

# THE Pacific Citizen

Volume 13

February, 1941

Number 150

## I.D.C. Presents Loyalty Pledge To Utah Governor

Idaho Official To Receive Similar Document

SALT LAKE CITY, Utah—Highlighting the observance of National Defense Week and Americanization Days, from Lincoln's birthday to that of Washington's, the Intermountain District Council presented a combined loyalty and service pledge to the governor of Utah, Herbert B. Maw, at a special ceremony held in the State Capitol on Feb. 15.

The pledge is patterned after the one sent to President Roosevelt from the first IDC convention.

Idaho's Governor Chase Clark will receive a similar resolution prepared by the Idaho chapters in the state house in Boise on Friday afternoon, Feb. 21. Appropriate ceremonies are being planned for the occasion.

Mike Masaoka, district council chairman, is the head of the delegations.

Text of the resolution to be presented to the governor of Utah is as follows:

### LOYALTY AND SERVICE PLEDGE

To the Governor of the State of Utah:

Whereas, in these troubled days of strained international relationships and hurried national defense programs, of rumors and instances of un-American activities among the residents of this country, a doubt may arise in the minds of the American public as to the loyalty of the American citizens of Japanese ancestry to this nation; and

Whereas, we, the American citizens of Japanese ancestry, having been born into and educated into the American way of life, to cherish its ideals and institutions, to believe in the democratic system of government, to love and respect the Stars and Stripes as the symbol of this great land of ours, and, having received innumerable opportunities, rights and privileges from these United States, sincerely wish to convey to the people at large the fact that all our sympathies and thoughts are for America and that we are unreservedly loyal to her; and

Whereas, it is the unquestioned duty of every American citizen to aid in the national defense program of his community, state, and nation,

Therefore, be it resolved by members of the Intermountain District Council of the Japanese American Citizens League that we hereby reaffirm our alle-

## FISHERMEN ON SUISUN BAY



## LOS ANGELES ORGANIZES SPECIAL GROUPS TO FOSTER GOODWILL IN COMMUNITY

LOS ANGELES, Calif. — Under its newly organized Social Cultural Committee, the local JACL chapter will sponsor a tea for the civic leaders of this community sometime during the first week of March. The aim of the affair is to bring the cultural side of the Nisei to the public-at-large. Chiyoko Sakamoto heads the committee.

The chapter carries this idea into other activities, such as its Speakers Bureau, which will also endeavor to educate the American public.

The bureau will be a clearing house for speakers to American groups. Those who have been asked by Masao Satow, chairman, to serve on the bureau are: Mrs. Miya Kikuchi, Mrs. Sumi Kashiwagi, Ruth Watanabe, Maki Ichiyasu, Chiyoko Sakamoto, John Aiso, Fred Tayama, Togo Tanaka, Ken Matsumoto, Dr. Kazuo Kawai, Eiji Tanabe, Kay Sugahara, and Roku Sugahara.

giance, without any reservations whatsoever, to the United States of America; that we do hereby pledge our lives and fortunes to the preservation of the American way of life and government; and that we do hereby request you, as governor of the great State of Utah, to call upon us, individually or as an organization, to serve our State and Nation in any capacity whatsoever which you and your colleagues may deem necessary and proper.

(signed)  
Mike Masaoka  
District Executive  
Chairman  
Charles Tsukamoto  
State JACL  
Supervisor  
Salt Lake City, Utah  
February 15th, 1941

## NWDC, Salt Lake, Ogden Elections

SEATTLE, Wash. — Tom Iseri of the Valley Civic League was elected chairman of the Northwest District Board at the first meeting of the year.

Dr. Newton K. Uyesugi of Portland was elected executive secretary while Charles Toshi of White River was named treasurer.

The members discussed the Northwest District Convention to be held in Seattle from Aug. 31-Sept. 1. Also, at this time, the board took a firm stand on the point that if any Nisei was called under the Selective Service Act, that he should willingly respond.

The next board meeting will be held in Portland on March 23 during the 4th annual Northwest basketball tournament.

## SALT LAKE

SALT LAKE CITY, Utah — New officers of the Salt Lake City chapter have been announced as follows:

Shigeki Ushio, pres.; Yuki Inouye, vice-pres.; Ruby Tashima, rec. sec.; Yuriko Kimura, corres. sec.; Kay Tera-shima, treas.; Mitsuo Hagio, soc. chr.

## OGDEN

OGDEN, Utah — George Yoshida was elected president of the local JACL for the ensuing year. He will be assisted by Charles Tsukamoto, vice-pres.; Michi Mayemura, sec.; Michiyo Mukai, corres. sec.; Jake Koga, treas.; Michi Sato, reporter; Tatsuo Koga, exec. chr.; Ichiro Ujiye, associate chr.; George Fujii, soc. chr.

Especially drawn for the Pacific Citizen, the painting above, entitled "Fishermen on Suisun Bay," is the work of Professor Chiura Obata of the art department of the University of California.

Professor Obata will be remembered for his painting of a snake for the New Year edition.

## Intermountain Welcomes Envoy

OGDEN Utah — Expressing their loyalty to the United States while calling upon him to exercise his good offices to facilitate the expatriation process; officers and members of the Intermountain District Council met Admiral Kichisaburo Nomura, Japanese Ambassador to the United States, during his brief stop over in this Junction City en route to assume his official duties in Washington D.C.

Mike Masaoka, district chairman, presented the new ambassador with "The Japanese American Creed," which he authored and a letter explaining the views of the IDC, in addition to verbally expressing the best wishes of the group for a successful mission in the promotion of Japanese American relations.

## San Luis Obispo Maps Temporary Program for Year

SAN LUIS OBISPO, Calif. — The temporary calendar as scheduled by the local chapter is as follows:

March—membership drive, party for new members; June 15—Father's Day, graduation party; July—council meeting; Sept. 1—Southern District Convention in Long Beach; December—installation party.

## S.F. Schedules JACL Weekend On May 31, June 1

Chapter to Conduct Survey of 2,000 Nisei in May

SAN FRANCISCO, Calif. — The local chapter will deviate from its usual program this year with the sponsorship of a gala JACL weekend on May 31 and June 1 under the social-financial committee headed by Teiko Ishida.

The event will open with a talent parade on May 31 at the tentative locale of the Scottish Rite auditorium. Immediately following the tal-

## Pacific Citizen Board Selected

The following board has been selected to handle The Pacific Citizen affairs during the coming year: Takeo Nogaki of Seattle, chr.; Ken Utsunomiya of Santa Maria; Mike Masaoka of Salt Lake City; Dr. George Takahashi of Sacramento; and Vernon Ichisaka, managing editor and director.

ent parade, the hall will be cleared and an informal dance held.

On June 1, an outing is planned at Lake Merced with a barbecue, dancing, boating, golf, fishing and a community sing as the features.

In May, the chapter has also scheduled a survey and a census of approximately 2,000 Nisei of over 18 years of age in this city, under the chairmanship of Henry Tani and his committee. The chapter will appropriate \$50 as an initial outlay for the maximum cost of \$120.

The next general JACL meeting will be held on Feb. 27 under the co-chairmanship of Henry Uveda and Yasuo Abiko.

## Pocatello, Idaho Falls, Petition

IDAHO FALLS, Idaho — The first official meeting of the executive committee of the Intermountain District Council for the new year found many decisions reached.

Under the gavel of Mike Masaoka, chairman, the district officers formally approved the petitions of the Pocatello and Idaho Falls Japanese American societies for charters in the IDC. Recommendations that the National Board ratify their action on these petitions have been sent to Saburo Kido, national president.

## THE PACIFIC CITIZEN

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**Japanese American Citizens League**  
 Editorial and Business Offices  
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### Notes and Comments

So few of the chapters are heeding our warning that we must again remind the chapters that 35 cents must be sent together with the names and addresses of paid-up members before the end of March to the national treasurer, Hito Okada, 707 Journal Building, Portland, Oregon, or to National Headquarters.

Positively, the March issue of the Pacific Citizen will be the last one to reach the old 1940 membership lists. Subsequently, those chapters from whom no response has been received will be automatically dropped from the Pacific Citizen mailing lists.

Chapters must complete their drive for collecting old memberships within the next few weeks and report immediately. Don't leave this important matter to the last minute.

Some of the readers have commented on the painting by Professor Chiura Obata of the University of California art department, a picture of a snake which appeared on the first page of the January issue.

This month, we are again fortunate in having another masterpiece by the same artist. Professor Obata, who is well known throughout the Pacific Coast, has kindly consented to contribute his work from time to time.

We would like to extend our appreciation on behalf of the 50 chapters of the national organization at this time to Professor Obata for his generous contributions.

Readers will note the abundance of space which we have devoted in this issue to the Federal income tax. As most of the workers who have been exempt up to the present time will file a report for the first time this year, many will be in doubt as to the proper procedure.

With exemptions of only \$2,000 for married persons or heads of families and \$800 for single persons, a necessity arises for quick and simple instructions for those millions of new income tax payers.

Hence, the February issue of the Pacific Citizen endeavors to present in laymen's language and as concisely as possible every feature of "Your Federal Income Tax."

As we have received requests from several new chapter presidents as to proper methods of reporting news and seeking information about advertisements, we would like to repeat a few facts for those who may still be perplexed.

Advertisements in the Pacific Citizen are quoted at \$1.00 per inch by one column. Chapters receive 30 per cent commission for every paid advertisement.

Chapters receive 50 per cent for each paid subscription of a non-member.

Regarding the reporting of news, the president in most cases appoints a special correspondent to handle this duty. Each month, the Pacific Citizen office sends out questionnaires to aid and remind either the president or the correspondent.

However, it has been the practice of some chapters to omit the news report for that particular month if they do not receive the blank. The blanks in this case would defeat their purpose.

There are some chapters which have ignored the blanks altogether and our repeated requests for the selection of a special correspondent. Despite the lack of cooperation, we continue to turn the other cheek and try to get the news of their chapter through another source.

As the latter chapters are not in the majority, their lack of support will not become a popular custom. As the chain is only as strong as its weakest link, however, we think those few chapters should pull together. Perhaps the new regimes will bring this possibility about.

### Nat'l Pin Drive

Kay Hirao of Oakland, chairman of the national pin committee, will head an extensive campaign this month. The goal has been set at 2,500, he stated.

In order to encourage the membership in the sale of pins, prizes will be offered as follows: a \$1.25 pin will be given for each 10 sold; and a \$2.25 pin for each 15.

Hereafter, only past national presidents may wear the diamond-studded pin. Another restriction will be the use of the pearl-studded pin by those who have contributed a special service to the



KAY HIRAO

## THE PRESIDENT'S CORNER

The technique of publicity is something new as far as the Japanese people are concerned. Modesty has prevented self-publicity, which can be interpreted as self-confidence, when one does not hesitate to broadcast his ability and virtues. In this day and age, the attitude of "truth will prevail" is antiquated. If there is any story to be told, it must be said quickly before any unfavorable news becomes accepted as a fact.

The newspaper columns, both in the vernacular as well as the American papers, show that the Nisei through the JAACL are pushing their program of letting the American public know what they are and what they stand for. It is encouraging to see so many editorials being written about the position of the American citizens of Japanese ancestry.

National headquarters would like to receive clippings of all articles, both favorable and unfavorable, which appear in connection with the Nisei. It is important to know what papers consider the Nisei as having news value.

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Everyone of us must be happy over the fact that all Nisei draftees are not being segregated. All accounts indicate that the treatment is of the best. One American Legion post commander has stated that if there is any discrimination, he will be willing to take up the fight for a square deal.

When so much suspicion and doubt is in the air, it is important for us to know where and how many of the Nisei draftees are located. The number that we send into the army is one of the best evidences as to where our loyalty lies. Such being the case, every chapter is requested to keep close watch and to give the name and address of every draftee which comes to its attention.

Data of this nature will be helpful in pressing our campaign for recognition. Your cooperation is sincerely solicited.

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The important role which our JAACL plays in the life of every Nisei is undeniable. Even those who have been indifferent in the past are coming to see the light. To convert others to our cause requires that each and every member show real enthusiasm. We must believe in our JAACL. Enough has been accomplished under the name of our organization to warrant consideration as a necessary body to promote Nisei welfare.

