, this headquarters, 4 April 1949, subject: "Medical Responsibility for Japanese Nationals Employed for Occupation Forces."

c. Circular 27, this headquarters, 4 April 1949, subject: "Physical Inspections of Japanese and Foreign Nationals Employed for Occupation Forces."

2. Beginning with Japanese Fiscal Year 1950 (1 April 1950) obligations and expenditures against the "Termination of the War" appropriation by the Occupation Forces will be on a full "fiscal control" basis similar to that in obligating and expending United States appropriated funds. Based on the budget estimate submitted, yen ceilings will be established by the Supreme Commander for the Allied Powers for each appropriation and project which will govern the amount that may be obligated by the Occupation Forces.

3. Paragraph 2, Volume IV of reference 1a above, requires that the estimate of requirements for medical examination, immunizations, first aid and medical care be submitted and justified by Public Health and Welfare Section, General Headquarters, SCAP. Reference 1b above provides that military government units will report and make recommendations to Eighth Army Headquarters. Reference 1c provides that the prefectural government labor officer will be the receiving officer and will receive, review and sign monthly procurement receipts (GPA Form 2).

4. In order that the requirements for each prefecture be submitted to SCAP, it is necessary that each prefectural Civil Affairs Team report:

a. The number and classification of indigenous personnel employed. This will be reported on Inclosure 1.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

AGNC 110.01 18 August 1949
SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

b. The number and type of medical services that were performed during the first quarter of Japanese Fiscal Year 1949. This will be reported on Inclosure 2.

5. If services reported on Inclosure 2 differ from the description in footnotes of the inclosure, an explanation of the difference will be submitted with the reports. These medical services performed are in compliance with SCAPIN 1949, 13 December 1948.

6. Reports will be submitted direct to reach the Surgeon, Eighth Army, not later than Tuesday, 6 September 1949. Reports exempt from Reports Control Symbol under paragraph 4p, AR 305-15.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

Charles A. Hull.

CHARLES A. HULL
Captain AGD
Asst Adj Gen

2 Incls
1. Indigenous Pers Strength
2. Med Services Performed

Distribution:
CG, Hq & Sv Gp, GHQ, APO 500
Labor Officer, Hq & Sv Gp, GHQ, APO 500
CG, I Corps, APO 301
CG, IX Corps, APO 309
CG, Yokohama Command, APO 503
Labor Officer, Yokohama Command, APO 503
Civil Affairs Teams 1 ea
Civil Affairs Region 1 ea

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO._____

	30 Apr 49	31 May 49	30 June 49
Class Aa			
Class Ab			
Class B			
Class C			
TOTAL			

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed_____

Name_____

Rank_____

Station_____

Incl No. 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS_____

	During Month of			Total
	April	May	June	Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)				
2. Initial Examinations of Class Ab (Footnote 1.)				
3. Initial Examinations of Class B (Footnote 2.)				
4. Initial Examinations of Class C (Footnote 3.)				
5. Follow-up Examinations of Class Aa (Footnote 4.)				
6. Follow-up Examinations of Class Ab (Footnote 4.)				
7. X-Ray of Chest other than initial examination: Indirect (35mm)				
Direct (Full)				
8. Serological tests other than in items 1 and 2 above: Murate or Ide test				
Kahn or Wasserman				
9. Immunizations: Small Pox				
Typhoid				
Typhus				
Cholera				
10. Other Medical activities not listed:				

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic) Serological test for syphilis and Chest x-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed_____

Name_____

Rank_____

Section_____

Incl No. 2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

24

3025

HEADQUARTERS
FUKUOKA CIVIL AFFAIRS TEAM
Fukuoka, Kyushu

230.033 APO 24-6
1 September 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

TO : Commanding General, Headquarters Eighth Army, APO 343
ATTN: Surgeon

In compliance with letter your headquarters dated 18 August 1949, File AGNO 110.01, subject as above, the attached reports are submitted herewith.

FOR THE COMMANDING OFFICER:

ERNEST R. KNIRSCH
1st Lt., FA
Administrative O

4 Incls
1. Str of Indigenous Pers Served by JFWS #65
2. Med Sv Covered by JFWS #65
1a. Str of Indigenous Pers Served by JFWS #429
2a. Med Sv Covered by JFWS #249

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENCTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. 65

	30 Apr 49	31 May 49	30 June 49
Class Aa	624	176	648
Class Ab	474	157	577
Class B	61	41	19
Class C	67	489	1035
TOTAL	1226	863	2279

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Rex B. Rasmus

Name REX B. RASMUS

Rank Capt. AGD

Station Labor Section

Incl No. 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 65

	During Month of			Total
	April	May	June	Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)	181	130	581	892
2. Initial Examinations of Class Ab (Footnote 1.)	173	117	502	792
3. Initial Examinations of Class B (Footnote 2.)	61	41	19	121
4. Initial Examinations of Class C (Footnote 3.)	67	489	1035	1591
5. Follow-up Examinations of Class Aa (Footnote 4.)	443	46	67	556
6. Follow-up Examinations of Class Ab (Footnote 4.)	301	40	75	416
7. X-Ray of Chest other than initial examination: Indirect (35mm)	4	18	0	22
Direct (Full)				
8. Serological tests other than in items 1 and 2 above: Murate or Ide test				
Kahn or Wasserman				
Immunizations: Small Pox				
Typhoid				
Typhus				
9. Cholera				
9.				
10. Other Medical activities not listed:				

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic Serological test for syphilis and Chest x-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed Rex B. Rasmus

Name REX B. RASMUS

Rank Capt. AGD

Section Labor Section

Incl No. 2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. 429

	30 Apr 49	31 May 49	30 June 49
Class Aa	277	498	427
Class Ab	284	384	267
Class B	0	0	46
Class C	24	153	1192
TOTAL	585	1035	1932

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Rex B. Rasmus

Name REX B. RASMUS

Rank Capt. AGD

Station Labor Section

Incl No. 1 a

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 429

	During Month of			Total
	April	May	June	Apr thru June
Initial Examinations of Class Aa 1. (Footnote 1.)	85	122	246	453
Initial Examinations of Class Ab 2. (Footnote 1.)	75	111	197	383
Initial Examinations of Class B 3. (Footnote 2.)	0	0	46	46
Initial Examinations of Class C 4. (Footnote 3.)	24	153	1192	1369
Follow-up Examinations of Class Aa 5. (Footnote 4.)	192	376	181	749
Follow-up Examinations of Class Ab 6. (Footnote 4.)	209	273	70	552
X-Ray of Chest other than initial 7. examination: Indirect (35mm)				
Direct (Full)			13	13
Serological tests other than in items 1 and 2 above: Murate or Ide test 8. Kahn or Wasserman	231	193	284	708
Immunizations: Small Pox				
Typhoid				
Typhus				
9. Cholera				
Other Medical activities not 10. listed:				

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic Serological test for syphilis and Chest x-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed Rex B Rasmus

Name REX B. RASMUS

Rank Capt. AGD

Section Labor Section

Incl No. 2[a]

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
KAGOSHIMA CIVIL AFFAIRS TEAM
KAGOSHIMA, KYUSHU, JAPAN

APO 970
26 August 1949

110.01
606

SUBJECT: Preparation of Occupation Force Indigenous Budget Estimates JFY 1950

TO: Commanding General
Headquarterx Eighth Army
APO 343
ATTN: Surgeon

1. Reference, letter, Headquarters Eighth Army AGNO 110.01, Subject: "Preparation of Occupation Forces Indigenous Budget Estimates JFY 1950," 18 August 1949, the inclosed two (2) annexes contain a complete report of:

a. Indigenous Pers Strength
b. Med Services Performed

GEORGE L. McELMURRAY
Maj CAV
Commanding

2 Incls:
1. Indigenous Pers Strength
2. Med Service Performed

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. 76

	30 Apr 49	31 May 49	30 June 49
Class Aa	10	10	10
Class Ab	43	41	41
Class B	47	46	45
Class C	68	69	70
TOTAL	168	166	166

Classifications: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Philip A. Carpenter

Name PHILIP A. CARPENTER

Rank Captain, Inf

Station Kagoshima Civil Affairs Team

incl 14

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 76

	During Month of			Total
	April	May	June	Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)	10	10	10	30
2. Initial Examinations of Class Ab (Footnote 1.)	1	6	10	17
3. Initial Examinations of Class B (Footnote 2.)			2	2
4. Initial Examinations of Class C (Footnote 3.)	3	7	8	18
5. Follow-up Examinations of Class Aa (Footnote 4.)				
6. Follow-up Examinations of Class Ab (Footnote 4.)				
7. X-Ray of Chest other than initial examination: Indirect (35mm)				
Direct (Full)				
8. Serological tests other than in items 1 and 2 above: Mazate or Ide test				
Kahn or Wasserman				
9. Immunizations: Small Pox				
Typhoid				
Typhus				
Cholera				
10. Other Medical activities not listed:				

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic). Serological test for syphilis and Chest x-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed Philip A. Carpenter

Name PHILIP A. CARPENTER

Rank Captain, Infantry

Section Argentina Civil Affairs Team

Incl 24

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

22864

2892

Region Information copy

HEADQUARTERS
KUMAMOTO CIVIL AFFAIRS TEAM
KUMAMOTO, KYUSHU, JAPAN

APO 24 Unit 1
29 August 1949

2XO.145

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates. JFY 1950

TO : Commanding General, Headquarters Eighth Army, APO 343
ATTN: Civil Affairs Section

1. Reference, Letter, Headquarters Eighth Army, file AGNO 110.01, dated 18 August 1949, subject: "Preparation of Occupation Forces Indigenous Budget Estimates,JFY 1950".

2. Enclosed are reports required by above reference for the period 30 April 1949 to 30 June 1949.

FOR THE COMMANDING OFFICER:

John C Barronton

JOHN C. BARRONTON
1st Lt Inf
Adjutant

2 Incls:
1. Strength of Indigenous Personnel Served.
2. Medical Services Covered By Procurement Demand.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. Labor Requisition

	30 Apr 49	31 May 49	30 June 49
Class Aa	7	7	7.
Class Ab	14	14	14
Class B	45	43	46
Class C	46	46	45

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Earle W. McFadden

Name EARLE W. McFADDEN

Rank Major

Station Kumamoto Civil Affairs Team
APO 24 Unit 1

Incl 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 76-01

	During Month of April	May	June	Total Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)				
2. Initial Examinations of Class Ab (Footnote 1.)				
3. Initial Examinations of Class B (Footnote 1.)		1		1
4. Initial Examinations of Class C (Footnote 3.)		1		1
5. Follow-up Examinations of Class Aa (Footnote 4.)	6	3	4	13
6. Follow-up Examinations of Class Ab (Footnote 4.)	4	3	3	10
7. X-Ray of Chest other than initial examination: Indirect (35mm)				
Direct (Full)				
8. Serological tests other than in items 1 and 2 above: Murate or Ide test				
Kahn or Wasserman				
9. Immunizations: Small Pox				
Typhoid				
Typhus				
Cholera				
10. Other Medical activities not listed:				

Footnote No. 1 - Initial examination includes: Physical Inspection. Stool culture. Stool examination (microscopic) Serological test for syphilis and Chest X-ray (35mm).

Footnote No.2 - Initial examination of Class B includes: Physical inspection. Chest X-ray (35mm). Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical Inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection. stool culture. and stool examination.

Signed E W McFadden

Name EARLE,W. McFADDEN

Rank Major

Section Labor

Incl No.2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

3218

HEADQUARTERS
MIYAZAKI CIVIL AFFAIRS TEAM
APO 24, UNIT 2

LE/ay

31 August 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

TO : Commanding General, Headquarters Eighth Army, APO 343
(Attn: Surgeon General)

1. In compliance with Ltr AG No. 110.01, Headquarters Eighth Army APO 343, dated 18 August 1949, Subject: same as above, the inclosed report are herewith submitted.

2. In view of the forthcoming deactivation of this unit prior to the commencement of JFY 1950, no funds will be required for Civil Affairs in Miyazaki Prefecture.

