LOM ANGELES ORGANIZES SPECIAL GROUPS TO FOSTER GOODWILL IN COMMUNITY

SALT LAKE CITY, Utah—Under its newly organized local council, the localJACL chapter will sponsor a tax for the same amount of money that was raised last year for the benefit of the American Red Cross, the Salvation Army, and other charitable organizations. The chapter will hold a program on the history and purposes of the JACL and will include a presentation of the JACL's program for the coming year.

NEW DC, Salt Lake, Ogden Elections

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

Dr. Newton K. Oyusigi of Portland was elected executive secretary, and 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 upon to serve under the Selective Service Act, the Race should willingly respond.

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

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 Takahashi, sec.; Yujiro Kimita, corr. sec.; Kay Terashima, treas.; Mitsuo Hagiwara, corr. sec.

OGDEN, Utah—George Yoshida was elected president of the local JACL for the ensuing year. He will be assisted by Charles Takumoto, vice-president; Michi Mayama, sec.; Michio Nakai, corr. sec.; Jake Koga, treas.; Michi Sato, reporter; Tatsuo Koga, exec. chmn.; Ichiro Ujifune, assoc. chmn.; George Fujii, corr. chmn.

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.

Pacific Citizen Board Selected

The following board has been elected for the Pacific Citizen affairs during the coming year: Tokuo Negishi, of Seattle; Ken Utsunomiya of Santa Monica; Mike Masada of Salt Lake City; Takahashi of Sacramento; and Vernon Locke, of managing editor and director.

San Francisco, Calif.—The local chapter will present its usual program after the 2000 gala JACL weekend on May 31 at the decorative Isleta Hotel of the Scottish Rite auditorium. Immediately following the talent parade, the chapter will present an informal dance held.

On June 1, an outing is planned to be held on a barbeque, dancing, boating, golf fishing and a community meeting. In May, the chapter has also scheduled a survey and a get-together for over 200 Nisei of over 18 years of age in this city, under the chairmanship of Henry Tani and his committee. The chapter is expecting to set $50 as an initial outlay for the maximum cost of $170.

The next general JACL meeting will be held on Feb. 27 under the chairmanship of Henry Ueda and Yasuo Abe.

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 Masada, chairman, the committee, favored a proposal to approve the petition of the Idaho Falls and Pocatello Falls petitioners for charters in the IDC. Recommendations of the National Executive Council for those petitions have been sent to Shiro Eido, national president.
The technique of publicity is something new as far as the Japanese newspapers are concerned. Modesty has prevented the self-publicizing spirit which can be interpreted as self-confident, when one does not hesitate to broadcast one's ability and virtues. In this day and age, the attitude of "truth conquers all" is not as prevalent. If there is any story to be told, it must be said quickly. Hence, the tendency of the Japanese news becomes accepted as a fact. The newspapers, columns, both in the vernacular as well as the American papers, show that the Nisei through the JACL are pushing their program of letting the American public know what the Nisei are and what they stand for. It is encouraging to see so many newspapers in support of the American citizens of Japanese ancestry.

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

Everyone of us must be happy over the fact that all Nisei newspapers are not being gagged. All accounts indicate that the treatment is the best. One American Legionnaire says that if there is any discrimination, he will be willing to take up the fight for those dealing in the square deal.

When much suspicion and doubt is in the air, it is important for us to know where many of the Nisei are located.

The number we send in to the army is given as the best evidences as to where our loyalty lies. Such being the case, every chapter is requested to keep close watch and to give us the name and address of every draftee which comes to your attention.

Data of the future will be helpful in pressing our campaign for recognition. Your cooperation in this matter is very solicited.

The important role which our JACL plays in the life of every Nisei is undeniable. Even though some of them may be in different in the past are coming to see the light. To con-

vert others to our cause requires that each and every member show real enthusiasm. We must believe in our JACL. Enough has been accomplished under the name of our organization to warrant consideration of 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 JACL members, but only about 6,000 paid their dues in 1940. Therefore, there has been no means of checking up and giving us a true picture of the cause of such a failure. Now, however, with the new card filing system installed, we will be able to push the campaign of keeping our old members.

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

Tom Yeno of newest chapter is heading the National Endowment Fund Committee. With lots of confidence about the success of the 1942 National Convention roll around. We hope he will be able to realize the goal.

Every chapter must start to do this. The Endowment Fund Drive starts in April. According to preliminary plans, the quota is going to be set up for each chapter, and those who attain the objective will receive a certain amount of time and money.

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

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

About Members

Meet the list of members.

R E E D E L Y

 Took Yano of Tottori will retire from JACL activity for a year while he serves in the service. This is for that inter-

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YOUR FEDERAL INCOME TAX

March 15, 1941, will be long remembered as a deadline of wage earners because they will be required to file their income tax returns. In order to raise the additional revenue, Congress has enacted a law amending the Income Tax Law, lowering the tax rate and eliminating certain deductions. Such being the case, almost every single person who has been earning 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 his husband or wife, having a gross income of $800 or more, and married persons living with their husbands or wives, who have an aggregate gross income of $7,000 or more, must file a return.

In other words, regardless of whether he is a net income, the new law requires him to file a return.

WHICH MUST RETURNS BE FILED FOR THE CALENDAR YEAR, ON OR BEFORE THE 15TH DAY OF THE FIFTH MONTH FOLLOWING THE CLOSE OF THE FISCAL YEAR.

FOR TAXES, FORMS FOR MAKING THE RETURN

Forms for filing returns of income for 1940 were sent to persons who filed returns last year. Failure to return such a form in time, or before March 15 if the return is made on the calendar-year basis, as is required with some individuals, does not relieve a taxpayer of his obligation to file his return and pay his tax for the year.