The collection of dues from old members is now underway. According to our checkup, there were about 10,000 JAACL members, but only about 6,000 paid their dues in 1940. Heretofore, there has been no means of checking up and pointing to the cause of such failure. Now, however, with the new

citizens league movements. Chapters will vote on individuals entitled to the latter honor.

card filing system installed, we should be able to push the campaign of keeping our old members.

March initiates the new membership campaign. Bill Ishida of Fresno is again serving as chairman. He will be announcing his program in the very near future. The first thing that should be done by every chapter is to organize its membership committee to carry on this work.

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Tom Yego of Newcastle is heading the National Endowment Fund Committee. With lots of confidence, Tom is saying that he will see \$25,000 cash in the treasury by the time the 1942 National Convention rolls around. We hope he will be able to realize the goal.

Every chapter must start to lay plans. The Endowment Fund Drive starts in April. According to preliminary plans, a quota is going to be set up for each chapter, and those which attain the objective will be allowed certain amount for time and effort.

The success of the drive will be of great significance. The financial benefit we receive is one thing. But the educational value cannot be overlooked. We shall be able to show that the united effort of a large number can accomplish what a few cannot. In other words, when the entire membership of our JAACL puts its shoulder to the wheel and pushes towards the same goal, nothing will be impossible. It is up to each and every one of us to give a helping hand.

Twenty-five thousand dollars by August of 1942—that should not be difficult.

### About Members

#### REEDLEY

Takao Yamakawa will retire from JAACL activity for a year while he serves Uncle Sam for that interval at Monterey.

#### PORTLAND

Natsuko Wakasugi became the bride of George Hashitani of Nyssa, Oregon, on Feb. 16 at Portland. The bride has been an active member of the local chapter and is the younger sister of Mamaro Wakasugi, 6th biennial national convention chairman.

### Peoples Laundry

165 Tenth Street  
 Ph. MArket 7959  
 San Francisco, Calif.

#### MAKE IT

### CHERRYLAND

for

Chop Suey and  
 Sukiyaki

1650 Post Street  
 San Francisco, Calif.

Phone: WAlnut 9907

### Mike Masaoka Serves As State Chairman

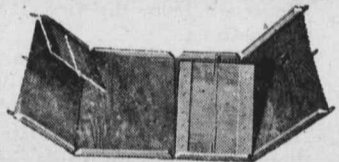
SALT LAKE CITY, Utah—Mike Masaoka, IDC chairman served as chairman of the Speakers' Bureau of the Utah State Infantile Paralysis Drive.

He is the youngest person ever to hold this responsible position of directing the speaking activities for this humane campaign and the first Japanese to ever serve as a committee chairman. He had many nationally famous speakers on his committee, including men and women who have spoken before such national conventions as the American Bankers Association and the Association of Insurance Commissioners.

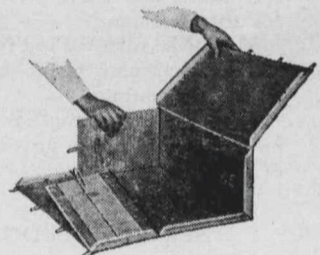
Masaoka is credited by the state chairman, C. Clarence Nelson, with much of the record breaking success of the drive this year in Utah.

## CABCO Allbound CRATES

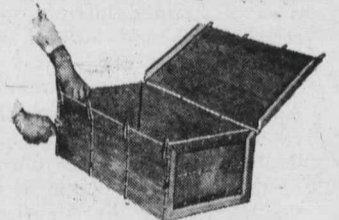
Need no nails



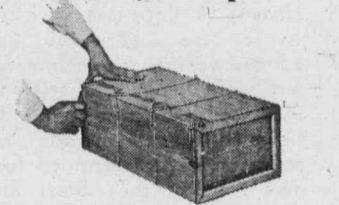
Simply fold together



Tighten two wire loops—  
 ready to pack



Close the cover—  
 ready to ship



The answer to your  
 shipping problem

Save time and money; keep contents in perfect condition while enroute. Wire for FREE sample crate... test it for yourself. There's a Cabco Allbound Crate for every kind of product.

## CALIFORNIA BARREL CO., LTD.

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 San Francisco  
 1280 Wholesale St.  
 Los Angeles  
 169 W. 2nd St.  
 Salt Lake City  
 325 Republic Bldg.  
 Seattle

# YOUR FEDERAL INCOME TAX

March 15, 1941, will be long remembered by millions of wage earners because it will be the first time they will be required to file their income tax returns. In order to raise additional revenue, Congress has enacted a law amending the Income Tax Law, lowering the exemption permitted. Such being the case, almost every single person who has been earning a living income will fall under the new provision.

## WHO MUST FILE A RETURN?

Every single person having a gross income of \$800 or more; every married person, not living with husband or wife, having a gross income of \$800 or more; and married persons living with husband or wife, who have an aggregate gross income of \$2,000 or more.

In other words, regardless of the net income, the new law requires a filing of the returns.

## WHEN MUST RETURNS BE FILED?

For the calendar year, on or before March 15, 1941. For the fiscal year, on or before the 15th day of the third month following the close of the fiscal year.

## FORMS FOR MAKING RETURNS

Forms for filing returns of income for 1940 have been sent to persons who filed returns last year. Failure to receive a form, however, does not relieve a taxpayer of his obligation to file his return and pay the tax on time—on or before March 15 if the return is made on the calendar-year basis, as is the case with most individuals.

A person whose gross income for 1940 was derived from salary, wages, dividends, interest, and annuities, and was not in excess of \$5,000, should make his return on Form 1040-A.

A person whose gross income was in excess of \$5,000 or, regardless of amount, was derived from a business, profession, rents, or sale of property is required to use Form 1040.

## PERSONAL EXEMPTIONS AND CREDITS FOR DEPENDENTS

The head of a family, as defined by the income tax regulations, is one who, because of a legal or moral obligation, supports and maintains in one household a dependent individual, or individuals, closely connected with him by blood, marriage, or adoption. As such, he or she is entitled to a personal exemption of \$2,000.

A credit of \$400 is allowed for each dependent. A dependent is one under 18 years of age, or one who is physically or mentally defective and incapable of self-support. He need not live with nor be related to the taxpayer.

If husband and wife contribute to the support of a dependent, the \$400 credit may be taken by the one contributing the chief support,

and it may not be divided between them. Likewise, if two members of a family contribute to the support of a dependent, the one who contributes more than one-half of the support may claim the credit.

Both the personal exemption and the credit for dependents must be prorated when the status of the taxpayer changed during the year.

## EXEMPTIONS ALLOWED COUPLES MARRIED DURING TAXABLE YEAR

The credit for dependents as well as the personal exemption is required to be prorated where a change of status occurs during the taxable year, and these credits are allowable not only for the purpose of computing the normal tax but also the surtax. A fractional part of a month is to be disregarded unless it amounts to more than half a month, in which case it is considered a month.

If a child under 18 years of age reaches the age of 18 during the taxable year, the credit of \$400 is required to be prorated in the same manner as the personal exemption. For example, should the child's 18th birthday fall on June 30, the parent would be entitled to claim \$200 credit for the dependent child—that is, one-half of \$400. The same rule applies to other dependents where a change of status occurs during the taxable year.

## WHO IS THE HEAD OF THE FAMILY?

For income tax purposes there can be only one head of a family. In addition to being the chief financial support, the head of a family must be related by blood, marriage, or adoption to his dependents, and he must have a legal or moral obligation to exercise family control over them and provide for their care. As such he is entitled to the same exemption allowed a married person—\$2,000.

There are some unusual cases under this classification. A single person, who supports and maintains in one household one or more individuals who are closely connected with him by blood, by marriage, or by adoption, and whose right to exercise family control and provide for them is based upon a legal or moral obligation, is the head of a family, and as such is entitled to the exemption allowed a married person—\$2,000. In addition he may claim a credit of \$400 for each dependent.

Another example not so much out of the usual is this: A widower who supports in his household his aged mother and his child 17 years of age is the head of a family, and as such is entitled to an exemption of \$2,000 and a credit of \$800 for two dependents.

Not infrequently a case like this is reported: It involves the support of an indigent adult by a single person who is morally and legally obligated to provide a

home for this individual. In such a case the exemption as the head of a family may be allowed—the circumstances of each case are considered in making the determination. If the individual so supported is not financially dependent, even though the taxpayer maintains a common home and furnishes the chief support, the latter may not claim the exemption.

## WHAT IS A FAMILY?

Income-tax regulations are not straight and narrow in interpreting this phrase. It may mean the taxpayer's personal residence, an apartment, rooms in a boarding house, living quarters in a hotel, or such other place as he or she may occupy as a temporary or permanent residence.

It is not always necessary that a taxpayer and his dependents live under one roof the whole year round in order that he be allowed the exemption given the head of a family. If the common home is maintained, and the parent is away much of the time on business, or a child is away at school, or on a visit, that is still "one household," and the exemption is allowed. It may be unavoidable for a parent to keep his dependent children with relatives, or in a boarding house, while he lives elsewhere—that constitutes "one household." But a person who, without necessity, gives the dependent of another a home, is not, under the income-tax regulations, the head of a family.

Another term that may be, in some cases, confusing or perplexing to many taxpayers is "living together," in the case of a husband and wife. Again the income-tax regulations are liberal in interpreting a phrase which, precisely defined, might do an injustice to a taxpayer.

When a common home is maintained, and it becomes necessary for the husband to be away on business occasionally and temporarily, or the wife is absent on a visit, the \$2,000 exemption still applies.

The relation is not changed, neither is the exemption forfeited, if either husband or wife is unavoidably confined in a sanatorium. If, however, the husband continuously makes his home in one place, and the wife her home at another, they are not "living together" within the meaning of the Internal Revenue Code.

## DEDUCTIONS FOR BUSINESS EXPENSES

Deductions for business expenses form a large item in the return of many taxpayers and must have certain qualities to be allowed. Such deduction must be for an expenditure in connection with the maintenance and operation of the taxpayer's business or business properties; it must be an ordinary expense and it must be a necessary expense. In insisting upon the latter qualifications, the Bureau of Internal Revenue

is upheld by the Board of Tax Appeals and the courts. Ordinary and necessary expenses are only those which are usual and essential in the case of similar taxpayers, "and do not include extraordinary and non-essential expenses."

Typical business expenses of a mercantile establishment are amounts paid for advertising, hire of clerks and other employees, rent, light, water, heat, stationery, stamps, telephone, property insurance and delivery expenses.

The expenses of a manufacturing business include labor, supplies, repairs, light and heat, power, selling cost, administration, and other similar charges.

The farmer may deduct all necessary expenses incurred in the production, harvesting, and marketing of crops, including labor, cost of seed and fertilizer used, cost of minor repairs to farm buildings (other than his dwelling) and small tools used up in the course of a year or two. A taxpayer conducting more than one business may claim the business deductions of each.

## DEDUCTIONS FOR PROFESSIONAL EXPENSES

A professional man may deduct all necessary expenses incurred in the pursuit of his profession. These include the cost of supplies used in his practice, office rent, cost of light, water, fuel, and telephone in his office, the hire of office assistants, and expenses paid in the operation and repair of an automobile, based upon the proportion of time it is used for professional purposes.

Many physicians use their residences both as their offices and their homes. In such instance the physician may deduct as a business expense the rental value of the rooms occupied for office purposes if he actually pays rent, and also the cost of light and heat furnished these rooms. Also, he may deduct a portion of the wages paid domestic servants whose time is partly occupied in caring for these rooms. Membership dues in professional societies are deductible. Physicians and dentists who keep in their waiting rooms current magazines and newspapers for the benefit of their patients may deduct this item as a business expense. The cost of professional journals for the taxpayer's own use is also a deductible item.

The cost of technical books is not a deductible item, being a capital expenditure, but a proportionate amount for each year's depreciation of the books may be deducted. Depreciation may also be taken on office furniture and equipment. Insurance premiums on office or other professional equipment and liability insurance may be deducted. A premium paid for automobile liability insurance should be apportioned and that part of the premium attributable to business may be deducted as a business expense.