FRED N. WIMBERLY
Lt Col Inf
Commanding

2 Incl
1 - Strength of Indigenous Personnel (Dup)
2 - Procured Medical Services (Dup)

Information Copy KCAR

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. 81

	30 Apr 49	31 May 49	30 June 49
Class Aa	22	20	20
Class Ab	42	41	39
Class B	39	40	37
Class C	48	46	46
TOTAL	151	147	142

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed _____

Name _____

Rank _____

Station _____

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 81

		During Month of April	May	June	Total Apr thru June
1.	Initial Examinations of Class Aa (Footnote 1.)	2	8	5	15
2.	Initial Examinations of Class Ab (Footnote 1.)	4	28	7	39
3.	Initial Examinations of Class B (Footnote 2.)	0	5	2	7
4.	Initial Examinations of Class C (Footnote 3.)	1	5	1	7
5.	Follow-up Examinations of Class Aa (Footnote 4.)	0	0	0	0
6.	Follow-up Examinations of Class Ab (Footnote 4.)	0	5	1	6
7.	X-Ray of Chest other than initial examination: Indirect (35mm) Direct (Full)	0	5	0	5
8.	Serological tests other than in items 1 and 2 above: Murate or Ide test Kahn or Wasserman	0	0	0	0
9.	Immunizations: Small Pox	XXX			
	Typhoid	XXX			
	Typhus	XXX			
	Cholera	XXX			
10.	Other Medical activities not listed:	XXX			

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic) Serological test for syphilis and Chest X-ray (35mm)

Footnote No. 2 - Initial examination of Class B includes: physical inspection, Chest X-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspection.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed _____

Name _____

Rank _____

Section _____

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
NAGASAKI CIVIL AFFAIRS TEAM
Nagasaki, Kyushu, Japan

APO 24-5
1 September 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

TO : Commanding General, Hq Eighth Army, APO 343
(ATTN: Surgeon)

In compliance with instructions contained in Letter, Headquarter Eighth Army, File AGNO 110.01, dated 18 August 1949, subject: same as above, completed report attached.

FOR THE COMMANDING OFFICER:

Orville L. Staggs
ORVILLE L STAGGS
Captain Inf
Actg Adjutant

3 Incls:
1. Strength of Indigenous Personnel.
2. Medical Services covered by PD.
3. Remarks, pertaining to No. 10.

1177

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPMS _____

	During Month of			Total
	April	May	June	Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)	15	7	6	28
2. Initial Examinations of Class Ab (Footnote 1.)	17	12	12	41
3. Initial Examinations of Class B (Footnote 2.)	85	65	63	213
4. Initial Examinations of Class C (Footnote 3.)	22	21	251	294
5. Follow-up Examinations of Class Aa (Footnote 4.)	161	155	67	383
6. Follow-up Examinations of Class Ab (Footnote 4.)	22	12	12	46
7. X-ray of Chest other than initial examination:				
Indirect (35 mm)	236	4	1	241
Direct (Full)	3	0	0	3
8. Serological tests other than in Items 1 and 2 above:				
Murata or Ide Test	209	32	35	276
Kahn or Wasserman	0	0	0	0
9. Immunizations:				
Smallpox	0	0	0	0
Typhoid	0	0	0	0
Typhus	0	0	0	0
Cholera	0	0	0	0
10. Other Medical Activities not Listed:	371	338	590	1,209

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic) Serological test for syphilis and Chest x-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed Orville L. Staggs
Name Orville L Staggs
Rank Captain
Station Acts Adjutant

Encl 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. _____

	30 Apr 49	31 May 49	30 June 49
Class As	118	113	130
Class Ab	321	339	349
Class B	774	816	794
Class C	1,769	1,916	2,076
TOTAL	2,982	3,184	3,349

Classification: Class As - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Orville L. Staggs
Name Orville L Staggs
Rank Captain
Station Actg Adjutant

Encl 2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Remarks: Pertaining to number 10 in Incl No. 2, subject "Other Medical Activities not Listed", the list is stated as follows:

April	1. Class Aa	- 3 Direct X-rays
	3. Class B	- 30 Stool tests 2 Direct X-rays
	4. Class C	- 20 Stool tests including X-rays & blood tests 2 Stool tests
	5. Class Aa	- 94 Blood tests including direct X-rays
	6. Class Ab	- 22 Blood tests including direct X-rays
	10. Other, etc	- 197 Class B & C follow up examinations
May	3. Class B	- 48 Stool tests
	4. Class C	- 6 Stool tests including direct X-rays 15 Stool tests including blood tests and direct X-rays
	5. Class Aa	- 7 Direct X-rays including blood tests 45 Direct X-rays 3 Stool tests
	6. Class Ab	- 7 Direct X-rays
	10. Other, etc	- 207 Class B & C follow up examinations
June	3. Class B	- 44 Stool tests 19 Physical inspections only
	4. Class C	- 220 Stool tests including direct X-rays and blood tests 7 Direct X-rays including blood tests
	5. Class Aa	- 10 Direct X-rays including blood tests 1 Direct X-ray 1 Stool test
	10. Other, etc	- 227 Class B & C follow up examinations

Signed Orville L. Staggs
Name Orville L Staggs
Rank Captain
Station Actg Adjutant

Incl 3

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

OITA CIVIL AFFAIRS TEAM
APO 24 UNIT 2

LJJ/rs

1 September 1949

SUBJECT: Indigenous Budget Estimates

TO: Commanding Officer, Kyushu Civ Affairs Region, APO 24 Unit 5
Attn: Labor Officer

In compliance with letter, your headquarters, subject as above, dated 26 August 1949, a copy of report is inclosed.

FOR THE COMMANDING OFFICER:

Albert E Wakefield

ALBERT E. WAKEFIELD
1st Lt, INF
Acting Adjutant

1 Incl:
As stated

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

OITA CIVIL AFFAIRS TEAM
APO 24 UNIT 2

LJJ/rs

1 September 1949

SUBJECT: Indigenous Budget Estimates

TO: Commanding Officer, Kyushu Civ Affairs Region, APO 24 Unit 5
Attn: Labor Officer

In compliance with letter, your headquarters, subject as above, dated 26 August 1949, a copy of report is inclosed.

FOR THE COMMANDING OFFICER:

1 Incl:
As stated

ALBERT E. WAKEFIELD
1st Lt, INF
Acting Adjutant

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO, _____

	30 Apr 49	31 May 49	30 June 49
Class Aa	116	133	176
Class Ab	413	453	471
Class B	231	234	291
Class C	1,094	1,201	1,361
TOTAL	1,854	2,021	2,299

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed E. J. Jaycock

Name LEO J. JAYCOCK

Rank 1st Lt, INF

Section Labor Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS _____

	During Month of			Total
	April	May	June	Apr thru June
1. Initial Examinations of Class Aa (Footnote 1.)	63	74	82	219
2. Initial Examinations of Class Ab (Footnote 1.)	82	53	59	194
3. Initial Examinations of Class B (Footnote 2.)	48	50	24	122
4. Initial Examinations of Class C (Footnote 3.)	220	244	109	573
5. Follow-up Examinations of Class Aa (Footnote 4.)	97	47	75	219
6. Follow-up Examinations of Class Ab (Footnote 4.)	147	61	10	218
7. X-Ray of Chest other than initial examination: Indirect (35 mm)				None
Direct (Full)				None
8. Serological tests other than in items 1 and 2 above: Murata or Ide test				None
Kahn or Wasserman				None
9. Immunizations: Small Pox				None
Tyohoid				None
Typhus				None
Cholera				None
10. Other Medical activities not listed:				None

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic), Serological test for syphilis and Chest x-ray (35 mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest x-ray (35 mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections.

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed _____

Name LEO J. JAYJOCK

Rank 1st Lt, INF

Section Labor Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

3161

HEADQUARTERS
SAGA CIVIL AFFAIRS TEAM
APO 24 UNIT 5

RDB/et

24 August 1949

SUBJECT: Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950

TO : Commanding General, Headquarters Eighth Army, APO 343
Attn: Surgeon

Reference Letter AGNO 110.01, Headquarters Eighth Army, dated 18 August 1949, subject: "Preparation of Occupation Forces Indigenous Budget Estimates, JFY 1950," the following information as requested is submitted.

FOR THE COMMANDING OFFICER:

LaVern F. Spurgeon

LA VERN F. SPURGEON
1st Lt, QMC
Acting Adjutant

2 Incls:
1 - Indigenous Pers Strength
2 - Med Services Performed

DECLASSIFIED
AUTHORITY NOTE: COPY

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

STRENGTH OF INDIGENOUS PERSONNEL SERVED BY JPNS NO. 89

	30 Apr 49	31 May 49	30 June 49
Class Aa	25	24	11
Class Ab	31	39	47
Class B	89	96	93
Class C	61	48	61
TOTAL	206	207	212

Classification: Class Aa - Food handlers in hospitals, billets, etc.
Class Ab - Other food handlers, domestic servants, etc.
Class B - Clerks, office workers, etc.
Class C - Laborers, mechanics, drivers, etc.

Signed Robert D. Ball

Name ROBERT D. BALL

Rank 1st Lt, FA

Section Labor Section, Saga CA Team

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

MEDICAL SERVICES COVERED BY PROCUREMENT DEMAND NO. JPNS 89

		During Month of April	May	June	Total Apr thru June
1.	Initial Examinations of Class Aa (Footnote 1.)	0	0	0	0
2.	Initial Examinations of Class Ab (Footnote 1.)	7	3	2	12
3.	Initial Examinations of Class B (Footnote 2.)	2	1	5	8
4.	Initial Examinations of Class C (Footnote 3.)	1	1	4	6
5.	Follow-up Examinations of Class Aa (Footnote 4.)	22	22	27	71
6.	Follow-up Examinations of Class Ab (Footnote 4.)	20	26	29	75
7.	X-Ray of Chest other than initial examination: Indirect (35mm)	0	0	0	0
	Direct (Full)	5	23	23	51
8.	Serological Tests other than in items 1 and 2 above: Murata or Ide test	7	28	21	56
	Kahn or Wasserman	0	0	0	0
	Hokken	7	28	21	56
9.	Immunizations: Smallpox	0	196	0	196
	Typhoid	0	196	0	196
	Typhus	0	0	0	0
	Cholera	0	0	0	0
10.	Other Medical activities not listed:	0	0	0	0

Footnote No. 1 - Initial examination includes: Physical Inspection, Stool culture, Stool examination (microscopic) Serological test for syphilis and Chest X-ray (35mm).

Footnote No. 2 - Initial examination of Class B includes: Physical inspection, Chest X-ray (35mm), Serological test for syphilis.

Footnote No. 3 - Initial examination of Class C is Physical inspections

Footnote No. 4 - Follow-up examination includes: Physical inspection, stool culture, and stool examination.

Signed Robert D Ball

Name ROBERT D. BALL

Rank 1st Lt. FA

Section Labor Section, Saga CA Team

Incl No. 2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

FILE

046
1 ea Tm

HEADQUARTERS I CORPS
APO 301 (Kyoto, Honshu)

GH/ea

004.2 AG 012 - M. 30 December 1948

SUBJECT: Surveillance of Japanese Tax Administration

TO : See Distribution

1. Two copies of an English translation of the Japanese National Tax Law, revised to date, are transmitted as inclosure 1.

2. English translations of other Japanese tax laws will be furnished as soon as possible.

BY COMMAND OF MAJOR GENERAL SWING:

C. C. CARTER
Colonel AGD
Adjutant General

1 Incl:
As indicated

DISTRIBUTION:
2 ea Tokai-Hokuriku &
Kyushu MG Reg & Team

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

NATIONAL TAX COLLECTION LAW (Law No. 21, March 26, 1897) AS AMENDED BY LAWS NO. 29 AND NO. 223, 1947

Chapter I. General Provisions

Article 1. National taxes shall be collected by this law excepting the collection of customs duty and that as provided for under other laws.

Article 2. The collection of national taxes takes the right of priority to all other public imposts and credits.

Article 3. In case a person having the pledge of mortgage right upon the property of a taxpayer has certified, with a notarial deed, that the rights had been established at least one year prior to the time-limit for payment of the national tax, the priority of rights for national tax collections shall not exist to the extent of the value of properties concerned.

Article 4-I. In case a taxpayer comes under either of the following items the national tax, for which the liability for payment has already arisen, may be collected even before the time-limit for payment.

1. In case the person is attached on his property for arrears of national taxes.
2. In case the person is attached on his property for arrears of local taxes and other public imposts.
3. In case the person is distrained.
4. In case the bankruptcy is declared.
5. In case the auction is beginned.
6. In case the corporation is dissolved.
7. In case the taxpayer is deemed in fear of tax evasion.

Article 4-II. (1) The national tax to be collected by virtue of Nos. 2-5 of the preceding Article shall not have the right of priority to demand-charges, arrears, expenses for coercive collection charge for distraing, charge for bankruptcy procedure or charge for auction of local taxes and other public imposts.

(2) Demand-charges, arrears and expenses for coercive collection take the priority to all other public imposts and credits; provided, however, these shall not take priority to demand-charges, arrears, expenses for coercive collection, charge for distraint, charge for bankruptcy procedure or charge for auction, of local taxes and other public imposts as referred to under Art. 4-1, Nos. 2-5.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 4-III. (1) In case of occurrence of inheritance, national tax, demand-charge, arrears, expenses for coercive collection shall be collected from the estate assets or from the heir.

(2) A heir, in case of limited recognition, shall be liable to pay the national tax, demand-charges, arrears and expenses for coercive collection to the extent of an amount which he has obtained by inheritance.

Article 4-IV. In respect to national taxes, charge for demand, arrears and charge for attachment impos able upon the objects of joint-ownership, joint-enterprise or objects accrued by joint-enterprise, taxpayers shall be jointly liable to pay those imposts.

Article 4-V. Shall be deleted.

Article 4-VI. In case a taxpayer has not residence or domicile within the place of payment, he shall appoint the tax payment agent, who manages the tax payment affairs, and report the effect to the Government, the same shall be applied in case the tax payment agent has been changed, provided, however, this shall not hold good in case otherwise provided for under other laws.

Article 4-VII. (1) A document concerning the notice and demand of tax-payment or clearing of tax in arrears shall be sent to the residence or domicile of an addressee. In case the addressee is an estate and a custodian thereof is appointed, the document shall be sent to the residence or domicile of the custodian.

(2) In case a custodian of taxpayment is appointed, only a document concerning the notice and demand of taxpayment shall be sent to his residence or domicile.

Article 4-VIII. In case a person who is liable to receive a document has refused to receive the document at his residence or domicile or does not have his residence or domicile within Japan, or both residence and domicile of him are not clear, an outline of the document shall be open to the public, and in case seven days have elapsed from the first day of the publicity, the document shall be deemed to have been sent to him.

Chapter II. Collection.

Article 5. Shall be deleted.

Article 6. In case a taxation official desires to collect the national taxes, he shall determine the amount of tax, time and place for payment and shall notice the same to the taxpayer.

Article 7. In case it takes considerable time to investigate the damages on the taxpayer caused by acts of God, the government may postpone collection of the tax for the term of time.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 8. Shall be deleted.

Article 9. (1) In case there is a person who has failed to pay his national tax in full by the time-limit for payment, the taxation official shall designate the time-limit for payment by the letter of demand and demand the payment of tax, provided, however, this shall not hold good in respect to the collection of national taxes made purusant to Art. 4-I.

(2) In case the demand of tax has been made pursuant to the preceding paragraph, 10 yen shall be collected as the charge.

(3) In case the demand of tax has been made pursuant to par. (1) the arrears by multiplying the tax at the rate of 20 (twenty) sen per a day per 100 (one hundred) yen shall be collected according to the number of days during the day following of the time-limit for payment and the day on which the tax has been paid in full or the attachment of properties has been made.

(4) In case the amount of tax proves less than 1,000 (one thousand) yen, the arrears prescribed in the preceding paragraph shall not be collected. On computing the arrears, a fraction of 1,000(One thousand) yen of the tax shall be disregarded.

(5) In case the amount of arrears computed according to the 2 (two) preceding paragraphs proves less than 10 (ten) yen, the arrears shall not be collected. A fraction of 10 (ten) yen of the arrears shall be disregarded.

(6) In a case coming under either of the following cases, a total or a part of the arrears prescribed in the preceding 3 (three) paragraphs may be exempted.

1. the case of the collection made prior to the date of payment.

2. the case where the notice of demand has been made according to the public notification, on account of the domicile or resident of tax are not existent within this country or his domicile or resident is unknown.

3. the case where deemed extenuating circumstances with respect to the fact in arrears.

Chapter III. Clearing of tax in arrears

Article 10. In the case coming under either of the following items, the taxation official shall attach the property of the taxpayer:

1. In case the taxpayer has not paid his demand-charges, arrears and tax in full by the time-limit designated, not withstanding receipt of the demand.

2. In case the taxpayer has not paid his tax the payment of which has been noticed before the time for payment in the case of Art. 4-I, No. 1 and No. 7.

Article 11. In case the taxation official attaches the property in order

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

to clear the tax in arrears, he shall show his pocket-warrant by which he is given the authorization to do so.

Article 12. In case it is considered that the price of the property to be attached is not more than the total of demand-charges, arrears, expenses for coercive collection and indebtness deducted pursuant to Art. 3, the execution of clearing of tax in arrears shall be suspended.

Article 13. In case any right of pledge is created on the article involved in the property of a delinquent which is to be attached by the tax collector, the pledgee shall deliver the pledge to the tax-collector regardless to the date of creation of that right.

Article 14. In case any third person intends to claim the ownership and the recovering of the property which has been attached by the tax collector, he shall offer the application to the tax-collector together with the evidence of ownership up to five days previous to the carrying out of sale.

Article 15. In case at the time of execution of coercive collection the delinquent has intentionally transferred his property for the purpose of evading the attachment to the transferee who had the knowledge of those circumstances, the Government may demand the cancellation of that deed.

Article 16. The attachment of the following articles shall be prohibited.

1. Clothes, bedclothes, furnitures and kitchen utensils indispensable for living of the delinquent and his relatives lodging with him.

2. Provisions, charcoals and firewoods for three months necessary for the delinquent and his relatives lodging with him.

3. Legal seal and other seals necessary for profession.

4. Articles which are deemed to be necessary for religious services, tombstones and graveyards.

5. Lineage and other diary and ndc necessary for the delinquent.

6. Uniform, dress for celebration and sacerdotal robe necessary for duties.

7. Decoration and other marks of honour.

8. Books and utensils necessary for studying by the delinquent and his relatives lodging with him.

9. Invention or literary work not yet published.

Article 17. The attachment of the following articles shall not be made according to the delinquent's option, provided that he offers the articles sufficient to cover the demand-charges, the arrears, the expenses for coercive collection and the taxes instead of the above.

1. Implements, seeds, manures, oxen and horses and their fodders necessary for agriçalture.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

2. Implements and materials necessary for profession.

Article 18. The attachment shall be effective upon the national and legal bruits arising from the article attached.

Article 19. As regards the coercive collection, the exercise thereof shall not be prevented because of provisional attachment or provisional disposition of legal procedures.

Article 20. In case when the tax collector attaches properties, he may search houses, warehouses and boxes of delinquents, or may let shut doors or closed boxes open or open them by himself. The same shall be effective, when the third party possessing the delinquent's property refuses its delivery.

In case of doubt that the delinquents' property may be sheltered in houses, warehouses and boxes owned by the third party, the tax collector may make the disposition in accordance with the preceding paragraph.

The search to be exercised in accordance with the following two paragraphs, shall be limited to exercise within the time from sunrise to sunset.

Article 21. In case when the tax collector makes the disposition referred to in the preceding Article, he shall let the delinquent or the third party or a member of family or an employee living together with him attend there as the witness. In case of absence of a person to be a witness or in case of his refusal to attend, the tax collector shall let adults more than two persons, or the official of city, town or village (chief of district or his subordinate official where the city Regulation or Town and Villiage Regulations are not enforced) or the police official present there as the witness.

Article 22. The attachment of movable property and valuable securities shall be made by taking possession thereof by the tax collector, however provided that in case of difficulty in transporting the article attached, he may let the mayor of city or chief of town or village or the delinquent or the third party have the custody thereof. In this case, he shall make the fact of attachment clear, by seal or any other means.

With respect to the certificate of custody of the article attached, stamp duties may not be paid.

Article 23-I. The attachment of credits shall be notified to the debtor by the tax-collector. After the notification prescribed in the preceding paragraph has been made, the Government shall subrogate the creditor within the total amount of demand-charges, arrears, expenses for coercive collection and taxes.

Article 23-II. In case of attachment of obligations or any property rights other than ownership, the tax collector shall notify the claimant of the fact.

In regard to the property rights prescribed in the preceding paragraph, which need to be registered or recorded into the ledger on the occasion of transfer thereof, the registry or record of attachment shall be entrusted to authorities concerned. The same shall be applied with respect to the erasing and change thereof.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 23-III. In case a tax collector has attached immovables or vessels, he shall entrust the registration of attachment to the competent register office. The same shall be applied with respect to the registration of erasing and change thereof.

In case a tax collector has divided or distributed immovables for the purpose of attachment, he shall entrust the register office. The same shall be applied with respect to the registration of union or alteration.

Article 23-IV. As regards the rescission of attachment, the registration tax may not be paid.

Article 24. Movables, securities or immovables attached and articles which a tax collector has been delivered from the third obligor in accordance with the provision of Art. 23-I shall, except currencies, be executed public sale. The procedure of public sale shall be provided by the Imperial Ordinance.

In case there is no purchaser or the price does not reach to the estimated value, notwithstanding public sale has been executed, the government may purchase them with the estimated value.

The preceding two paragraphs shall be applied mutatis mutandis with respect to the properties except obligations and ownerships.

In case it is necessary to do so in view of the public interests, the public sale prescribed in par. (1) may be substituted for by the private contract.

Article 25. Articles which their estimated value are too little to indemnify the expense of public sale, may be sold by the private contract.

Article 26. Delinquents and government officials, local officials or employees concerned in the taxation business of the district which the sale is made, whether direct or indirect, can not purchase the articles sold.

Article 27. The expense of coercive collection consists of the expenditure concerning attachment, deposit, transportation and public sale of properties and expense for communication.

Article 28. The purchase-money of articles, the currencies attached and the currencies delivered from the third obligator in accordance with the procision of Article 23-1 shall be appropriated to the demand-charges, arrears, expenses for coercive collections and taxes, and the remnant shall be delivered to the defaulter.

In case the articles sold are the object of right of pledge and/or mortgage, first of all the demand charges, arrears, expense for coercive collection and taxes shall be deducted from the purchase money, secondly amounts to satisfy the debt shall be delivered to the creditor, and lastly the remnant shall be delivered to the delinquents, provided, however, that as regard the articles which are the objects of right of pledge and/or mortgage provided in Article 3. the demand charges arrears and expenses

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

for coercive collection shall be collected from the purchase-money, secondly amounts to satisfy the debt shall be delivered to the creditor, thirdly taxes shall be deducted and lastly the remnant shall be delivered to the delinquents.

In case the articles sold are the objects of mortgage for which the security of mortgage has been issued and the holder of the security of mortgage who have to certify in accordance with the provisions of Art. 3 is unknown, if the remnant after the demand-charges, arrears and expenses of coercive collection has been collected from the purchase-money does not satisfy the amount of debt which shall be delivered to the creditor and the taxes which shall be collected, the amount of expenditure which shall be delivered to the holder of the security of mortgage shall be deposited.

In this case, the certification provided in Article 3 has not been executed by four months after the time-limit of repayment the amount of expenditure which has been deposited shall be appropriated to the taxes and the remnant shall be delivered to the holder of security of mortgage.

In case the certification provided in Article 3 has not been executed in two years after the sale, the same shall be applied.

Article 29. In case coercive collection is to be executed for company, demand-charges, arrears, expenses for coercive collection and taxes shall be appropriated by the properties of company, and in case where deficit still exists, those may be appropriated by the unlimited partner's properties.

Article 30. Moneys to be delivered to creditors or delinquents by this law may be deposited.

Article 31. In case of the conclusion or suspension of coercible collection, liability to pay taxes, demand-charges, arrears, expense for coercible collection shall come to extinction.

Chapter III-II. Reinvestigation, Petition and Lawsuit

Article 31-II. In case a person has an objection to the disposition relating to the imposition and collection of taxes, or the coercible collection, he may request a reinvestigation to the Government stating reasons of his dissatisfaction, within two months after the disposition has been executed, excepting the disposition relating to the income tax and others provided for under other laws.

The Government may receive the request prescribed in the preceding paragraph even after the expiration of the term prescribed in the proceding paragraph, in case there are good reasons.

The Government will not defer the collection of the tax or the continuity of coercible collection even if the application of par. (1) has been made provided, however, the collection of the tax or a part thereof may be defered or the continuity of the coercive collection may be suspended in case there are good reasons.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 31-III. The Government shall decide and application and notify it to an applicant, in case the application prescribed in the 1st par. of the preceding article has been made.

Matters necessary in the preceding paragraph shall be prescribed by the cabinet ordinance.

Article 31-IV. A person who is discontent with the decision prescribed in the 1st Para. of the preceding article, may petition or make a lawsuit to court.

With respect to the matters prescribed in the 1st Par. of article 31-II, a person can petition or make a lawsuit to courts only after the decision of reinvestigation.

Chapter III-III. Appropriation and Additional Refund

Article 31-V. The national taxes, demand-charges, arrears and expenses for coercive collection as well as the additional refund prescribed in the Article 31-VI which have been overpaid, may be appropriated for the payment of national taxes, demand-charges, arrears and expense for coercive collection unpaid.

Article 31-VI. In case the national taxes, demand-charges, arrears and expense for coercive collection which have been overpaid by a taxpayer (including the payment in kind), are refunded in each or appropriated for other national taxes, demand charges, arrears and expense for coercive collection unpaid, the Government shall add the amount (it is called as the additional refund) which is computed, according to the term of time (in case a tax payer fails to request the refundment on his overpayment within 30 (thirty) days after the Government has notified the taxpayer the refundment, the term of time since the day when 30 (thirty) days elapsed after the notification has been issued to the day on which the taxpayer's request for refundment has been made, shall be excluded,) elapsed since the day following of the day on which the national tax, demand-charges, arrears and expense for coercive collection has been paid, to the day on which the Government has refunded or has appropriated by multiplying the amount overpaid at the rate of 10 (ten) sen per day per 100 (one hundred) yen, to the amount to be refunded or appropriated.

In case the amount of the additional refund computed pursuant to the preceding paragraph proves less than 10 (ten) yen, the additional refund shall not be added. A fraction of 10 (ten) yen of the additional refund shall be disregarded.