## LOSSES FROM CASUALTIES, THEFTS, WAGERS

To be deductible, a loss arising from "fires, storms,

shipwrecks, or other casualty" need not be connected with the taxpayer's trade or business. If his home or his automobile is destroyed by fire, or his summer bungalow damaged by flood or storm, he may claim a deduction for the loss sustained.

Loss of property by theft or burglary is an allowable deduction, and need not be incurred in trade or business. Hence, the loss occasioned by the theft of jewelry or an automobile used for pleasure and convenience is deductible. It must be established, however, that the property actually was stolen. Should circumstances attending the loss leave the owner in doubt as to whether it was stolen or lost, the claim would not be allowed.

Losses from wagering transactions are allowable only to the extent of the gains from such transactions.

A loss is deductible only in the year in which it is sustained, even though, as in the case of a theft or casualty, it may not be discovered until a later year. Losses compensated for by insurance or otherwise, of course, are not deductible. However, in the event the amount of insurance is not sufficient to recompense for the loss sustained, the excess of the insurance is deductible.

## DEDUCTIONS FOR TAXES

In general, taxes are deductible only by the person upon whom they are imposed.

Taxes on real estate and personal property paid during the year 1940 are deductible. So-called taxes which are assessed against local benefits, such as streets, sidewalks, drainage, and other like improvements, are not deductible but are to be capitalized, as they tend to increase the value of the property and thus constitute cost of a permanent improvement. The Federal income tax may not be deducted. The tax on unjust enrichment—a Federal tax on income—is not deductible. Income tax, however, paid to the State by an individual on his income is an allowable deduction in his Federal income-tax return.

Customs duties paid by a person on articles imported for his own use are deductible. Import or tariff duties paid to customs officers; and business, license, privilege, excise, and stamp taxes paid to internal revenue collectors are deductible as taxes, provided they are not added to and made a part of the expenses of the business or the cost of the articles of merchandise with respect to which they are paid, in which case they cannot be deducted separately as a tax.

The Federal tax of 1 cent for each 10 cents or fraction thereof paid for admission to any place is deductible, provided an account has been kept by the taxpayer of the amount paid. Taxes on club dues are deductible by the member paying them. An individual may deduct the tax on his telephone conversations, radio messages, telegrams, and cables, and on the rent of his safe-deposit box.

(Continued on Page 10)

# behind the newsfront

By KAY NISHIDA

By KAY NISHIDA

The advent of the present national emergency may have brought with it a tendency toward hysteria and an attitude of unjustifiable questioning of Nisei activities, but it has also given citizens of Japanese ancestry an admirable opportunity to demonstrate their loyalty to the United States.

The unprecedented interest in the national conscription has produced in the various committees throughout the Pacific Coast an occasion for frank interchange of ideas on citizenship and national defense between the Nisei and the civic leaders of their respective towns.

One example of the use of this opportunity may be cited. A dinner for Nisei draftees of Japanese parentage was given at Carquinez Hotel in Richmond to which many prominent American civic leaders, including Mayor S. S. Ripley, were present. The Richmond Independent commented in its editorial:

"Speakers at the meeting expressed an attitude of full support and fealty to the United States of America, their land of adoption or birth. They carried this pledge to the eventuality that Japan and the United States might at some time be at war."

The editor, Ruel S. Crose, wrote further:

"The principal speaker, Mr. Saburo Kido, president of the Japanese American Citizens League, warned that those of Japanese ancestry who are inducted into the American armed forces must be good soldiers and loyal Americans, for their actions will reflect upon the entire Japanese populace of this country. The same admonition might apply to other Americans, regardless of racial extraction."

At the ceremonies for the induction of JACL officers in Tulare County, which was given a big front-page coverage by the Visalia Times-Delta newspaper, a number of prominent civic leaders, including a representative of Mayor J. Pierce Cannon, were present.

Click Relander, who represented Editor Chas. A. Whitmore of the Times-Delta, spoke at the meeting regarding qualifications that have made Japanese good citizens. He cited many examples of Nisei scholastic proficiency, good police record, and lack of Japanese names on the relief rolls to prove his point.

Another recent activity worthy of notice was the manner in which the Japanese community in Concord, under the leadership of the JACL and the Nihonjinkai, sent off their Nisei draftees to the training camp. The villagers staged a patriotic parade, led by the conscriptees and joined by the American

legionnaires, Japanese scouts and their drum and bugle corps.

These instances are being cited to indicate that the Nisei, through their JACL, have now an admirable opportunity to show that they have a stake in the national defense and that their interest, by and large, is identical with that of every other patriotic Americans.

Now is the time to demonstrate by words and deeds that the defamatory allegations of vicious propagandists, who are casting aspersions against the good name of the Nisei and are even questioning their loyalty, are truly ill-founded and unwarranted.

Undoubtedly Japanese-American relations in the Pacific are flowing toward a climax, and some kind of a showdown may be in the offing for this spring or summer. Some of the unfavorable effects of this Pacific crisis may fall upon the innocent Nisei. But if they are firmly resolved to carry out their obligations according to the basic thesis that they are Americans, and that their first duty is to this country come what may, then they have at least the satisfaction of knowing that their course has been set aright. Then safety from this point will depend upon the skill with which they manipulate the sails and steer the rudder, in a voyage which will undoubtedly be fraught with dangers and stormy sailing.

The Nisei must take the helm with unshakeable conviction that they are equal to the task.

## NEW CIRCULAR PUBLISHED ON FEEDING OF CHICKENS

BERKELEY, Calif. — Revised to include information obtained in investigations during the past two years, a new edition of Circular 108 on the feeding of chickens has been published by the University of California Agricultural Extension Service and is available to poultrymen throughout the state.

The circular may be obtained free of charge from any county office of the Extension Service or from the Office of Publications of the College of Agriculture in

## 4,600 COMPETE IN STATE EXAMS DURING NOVEMBER

SACRAMENTO, Calif. — 4,600 California citizens competed in state civil service examinations during the month of November, according to information from the California State Personnel Board in Sacramento.

There's a lot of "book larnin'" going on in the country today—and much of it has nothing to do with Caesar dividing all Gaul into three parts or trying to figure out what Shakespeare was talking

about.

Many of the pupils are grown men and women—folks who didn't have the time to bother with school when they were young because there was work to be done in the fields. Or maybe the schools were so far away it was easier just to forget a-

Down in Oklahoma, a lot of people who never had a chance to get inside the Little Red Schoolhouse before are learning to read and write through the efforts of the Works Projects Administration. Adult education classes have been set up among the share croppers, and since WPA first came into the state five years ago more than 80,000 persons have been taught to read and write.

In many sections of the south, local boards of education are striving to cut down illiteracy and to increase the length of the school term for youngsters. In districts where children go to school only four or six months each year, authorities are trying to string the school sessions out to eight or even nine months.

What happens when adults learn to read and write is that they begin reading newspapers and magazines, listening to discussions of public interest on the radio. They become interested in politics, economics. And particularly in their own standards of living. They pick up pointers about their health, about managing their homes, running their farms.

All in all, educational campaigns so far undertaken have tended to make folks resolve to better their lot. And in sections where vocational guidance has been added to the regular school programs for youngsters, authorities believe pupils will be in a better position to earn their living when they leave school.

## 'Family' Farms Show Decrease

DENVER, Colo. — Caught between the large, industrialized farm and the small "subsistence" farm, the average "family-size" farm is disappearing in America, according to John Vesecky, president of the Farmers' Educational and Cooperative Union of America.

Agriculture is becoming industrialized, he said at the 36th annual convention of the union, and "as a result, farms are becoming divided more and more into groups—the subsistence farm and the large farm run as an industry.

"In between these groups is the fast-disappearing family or middle-size farm. The industrialized farm is run similar to a business and for mass production of agricultural products. The subsistence farm is more or less a home and not a business.

"The family-size farm is disappearing because of low farm prices, which are not enough to cover the cost of small-scale production and because of foreclosures of these farms and their purchase by industrialized farms.

"If we are to keep this distinctly American institution, then something must be done to raise the income of the family-size farm to parity with other groups."



about the whole thing.

And a great many of the regular schools, especially in the middle west, are beginning to throw in vocational subjects connected with the farm. The three R's are still important—but so is the knowledge that will make a field produce good crops.

## \$1,000 PER MINUTE

### FHA Reveals Northern California Home Owners Invest Huge Sum During 1940

Home owners in Northern California invested approximately \$1000 a minute each business hour during 1940 to own a piece of this good earth and a house upon it, according to mortgages selected for appraisal by the district office of the Federal Housing Administration.

A review of applications for mortgage insurance submitted from the 46 counties of the local district reveal that mortgages were selected for appraisal at the rate of 12 an hour, or one every five minutes, each office hour during the year.

With 24,300 mortgages, totaling \$106,202,107, the average amount involved in each was slightly more than \$4366. This, plus land value or the cost of building lot, represents an average total investment of approximately \$5000 for each mortgage selected for appraisal.

Despite the large and increasing volume, losses in this district due to the failure or inability of borrowers to carry out their contracts were said to be practically negligible during the more than six years of FHA operations.

"This healthy condition of our local home market is due in large measure to the Federal Housing program which provides for monthly purchase payments well within the reach of average families," in the opinion of D. C. McGinnis, district director. "Protection for home owners and lending institutions under this plan has reassured the public as to the safety of owning homes, and has attracted capital back into the field of home mortgage loans."

He said the rate of increase in residential construction has gone ahead steadily for the past six years, without spectacular gains but with an unbroken rise, indicating the care with which the Federal Housing Administration has proceeded.

"An entirely new system of home mortgage loans has been developed in this period," the housing director pointed out, "the first sensible system ever devised for the well-being of the average wage-earning family. Progress has been made without jeopardizing soundness of construction."

# TULARE COMMUNITIES ON REVIEW . . .

## Delano, Dinuba, Lindsay, Orosi, Visalia

(Editor's Note: Continuing the publication of the historical surveys of the chapters of the Northern California District Council, this issue contains the report of the Tulare County districts—Delano, Dinuba, Lindsay, Orosi, and Visalia.)

### TULARE COUNTY JACL By Natsuko Misono

#### DELANO DISTRICT

Records reveal that the first Japanese settlers came to this region in 1905 and consisted mainly of railroad section crew workers. The first organization was known as the Nichi Bei Shinzen Kisei Domei Kai.

About 300 Japanese comprised the population. As far as racial prejudice was concerned, Japanese labor was subjected to agitation and force.

The total Japanese population in this community at present is: Nisei, 489; Issei, 432.

Occupations may be divided into three classes, the farmers, businessmen and laborers.

Organizations have jumped from one to 14. They are: Japanese Association, Delano District JACL, Farmers' Association, Growers Exchange, Shojo Kai, Haha-no-kai, YMA, YBA, Bukkyo Kai, Mothers and Fathers Club, Bukkyo Fujin Kai, Town Club, Earlimart Growers Association, and Gakuen Alumni Association.

Present prejudice consists of unequal treatment in such places of amusement as the Delano Plunge and Delano Theatre.

Japanese are credited in this region with introducing truck gardening, due to the fact that the first cotton grower was an Issei pioneer.

In a move to become truly a part of the community in which they reside, both Issei and Nisei have joined

in various goodwill as well as civic events, such as participation in the Annual Harvest Festival (Float and Street Ondo), Hina Matsuri tea for the public school faculty by the Delano Mothers Club and contributions to the Tulare and Kern Hospital.

### DINUBA DISTRICT

By Fred Nishida

Labor contractors and grape laborers first came to this district in 1902 and eventually formed the Fukuoka Kenjin Kai in 1908 and the Young Men's Association in 1920.

The total Japanese population was 25 in 1902 and 40 in 1904.

No racial prejudice was recorded at this time.

The population today is 400 and is mostly concentrated in the occupations of vineyardists and produce growers.

The organizations are: Buddhist Church, Fujin Kai, Young Buddhist Association, Mothers Club, Tulare County JACL Dinuba district, N. A. Butoku Kai (Fencing Club), Methodist Church and Epworth League.

The Dinuba residents have been fortunate in that they have suffered no racial discriminations up to the present time.