Chapter IV. Penalties

Article 32. In case delinquents or persons occupying their properties omit those properties by means of secretion or make false contracts, they shall be imprisoned with hard labour for more than 1 (one) month, less than 2 (two) years.

In case persons who custody attached articles omit, consume or wilfully injure those articles by means of secretion, the same shall also be applied.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Persons who give help to the acts prescribed in the preceding 2 (two) paragraphs or make false contracts knowing those circumstances, shall be punished with penalty lowered by 1 (one) less of main penalty.

The provisions of this article shall not be applied to the cases coming under either of the preceding paragraphs where the provisions of penalties are prescribed in the penalty code.

Chapter V, Supplementary Provisions.

Article 33. This law shall come into force as from July 1st, 1897.

Article 34. The Tax Collection Law of 1889 (Law No. 9), the Tax Coercive Collection Law of 1889 (Law No. 32) and the Law No. 4 of 1890 shall be abolished as from the day of the promulgation of this law.

(This is a Japanese translation furnished through official channels.)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

NATIONAL TAX COLLECTION LAW (Law No. 21, March 26, 1897) AS
AMENDED BY LAWS NO. 29 AND NO. 223 1947

Chapter I. General Provisions

Article 1. National taxes shall be collected by this law excepting the collection of customs duty and that as provided for under other laws.

Article 2. The collection of national taxes takes the right of priority to all other public imposts and credits.

Article 3. In case a person having the pledge of mortgage right upon the property of a taxpayer has certified, with a notarial deed, that the rights had been established at least one year prior to the time-limit for payment of the national tax, the priority of rights for national tax collections shall not exist to the extent of the value of properties concerned.

Article 4-I. In case a taxpayer comes under either of the following items the national tax, for which the liability for payment has already arisen, may be collected even before the time-limit for payment.

1. In case the person is attached on his property for arrears of national taxes.

2. In case the person is attached on his property for arrears of local taxes and other public imposts.

3. In case the person is distrained.

4. In case the bankruptcy is declared.

5. In case the auction is beginned.

6. In case the corporation is dissolved.

7. In case the taxpayer is deemed in fear of tax evasion.

Article 4-II. (1) The national tax to be collected by virtue of Nos. 2-5 of the preceding Article shall not have the right of priority to demand-charges, arrears, expenses for coercive collection charge for distraing, charge for bankruptcy procedure or charge for auction of local taxes and other public imposts.

(2) Demand-charges, arrears and expenses for coercive collection take the priority to all other public imposts and credits; provided, however, these shall not take priority to demand-charges, arrears, expenses for coercive collection, charge for distraint, charge for bankruptcy procedure or charge for auction, of local taxes and other public imposts as referred to under Art. 4-1, Nos. 2-5.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 4-III. (1) In case of occurrence of inheritance, national tax, demand-charge, arrears, expenses for coercive collection shall be collected from the estate assets or from the heir.

(2) A heir, in case of limited recognition, shall be liable to pay the national tax, demand-charges, arrears and expenses for coercive collection to the extent of an amount which he has obtained by inheritance.

Article 4-IV. In respect to national taxes, charge for demand, arrears and charge for attachment impos able upon the objects of joint-ownership, joint-enterprise or objects accrued by joint-enterprise, taxpayers shall be jointly liable to pay those imposts.

Article 4-V. Shall be delcted.

Article 4-VI. In case a taxpayer has not residence or domicile within the place of payment, he shall appoint the tax payment agent, who manages the tax payment affairs, and report the effect to the Government, the same shall be applied in case the tax payment agent has been changed, provided, however, this shall not hold good in case otherwise provided for under other laws.

Article 4-VII. (1) A document concerning the notice and demand of tax-payment or clearing of tax in arrears shall be sent to the residence or domicile of an addressee. In case the addressee is an estate and a custodian thereof is appointed, the document shall be sent to the residence or domicile of the custodian.

(2) In case a custodian of taxpayment is appointed, only a document concerning the notice and demand of taxpayment shall be sent to his residence or domicile.

Article 4-VIII. In case a person who is liable to receive a document has refused to receive the document at his residence or domicile or does not have his residence or domicile within Japan, or both residence and domicile of him are not clear, an outline of the document shall be open to the public, and in case seven days have elapsed from the first day of the publicity, the document shall be deemed to have been sent to him.

Chapter II. Collection.

Article 5. Shall be delated.

Article 6. In case a taxation official desires to collect the national taxes, he shall determine the amount of tax, time and place for payment and shall notice the same to the taxpayer.

Article 7. In case it takes considerable time to investigate the damages on the taxpayer caused by acts of God, the government may postpone collection of the tax for the term of time.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 8. Shall be deleted.

Article 9. (1) In case there is a person who has failed to pay his national tax in full by the time-limit for payment, the taxation official shall designate the time-limit for payment by the letter of demand and demand the payment of tax, provided, however, this shall not hold good in respect to the collection of national taxes made purusant to Art. 4-I.

(2) In case the demand of tax has been made pursuant to the preceding paragraph, 10 yen shall be collected as the charge.

(3) In case the demand of tax has been made pursuant to par. (1) the arrears by multiplying the tax at the rate of 20 (twenty) sen per a day per 100 (one hundred) yen shall be collected according to the number of days during the day following of the time-limit for payment and the day on which the tax has been paid in full or the attachment of properties has been made.

(4) In case the amount of tax proves less than 1,000 (one thousand) yen, the arrears prescribed in the preceding paragraph shall not be collected. On computing the arrears, a fraction of 1,000(One thousand) yen of the tax shall be disregarded.

(5) In case the amount of arrears computed according to the 2 (two) preceding paragraphs proves less than 10 (ten) yen, the arrears shall not be collected. A fraction of 10 (ten) yen of the arrears shall be disregarded.

(6) In a case coming under either of the following cases, a total or a part of the arrears prescribed in the preceding 3 (three) paragraphs may be exempted.

1. the case of the collection made prior to the date of payment.

2. the case where the notice of demand has been made according to the public notification, on account of the domicile or resident of tax are not existent within this country or his domicile or resident is unknown.

3. the case where deemed extenuating circumstances with respect to the fact in arrears.

Chapter III. Clearing of tax in arrears

Article 10. In the case coming under either of the following items, the taxation official shall attach the property of the taxpayer:

1. In case the taxpayer has not paid his demand-charges, arrears and tax in full by the time-limit designated, not withstanding receipt of the demand.

2. In case the taxpayer has not paid his tax the payment of which has been noticed before the time for payment in the case of Art. 4-I, No. 1 and No. 7.

Article 11. In case the taxation official attaches the property in order

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

to clear the tax in arrears, he shall show his pocket-warrant by which he is given the authorization to do so.

Article 12. In case it is considered that the price of the property to be attached is not more than the total of demand-charges, arrears, expenses for coercive collection and indebtness deducted pursuant to Art. 3, the execution of clearing of tax in arrears shall be suspended.

Article 13. In case any right of pledge is created on the article involved in the property of a delinquent which is to be attached by the tax collector, the pledgee shall deliver the pledge to the tax-collector regardless to the date of creation of that right.

Article 14. In case any third person intends to claim the ownership and the recovering of the property which has been attached by the tax collector, he shall offer the application to the tax-collector together with the evidence of ownership up to five days previous to the carrying out of sale.

Article 15. In case at the time of execution of coercive collection the delinquent has intentionally transferred his property for the purpose of evading the attachment to the transferee who had the knowledge of those circumstances, the Government may demand the cancellation of that deed.

Article 16. The attachment of the following articles shall be prohibited.

1. Clothes, bedclothes, furnitures and kitchen utensils indispensable for living of the delinquent and his relatives lodging with him.
2. Provisions, charcoals and firewoods for three months necessary for the delinquent and his relatives lodging with him.
3. Legal seal and other seals necessary for profession.
4. Articles which are deemed to be necessary for religious services, tombstones and graveyards.
5. Lineage and other diary and note necessary for the delinquent.
6. Uniform, dress for celebration and sacerdotal robe necessary for duties.
7. Decoration and other marks of honour.
8. Books and utensils necessary for studying by the delinquent and his relatives lodging with him.
9. Invention or literary work not yet published.

Article 17. The attachment of the following articles shall not be made according to the delinquent's option, provided that he offers the articles sufficient to cover the demand-charges, the arrears, the expenses for coercive collection and the taxes instead of the above.

1. Implements, seeds, manures, oxen and horses and their fodders necessary for agriculture.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

2. Implements and materials necessary for profession.

Article 18. The attachment shall be effective upon the national and legal bruits arising from the article attached.

Article 19. As regards the coercive collection, the exercise thereof shall not be prevented because of provisional attachment or provisional disposition of legal procedures.

Article 20. In case when the tax collector attaches properties, he may search houses, warehouses and boxes of delinquents, or may let shut doors or closed boxes open or open them by himself. The same shall be effective, when the third party possessing the delinquent's property refuses its delivery.

In case of doubt that the delinquents' property may be sheltered in houses, warehouses and boxes owned by the third party, the tax collector may make the disposition in accordance with the preceding paragraph.

The search to be exercised in accordance with the following two paragraphs, shall be limited to exercise within the time from sunrise to sunset.

Article 21. In case when the tax collector makes the disposition referred to in the preceding Article, he shall let the delinquent or the third party or a member of family or an employee living together with him attend there as the witness. In case of absence of a person to be a witness or in case of his refusal to attend, the tax collector shall let adults more than two persons, or the official of city, town or village (chief of district or his subordinate official where the city Regulation or Town and Villiage Regulations are not enforced) or the police official present there as the witness.

Article 22. The attachment of movable property and valuable securities shall be made by taking possession thereof by the tax collector, however provided that in case of difficulty in transporting the article attached, he may let the mayor of city or chief of town or village or the delinquent or the third party have the custody thereof. In this case, he shall make the fact of attachment clear, by seal or any other means.

With respect to the certificate of custody of the article attached, stamp duties may not be paid.

Article 23-I. The attachment of credits shall be notified to the debtor by the tax-collector. After the notification prescribed in the preceding paragraph has been made, the Government shall subrogate the creditor within the total amount of demand-charges, arrears, expenses for coercive collection and taxes.

Article 23-II. In case of attachment of obligations or any property rights other than ownership, the tax collector shall notify the claimant of the fact.

In regard to the property rights prescribed in the preceding paragraph, which need to be registered or recorded into the ledger on the occasion of transfer thereof, the registry or record of attachment shall be entrusted to authorities concerned. The same shall be applied with respect to the erasing and change thereof.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 23-III. In case a tax collector has attached immovables or vessels, he shall entrust the registration of attachment to the competent register office. The same shall be applied with respect to the registration of erasing and change thereof.

In case a tax collector has divided or distributed immovables for the purpose of attachment, he shall entrust the register office. The same shall be applied with respect to the registration of union or alteration.

Article 23-IV. As regards the rescission of attachment, the registration tax may not be paid.

Article 24. Movables, securities or immovables attached and articles which a tax collector has been delivered from the third obligor in accordance with the provision of Art. 23-I shall, except currencies, be executed public sale. The procedure of public sale shall be provided by the Imperial Ordinance.

In case there is no purchaser or the price does not reach to the estimated value, notwithstanding public sale has been executed, the government may purchase them with the estimated value.

The preceding two paragraphs shall be applied mutatis mutandis with respect to the properties except obligations and ownerships.

In case it is necessary to do so in view of the public interests, the public sale prescribed in par. (1) may be substituted for by the private contract.

Article 25. Articles which their estimated value are too little to indemnify the expense of public sale, may be sold by the private contract.

Article 26. Delinquents and government officials, local officials or employees concerned in the taxation business of the district which the sale is made, whether direct or indirect, can not purchase the articles sold.

Article 27. The expense of coercive collection consists of the expenditure concerning attachment, deposit, transportation and public sale of properties and expense for communication.

Article 28. The purchase-money of articles, the currencies attached and the currencies delivered from the third obligator in accordance with the procision of Article 23-1 shall be appropriated to the demand-charges, arrears, expenses for coercive collections and taxes, and the remnant shall be delivered to the defaulter.

In case the articles sold are the object of right of pledge and/or mortgage, first of all the demand charges, arrears, expense for coercive collection and taxes shall be deducted from the purchase money, secondly amounts to satisfy the debt shall be delivered to the creditor, and lastly the remnant shall be delivered to the delinquents, provided, however, that as regard the articles which are the objects of right of pledge and/or mortgage provided in Article 3. the demand charges, arrears and expenses

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

for coercive collection shall be collected from the purchase-money, secondly amounts to satisfy the debt shall be delivered to the creditor, thirdly taxes shall be deducted and lastly the remnant shall be delivered to the delinquents.

In case the articles sold are the objects of mortgage for which the security of mortgage has been issued and the holder of the security of mortgage who have to certify in accordance with the provisions of Art. 3 is unknown, if the remnant after the demand-charges, arrears and expenses of coercive collection has been collected from the purchase-money does not satisfy the amount of debt which shall be delivered to the creditor and the taxes which shall be collected, the amount of expenditure which shall be delivered to the holder of the security of mortgage shall be deposited.

In this case, the certification provided in Article 3 has not been executed by four months after the time-limit of repayment the amount of expenditure which has been deposited shall be appropriated to the taxes and the remnant shall be delivered to the holder of security of mortgage.

In case the certification provided in Article 3 has not been executed in two years after the sale, the same shall be applied.

Article 29. In case coercive collection is to be executed for company, demand-charges, arrears, expenses for coercive collection and taxes shall be appropriated by the properties of company, and in case where deficit still exists, those may be appropriated by the unlimited partner's properties.

Article 30. Moneys to be delivered to creditors or delinquents by this law may be deposited.

Article 31. In case of the conclusion or suspension of coercible collection, liability to pay taxes, demand-charges, arrears, expense for coercible collection shall come to extinction.

Chapter III-II. Reinvestigation, Petition and Lawsuit

Article 31-II. In case a person has an objection to the disposition relating to the imposition and collection of taxes, or the coercible collection, he may request a reinvestigation to the Government stating reasons of his dissatisfaction, within two months after the disposition has been executed, excepting the disposition relating to the income tax and others provided for under other laws.

The Government may receive the request prescribed in the preceding paragraph even after the expiration of the term prescribed in the proceding paragraph, in case there are good reasons.

The Government will not defer the collection of the tax or the continuity of coercible collection even if the application of par. (1) has been made provided, however, the collection of the tax or a part thereof may be defered or the continuity of the coercive collection may be suspended in case there are good reasons.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Article 31-III. The Government shall decide and application and notify it to an applicant, in case the application prescribed in the 1st par. of the preceding article has been made.

Matters necessary in the preceding paragraph shall be prescribed by the cabinet ordinance.

Article 31-IV. A person who is discontent with the decision prescribed in the 1st Para. of the preceding article, may petition or make a lawsuit to court:

With respect to the matters prescribed in the 1st Par. of article 31-II, a person can petition or make a lawsuit to courts only after the decision of reinvestigation.

Chapter III-III. Appropriation and Additional Refund

Article 31-V. The national taxes, demand-charges, arrears and expenses for coercive collection as well as the additional refund prescribed in the Article 31-VI which have been overpaid, may be appropriated for the payment of national taxes, demand-charges, arrears and expense for coercive collection unpaid.

Article 31-VI. In case the national taxes, demand-charges, arrears and expense for coercive collection which have been overpaid by a taxpayer (including the payment in kind), are refunded in each or appropriated for other national taxes, demand charges, arrears and expense for coercive collection unpaid, the Government shall add the amount (it is called as the additional refund) which is computed, according to the term of time (in case a tax payer fails to request the refundment on his over-payment within 30 (thirty) days after the Government has notified the taxpayer the refundment, the term of time since the day when 30 (thirty) days elapsed after the notification has been issued to the day on which the taxpayer's request for refundment has been made, shall be excluded,) elapsed since the day following of the day on which the national tax, demand-charges, arrears and expense for coercive collection has been paid, to the day on which the Government has refunded or has appropriated by multiplying the amount overpaid at the rate of 10 (ten) sen per day per 100 (one hundred) yen, to the amount to be refunded or appropriated.

In case the amount of the additional refund computed pursuant to the preceding paragraph proves less than 10 (ten) yen, the additional refund shall not be added. A fraction of 10 (ten) yen of the additional refund shall be disregarded.

Chapter IV. Penalties

Article 32. In case delinquents or persons occupying their properties omit those properties by means of secretion or make false contracts, they shall be imprisoned with hard labour for more than 1 (one) month, less than 2 (two) years.

In case persons who custody attached articles omit, consume or wilfully injure those articles by means of secretion, the same shall also be applied.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Persons who give help to the acts prescribed in the preceding 2 (two) paragraphs or make false contracts knowing those circumstances, shall be punished with penalty lowered by 1 (one) less of main penalty.

The provisions of this article shall not be applied to the cases coming under either of the preceding paragraphs where the provisions of penalties are prescribed in the penalty code.

Chapter V. Supplementary Provisions.

Article 33. This law shall come into force as from July 1st, 1897.

Article 34. The Tax Collection Law of 1889 (Law No. 9), the Tax Coercive Collection Law of 1889 (Law No. 32) and the Law No. 4 of 1890 shall be abolished as from the day of the promulgation of this law.

(This is a Japanese translation furnished through official channels.)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

FILE
004.2

HEADQUARTERS I CORPS
APO 301 (Kyoto, Honshu)

GH/km

AG ~~012~~ - BA

21 December 1948

SUBJECT: Surveillance of Japanese Tax Administration

TO: See Distribution

1. Reference is made to letter, Hq I Corps, subject as above, dated 3 December 1948.

2. Considerable concern exists in this headquarters relative to the poor Japanese tax collection situation. Efforts must be made everywhere to improve and speed up the work of the Japanese officials in all phases of the tax collection program---from the filing of returns to the prosecuting of evaders. The Tax Collection Program has top priority of all military government activities. Accordingly, it is desired that by the first week in January, Finance and Civil Property Section be organized and functioning in each team. Temporarily, the section will be organized as indicated in inclosure 1.

3. Commanders will give personal attention to the tax program. They will recommend to their next higher headquarters methods and means by which they can be assisted to attain their goals.

BY COMMAND OF MAJOR GENERAL SWING:

/s/C. C. Carter
/t/C. C. CARTER
Colonel, AGD
Adjutant General

1 Incl;
As indicated

DISTRIBUTION:
2 ea MG Region & Team
I Corps Z/R
3 AG Rec, I Corps

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

C O P Y

Personnel to Comprise
Finance & Civil Property Section

Region Headquarters

1 DAC - CAF 12 (as supplied by higher headquarters)

1 Officer

1 NCO Assistant, plus Japanese interpreters as necessary

Military Government Teams

1 Officer

1 NCO Assistant

1 Interpreter - driver

1 Vehicle

In addition to the teams as indicated above the following prefectural teams will organize additional teams as indicated:

Osaka - 4 Officers

Hyogo - 2 Officers

Nagasaki - 2 Officers

It is anticipated that one Bureau of Internal Revenue tax expert from the United States will be available by or soon after 1 January 1949 for the sections of the regional teams, except in the Chugoku and Shikoku Regions, to which competent officers have already been assigned. The incumbent alloted to the Kyushu Region should cover both of the regional financial bureaus located at Kumamoto and Fukuoka.

Inclosure 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU MILITARY GOVERNMENT REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

EB/mcl

APO 929

13 Dec 1948

004.2

AG2

SUBJECT: Surveillance of Japanese Tax Administration (Kyushu Military Government Region)

TO : Commanding General, Eighth Army, APO 343
Attn: Military Government Section

FILE

1. In compliance with Operational Directive 48, Headquarters, Eighth Army, dtd 17 August 1948, the following report is submitted on the status of Japanese National Tax Collections for Kyushu Region.

2. Tax collections for the period 1 - 30 November 1948, by Prefecture and by Local Tax Office, are shown by Inclosure 1.

3. At the present Military Government Teams are submitting a Prefectural monthly report directly to higher headquarters. This report conflicts with the Regional monthly report because the local Tax offices submit their reports to the Kumamoto Finance Bureau on the second or third of the month. In doing this they quite often include only collections up to the 28th or 29th of the month, while the teams report includes the full month. To avoid these conflicting reports it is suggested that only one report be submitted. Teams submit a report to Region and Region submit the report to higher headquarters.

FOR THE COMMANDING OFFICER:

CHARLES L. BACHTEL
1st Lt Sig C
Adjutant

1 Incl
n/c

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Report for Period 1 to 30 November
from
Kumamoto Financial Bureau

Unit: 1000 Yen

TAX OFFICE	Amount Collected 1-30 Nov. 1948-49 Fiscal Year	TAX OFFICE	Amount Collected 1-30 Nov. 1948-49 Fiscal Year
Kumamoto	95,974	Nagasaki	154,591
Mifune	15,675	Isahaya	28,084
Tamana	27,167	Sasebo	64,966
Yamaga	44,985	Shimabara	35,231
Miyaji	9,594	Hirado	42,128
Yatsushiro	63,569	Fukue	8,979
Hitoyoshi	32,821	Bushozu	12,029
Amakusa	16,656	Izuhara	8,589
TOTAL	306,441	TOTAL	354,597
Fukuoka	166,538	Saga	78,520
Kashii	41,618	Karatsu	39,571
Chikushi	71,808	Takeo	51,282
Yahata	55,186	Imari	23,504
Onga	98,412	TOTAL	192,877
Nogata	43,095		
Tagawa	59,061	Kagoshima	58,619
Izuka	121,400	Chiran	51,212
Kurume	63,750	Sendai	11 396
Amagi	28,457	Izumi	14,447
Okawa	73,182	Kajiki	57,508
Yame	45,097	Iwakawa	16,229
Omuta	60,384	Kanoya	14,326
Kokura	114,101	Tanegashima	4,520
Moji	135,438	TOTAL	228,257
Yukuhashi	37,949		
TOTAL	1,215,476	Miyazaki	47,702
		Obi	15,148
Oita	45,624	Miyakonojyo	37,718
Kunisaki	9,493	Takanabe	24,658
Hiji	27,864	Nobeoka	31,588
Usuki	18,288	Takachiho	9.639
Saeki	9,802	TOTAL	166,453
Mie	18,586		
Takeda	5,546		
Hita	20,048	SUM TOTAL	2,663,135
Mori	8,826		
Nakatsu	16,078		
Yokkaichimachi	18,879		
TOTAL	199,034		

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU MILITARY GOVERNMENT REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

EB/mcl

004.2

APO 929

16 Nov 1948

SUBJECT: Tax Surveillance

TO : Commanding Officer, Kumamoto Mil Govt Team, APO 24-2

1. Tax collections in Kumamoto Prefecture are lower than in any other Prefecture on the Island of Kyushu. This Headquarters has, on several occasions, directed the attention of the local Tax Surveillance Officer to deficiencies in tax surveillance activities and lack of iniative and interest on his part. It is believed by this Headquarters that the lack of accomplishment in tax collection is directly attributed to the foregoing deficiencies.

2. Most tax collecting activities must necessarily eminate from the Regional Office, which Office is located in Kumamoto Prefecture and it can only be estimated how badly tax collections on the entire Island were effected by the lack of initiative of the Kumamoto Military Government Team Tax Surveillance Officer.

3. It is requested that necessary action be taken to increase the efficiency, effectiveness and interest of the said Tax Surveillance Officer, or to obtain a suitable replacement for him.

S. C. HILTON
Col FA
Commanding

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

1225

BASIC: Ltr, Kyushu Mil Govt Region, APO 929, dated 16 Nov 1948, subject: "Tax Surveillance"

012 1st Ind FCS/jk

Headquarters Kumamoto Military Government Team, APO 24 Unit 1, 20 Nov 48

TO: Commanding Officer, Kyushu Military Government Region, Hq & Hq Det, APO 929

1. The tax surveillance officer of this team has been personally interviewed by me in an attempt to find out the cause of the poor showing in this prefecture.

2. Inasmuch as I am not familiar with the setup and problems affecting the tax program here, I must of necessity accept the officer's explanation.

3. This officer has assured me that he is desirous of continuing with Military Government, that he likes the work and will redouble his efforts to take positive action to bring this prefecture up to schedule.

4. It is felt that this officer in view of the above assurance should be given at least thirty days additional to prove his statements before any action is taken to relieve him.

FRANK C. SEITZ
Lt Col Inf
Commanding

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Reports Control Symbol MG-13

FILE

KYUSHU MILITARY GOVERNMENT REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

EB/mel

APO 929

13 November 1948

004.2

012

SUBJECT: Surveillance of Japanese Tax Administration (Kyushu Region)

TO : Commanding General, Eighth Army, APO 343
Attn: Military Government Section

1. In compliance with Operational Directive #48, Headquarters Eighth Army, dated 17 August 1948, the following report is submitted on the status of Japanese National Tax Collections for Kyushu Region.

2. Tax collections for the period 1 - 23 October 1948, by Prefectures and by local Tax Office, are shown by Inclosure 1. Inclosure 2 is a corrected copy of tax collection for the period 1 April to 30 September 1948 and 1949 fiscal year, from the Kumamoto Financial Bureau. Inclosure 3 is the allocation by local tax office for the fiscal year 1948 and 1949.

3. Major Problems of Tax Administration:

a. Inadequate transportation facilities for tax office personnel engaged in field work.

b. Inexperienced and poorly trained tax collection personnel.

4. Type of operational assistance rendered to local Tax Offices:

Frequent visits have been made to all Local Tax Offices of the Prefectures for the purposes of ascertaining their problems, and to assist them whenever necessary.