To them goes the credit of the development of watermelon culture. Added to this achievement is their wholehearted cooperation in such civic organizations as the Armistice Day celebration and in such worthy charities as the Red Cross, Community Chest and the Salvation Army.

### LINDSAY DISTRICT

By John Kubota

Labor contractors comprised the first Japanese in this region approximately around 1903. They organized the Tulare County Japanese Association in 1909 and the Doshi Kai the following year.

It was not until 1927 that

the gakuen organization was realized, while 1930 found the formation of the Dokushin To.

In this period, discrimination by packing houses harassed Japanese workers.

The population ranged from 250 to 300 at this time. Today the Issei are well outnumbered by Nisei, the former amounting to 70 and the latter, 260.

Business and occupations consist of growers of citrus, olives and truck crops such as tomatoes, peas, strawberries, etc.; chop suey restaurants, stores, restaurants, and two pool halls.

Organizations are: Lindsay Gakuen Iji Kai, Lindsay Vegetable Growers Association, Lindsay District JACL, Seinen Kai, Shojo Kai, Buddhist Association, N. A. Butoku Kai, and the Fujin Kai.

The discrimination of the past is no longer evident. Japanese have reciprocated for the just treatment through participation in the Orange Blossom Festival while their pea cultivation has contributed to the agricultural wealth of the locality.

Through donations to worthy charities, they have won the respect of fellow Americans.

### OROSI DISTRICT

By Haruo Tashiro

Ranch workers, farm tenants and nurserymen trekked to the Orosi district in 1904 and 1905 and contributed to the upkeep of one store and a boarding house.

The first organization was the Japanese land owners' group. As far as the population was recorded, 100 were permanent and 200 migratory.

Very few instances of racial prejudice were found at this time.

Nisei now outnumber Issei, totalling 250 to the latter's 70. Occupations are centered mainly in truck cultivation such as tomatoes and peas. There are a few orchards and a store and a commission house solicitor in season.

The three main organizations are the Doshi Kai, the Seinen Kai, and the Orosi District division of the Tulare County JACL.

The Japanese community has willingly donated to organizations such as the Red Cross, Boy Scouts, and the YMCA.

American-Japanese relations are very close, as evidenced by the fact that no prejudice exists. There are no residential restrictions. Many Americans work for Japanese. The former are also well in attendance at Japanese weddings and funerals.

### VISALIA DISTRICT

By Tom Shimasaki

A few Japanese are believed to have come to the Visalia district as early as 1890, though the actual settlement of 200 Japanese is recorded as 1900.

These settlers earned their living by chopping wood in the winter. In 1905 they banded together to form the Kyo-gi-kai.

The Japanese lived amicably among the Americans and no prejudice was in evidence.

The total of Issei residents of 250 increases to 350 during the harvesting season. The Nisei population is about 250.

The main occupation is farming, though a profitable living is being gained through other businesses, such as merchants, hotel or boarding house proprietors, restaurant, soft drinks, barbers, dentists, druggists, theatres, etc.

Recreations and congenial interests have resulted in the following organizations: Ja-

panese Association, Bukkyo Kai, JACL, Japanese Language School, YBA, Butoku-Kai and Heimushya-kai.

The main contribution the Japanese have made to this region is the introduction of pea culture in the Ivanhoe district. The peas are shipped to eastern markets advertised as Tulare County peas. The Visalia district (or Tulare County) is the only place where fall pole peas are grown in large quantities on the Pacific Coast. Almost all the growers are Japanese.

The relations of Japanese with other residents are amicable, the former being subjected to no discrimination. The Japanese are known for their sincere efforts to cooperate in celebrations and for their wholehearted contribution towards donations of all kinds. Not the least of all these is their wish to promote better understanding with their fellow Americans.

## American Protestant Missions Leave Valuable Heritage to Japan After Half Century of Brilliant Activity

By GORO MURATA

TOKYO — With the completion of withdrawal of most of the American Protestant missions from Japan by June, 1941, they leave behind a brilliant record of over a half century of evangelical, educational and social activities. Ever since the beginning of the Meiji era when extraterritoriality was abolished, they have been free to travel in Japan to spread their gospel. Today in all parts of the far-flung Japanese Empire — from Saghalien in the north to the Palao in the South Seas—travelers can see the evidence of the missionary work in both religious and medical fields.

According to the latest survey made by the staff of the Japan Christian Year Book, approximately one-third of the adult missionaries are off the field; about four-fifths of the children have gone home. It must be considered, however, that even in normal times, one-sixth of the missionaries are on furlough every year for their home leaves fall in seven-year periods.

The total foreign staff of all the organizations listed in the Japan Christian Year Book for 1940 is 898. Of this number, by December 31, 113 individuals have left, including 23 families, 25 wives and 42 others, 17 of whom are single women missionaries.

By June, 1941, at the latest, three Christian groups are completely withdrawing from Japan. These are the American Protestant Episcopal Mission, excepting part of the Tokyo staff; the Southern Presbyterians; and the Seventh Day Adventists. It must be remembered that some individual missionaries of these groups may remain longer, however.

Other groups such as the Methodists, Baptists and Congregationalists are more or

less decided on staying. However, most of them have been given freedom to act according to their wishes in the future.

Those most opposed to the withdrawing are the Lutherans who are maintaining their missions as before with many families still remaining in Japan. The Friends group is a small mission but it has a definite policy of staying.

As to the Catholic missionaries from America, they are now undergoing investigation by Bishop James Walsh, head of the Maryknolls in New York City, where the Maryknoll fathers for mission work in the Far East are trained. Bishop Walsh arrived in Japan toward the end of the year and is in consultation with Bishop J. P. Byrnes of the Maryknoll Mission in Kyoto. In a recent interview, Bishop Walsh expressed his definite desire of keeping the Catholic Mission in Japan despite the evacuation advice given by the States Department.

Upon their departure, most of the missions will leave behind their schools and churches and other institutions. What they have built up in the past thirty years is tremendous. Almost every important city in Japan has several schools and churches of outstanding character which speak well of the American missionary activities.

The most outstanding, however, are the institutions to be donated to the Japanese people by the evacuating Episcopal Mission. St. Paul's University, St. Luke's International Medical Center, and the Holy Trinity Church, together with funds for their upkeep totaling ¥60,000,000 for the university, ¥10,000,000 for the hospital and ¥500,000 for the church, will soon be transferred from American possession to that of Japanese.

### Examination Announced for Opening In Division of Registration

SACRAMENTO, Calif. — Expanding work of the Division of Registration of the Department of Motor Vehicles has necessitated a civil service examination for Deputy Registrar, Division of Registration, the State Personnel Board announced. The examination, open to men only, is scheduled for March 1.

The Deputy Registrar will assist the Registrar in formulating policies, planning work, and directing the staff of the Division of Registration in registering the ownership of vehicles. The position pays a starting salary of \$320 per month.

Entrance requirements include graduation from a college of recognized standing and three years of experience in a large governmental or

private organization in a managerial or administrative capacity, performing such work as planning and organizing in relation to general management problems, assisting in the determination of general policy and interpreting general policy to division or department heads. Applicants who have completed the 12th grade may substitute additional experience on the basis of a year of additional experience being the equivalent of two years of college.

Applications must be filed with the State Personnel Board by midnight of Feb. 26. Application forms and complete information may be obtained by writing to the State Personnel Board, Sacramento, or to the branch offices in Los Angeles or San Francisco.

## MARKETING PROBLEMS . . . . .

## Growers' Responsibility

By Dr. M. P. Rasmussen  
(Continued From Last Issue)

At almost every growers' meeting, which I have had the privilege of attending during the past 15 or 20 years, there has always been some one who has pointed out that if retailers would only push his particular vegetable — take care of and display it properly — many marketing problems would be solved.

Such a statement may be true. However, it probably indicates a considerable lack of understanding on the part of growers of what retailing involves. If growers could stand behind a vegetable counter a week or so, they would probably understand why retailers are so unfamiliar with the virtues of their particular vegetables, and why they appear to be unwilling to concentrate on selling them. Part of this lack of understanding on the part of the grower is due to failure to appreciate the buying habits of Mrs. Consumer.

## SMALL PURCHASES

Practically every housewife wants to buy in very small quantities from day-to-day, partly so as to enjoy a wide variation in diet and partly because her refrigerator or lack of other storage space will not permit of any other procedure. Consequently, the retailer has to stock a large number of commodities, or run the risk of losing her business.

During the year when the chain store units were studied, at least 39 different vegetables were handled in these stores. The competition was actually far greater than those 39 vegetables, however, since vegetables not only compete with each other but with all food items in the store. The number of different commodities which a retailer carries in stock depends on many things, chief of which are usually the type of store and the average income of the families living in the vicinity of the store.

Among 1543 retailers, whom we studied in New York City during August, 1939, the average chain grocery store carried 874 different items on its shelves; the average independent grocery store, 448; the average meat market, 122; the average fruit and vegetable stand, 55; and wagon hucksters and pushcart operators, from 6 to 8 each.

## VARIETY IN ITEMS

Generally speaking, the better off the neighborhood was, the more different items the store had to carry. For example, in the low-income areas, the independent grocery stores carried about 240 different items, whereas in the high-income neighborhoods, they average 657. Similarly, chain grocery stores carried about 656 items in the low-income areas, and about 1000 in the high-income areas. Even the fruit and vegetable stores carried about 27 different items in stock during August in the low-income areas, and 90 items in stock in the high-income areas.

I wonder how many of us would undertake to replace the clerk behind the counter and guarantee to keep in mind the individual merits of from 600 to 1000 different items, such as are ordinarily carried in a high-class grocery store, if the retailer did for each item what every grower expects the retailer to do with each vegetable or fruit which the grower produces. Whatever growers may think, they should recognize the fact that retailers are not likely to become fully informed and enthusiastic salesmen for vegetables unless they get a lot of help.

It is, of course, a common practice for retailers to push those products on which they are afforded sales help, and which they consider reasonably profitable. All this adds up to the conclusion that if retailers and their clerks are to become enthusiastic and well-informed salesmen of any one vegetable, it is probable that some interested group (and that usually means the growers who produce it) must prepare display material, work out a practical sales program, and induce the retailer to use it.

They cannot expect wholesalers and jobbers, each of whom has a very wide line of produce to merchandise, to concentrate their sales efforts on a single product. If the job is to be done, it will probably have to be done by group of growers, cooperatively or otherwise, and directed primarily at the consumers' main source of supply (that is, the retailer).

## GROSS MARGINS

Many growers seem to believe that the difficulty with the vegetable as well as with the fruit business is that the margins which retailers take on fruits and vegetables are too large. It is usually thought that a general reduction in retail margins would increase sales of vegetables as well as fruits. This would seem to be a good common sense theory, since retail prices and family income are important factors when it comes to purchasing fruits and vegetables.

I am not aware of any investigations which have shown whether or not a high gross margin on vegetables increased or decreased sales. There is some information on fruit sales, however, and I shall have to depend on that information in this discussion. It is difficult to reconcile the facts which have been developed from the fruit study with the theory that low margins will sell fruit.

If high gross margins are holding back sales of fruit, one would expect to find the largest volume of fruit sales in the stores which operated on the smallest gross margin. The trouble with this theory is that in most cases it doesn't work.

## SOME EXAMPLES

For example, we have recently analyzed sales of fruit in 1543 New York City retail stores, where gross retail margins ranged from actual loss-

es to over 70 per cent of the retail price. In the case of eastern apples, the retailers who charged about 15 per cent gross margin sold only about half as many apples as those who charged 60 per cent gross margin.

As a matter of fact, out of 11 fruits which were studied, the only ones where the sales were largest at lowest margins were California oranges and western grapes. In the case of peaches, it did not seem to make much difference whether the retailers took 15 or 50 per cent gross margin.

In the case of bananas, the largest sales came on a margin of 40 to 49 per cent. In the case of western pears, largest sales were reported at 15 to 19 per cent; on watermelons, on margin of 35 to 39 per cent; on cantaloupes, 40 to 49 per cent; and on honeyball melons, at 50 per cent or more.

(To Be Continued)

## RURAL CREDIT . . .

## billion a day

Farmers and ranchers through their production credit associations have borrowed and repaid an average of one million dollars a day during every day of 1940, announced C. R. Arnold, Production Credit Commissioner of the Farm Credit Administration.

"Each year," he continued, "since the 525 production credit associations were established throughout the United States in 1933, farmers and ranchers have used the facilities of these organizations, in which they hold stock, in increasing numbers. Each year, also, the volume of loans has increased. Despite the fact that production credit started from scratch, with farmer-directors who had very little previous experience in the lending of money, the production credit associations in the last seven years have surpassed all expectations. Their losses have been less than one-half of 1 per cent of their total gross business, which has exceeded one and 3/4 billion dollars.

"An increasing amount of stock in the associations represents progress in the ownership by farmers and ranchmen in these cooperative organizations. This year, for the first time, a number of these associations have paid dividends after acquiring a suitable reserve. Farmers' and ranchers' ownership of stock now amounts to approximately 17 million dollars, which is equal to about 22 per cent of the total stock of these organizations.

"They have also built up reserves out of earnings amounting to about 18 million dollars. In these associations, the farmers and ranchers own the "B" or voting stock, and the "A" stock is owned by the production credit corporations. The organizations are so set up that it is anticipated farmers and ranchers gradually will increase their holdings."

Poor People Make Poor Land . . . . .  
Government Aid for Farmers

WASHINGTON, D.C. — A third of the 6,000,000 farmers whose job it is to feed Uncle Sam are never very sure they can feed themselves.

Everyone knows the United States has a farm problem, although most would have difficulty defining it, or getting much agreement on their definitions. But to those 2,000,000 lowest-income farmers and their families all is simplicity. Their stomachs tell them nothing but facts. The big, capital-letter Problem, to them, is how to live.

Uncle Sam knows some of the facts too. His last census showed, for example, that these agricultural casualties are scattered throughout the country. Their reward for feeding the rest of us ranges from \$200 to \$500 a year.

Even back in "prosperous" 1929 they were earning less than \$600 a year, including their operating expenses and the value of everything they raised on the farm for their own sustenance.

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At least 4,000,000 farm residents, the national resources committee says, are trying to exist on an income of \$1 a week. The lightest zephyr of a dust storm, a drouth, a bad

crop, can blow these farmers off the land.

Uncle Sam is doing something about it. He calls it "conserving soil resources and human resources" because, as he says, "poor land makes poor people, poor people make poor land."

Utah, for example, is a state with 80,000 farmers, most of them small landholders. Probably half of these farmers have been aided at one time or another by loans, guidance in farm and home management, and various other government services.

One in every seven has taken part in the basic rural rehabilitation program, which makes loans for essential tools, equipment, feed, seed and livestock.

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One in every three is participating in a community and cooperative service, through which loans are made to groups of farmers in a neighborhood for joint purchase and cooperative use of pure-bred dairy sires, tractors, combines, feed choppers and similar high-priced machinery and services.

Under the Bankhead-Jones farm tenant act, landless renters, sharecroppers and farm laborers are able to buy farms of their own.

## Tomato Resistant to Wilt, Especially

## Adapted to Distant Shipping, Tested

RIVERSIDE, Calif. — Development of a tomato that may meet the present acute need for a shipping and canning variety resistant to both Verticillium and Fusarium wilt is reported in Phytopathology by Drs. Michael Shapovalov of the United States Department of Agriculture and J. W. Lesley of the University of California Citrus Experiment Station.

The new variety, known as the Riverside, is the product of a cross between Cal 2, a late-maturing, and Marvana, an early maturing variety. It can be relied upon to produce a satisfactory crop in fields infested with Fusarium and Verticillium wilt. Designed for production in localities having a long growing season

and especially adapted to long distance shipping, it is said to be remarkably free from radial stem-end cracking.

The authors report on field tests carried on with Riverside in coastal southern California. The soil of the test plots was heavily infested with the fungi of both Fusarium and Verticillium wilt.

The Riverside showed only slight disease in the same plots. Similar results were obtained, says Drs. Shapovalov and Lesley, in tests conducted in Virginia and Texas. The new variety also proved satisfactory in canning tests carried on by the United States Department of Agriculture in cooperation with a commercial canning company.

# NC HEADS

## STOCKTON

STOCKTON, Calif. — Al Kawasaki, prominent Nisei farmer, will take the helm of the local JACL chapter for the new term. His cabinet will consist of: Joseph Omachi, vice-pres.; Alice Ohashi, rec. sec.; Annie Kunii, corres. sec.; Stuart Nakano, treas.; Dr. I. Gotanda, Ted Iwasaki, board of governors.

## YSBC

MARYSVILLE, Calif. — The Y.S.B.C. chapter chose Frank Nakamura president for the third successive term. Elected with him were: county vice-presidents — Yuba, George Nakagawa; Sutter, Bob Inouye, Butte, Noboru Honda; Colusa, Aki Yoshimura; rec. sec., Frances Yoshikawa; corres. sec., Alice Iseri; treas., Jane Murata; historian, James Nakagawa. Official delegates, Frank Nakamura, Noboru Honda; alternates, Aki Yoshimura, Frances Yoshikawa, Harry Fukushima.

## DELTA

WALNUT GROVE, Calif. — Yoshi Itogawa will head the new cabinet of the Delta County JACL with the assistance of the following: Bessie Matsuoka, vice-pres.; Nancy Yagi, rec. sec.; Marie Kawamura, corres. sec.; Sadie Yagi, treas.; Yoshi Itogawa, Harry Iida, official delegates; Roy Himoto, Jack Oda, alternates; Molly Ito, Don Hori, soc. chr.; board of governors — Mrs. S. Kato, Mrs. S. Akamatsu, Harry Shironaka, Eddie Sasaki, Robert Sakata, Tom Mizuno, Toshio Sasaki.

## SAN JOSE

SAN JOSE, Calif. — The San Jose division of the United Citizens League of Santa Clara County combined a simple installation with their first meeting of the year. The new president, Roy Ozawa, will be supported by the following: George Fujii, 1st vice-pres.; Phil Matsumura, political vice-pres.; Etsu Mineta, rec. sec.; Regina Miyata, corres. sec.; Charles Mizota, treas.; Mitsuye Kanemoto, historian; Ayako Kanemoto, Pacific Citizen corres.; Yoshiye Kawanami, publicity.

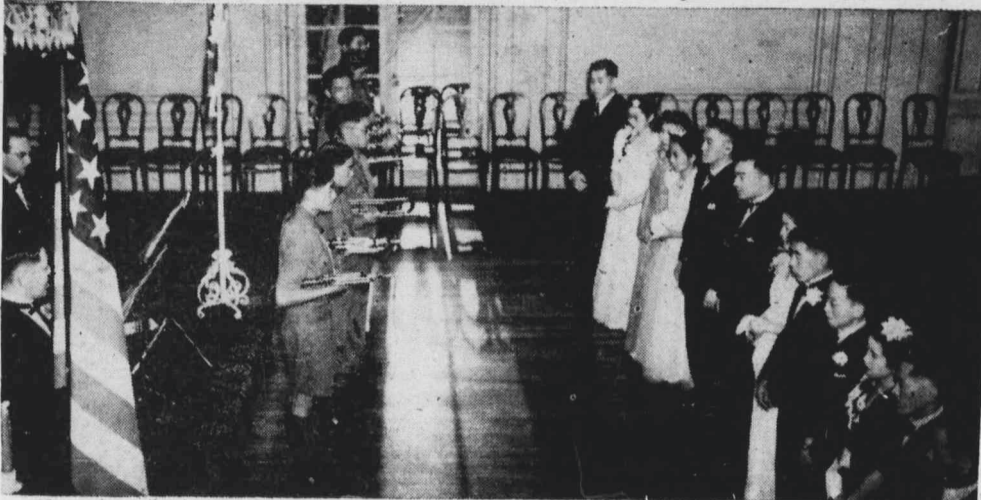
## YO-SOLANO

VACAVILLE, Calif. — Harry Aoyagi was reelected to head the Yo-Solano JACL for the coming term. Assisting him will be the following: Bill Tsuji, 1st vice-pres.; Tom Egusa, 2nd vice-pres.; George Ichimoto, 3rd vice-pres.; Albert Hayashi, Japanese sec.; George Noguchi, Eng. sec.; Mary Obata, treas.; George Otsuji, historian.

## KINGS COUNTY

HANFORD, Calif. — Heading the JACL activities for Kings County will be: Tom Fujita, pres.; Hisashi Hayakawa, vice-pres.; Haruko Saito, corres. sec.; Mary Kuriyama, rec. sec.; Jiro Omata, treas.; Ben Mayewaki, past worthy president.

## BAY AREA INDUCTS CABINETS AT JOINT AFFAIR



Four hundred thronged the Sir Francis Drake ballroom for one of the most successful of citizen league affairs, the Bay Area JACL Joint Inaugural Ball. Sponsors, the Oakland, Alameda and San Francisco chap-

ters, were well repaid for their efforts. The installation ceremony above shows National President Saburo Kido on the extreme left and the new officers of the sponsoring chapters on the ex-

treme right. Facing the new officers are scouts of Troop 12 of San Francisco who conducted the flag ceremony. (Photo Courtesy of New World-Sun)

## Kido, Uyeda Lead Grand March At Inaugural Ball

National President Saburo Kido and Henry Uyeda, head of the San Francisco chapter, led the Grand March at the huge joint Bay Area inaugural ball. The march immediately preceded the administering of the oath of office to the members of the three cabinets of the sponsoring chapters. Kido administered the oath while the newly-elected president of the Oakland chapter, Kay Hirao, gave the response. (Photo Courtesy Japanese American News)



SAN FRANCISCO, Calif. — With a record-breaking attendance of 400 from throughout the state, the Bay Area JACL joint inaugural ball at the Sir Francis Drake Hotel in San Francisco went down in the annals of local history. Though all the officers of the sponsoring chapters in Alameda, Oakland and San Francisco were not present, the induction served to place those absent as well as present into office. San Francisco's new cabinet is composed of the following:

Henry Uyeda, pres.; Henry Tani, Teiko Ishida, Yasuo Abiko, vice-presidents; Agnes Inouye, corres. sec.; Gertrude Sugioka, rec. sec.; Roy Nakatani, treas.; board of governors — Dr. George Baba, Minoru Endo, Torao Ichiyasu, Dr. Masayoshi Itatani, Buddy Iwata, Chiyo Nonaka, Mary Louise Seo, Scotty Tsuchiya, and Takehiko Yoshikashi. Oakland's new leaders are: Kay Hirao, pres.; Hiroshi Tatsuta, 1st vice-pres.; Michiko Hayashida, Berkeley, 2nd vice-pres.; Soichi Asazawa,

Berkeley, treas.; Alice Kaneko, Berkeley, rec. sec.; board of governors — Mrs. Russell WeHara, Dr. Tad Tani, Betty Fujisaki, all of Oakland; and Duke Miyake, Dr. Grace Takahashi, Noboru Kaita, Haruki Kuroiwa, all of Berkeley. Alameda's cabinet includes: Sakae Date, pres.; John Yoshino, 1st vice-pres.; Kenji Shikuma, 2nd vice-pres.; Osaky Kono, 3rd vice-pres.; Mary Matsuura, rec. sec.; Chizu Kanda, corres. sec.; Taizo Imura, treas.; Tsugiyoshi Shiroishi, pub. chr.

## Visalia Daily Features Inaugura

LINDSAY, Calif. — Tulare County chapter's inaugural dinner was prominently featured on the first page of the Visalia Times-Delta, Visalia daily. The paper said: "A few years ago we were children of immigrants. But now our childish whims have yielded to mature responsibilities. We are now citizens of America . . . voters in a free land and living beneath friendly Stars and Stripes. So tonight we renew our allegiance to the flag of the United States, and pledge ourselves to become better citizens and to work for better citizenship." "In these words a Nisei last night accepted his second term of office as president of the Tulare County Japanese American Citizens League before close to 150 members.