FOR THE COMMANDING OFFICER:

CHARLES L. BACHTEL
1st Lt Sig C
Adjutant

3 Incl
a/s

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Report for Period 1 to 31 October
from
Kumamoto Financial Bureau

Unit: 1000 Yen

LOCAL OFFICE	Amount Collected 1-31 Oct. 1948-49 Fiscal Year	LOCAL OFFICE	Amount Collected 1-31 Oct. 1948-49 Fiscal Year
Kumamoto	124,917	Nagasaki	130,231
Mifune	9,582	Isahaya	17,702
Tamana	19,428	Sasebo	52,979
Yamaga	13,195	Shimabara	25,248
Miyaji	5,278	Hirado	28,820
Yatsushiro	116,648	Fukue	12,771
Hitoyoshi	20,528	Bushozu	64,664
Amakusa	13,393	Izuhara	9,240
TOTAL	322,969	TOTAL	341,655
Fukuoka	211,212	Saga	59,763
Kashii	38,397	Karatsu	22,511
Chikushi	7,761	Takeo	37,051
Yahata	166,076	Imari	14,630
Onga	6,554	TOTAL	133,955
Nogata	55,713		
Tagawa	33,682	Kagoshima	55,642
Izuka	59,395	Chiran	34,609
Kurume	55,180	Sendai	15,208
Amagi	9,440	Izumi	21,806
Okawa	33,853	Kajiki	10,913
Yame	19,726	Iwakawa	8,519
Omuta	69,743	Kanoya	20,296
Kokura	41,017	Tanegashima	1,950
Moji	94,792	TOTAL	168,943
Yukuhashi	18,222		
TOTAL	920,763	Miyazaki	32,796
		Obi	17,749
Oita	36,717	Miyakonojyo	24,005
Kunisaki	6,682	Takanabe	8,132
Hiji	26,623	Nobeoka	37,171
Usuki	15,116	Takachiho	3,399
Saeki	8,812	TOTAL	123,252
Mie	7,581		
Takeda	6,216		
Hita	9,634	SUM TOTAL	2,166,816
Mori	3,225		
Nakatsu	22,763		
Yokkaichimachi	11,910		
TOTAL	155,279		

Encl 1

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

27 Oct 1948

Chief of
Kumamoto Financial Bureau

Reizo Horita

Monthly List of Collected Taxes for 1948-49 Fiscal Year

In: 1,000 Yen

Tax Office	Collections for Period 1-30 Apr 48 For Fiscal Year 1948-49 only	Collections for Period 1-30 May 48 For Fiscal Year 1948-49 only	Total Collection for Year 1948 1-30 June	1-31 July	1-31 Aug.	1-30 Sep.
Kumamoto	44,008	30,130	64,131	53,778	92,424	100,189
Mifune	3,055	2,969	8,216	6,006	24,876	9,267
Tamana	5,274	5,497	9,322	14,776	29,056	14,462
Yamaga	7,339	9,976	17,280	13,019	49,928	11,447
Miyaji	4,508	5,390	2,389	8,915	10,001	6,158
Yatsushiro	30,400	11,004	38,237	48,833	73,820	38,920
Hitoyoshi	6,752	5,435	8,570	10,044	15,429	14,457
Amakusa	2,607	14,151	22,008	25,807	21,503	19,558
Total	103,943	84,552	170,153	181,178	317,037	214,458
Fukuoka	72,804	71,124	93,626	141,260	140,608	135,829
Kashii	9,938	20,752	11,491	22,555	55,638	31,387
Chikushi	3,332	25,386	38,364	37,670	53,383	68,729
Yahata	34,896	54,055	77,219	94,372	123,589	81,938
Onga	9,176	21,219	21,751	34,059	27,427	64,196
Nogata	5,737	17,710	16,019	23,848	37,299	26,870
Tagawa	8,508	34,618	21,342	21,046	58,671	29,182
Iizuka	9,693	47,047	30,116	67,822	86,298	70,265
Kurume	18,838	31,694	30,081	47,367	70,998	44,575
Amagi	4,591	14,571	7,495	11,627	14,751	10,856
Okawa	3,027	18,178	11,591	23,336	48,651	30,036
Yame	6,131	15,510	13,111	19,969	36,762	23,179
Omuta	28,597	103,033	83,222	34,548	175,993	140,002
Kokura	33,173	38,976	50,730	58,840	74,572	75,684
Moji	19,718	89,406	40,626	70,739	112,292	62,396
Yukuhashi	6,698	17,472	16,186	16,496	37,188	29,766
Total	274,857	620,743	562,970	723,545	1,155,120	924,890
Oita	12,358	33,357	29,089	26,909	40,085	24,992
Kunisaki	466	1,629	2,754	4,352	9,813	4,324
Hiji	6,991	15,787	17,602	25,732	28,099	16,752
Usuki	3,558	11,262	10,675	16,402	13,773	9,096
Saeki	2,650	6,351	8,162	8,226	11,075	7,943
Mie	1,721	5,663	6,129	9,946	17,016	7,631
Takeda	6,775	2,320	4,676	5,758	7,208	4,826

Rel 2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Allocation by Local Tax Office for Kyushu Region
for Fiscal Year 1948 and 1949

Unit: 1000 Yen

LOCAL OFFICE	QUOTA	LOCAL OFFICE	QUOTA
Kumamoto	1,682,514	Nagasaki	1,313,821
Mifune	232,127	Isahaya	303,989
Tamana	331,058	Sasebo	737,281
Yamaga	419,726	Shimabara	378,975
Miyaji	151,886	Hirato	303,613
Yatsushiro	1,010,958	Fukue	144,914
Hitoyoshi	245,618	Bushozu	58,558
Amakusa	252,783	Izuhara	54,408
KUMAMOTO KEN	4,326,670	NAGASAKI KEN	3,295,559
Fukuoka	2,899,871	Saga	1,203,355
Kashii	396,534	Karatsu	331,013
Chikushi	519,276	Takeo	555,460
Yahata	1,003,999	Imari	247,064
Onga	571,812	SAGA KEN	2,336,892
Nogata	428,872		
Tagawa	465,891	Kagoshima	1,052,532
Izuka	708,403	Chiran	331,469
Kurume	1,124,845	Sendai	216,949
Amagi	212,415	Izumi	188,935
Okawa	551,750	Kajiki	575,963
Yame	468,038	Iwakawa	151,166
Omuta	1,290,155	Kanoya	223,753
Kokura	961,140	Tanegashima	36,508
Moji	1,073,704	KAGOSHIMA KEN	2,777,275
Yukuhashi	376,864		
FUKUOKA KEN	13,053,567	Miyazaki	491,390
		Obi	213,264
Oita	622,662	Miyakonojyo	329,589
Kunisaki	89,020	Takanabe	171,436
Hiji	538,562	Nobeoka	316,762
Usuki	208,582	Takachiho	41,799
Saeki	155,324	MIYAZAKI KEN	1,564,240
Mie	159,317		
Takeda	108,572	KYUSHU REGION	30,019,000
Hita	205,023		
Mori	71,249		
Nakatsu	248,534		
Yokkaichi	252,952		
OITA KEN	2,664,797		

Enel 3

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

CORRECTION

THIS DOCUMENT

HAS BEEN REPHOTOGRAPHED

TO ASSURE LEGIBILITY

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Hita	3,237	12 433	7,638	10,371	18,046	10,478
Mori	6,400	2,747	3,313	3,553	7,613	3,224
Nakatsu	7,781	10,020	9,127	15,085	15,105	6,438
Yokkaichi-machi	8,895	13,628	14,215	13,592	22,590	11,904
Total	60,832	115.197	113,380	139,926	190,423	107,608
Nagasaki	28,544	93,635	82,693	91,610	109,605	105,830
Isahaya	5,170	16,602	12,482	22,618	19,611	12,874
Sasebo	14,276	20,260	26,621	29,755	62,373	60,697
Shimabara	7,201	16,972	21,225	25,636	18,907	17,061
Hirado	3,924	12,790	12,349	38,849	26,170	19,081
Fukue	1,965	8,224	10,757	12,126	13,004	11,504
Gushozu	4,263	2,480	2,166	3,748	5,707	4,684
Izuhara	1,094	5,116	2,161	5,050	2,712	5,574
Total	66,337	176,279	170,454	229,392	258,089	237,305
Saga	22,667	92,940	127,877	60,022	75,523	58,691
Karatsu	3,876	13,418	15,455	16,703	35,085	26,905
Takeo	6,112	19,086	25,069	37,050	53,824	31,617
Imari	3,019	9,585	8,891	17,842	17,867	10,609
Total	35,674	135,029	177,292	131,617	182,299	127,822
Kagoshima	21,777	46,753	46,937	50,267	47,447	53,061
Chiran	9,214	22,748	5,830	30,532	23,697	50,351
Sendai	5,672	8,486	5,338	17,942	14,732	9,832
Izumi	6,786	4,221	10,602	19,096	13,403	13,398
Kajiki	6,700	14,497	37,843	42,282	43,606	101,566
Iwakawa	3,664	5,529	4,324	9,853	9,802	10,111
Kanoya	3,362	11,197	14,538	19,058	9,916	13,086
Tanegashima	1,035	1,425	2,658	1,257	3,526	1,381
Total	58,210	114,856	128,070	190,287	166,129	252,786
Miyazaki	14,019	23,137	28,859	37,360	33,503	22,939
Ooe	5,981	7,464	11,217	9,441	20,558	10,322
Miyakonojyo	6,270	12,463	11.928	22,320	30,596	17,275
Takanabe	5,816	8,105	5,818	13,980	12,102	8,859
Nobeoka	13,997	19,630	27,238	24,135	18,249	20,792
Takachiho	1,225	2,005	1,691	4,376	2,119	1,105
Total	47,308	72,813	86,801	111,612	117,127	80,992
Sum Total	647,161	1,319,469	1,409,120	1,707,557	2,386,224	1,945,861

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Allocation by local Tax Office for Kyushu Region
for Fiscal Year 1948 and 1949

Unit: 1000 Yen

LOCAL OFFICE	QUOTA
Kumamoto	1,682,514
Mifune	232,127
Tamana	331,058
Yamaga	419,726
Miyaji	151,886
Yatsushiro	1,010,958
Hitoyoshi	245,618
Amakusa	252,783
KUMAMOTO KEN	4,326,670
Fukuoka	2,899,871
Kashii	396,534
Chikushi	519,276
Yahata	1,003,999
Onga	571,812
Nogata	428,872
Tagawa	465,891
Izuka	708,403
Kurume	1,124,845
Amagi	212,415
Okawa	551,750
Yame	468,038
Omuta	1,290,155
Kokura	961,140
Moji	1,073,704
Yukuhashi	376,864
FUKUOKA KEN	13,053,567
Oita	622,662
Kunisaki	89,020
Hiji	538,562
Usuki	208,582
Saeki	155,324
Mie	159,317
Takeda	108,572
Hita	205,023
Mori	71,249
Nakatsu	248,534
Yokkaichi	252,952
OITA KEN	2,664,797

LOCAL OFFICE	QUOTA
Nagasaki	1,313,821
Isahaya	303,989
Sasebo	737,281
Shimabara	378,975
Hirato	303,613
Fukue	144,914
Bushozu	58,558
Izuhara	54,408
NAGASAKI KEN	3,295,559
Saga	1,203,355
Karatsu	331,013
Takeo	555,460
Imari	247,064
SAGA KEN	2,336,892
Kagoshima	1,052,532
Chiran	331,469
Sendai	216,949
Izumi	188,935
Kajiki	575,963
Iwakawa	151,166
Kanoya	223,753
Tanegashima	36,508
KAGOSHIMA KEN	2,777,275
Miyazaki	491,390
Obi	213,264
Miyakonojyo	329,589
Takanabe	171,436
Nobeoka	316,762
Takachiho	41,799
MIYAZAKI KEN	1,564,240
KYUSHU REGION	30,019,000

Encl 3

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU MILITARY GOVERNMENT REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

EB/mcl

FILE
004.2

APO 929

12 November 1948

SUBJECT: Tax Surveillance

TO : Commanding Officer, Fukuoka, Mil Govt Team, APO 929
Commanding Officer, Saga Mil Govt Team, APO 929
Commanding Officer, Oita Mil Govt Team, APO 24-2
Commanding Officer, Kumamoto Mil Govt Team, APO 24-2
Commanding Officer, Nagasaki Mil Govt Team, APO 929
Commanding Officer, Kagoshima Mil Govt Team, APO 970
Commanding Officer, Miyazaki Mil Govt Team, APO 24-2

1. The attached inclosure is a correct report of monthly tax collection by local tax office from the Kumamoto Finance Bureau.

2. A copy of this report will be sent to each Team, each month for its information and guidance.

3. The rice crop is now being harvested and sold. Tax surveillance teams must keep after the tax officials to get out and collect the taxes owed by the farmers while they have money to pay their taxes from the sale of the rice crop.

4. Tax surveillance teams should urge the Tax officials to assess additional taxes on all known black-marketeers.

5. Recent reports reaching this Headquarters indicate that many local tax officials are accepting bribes and reducing tax assessments. Because of these bribes, Tax Surveillance Teams should, when visiting local tax offices, ask to see reports where reassessments have been made, and if large reassessments have been made, then to investigate to determine whether or not the reassessment was legitimate.

6. Inclosure two is the allocation by local tax office for the fiscal year 1948 and 1949.

BY ORDER OF COLONEL HILTON:

CHARLES L. BAGHTEL
1st Lt Sig C
Adjutant

2 Incl
a/s

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Report for Period 1 to 31 October
from
Kumamoto Financial Bureau

Unit: 1000 Yen

LOCAL OFFICE	Amount Collected 1-31 Oct. 1948-49 Fiscal Year	LOCAL OFFICE	Amount Collected 1-31 Oct. 1948-49 Fiscal Year
Kumamoto	124,917	Nagasaki	130,231
Mifune	9,582	Isahaya	17,702
Tamana	19,428	Sasebo	52,979
Yamaga	13,195	Shimabara	25,248
Miyaji	5,278	Hirado	28,820
Yatsushiro	116,648	Fukue	12,771
Hitoyoshi	20,528	Bushozu	64,664
Amakusa	13,393	Izuhara	9,240
TOTAL	322,969	TOTAL	341,655
Fukuoka	211,212	Saga	59,763
Kashii	38,397	Karatsu	22,511
Chikushi	7,761	Takeo	37,051
Yahata	166,076	Imari	14,630
Onga	6,554	TOTAL	133,955
Nogata	55,713		
Tagawa	33,682	Kagoshima	55,642
Izuka	59,395	Chiran	34,609
Kurume	55,180	Sendai	15,208
Amagi	9,440	Izumi	21,806
Okawa	33,853	Kajiki	10,913
Yame	19,726	Iwakawa	8,519
Omuta	69,743	Kanoya	20,296
Kokura	41,017	Tanegashima	1,950
Moji	94,792	TOTAL	168,943
Yukuhashi	18,222		
TOTAL	920,763	Miyazaki	32,796
		Obi	17,749
Oita	36,717	Miyakonojyo	24,005
Kunisaki	6,682	Takanabe	8,132
Hiji	26,623	Nobeoka	37,171
Usuki	15,116	Takachiho	3,399
Saeki	8,812	TOTAL	123,252
Mie	7,581		
Takeda	6,216		
Hita	9,634	SUM TOTAL	2,166,816
Mori	3,225		
Nakatsu	22,763		
Yokkaichimachi	11,910		
TOTAL	155,279		

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

27 Oct 1948

Chief of
Kumamoto Financial Bureau

Reizo Horita

Monthly List of Collected Taxes for 1948-49 Fiscal Year
In: 1,000 Yen

Tax Office	Collections for Period 1-30 Apr 48 For Fiscal Year 1948-49 only	Collections for Period 1-30 May 48 For Fiscal Year 1948-49 only	Total Collection for Year 1948 1-30 June	1-31 July	1-31 Aug.	1-30 Sep.
Kumamoto	44,008	30,130	64,131	53,778	92,424	100,189
Mifune	3,055	2,969	8,216	6,006	24,876	9,267
Tamana	5,274	5,497	9,322	14,776	29,056	14,462
Yamaga	7,339	9,976	17,280	13,019	49,928	11,447
Miyaji	4,508	5,390	2,389	8,915	10,001	6,158
Yatsushiro	30,400	11,004	38,237	48,833	73,820	38,920
Hitoyoshi	6,752	5,435	8,570	10,044	15,429	14,457
Amakusa	2,607	14,151	22,008	25,807	21,503	19,558
Total	103,943	84,552	170,153	181,178	317,037	214,458
Fukuoka	72,804	71,124	93,626	141,260	140,608	135,829
Kashii	9,938	20,752	11,491	22,555	55,638	31,387
Chikushi	3,332	25,386	38,364	37,670	53,383	68,729
Yahata	34,896	54,055	77,419	94,372	143,589	81,938
Onga	9,176	21,419	21,751	34,059	27,427	64,196
Nogata	5,737	17,710	16,019	23,848	37,299	26,870
Tagawa	8,508	34,618	21,342	21,046	58,671	29,182
Iizuka	9,693	47,047	30,116	67,822	86,298	70,265
Kurume	18,838	31,694	30,081	47,367	70,998	44,575
Amagi	4,591	14,571	7,495	11,627	14,751	10,856
Okawa	3,027	18,178	11,591	23,336	40,651	30,036
Yame	6,131	15,510	13,111	19,969	36,762	23,179
Omuta	28,597	103,033	83,222	34,548	175,993	140,002
Kokura	33,173	38,976	50,730	58,840	74,572	75,684
Moji	19,718	89,406	40,626	70,739	112,292	62,396
Yukuhashi	6,698	17,472	16,186	16,496	37,188	29,766
Total	274,857	620,743	562,970	723,545	1,155,120	924,890
Oita	12,358	33,357	29,089	26,909	40,085	24,992
Kunisaki	466	1,629	2,754	4,352	9,813	4,324
Hiji	6,991	15,787	17,602	25,732	28,099	16,752
Usuki	3,558	11,262	10,675	16,402	13,773	9,096
Saeki	2,650	6,351	8,162	8,226	11,075	7,943
Mie	1,721	5,663	6,129	9,946	17,016	7,631
Takeda	6,775	2,320	4,676	5,758	7,208	4,826

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Hita	3,237	12,435	7,638	10,371	18,046	10,478
Mori	6,400	2,747	3,313	3,553	7,613	3,224
Nakatsu	7,781	10,020	9,127	15,085	15,105	6,438
Yokkaichi-machi	8,895	13,628	14,215	13,592	22,590	11,904
Total	60,832	115,197	113,380	139,926	190,423	107,608
Nagasaki	28,544	93,635	82,693	91,610	109,605	105,830
Isahaya	5,170	16,808	12,482	22,618	19,611	12,874
Sasebo	14,276	20,260	26,621	29,755	62,373	60,697
Shimabara	7,201	16,973	21,225	25,636	18,907	17,061
Hirado	3,924	13,790	12,349	38,849	26,170	19,081
Fukue	1,365	8,224	10,757	12,126	13,004	11,504
Sushozu	4,263	2,480	2,166	3,748	5,707	4,684
Izuhara	1,094	5,116	2,161	5,050	2,712	5,574
Total	66,337	176,279	170,454	229,392	259,089	237,305
Saga	22,667	92,940	127,877	60,022	75,525	58,691
Karatsu	3,876	13,418	15,455	16,703	35,085	26,905
Takeo	6,112	19,086	25,069	37,050	53,824	31,617
Imari	3,019	9,585	8,891	17,842	17,867	10,609
Total	35,674	135,029	177,292	131,617	182,299	127,822
Kagoshima	21,777	46,753	46,937	50,267	47,447	53,061
Chiran	9,214	22,748	5,830	30,532	34,697	50,351
Sendai	5,672	8,486	5,338	17,942	14,732	9,832
Izumi	6,786	4,221	10,602	19,096	13,403	13,398
Kajiki	6,700	14,497	37,843	42,282	43,606	101,566
Iwakawa	3,664	5,529	4,324	9,853	9,802	10,111
Kanoya	3,362	11,197	14,538	19,058	9,916	13,086
Tanegashima	1,035	1,425	2,658	1,257	3,526	1,381
Total	58,210	114,856	128,070	190,287	166,129	252,786
Miyazaki	14,019	23,137	28,859	37,360	33,503	22,939
Ope	5,981	7,464	11,217	9,441	20,558	10,322
Miyakonojyo	6,270	12,463	11,928	22,320	30,596	17,275
Takanabe	5,816	8,105	5,818	13,980	12,102	8,859
Nobeoka	13,997	19,630	27,238	24,135	18,249	20,792
Takachiho	1,225	2,006	1,691	4,376	2,179	1,105
Total	47,308	72,813	86,801	111,612	117,127	80,992
Sum Total	647,161	1,319,469	1,409,120	1,707,557	2,386,224	1,945,861

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Allocation by Local Tax Office for Kyushu Region for Fiscal Year 1948 and 1949

Unit: 1000 Yen

LOCAL OFFICE	QUOTA
Kumamoto	1,682,514
Mifune	232,127
Tamana	331,058
Yamaga	419,726
Miyaji	151,886
Yatsushiro	1,010,958
Hitoyoshi	245,618
Amakusa	252,783
KUMAMOTO KEN	4,326,670
Fukuoka	2,899,871
Kashii	396,534
Chikushi	519,276
Yahata	1,003,999
Onga	571,812
Nogata	428,872
Tagawa	465,891
Izuka	708,403
Kurume	1,124,845
Amagi	212,415
Okawa	551,750
Yame	468,038
Omuta	1,290,155
Kokura	961,140
Moji	1,073,704
Yukuhashi	376,864
FUKUOKA KEN	13,053,567
Oita	622,662
Kunisaki	89,020
Hiji	538,562
Usuki	208,582
Saeki	155,324
Mie	159,317
Takeda	108,572
Hita	205,023
Mori	71,249
Nakatsu	248,534
Yokkaichi	257,952
OITA KEN	2,664,797

LOCAL OFFICE	QUOTA
Nagasaki	1,313,821
Isahaya	303,989
Sasebo	737,281
Shimabara	378,975
Hirato	303,613
Fukue	144,914
Bushozu	58,558
Izuhara	54,408
NAGASAKI KEN	3,295,559
Saga	1,203,355
Karatsu	331,013
Takeo	555,460
Imari	247,064
SAGA KEN	2,336,892
Kagoshima	1,052,532
Chiran	331,469
Sendai	216,949
Izumi	188,935
Kajiki	575,963
Iwakawa	151,166
Kanoya	223,753
Tanegashima	36,508
KAGOSHIMA KEN	2,777,275
Miyazaki	491,390
Obi	213,264
Miyakonojyo	329,589
Takanabe	171,436
Nobeoka	316,762
Takachiho	41,799
MIYAZAKI KEN	1,564,240
KYUSHU REGION	30,019,000

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

1163

1 Each Team

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

12 Oct 1948

AGMGF 004.2

SUBJECT: Location of Branches of Foreign Banks in Japan

TO : Commanding General, I Corps, APO 301

Attached letter, Supreme Commander for the Allied Powers, AG 004.2 (3 Jun 48)ESS/FI, 20 September 1948, subject as above, is forwarded for your information.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

1 Incl: (40 copies)
As indicated above.

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

AG 004.2 - BA 1st Ind EFH/yy

Hq I Corps, APO 301, 15 October 1948

TO: See Distribution

C. C. C.

1 Incl:
n/c

DISTRIBUTION:
2 ea MG Region & Team
I Corps, Z/R
2 AG Rec. I Corps

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

GENERAL HEADQUARTERS
SUPREME COMMANDER FOR THE ALLIED POWERS
APO 500

AG 004.2 (3 Jun 43)ESS/FIN 20 September 1943

SUBJECT: Location of Branches of Foreign Banks in Japan

TO : Commanding General
Eighth Army
APO 343
Attention: Adjutant General

1. Reference is letter to Commanding General, Eighth Army, from General Headquarters, Supreme Commander for the Allied Powers, AG 004.2 (3 Jun 43)ESS/FIN, dated 3 June 1943, subject: Location of Branches of Foreign Banks in Japan.

2. For your information there is inclosed a revised list showing the location of authorized branches of foreign banks licensed by the Supreme Commander for the Allied Powers.

3. Since these banks were licensed for the purpose of rendering service to the Occupation and Japanese foreign trade, it is considered desirable that, if the need arises, they be aided in the accomplishment of their authorized missions.

BY COMMAND OF GENERAL MacARTHUR:

J. F. BRADSHAW
Major, AGD
Asst Adj Gen

1 Incl
List of branches

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Authorized Locations of Branches of Foreign Banks

American Banks

The National City Bank of New York
Tokyo, Osaka, Kobe and Yokohama

The Chase National Bank
Tokyo

Bank of America National Trust and Savings Association
Tokyo, Yokohama and Kobe

British Banks

Hong Kong and Shanghai Banking Corporation
Tokyo and Kobe

Chartered Bank of India, Australia and China
Tokyo, Kobe and Yokohama

Netherlands Banks

Netherlands Trading Society
Tokyo and Osaka

Netherlands India Commercial Bank
Tokyo and Kobe

French Bank

Banque de l'Indochine
Tokyo

Chinese Bank

Bank of China
Tokyo

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

OITA MILITARY GOVERNMENT TEAM
APO 24 UNIT 2

GBG/tk

5 October 1948

004.2

SUBJECT: Request for Financial Assistance

TO : Commanding Officer, Kyushu Mil Govt Region, APO 929

1. It has been brought to my attention that Major Holway, Procurement Section, Eighth Army, Fukuoka Branch, wrote a letter to the President of the Oita Godo Bank of Oita city requesting that financial aid be extended to Umebayashi Company, a local contractor, and that this letter was delivered by an enlisted man of the above mentioned headquarters by the name of Simon to the President of the bank, and a copy to the Vice Governor of Oita prefecture in the absence of the Governor. A conference was also held with the above mentioned people and the letter and circumstances explained by Simon.