"The speaker was Tom Shimasaki of Lindsay. The setting was a banquet room at Hotel Johnson, crowded to capacity for the seventh annual inaugural dinner of the Tulare County JACL. "The Nisei pointed to the present war crisis and the greater need for good, loyal citizenship at the present than in any of the previous seven years' existence of the Tulare County unit, which is a branch of an organization founded 18 years ago and now represented by 50 similar units extending as far east as Chicago. He paid tribute to Yone Sugiyama, a selectee, as a representative member of the organization, and told how the group had been of assistance in the recent alien registration. "We owe our undivided

loyalty to our country," he declared, "and the fact that our membership had doubled in 1940 shows that we wish to become Americans of the highest order." James Sugioka, national executive secretary, officiated at the induction. Officers who took the oath are: Tom Shimasaki, Lindsay, pres.; James Iwata, Dinuba, 1st vice-pres.; Thomas Akagi, Lindsay, 2nd vice-pres.; George Nagatani, Delano, 3rd vice-pres.; Joe Katano, Delano, treas.; Phyllis Otani, Visalia, rec. sec.; Fusako Ashida, Dinuba, pub. rel.; and Hiroshi Mayeda, Ed Nagata, Dinuba; John Kubota, Lindsay; John Katano, Delano, and Harvey Iwata, Dinuba, directors. Harvey Iwata presided as toastmaster.

# ELECTED

## SAN BENITO

SAN JUAN BTA., Calif. — The annual installation of the officers of the San Benito County JACL was held at the Veterans' Memorial Building. James Sugioka, national executive secretary, inducted the following officers: Henry Omoto, pres.; Matsuo Taoka, 1st vice-pres.; Sugi Shimonishi, 2nd vice-pres.; Ada Uyeda, rec. sec.; Masako Sakuda, corres. sec.; Henry Uyeda, treas.; Toru Ikeda, historian.

## FLORIN

FLORIN, Calif. — Samuel Okamoto was unanimously elected to head the Florin JACL. He will be assisted by the following cabinet members: Woodrow Ishikawa, Florin district, vice-pres.; Everett Sasaki, Taisho district vice-pres.; Percy Nakashima, Elk Grove district vice-pres.; Katherine Sasaki, rec. sec.; Mary Ishikawa, corres. sec.; Tom Tsukamoto, treas.; Alfred Tsukamoto, asst. treas.; Mrs. Tsukamoto, historian; Henry Sakakihara, asst. historian; Hidemo Kodama, Japanese pub. director; Oscar Inouye, Eng. pub. and Pacific Citizen corres.; Hugh Kiino, Sam Okamoto, official delegates; Everett Sasaki, Sam Tsukamoto, alternates.

## REEDLEY

REEDLEY, Calif. — New officers of the local chapter are as follows: Heiji Kitahara, pres.; Tom Yokoyama, 1st vice-pres.; George Ikuta, 2nd vice-pres.; Yoshi Mori, treas.; Mitsuko Yamada, rec. sec.; Shinji Okamura, corres. sec.; George Kitahara, Sadao Nakashima, official delegates; George Ikuta, Grace Mori, alternates.

## SAN MATEO

SAN MATEO, Calif. — The San Mateo County Inaugural Banquet was held at Grace and Pierre's Cafe de Paris in Atherton. Installed at this time were: Fred Ochi, pres.; Dr. Shogo Takahashi, 1st vice-pres.; Sutemi Sugaya, 2nd vice-pres.; Sally Kawakita, rec. sec.; Naoye Mayeda, corres. sec.; Hiroshi Ito, treas.; Hideo Kariya, historian; Joe Yamada, Moto Takahashi, Eng. and Japanese pub.

## FRESNO A.L.L.

FRESNO, Calif. — With 50 members of the American Loyalty League present, an inaugural banquet was held in the Blue Room of the Pine Lake Lodge. John Said, young attorney, was guest speaker of the evening, on "Youth and the Future." Inducting officer, Dr. T. Yatabe, installed the following cabinet: Dr. Joseph Sasaki, pres.; George Abe, vice-pres.; Oscar Fujii, corres. sec.; Ena Okonogi, rec. sec.; Tom Nakamura, treas.; Johnson Kebo, past worthy president; and the board of trustees — Bob Itanaga, Howard Hatayama, and Yoshio Honda. Bill Ishida was the toastmaster.

**Northern California**

**Names New Cabinets**

**SALINAS**

SALINAS, Calif.—Approximately 100 members and guests were present at the informal inaugural dinner-dance held by the Salinas Valley JACL at Hotel Cominos.

Dr. Harry Kita acted as toastmaster. The main speaker of the evening was Anthony Brazil, district attorney for Monterey County.

Honored guests included Assemblyman and Mrs. Fred Weybret, Mr. and Mrs. C. A. McAdams, Rev. K. Noji, Rev. B. Fujimura, and Messrs. Nelson Valjean, James Sugiooka, I. Kondo, K. Matsumune, Y. K. Yamashita, E. Teraji, K. Tazumi, T. Yamamoto and M. Takeshita.

Inducted at this time were: Henry Tanda, pres.; Oscar Itani, 1st vice-pres.; Chikara Iwamoto, 2nd vice-pres.; Dr. Heishiro Takao, 3rd vice-pres.; Toshi Nagano, corres. sec.; Sumiko Itani, rec. sec.; Dr. Masao Takeshita, official delegate; Harry Shirachi, alternate; Masao Yuki, treas.; Toshi Takeshita, Grace Sakasegawa, soc. chr.; Ida Nagano, historian; Gladys Onove, pub. chr.; Kaoru Yagi, Harry Sakasegawa, Katashi Ninomiya, Harry Yamamoto, sgts.-at-arms.

**PARLIER**

PARLIER, Calif.—Results of the annual election of the JACL were revealed as follows: James Kozuki, pres.; Jimmy Hamada, 1st vice-pres.; Akira Chamori, 2nd vice-pres.; Byrd Kumataka, rec. sec.; Ralph Kimoto, corres. sec.; Takao Yoshimoto, pub. chr.; Lloyd Kumataka, Noboru Doi, soc. chr.; Ban Yorizani, historian;

Board of governors—Parlier: Harris Tanaka; Sanger, Sam Matsumoto; Selma Masato Morishima; Kingsburg, Tee Ezaki; honorary members—Messrs. U. Yamashiro, T. Yoshimoto, T. Mishima.

**SONOMA**

PETALUMA, Calif.—The new cabinet of the Sonoma County JACL consists of the following:

Henry Shimizu, pres.; vice-presidents—William Hiura, Sebastopol; George Otani, Petaluma; Tani Hayashi, Santa Rosa; Tak Koga, treas.; Kanemi Ono, rec. sec.; Riyuo Uyeda, corres. sec.; Henry Oshida, historian; Tayeko Uyeda, soc. chr.; George Matsumoto, Pacific Citizen corres.

**WATSONVILLE**

WATSONVILLE, Calif.—The local chapter placed its new officers into office at its annual installation dinner-dance at the Roache Grange Hall. The new officers are:

Jimmy Hirokawa, pres.; Minoru Hamada, vice-pres.; Jean Mori, corres. sec.; Pearl Nakamura, rec. sec.; Louis Waki, treas.; Harry Mayeda, Bob Manabe, asst. treas.; John Yamauchi, historian; board of governors—Harry Shikuma, Taira Fujimoto, Peggy Matsui, Frank Sakata, Bob Manabe, Chester Murakami, Sam Hada, Bill Shirachi.

**LODI**

LODI, Calif.—Sam Funamura was reelected to serve his fourth consecutive term as the president of the Lodi JACL. He has served as head of the local league six times since its organization in 1934.

His 1941 cabinet will consist of the following: Misao Hiramoto, vice-pres.; Alice Ouye, rec. sec.; Edward Masui, corres. sec.; Fred Ouye, treas.; Tom Tsutsumi, auditor; James Sasaki, soc. chr.; Shig Kishida, research chr.; board of councils—Lodi-Victor, Jimmie Ishida; West Lodi, Kenneth Sakoda; Blackland, Yasuo Tanabe; East Acampo, Paul Shimada; West Acampo, George Ouye.

**EDEN TOWNSHIP**

HAYWARD, Calif.—The Eden Township JACL inducted its new officers at a dinner-dance at Cafe Algiers in San Leandro with Kenji Fujii as toastmaster.

The new officers are: Yoshito Shibata, pres.; Daniel Shinoda, vice-pres.; June Yoshioka, rec. sec.; Rose Shinoda, corres. sec.; Alyce Yonekura, 2nd corres. sec.; George Kawata, treas.; Harumi Kawahara, pub. rel.; Yuri Domoto, historian; board of governors—Min Nakagawa, Karu Akagi, Hiroshi Korematu.

Approximately 85 members and friends were in attendance. Kan Domoto administered the induction rites.

Guests of the chapter were Messrs. M. Shinoda and T. Yoshioka, president and vice-president, respectively, of the Eden Japanese Association.

**WASH. TOWNSHIP**

CENTERVILLE, Calif.—James Hirabayashi will head the Washington Township JACL for the new term with the support of the following cabinet:

Vernon Ichisaka, Isao Tsuno, vice-presidents; Nora Sakaki, Yoshimi Kawaguchi, secretaries; Harvey Sakata, treas.; board of governors—Mitsuo Nakamura, Harry Konda, Yasuto Kato, Chiyen Kato, Tsuyako Kataoka, Tom Kitashima; official delegate, Yasuto Kato; alternates, Tom Kitashima, Y. Kawaguchi.

**SACRAMENTO**

SACRAMENTO, Calif.—Dr. Goro Muramoto heads the Sacramento chapter's new cabinet this year. His assistants are: Dr. George Takahashi, vice-pres.; Mieko Inbe, treas.; Esther Ogasawara, Kinuye Makishima, secretaries; Dr. George Takahashi, official delegate; Henry Taketa, Dave Noguchi, alternates.

The district representatives include: Dr. Koki Kumamoto, Sadah Iwamoto, Roy Kitade of Sacramento; Bill Tanaka, Yolo-Broderick; Fred S. Sakata, Clarksburg; Coffe Oshima, Oak Park; Charles Machidt, Mills-Perkins; Masao Ishida, Riverside; Tom Kunibe, Woodland-Elkhorn.

**SANTA CLARA**

SAN JOSE, Calif.—Henry Mitarai of Sunnyvale was unanimously elected president by the board of governors of the United Citizens League of Santa Clara County. Other officers are:

Roy Ozawa, Cupertino, vice-pres.; Etsu Mineta, S.I. sec.; Shigeo Masunaga, S.I. treas.; Mitsuye Kanemoto, S.I., historian; Masaye Uriu, Sunnyvale, reporter.

**PLACER**

AUBURN, Calif.—George Sakamoto will lead activities of the Placer County chapter for the 1941 term. Assisting Sakamoto during his tenure of office will be the following:

Vice-presidents—Auburn district, George Shintaku; Newcastle district, Harry Kawanata; Penryn district, Roy Nakamoto; Loomis district, Walt Sakamoto; and Lincoln district, Kazu Asazawa;

Mrs. Harriet Hayashi, Roseville, rec. sec.; Helen Kawano, Loomis, corres. sec.; Frank Tsuda, Auburn, treas.; Tom Okusako, Newcastle, soc. chr.; Tom Yego, Newcastle, official delegate; Cosma Sakamoto, Loomis; Louis Oki, Auburn, alternates.

Citizens League advisor Orrin Lowell of Auburn inducted the officers. The rites were followed by a ball at the Loomis grammar school auditorium.

**Puget Sound Area Schedules Joint Inaugural Ball At Seattle In March**

SEATTLE, Wash.—The joint inaugural ball for the four JACL chapters in the Puget Sound area will be held in Seattle early in March, either at the Olympic Hotel, or the New Washington.

The affair will be semi-formal, it was reported.

Representatives of Tacoma and Puyallup met with the Seattle cabinet to make preliminary plans. The date of the ball may be March 15 or 22.

Each chapter will invite distinguished guests from its city.

The local citizens league is planning its annual bazaar at Washington hall on March 9.