2. The Bank President made the following statement after receiving the letter, "Even though I have the letter, I have to think of the security of the bank and I must consider each loan on its merits, and with cooperation from the prefectural government will give assistance whenever I can."

3. It is felt that this type of letter is most unusual, both in nature and channels.

Guinn B. Goodrich

GUINN B. GOODRICH
Lt Col, INF
Commanding

2 Incls:
1 - Ltr to President, Oita Godo Bank (dup)
2 - Ltr to Governor, Oita prefecture (dup)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

C O P Y

HEADQUARTERS EIGHTH ARMY
PROCUREMENT SECTION
FUKUOKA BRANCH
APO 929

30 September 1948

SUBJECT: Umebayashi Co., Oita

TO : President, Oita Godo Bank
Oita City, Oita Prefecture,
Kyushu, Japan

Considerable money is due the subject company from the Japanese Government for construction work on Occupational Forces procurement demands. Recently Major C. R. Hiatt held a general conference of these Kyushu contractors in Oita to expedite payment. Major Hiatt advises that it is anticipated that a substantial payment will be made shortly.

In view of this it is requested that financial accommodations to this company be extended to a 30/60 day period.

EDWARD HOLWAY
Major, Cavalry,
Branch Chief

C O P Y

Incl 1/

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

COPY

To: Governor, Oita Prefecture

Herewith copy of letter to Oita Godo Bank with respect to Umebayashi Co. of your city. I shall appreciate anything you can do to assist Mr. Umebayashi in this connection.

E.H.
9/30/48

Major Edward Holway Cavalry, A.U.S.
Headquarters, Eighth Army
Procurement Section
Fukuoka Branch
Telephones: Fukuoka 3-6128 and 3-6347

COPY

Encl #2

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

BASIC: Ltr Oita Mil Govt Team, APO 24 Unit 2, dtd 5 Oct 48, subj: "Request for Financial Assistance"

1st Ind EHS/ble

KYUSHU MIL GOVT REGION, HQ & HQ DET, APO 929, 6 October 1948

TO: Maj. Edward J. Holway, 0921123, CAC, 4th Procurement Branch, APO 929

1. Attention is invited to basic communication.

2. For your comments and return to this headquarters without delay.

G. W. SARGENT
Lt Col CAC
Executive Officer

2 Incls:
1 cpy ea w/d

Maj Heath assisted in releasing ¥3,000,000 to this contractor so this loan has been paid out — at least in part. Maj Holway is picking up letter which asks for an extension of a loan already made — not a new loan. Letter was to assure bank that moneys were due

Unnby asks

3 million ¥ released to unby

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DEPARTMENT OF THE ARMY
Office of the Chief of Finance
Washington 25, D.C.

00412

FINES 122.1 Tanaka, Hyokichi
x 122.1 Nakashima, Kojiro
x 122.1 Oda, Kichiro
x 122.1 Oka, Kazuo

4 October 1948

SUBJECT: Substitute Military Payment Orders

TO : The Provost Marshal General
Prisoner of War Division
Washington 25, D.C.

1. There are inclosed herewith for delivery to the payee Military Payment Orders described as follows:

Number	Date	Amount	Payee	Drawer	Symbol
70,388,869	26 Aug 1948	$20.97	Kojiro Nakashima	C.B. Lenow	210-186
70,388,868	"	$104.85	Kichiro Oda	"	"
70,388,870	"	$19.08	Kazuo Oka	"	"

FILE

2. Action with respect to issuance of a substitute Military Payment Order in the case of Hyokichi Tanaka is now in process and when said Order is issued, it will be promptly forwarded for appropriate disposition.

3. The Commanding Officer, Saga Military Government Team, Saga, Kyushu, Japan, in letter dated 26 May 1947, with which the claims of the payees were forwarded, requested advice as to the disbursing officer and procedure for reissue of the Payment Orders.

FOR THE CHIEF OF FINANCE:

3 Incls
MPOs listed above

/s/ A. W. Widmer
/t/ A. W. WIDMER
Lt Col, FD
Asst, Rec & Dish Div

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

PMGPW (16) 240 (4 Oct 48) 1st Ind

SUBJECT: Substitute Military Payment Orders

PMGO, Dept of the Army, Washington 25, D. C. 7 October 1948

TO: Commander-in-Chief, Far East Command, APO 500, San Francisco, Calif.

It is requested that the inclosed Military Payment Orders be forwarded to the Commanding Officer, Saga Military Government Team, Saga, Kyusyu, for delivery to former Japanese prisoners of war, Kojiro Nakashima, Kichiro Oda, and Kazuo Oka.

FOR THE PROVOST MARSHAL GENERAL:

3 Incls
#70,388,869
868
870

H. M. BOWMAN JR.
Lt. Colonel, CMP
Chief, Prisoner of War Office

AG 122.1 (4 Oct 48)PM 2nd Ind

GENERAL HEADQUARTERS, FAR EAST COMMAND, APO 500 20 Oct 1948

TO: Commanding General, Eighth Army, APO 343

3 Incls:
n/c

J. M. E.

AGMHL 383.6 3rd Ind

25 OCT 1948

Headquarters Eighth Army, APO 343

TO: Commanding General, I Corps, APO 301

The inclosed military payment orders are forwarded for delivery to former prisoners of war residing in Saga ken.

BY COMMAND OF LIEUTENANT GENERAL WALKER:

3 Incls:
n/c

E. C. SCHAFER
Lt Col, AGD
Asst Adj Gen

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

BASIC: Ltr, Department of the Army, Office of the Chief of Finance, Washington 25, D.C., subj: "Substitute Military Payment Orders", dtd 4 October 1948.

AG 383.6 - BA 4th Ind RFS/ro

Hq I Corps, APO 301

OCT 28 1948

TO: CO, Kyushu Mil Govt Region, APO 929

Military payment orders Number 70, 388, 868-869 and 870 are transmitted herewith for delivery to former prisoners of war residing in Saga-ken.

BY COMMAND OF MAJOR GENERAL SWING:

3 Incls:
n/c

WILDER A. JOHNSON
Capt, [illegible]
Asst Adj Gen

5th Ind EHS/te

KYUSHU MIL GOVT REGION, HQ & HQ DET, APO 929, 30 October 1948

TO: Commanding Officer, Saga Mil Govt Team, APO 929

For necessary action.

BY ORDER OF LIEUTENANT COLONEL SARGENT:

3 Incls:
n/c

CHARLES L. BACKTEL
1st Lt SIG C
Adjutant

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU MILITARY GOVERNMENT REGION
HEADQUARTERS AND HEADQUARTERS DETACHMENT
Fukuoka, Kyushu, Japan

APO 929

Date 13 August 1948

SUBJECT: Report on Uncollected Taxes 1947-48, due from Tax Payers owing 500,000 Yen or more

TO : Commanding General, I Corps, APO 301
Attn: Mil Govt Section

THRU

1. Reference: Letter AG 012-BA, Hq I Corps, 19 July 1948.

2. Enclosed are the subject reports for the following period and area:

a. Period: Month of July 1948

b. Area : Kyushu Mil Govt Region

FOR THE COMMANDING OFFICER:

CHARLES L. BACHTEL
1st Lt, Sig C
Adjutant

7 Incl: Subject Report
1 - Fukuoka MG Team
2 - Kagoshima MG Team
3 - Kumamoto MG Team
4 - Miyazaki MG Team
5 - Nagasaki MG Team
6 - Oita MG Team
7 - Saga MG Team

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
FUKUOKA MILITARY GOVERNMENT TEAM
Fukuoka, Kyushu
APO 929

DWM/acv

012.2

12 Aug 1948

SUBJECT: Report on Uncollected Taxes 1947-48 Due From Tax Payers Who Owe 500000 Yen or More

TO : Kyushu Military Government Region
Headquarters and Headquarters Detachment APO 929
ATTN: Major Black

Amt. Uncollected Taxes Due Beginning of July	Amt. Collected During July	Amt. Remaining to be Collected
¥ 532,564,970	¥ 34,775,865	¥ 497,789,105

Number of Prosecutions and Attachments of the Property

125

FOR THE COMMANDING OFFICER:

ERNEST R. KNIRSCH
1st Lt., FA
Assistant Adjutant

nel 1/

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
KAGOSHIMA MILITARY GOVERNMENT TEAM
KAGOSHIMA, KYUSHU, JAPAN

RCG/tn

APO 970
3 August 1948

012
447

SUBJECT: Tax Collection for Fiscal Year 1947-48

THRU : Kyushu Military Government Region, APO 929

TO : Commanding General, Headquarters I Corps, APO 301
(Attn: Mil Govt Section)

1. In compliance with letter Headquarters I Corps, File AG 012-BA, dated 19 July 1948, subj: "Tax Collection for Fiscal Year 1947-48", the following information is submitted by this headquarters.

a. Amount of uncollected 1947-48 taxes due 1 Aug 48 from taxpayers who owe 500,000 yen or more: 2,507,803.98 yen (4 delinquent payers).

b. Amount collected during July on such taxes: None.

c. Amount remaining to be collected from subject tax payers (1-2): 2,507,803.98 yen.

d. Number of prosecutions and attachment of property for non-payment of taxes accomplished during July and their status and results: 2 prosecutions and the resulting attachment of their property; 2 cases pending.

GEORGE L. McELMURRAY
Maj CAV
Commanding

mcl 2/

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
KUMAMOTO MILITARY GOVERNMENT TEAM
KUMAMOTO, KYUSHU, JAPAN

JWR/jk

APO 24 Unit 1
9 August 1948

012

SUBJECT: Report on Delinquent 1947-48 Fiscal Taxpayers

TO : Commanding Officer
Kyushu Military Government Region
Headquarters and Headquarters Detachment
APO 929

1. Reference letter, your headquarters, file AG 012 BA, Subject: Tax Collection for Fiscal Year 1947-48, dated 19 July 1948; the following report is submitted.

2. Amount of uncollected 1947-48 taxes due 1 July 1948 from taxpayers who owe 500,000 yen or more: 4,620,337.

3. Amount collected during month of July on taxes listed in paragraph 2: 1,077,456 yen.

4. Amount remaining to be collected from subject taxpayers (2-3): 43,542,881 yen.

5. Number of prosecutions and attachments of property for non-payment of taxes accomplished during the month of July:

Prosecutions: None
Attachments of property: None

FOR THE COMMANDING OFFICER:

KENNETH A. DAVISON
Major Inf
Adjutent

nel 37

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
MIYAZAKI MILITARY GOVERNMENT TEAM AML/mls
APO 24 UNIT 2

312 12 Aug 48

SUBJECT: Tax Delinquents

TO : Commanding Officer, Kyushu Military Government Region, APO 929

1. Report on number of 500,000 Yen delinquents in Miyazaki Prefecture is negative.

FOR THE COMMANDING OFFICER:

Albert M. Leavitt

ALBERT M. LEAVITT
1st Lt, Inf
Tax Surv Officer

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

HEADQUARTERS
NAGASAKI MILITARY GOVERNMENT TEAM
Nagasaki, Kyushu, Japan

APO 929
6 August 1948

SUBJECT: Report on Japanese National Tax Collection

TO : Commanding General, Eighth Army, APO 343
(Attn: Military Government Section)

1. For tax collection goals assigned to each local tax office see inclosure 1.

2. For actual monthly tax collections reported by each local tax office for the period of July 1948 see inclosure 1.

3. For tax collection of those who own 500.000 yen or more from each local tax office see inclosure 3.

4. The main problems of which the tax offices are presented at the present time are:

(a) Lack of sufficient transportation to carry out businees.

(b) Insufficient funds alloted for travelling and hotel expenses while in the field.

(c) Lack of office space.

5. There were no signs of tax office sabotage in this prefecture during the month of July.

6. The following information concerns the collection of taxes from those who owe 500.000 yen or more on 1947-48 taxes during month of July for entire Prefecture:

(a) 179,502,361 yen uncollected at beginning of July.

(b) 117,156,180 yen collected during month.

(c) 62,346,181 yen remaining to be collected.

(d) 4 prosecutions, 8 attachments.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Ltr, Hq Nagasaki Mil Govt Team, APO 929, 6 August 1948, subj: "Report on Japanese National Tax Collection".

7. The Hirado tax office has a total of 6,567,462 yen delinquent taxes from those who owe 500,000 yen or more. All of these cases deal with coal mine operators. This tax office is not allowed to attach mining equipment. As a result these cases are being handled by the Kojimachi Taxation Office, Tokyo.

8. The total final goal for all tax offices in Nagasaki-ken is 1,990,837,000 yen for 1947-48 fiscal year. As of 31 July 1948 a total of 2,449,762,922 yen has been collected. (Approximately 22% over quota)

FOR THE COMMANDING OFFICER:

Ralph I LaRock

RALPH I LABOCK
1st Lt FA
Adjutant