**Leaders Revealed**

**For NWDC Groups**

**MID-COLUMBIA**

HOOD RIVER, Ore.—Mark Sato is the new president of the Mid-Columbia Citizens League. His cabinet is: Kav Nakamoto, 1st vice-pres.; Dorothy Morita, 2nd vice-pres.; Min Asai, treas.; Mrs. Mits Takasumi, rec. sec.; Humie Inukai, corres. sec.; Mits Takasumi, board delegate; Taeko Norimatsu, soc. promoter.

**TACOMA**

TACOMA, Wash.—The local JACL selected Tsuyoshi Nakamura as its new president. His cabinet will be composed of: Ken Hayashi, 1st vice-pres.; Masaye Jinguji, 2nd vice-pres.; Dot Fujimoto, rec. sec.; Hanna Nakagawa, corres. sec.; Tsuyoshi Horike, treas.; Kaz Yamane, board delegate.

**VALLEY CIVIC**

AUBURN, Wash.—The following comprise the new cabinet of the Valley Civic League:

Thomas Iseri, 4th term, as pres.; vice-presidents—Frank Natsuhara, Auburn; Mike Iseri, Thomas; George Kadoyama, Kent; Frances Itabashi,

rec. sec.; Mary Arima, corres. sec.; Charles Toshi, board delegate; Mrs. Thomas Iseri, soc. chr.; Frank Okimoto, treas.; Ethel Maebori, pub.

**PUYALLUP**

FIFE, Wash.—Election of officers for the Puyallup Valley JACL resulted in the following selections:

Lefty S. Sasaki, pres.; vice-presidents—Summer district, Betty Sato; Alderton-Orting, Tadao Sasaki; Fife-Firwood-Puyallup, Dyke Itami; rec. sec., Lillian Mizukami; corres. sec., Tadako Tamura; treas., Tadao Yoshida; historian, Sumie Itami; board delegate, George Kawasaki; soc. chr., Fumiye Yoshida, Pete Nishikawa.

**SEATTLE**

SEATTLE, Wash.—Election of the local JACL produced the following results:

Toshio Hoshida, pres.; Tuta Nakamura, 1st vice-pres.; Cora Uno, 2nd vice-pres.; Takeo Nogaki, board delegate; Toshiko Fukano, treas.; Lily Soyejima, rec. sec.; Hide Morimizu, corres. sec.

**YAKIMA VALLEY**

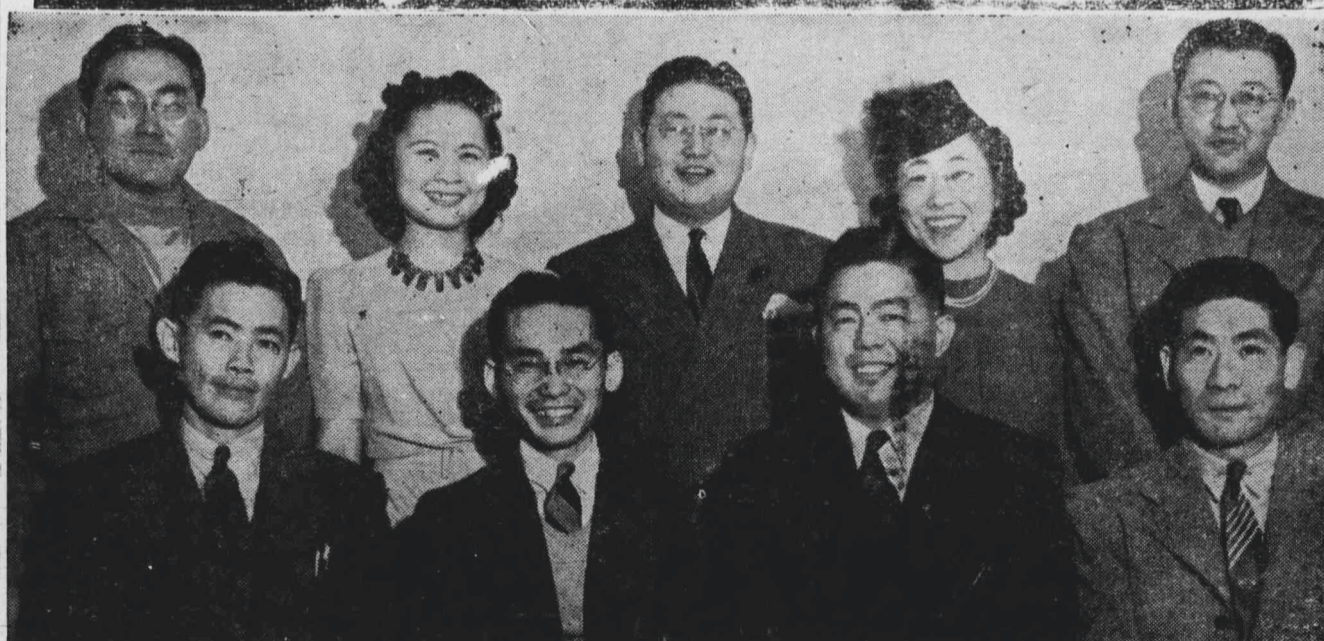
WAPATO, Wash.—To direct activities for the Yakima Valley JACL for the coming year, Harry Masuto was elected president. Serving on his cabinet are: Kiyoshi Nakagawa, vice-pres.; Fumiko Ono, rec. sec.; Kara Matsushita, corres. sec.; Mamoru Matsumura, treas.; Harry Honda, board delegate.

**PORTLAND**

PORTLAND, Ore.—Newly elected officers of the Portland JACL are revealed as the following:

Dr. Newton K. Uyesugi, pres.; Sumi Kobayashi, vice-pres.; Tom Kosobayashi, associate vice-pres.; Sumiye Kogiso, rec. sec.; Mary Marumoto, corres. sec.; Smith Morimoto, treas.; Henry Kato, board delegate.

**Los Angeles Chooses Smaller Cabinet**



A smaller and more effective cabinet will function this year for the Los Angeles JACL. Missing from the line-up is Ted

Igasaki, member-at-large. The remaining members are: left to right—seated, Sam Minami, member-at-large; Shigemi Aratani,

vice-pres.; Fred Tayama, pres.; George Koike, member-at-large; standing, Fred Muto, member-at-large; Shizuko Narahara, sec.; Har-

ris Shioya, treas.; Sachiko Shimbo, member-at-large; James Hisatomi, auditor. (Photo Courtesy Rafu Shimpō)



## NEW LEADERS SELECTED IN SOUTHERN CALIFORNIA LEAGUES



The new officers of the San Luis Obispo JACL took time out from their duties for their first picture as the official governing body of the chapter. Bill Kuroda, member-at-large, is missing.

The others, from left to right, back row, are: George Horiuchi, member at-large

from the Arroyo Grande district; James Nakamura, corres. sec.; Patrick Nagano, member-at-large from the San Luis Obispo district; and Ben Fuchiwaki, vice-pres.

Seated are: Tamaye Tanaka, treas.; Karl Taku, pres.; and Reiko Hori, rec. sec.

### BRAWLEY

BRAWLEY, Calif.—New officers of the local JACL took their oaths at an installation dinner. Seated at this time were: Hatsuo Morita, pres.; Shig Imamura, 1st vice-pres.; Mrs. Miyamoto, 2nd vice-pres.; Yoshi Kuramoto, sec.; Tom Miyamoto, treas.; Kiyoshi Izumi, auditor; board of governors—Ernest Fujimoto, Hideko Morikawa, Eichi Nakazono, Akira Aisawa.

### SAN PEDRO

SAN PEDRO, Calif.—Misako Ishii became the first woman president to hold office in the local chapter. Her cabinet consists of: Shiro Matsushita, 1st vice-pres.; Tatsu Fukuzaki, 2nd vice-pres.; Sadako Yoshida, rec. sec.; Mrs. Katsumi Yoshizumi, corres. sec.; Hisashi Hanamura, treas.; Katsumi Yoshizumi, auditor; members-at-large—Aiko Miyoshi, Mrs. Margaret Uyematsu, Yoshio Marumoto, Drs. Nakamura and Fujikawa.

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### SAN DIEGO

SAN DIEGO, Calif.—The local chapter of the JACL seated President Fred Katsumata and his cabinet at a dinner. Other officers are: Tom Mukai, 1st vice-pres.; Anna Morikawa, 2nd vice-pres.; Chikara Ito, rec. sec.; Audrey Fujita, corres. sec.; Katsumi Nakagawa, treas.; Eunice Hirase, historian; Moto Asakawa, pub. chr.; and district chairmen—

Yoshi Mamiya, Alfred Obayashi, Mrs. Mabel Hibi, San Diego; Minoru Kushino, Toru Hirai, Chula Vista; George Sakamoto, Ocean side; Sam Sugita, Vista; Mrs. Kimio Fukamizu, Mission Valley; George Torimaru, Encinitas; Lloyd Ito, Lemon Grove.

### LONG BEACH

LONG BEACH, Calif.—Frank T. Ishii was reelected president of the Long Beach JACL chapter for his third term.

Members of his cabinet are: Frank Ono, vice-pres.; Mary Nojima, rec. sec.; Mrs. Yayoi Ono, corres. sec.; George Yamagata, treas.; members-at-large—John Morooka, Central; Mrs. Josie Ikeda, Westside; Mary Yoshihara, north; Frank Abe, east.

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### SAN GABRIEL

EL MONTE, Calif.—Ken Matsumoto, national vice-president, administered the oath to the new officers of the San Gabriel Valley chapter at a dinner held at the Alhambra Granada Masonic temple.

Among the civic guests were the mayors of Alhambra, Monrovia and El Monte. James Ito was the evening's chairman.

Those inducted at this time are: George Imai, pres.; Bob Toyoda, 1st vice-pres.; Tom Oki, 2nd vice-pres.; Hiro Tokushige, treas.; Gene Hashimoto, rec. sec.; Michi Kawashima, corres. sec.; Marie Kawamura, soc. chr.

### SANTA MARIA

GUADALUPE, Calif.—Almost the entire Santa Maria JACL cabinet was reelected. Harry Miyake was unanimously returned to the presidency.

Election results were as follows: Mas Oji, 1st vice-pres.; Dr. Earl M. Yusa, 2nd vice-pres.; Tadao Yamada, 3rd vice-pres.; Kazue Yamada, rec. sec.; Grace Okamoto, corres. sec.; Frank Ito, treas.; board of directors—Masao Shimada, Ken Utsunomiya, Butch Tamura, H. Y. Shimizu, Sueo Saito, Ken Kitasaki, George Aratani, M. Taira, Moses Hagiya, Haruko Kuratani, Bob Handa, Tom Miyamoto, Ruth Hiramatsu, Tatsuo Nakase, and Dr. Howard Suenaga.

### EL CENTRO

EL CENTRO, Calif.—Newly elected officers of the El Centro JACL were inducted at formal rites at an installation dinner-dance held in the La Hacienda Room of the California Hotel here.

Togo Tanaka, English editor of The Rafu Shimpō, was the main speaker of the evening.

Members of the new cabinet are: Harvey Tanaka, pres.; Mrs. Kitow, vice-pres.; Kiyoshi Taniguchi, Kibei pres.; Marvel Maeda, rec. sec.; Marjorie Chikahisa, corres. sec.; Shigeru Higashi, Kibei sec.; Shigeru Nakashima, treas.; Susumi Matsumoto, auditor; Mrs. Betsy Nakashima, historian; members-at-large—Ruri Tsuchiya, Kiyoshi Kawashima, Marie Shigematsu, George Oyenoki, Mary Yano.

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## LEGAL FORUM



By WALTER TSUKAMOTO

The LEGAL FORUM is conducted as a service to members on topics of general legal import. Answers will be printed in non-technical language. Technical questions will not be answered as these should be referred to an attorney. No question will be considered unless the name and address is given.

Dear Editor:

I am 24 years of age and the eldest of seven children. My father died in 1935 and my mother in 1939. I have the following brothers and sisters: a sister, age 22, who cooks and stays at home; a brother, age 20, who goes to Junior College; a brother, age 18, who goes to high school; a brother, age 16, who goes to high school; a brother, age 14, and a sister, age 9, both of whom go to grammar school.

My minor brothers and sisters are entirely dependent upon me for support from the ten acres of vegetables I farm as we have no property or money and my parents did not have any insurance.

My draft board placed me in Class I with no deferral and I am told that I am physically fit for military service. Will you please tell me what I can do to obtain deferral because, although I am more than willing to serve, if I am required to go now my brothers and sisters will be thrown upon relief.

H. A. N.  
Sacramento

Dear Mr. N:

Because of the urgency of your situation I am sending you my reply by return mail and hope you will be able to perfect your appeal within the time allowed by law. In this connection you are advised that you will be required to take all necessary steps for an appeal yourself as the Selective Service Act provides that no attorney may appear on behalf of any selectee.

Unless your time for appeal is extended by the

### ORANGE COUNTY

GARDEN GROVE, Calif.—With the beautiful Huntington Beach Memorial hall as its locale, the Orange County JACL installation dinner-dance placed into office the following new officers:

Yoshiki Yoshida, pres.; Frank Nagamatsu, 1st vice-pres.; Henry Kanegae, 2nd vice-pres.; Helen Honda, rec. sec.; Mary Watanuki, corres. sec.; Charles Ishii, treas.; George Nagamatsu, auditor; Arthur Takahashi, membership chairman; Tsuyako Watanuki, pub. chr.; Kosaku Tamura, finance chr.

Draft Board, an appeal must be made within five days after the local board has mailed you your notice of classification (Form 57). The five days are counted as beginning on the day after the notice of classification is mailed.

You will be required to obtain and sign the "appeal to board of appeal" on the questionnaire attaching thereto a written statement specifying the class in which you believe you should be placed.

In your case you should ask to be placed in Class III inasmuch as your claim is based upon "dependents" within the meaning of Section 355 of the Selective Service Act.

The Board of Appeal will then obtain your original questionnaire and other evidence in the possession of the Local Board, and if it feels that additional evidence is necessary, will call upon you to present additional evidence to support your claim. You should be certain to present all the facts as outlined in your letter when called upon.

After careful consideration you will receive a postal card notification of either (1) Form 57 or (2) Form 58. If you receive Form 58 it means that the Appeal Board has denied your appeal. If you receive Form 57 it means that you have been reclassified and placed under deferral.

Your last source of appeal is to the President of the United States and if you receive Form 58 you must, within 5 days of the mailing of such notice, sign the appeal on the last page of the questionnaire AND ALSO obtain certification in writing by a member of your local board, government appeal agent or the Governor of California that great and unusual hardship will follow the induction of the registrant, and the person so certifying must specifically recommend deferral. After due consideration the President will either affirm or reclassify you and if you receive Form 57 it means that you have been deferred. If you receive Form 58 it means that you have no further recourse.

## Federal Income Tax

(Continued from Page 3)

Unemployment compensation contributions required under a State law, if officially classified as taxes, are deductible as taxes and not as business expenses.

The excise tax imposed upon employers by the Social Security Act, as amended, are deductible, but the tax imposed on employees by that act is not deductible. If an employer pays such tax for the employees, the amount may be deducted by the employer as a business expense, and the employees are required to report as additional income in their Federal income-tax returns the amounts of the tax so paid for them.

License fees exacted by a State or city upon certain businesses are deductible as taxes. Automobile license fees are ordinarily taxes and deductible. Postage is not a tax and is not deductible.

Federal estate and gift taxes and State inheritance, estate, legacy, or succession taxes are not deductible. The Federal taxes on automobiles, gasoline, cigarettes, and liquor are imposed upon the manufacturer, producer, or importer, and are not deductible by the purchaser or consumer.

Whether or not the gasoline tax, the use tax, or the sales tax levied by a State may be deducted by the individual purchaser depends upon the terms of the State law imposing the tax; consequently, the right to the deduction, as between purchaser and seller, varies in the different States.

### DEDUCTION FOR INTEREST

Amounts paid or accrued within the taxable year 1940 as interest on indebtedness are deductible, with certain exceptions, from gross incomes in determining net income. Deductible items include interest on borrowed money to defray personal expenses, and on money borrowed for the purchase of real or personal property. If a person owes money on a lien or mortgage note on his home, the amount of the interest may be deducted. Indebtedness, however, need not be evidenced by lien, judgment or mortgage to make the interest on it deductible. Frequently indebtedness is evidenced only by a note.

Interest paid on indebtedness incurred in the purchase of obligations (other than obligations of the United States issued after September 24, 1917, or originally subscribed for by the taxpayer), the interest upon which is wholly exempt from Federal income tax, is not deductible.

Interest paid on behalf of another where there is no legal obligation on the part of the payor is not deductible by the payor. In such cases the amount is the same as a gift.

As interest paid is deductible, so interest received is taxable (except interest on

obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or obligations of a corporation organized under act of Congress, if such corporation is an instrumentality of the United States; or the obligations of the United States or its possessions to the extent provided in the acts authorizing the issue thereof). All such amounts, including interest received on bank and savings deposits must be included in the taxpayer's return of gross income.

### DEDUCTIONS FOR CONTRIBUTIONS

Charitable contributions and gifts made by an individual are deductible within certain limitations. The organization to which the gift is made must meet several tests. The corporation, trust, community chest, fund, or foundation must be created or organized in the United States or in any possession thereof or under the law of the United States or of any State or Territory or of any possession of the United States and must be organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. If a substantial part of its activities is carrying on propaganda or otherwise attempting to influence legislation, it fails to meet the tests. No part of the organizations' income may inure to the benefit of any private shareholder or individual.

Contributions made to a missionary fund, church-building fund, or for the benefit of other activities of the church are deductible if the church is created or organized as stated above.

### DEDUCTION FOR DEPRECIATION

In claiming a deduction for depreciation several fundamental principles must be observed. The deduction must be confined to property actually used in a trade, business or profession, and to improvements on real property, other than property used by the taxpayer as his personal residence. In general, it applies to the taxpayer's capital assets—buildings, machinery, etc.—the cost of which cannot be deducted as a business expense.

A lawyer, doctor, or other professional man may not charge off as a current expense the cost of a library used wholly in his profession, this being a capital expenditure and the library a capital asset; but he may deduct an allowance for depreciation based upon the useful life of the library.

If part of a professional man's residence is used by him for office purposes, a proportionate amount of the depreciation sustained may be deducted, based generally on the ratio of the number of rooms used for such purposes to the total number of rooms in the building. The same principle applies if a taxpayer rents to others a portion of his residence. Under such conditions, however, the taxpayer must include in his gross income the rentals received.

### AUTOMOBILE DEDUCTIONS

With the number of automobile owners registering in the millions, the question of deductions for the cost of operation and maintenance of a motor car frequently arises. The purchase price of an automobile, whether it is to be used for business or pleasure, cannot be deducted from gross income the rentals received, it is a capital expenditure; if used for pleasure, it is a personal expenditure—both deductions being expressly prohibited by the income-tax law.

Several deductions, however, are allowable in connection with the cost of maintenance and operation of an automobile, used either for business or pleasure. If used exclusively for business, deductions may be taken for the cost of gasoline, oil, repairs, garage rent, and other necessary operation and upkeep expenses. Depreciation based on the cost of the car and its estimated useful life also is deductible.

Other deductible items are as follows: Sums paid during the taxable year for registration, personal property tax and municipal taxes; interest on money borrowed for the purchase of a motorcar, either for business or for pleasure; loss sustained by reason of damage while car is being used for business provided such loss is not covered by insurance or otherwise; damages paid for injury to another, provided that the car was being used for business at the time, and the damage was not covered by insurance or otherwise; and the amount paid for insurance on motor vehicles used for business purposes.

### DEDUCTIONS FOR TAX ON MOTOR GAS

In general, taxes are deductible only by the person upon whom they are imposed and by whom they are paid. If a law imposing a tax on gasoline by its terms imposes the tax on the consumer and not on the dealer, the consumer may deduct as a tax, for Federal income-tax purposes, the amount of the gasoline tax paid by him; but the taxpayer must have kept records of the payment of such taxes in order that the deduction may be substantiated as is required by the regulations. The Federal gasoline tax is not deductible by the consumer.

The taxpayer may ascertain whether a State gasoline tax is deductible by the consumer or the dealer by addressing an inquiry to the collector of internal revenue for his district.

In any case where the gasoline purchased is used for business purposes, the tax may be regarded as a part of the cost of the gasoline and deducted as a business expense; but in such case the gasoline tax cannot be deducted separately as a tax under the item of taxes.

### DEDUCTIONS FOR TRAVELING EXPENSES

To obtain a deduction for traveling expenses, which form an important item in the returns of many taxpayers,

certain regulations must be observed. The taxpayer is required to attach to his returns a statement showing the nature of business in which engaged, number of days away from home during the taxable year on account of business, total amount of expense incidental to meals and lodging and total amount of "other expenses" incident to travel. Among the "other expenses" are tips, provided they are reasonable in amount.

Traveling expenses are deductible only when the trip is on business. They are limited to such expenses as are reasonable and necessary in the conduct of the business and directly attributable to it.

Traveling expenses incurred in connection with a journey to another city to accept or seek employment are not deductible. Suburbanites who commute daily from their homes are not permitted to deduct the cost of transportation, it being a personal expense.

Claims for deduction for traveling expenses must be substantiated, when required by the Commissioner of Internal Revenue, showing in detail the amount and nature of the expenses incurred.

### Deduction for Losses Other Than from Sale or Exchange of Capital Assets

Deductions for losses are divided into four classes and to be allowed must follow closely the wording of the income-tax law. Losses are deductible if incurred (1) in the taxpayer's trade, business or profession; (2) in any transaction entered into for profit; (3) from fires, storms, shipwreck, or other casualties, or from theft; and (4) from wagering transactions.

Business losses result, usually, from the purchase and sale of merchandise. Such losses usually are ascertained by means of inventories, which are required whenever in the opinion of the Commissioner of Internal Revenue their use is necessary to determine the income of any taxpayer.

The term "transaction entered into for profit" means any kind of business proposition. For example, a taxpayer purchases an automobile to be used solely for business purposes, and which is sold at a loss. As this is a business proposition from start to finish, the loss is deductible, subject to the limitations of section 117 as amended. But if he had purchased the automobile to be used for pleasure or convenience, the deduction would not be allowed; it was not a transaction entered into for profit.

A loss sustained in the theft of an automobile purchased for pleasure or convenience is deductible, as it falls in class 3. If, because of faulty driving but not of "willful negligence," an automobile maintained for pleasure is damaged the taxpayer may claim the loss sustained, as it comes within the meaning of the word "casualty." Where damages result from the faulty driving of an automobile with which the automobile of the taxpayer collides, the loss occasioned the

taxpayer likewise is deductible.

Losses from wagering transactions, whether legal or illegal are deductible only to the extent of gains from such transactions. The excess of such losses over the gains is not deductible.

All losses are deductible only to the extent to which they are not compensated for by insurance or otherwise.

### Items Exempt from Tax

Certain items are specifically exempt from the income tax and need not be included in the taxpayer's return of gross income. Among such items are the proceeds from life insurance policies paid by reason of the death of the insured. Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract which are less than or exactly equal to the premiums or consideration paid therefor, are exempt from Federal income tax. Any excess received over the consideration paid is taxable.

Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that each year the excess of the amount received over 3 per cent of the aggregate premiums or consideration paid for the annuity is tax-free until the aggregate of such sums excluded from gross income for the taxable year 1940 and prior years equals the aggregate premiums or consideration paid for the annuity.

There are also exempt from tax amounts received by gift, bequest, devise, or inheritance; interest on obligations of the District of Columbia, any Territory, State, county, municipality, or other political subdivision of the State; interest on certain bonds issued by the United States Government or its possessions, and on Federal farm-loan bonds; amounts received through accident or health insurance or under workmen's compensation acts for personal injury or sickness, and damages received on account of such injuries or sickness.

Pensions and compensation received by veterans from the United States for services in time of war are exempt; and pensions received from the United States by the family of a veteran for services rendered by the veteran in time of war are exempt.

There is also exempt from the Federal income tax the rental of a dwelling house and appurtenances thereof furnished to a minister of the Gospel as part of his compensation. Other items excluded from gross income are alimony and an allowance based on a separation agreement.

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