A person whose gross income is under $10,000, or, regardless of amount, was derived from a business, profession, or vocation, personal property is required to use Form 1040a in place of 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 one or more individuals who he considers as members of his family. In determining whether a person is a dependent of another, the following rules are applied:

A credit of $400 is allowable if the person is (a) the head of a family and (b) is 18 years of age or older.

If a dependent is under 18 years of age, or one who is physically or mentally incap-
The advent of the present national emergency may have brought with it a tendency to war-planning, but not the attitude of unjustified questioning of Nisei activities, but rather the call for Japanese ancestry an admirable opportunity to show that they have a stake in the nation and that their interest, by large, is identical with that of other patriotic Americans.

New interest has developed in the national conscription has produced in the various communities throughout the West Coast an occasion for frank interchange of ideas on citizenship and national defense between the Nisei and the leaders of their respective towns.

For example of the use of this opportunity may be cited A dinner for Nisei draftees of Japanese parentage was given at Carpenter Hotel in Richmond to which many prominent Japanese-American leaders, including Mayor S. S. Ripley, were present. The Richmond Independent commented in its editorial: "Speakers at the meeting expressed appreciation of the support from the United States of America, the latter days of the war. They carried this pledge to the Nisei and the United States might at some time be at war."

Click Relanlet, who represented Senator Chas. A. Whitemore of the Times-Dispatch of the California State Senate, and who was a prominent leader of the Japanese American Citizens League, warned that those of Japanese ancestry who are drafted 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 may 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.

The Japanese ancestry is put to the test, with unshakeable conviction that they are equal to the task.

NEW CIRCULAR PUBLISHED ON FEEDING OF CHICKENS

BERKELEY, Calif. - Re - issued to include information obtained in investigations dur - ing the past two years, a new edition of Circular 108 on the feeding of chickens has been published by the University of California Agriculture Extension Service and is available to poultrymen throughout the state.

The circular may be obtained free of charge from county office of the Ex - tension Service or from the University of California, College of Agriculture in

Giannini Hall on the Berke- ley campus. The circular was written by Dan H. J. Alm- quist and T. H. Jukes of the poultry survey and research division and W. E. Newton, poultry specialist in the Extension Service.

Included in the circular is information on the different food substances used by chickens, the value of various feeds as sources of these sub - stances, and diet and dis - eases caused by a deficiency or an excess of certain sub - stances in the ration.

4,600 COMPETE IN STATE EXAMS DURING NOVEMBER

SACRAMENTO, Calif. - 4,600 California citizens com - pete in state civil service ex - aminations during the month of November, according to information from the California State Personnel Board in Sacramento.

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

Down in Oklahoma, a lot of people never had a chance to study in the Little Red Schoolhouse before are learning to read and write through the work of the Works Projects Administration. Adult education classes have been started in the share, and since 1935, the state of Oklahoma has more than 80,000 people 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, young people are starting the school sessions out to fight in eight or nine months.

What happens when adults learn to read and write is that they begin reading newspapers and magazines, listen - ing to discussions of public interest on the radio. They think up plans about their health, about making more of their own livelihood, running their farms.

There's a lot of "book learn - ing" in good American country today—and much of it has nothing to do with Caesar di - viding Gaul into three parts or trying to figure out what Shakespeare was talking about.

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

About then, a steady stream of Nisei draftees began to pour into the cable telegraph offices in Union Station, and the train it was the first to go regularly behind the scenes of the Japanese community in Sacramento, under the leadership of the JACL--to Nisei draftees to the training camp. The villagers staged a patriotic parade, led by the conscripted and joined by the American

legionnaires, Japanese scouts and their drum and bugle bands.

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February, 1941

THE PACIFIC CITIZEN

TULARE COMMUNITIES ON REVIEW

Delano, Dinuba, Lindsay, Orosi, Vialia

(Edited by Not: Continuing the publication of the historical surveys of the TULARE COUNTY JACL, this issue contains the report of the community groups—Delano, Dinuba, Lindsay, Orosi, and Vialia.)

TULARE COUNTY JACL

By Natsumi Missono

DELANO DISTRICT

Records reveal that the first Japanese community was established here about 1905 and consisted mainly of railroad section workers. The first organization was known as the "Nichi" Branch of the Steelworkers Union (Street and Osoul). Hina Ma- Taniyama, a public school teacher, was active in the Delano Mothers Club and contributed to the Tulare and Lindsay Hospitals.

DINUBA DISTRICT

The Fred Nishida Labor contractors and agave laborers first came to this district in 1902 and eventually formed the Fukusako Kenjin Kai in 1908 and the Young Men's Association in 1914.

The total Japanese population was 25 in 1940 and their racial prejudice was noted at this time. However, the population is now well over 200 and is mostly concentrated in the occupations of vineyard and produce growers.

The organizations are: Bud- dhist Association, Young Buddhist Association, Mothers Club, Tulare County JACL, Delano N. A. Banko Kai (Ferenc Zatonyi), Rebtor Church and Episcopal Church.

Last year, the Delano Rivahs have been unable to form a group in which they have suffered no racial discriminations up to the present time.

To them goes the credit of the development of water management, and is due to their achievement—is their wholehearted cooperation in such civic activities as the Armatice 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 community in this region approximately around 1903. They organized the Tulare County JACL in 1909 and the Daishichi Kai the year following. It was not until 1937 that the gakken organization was realized through the formation of the Dokuchin School (Doughnut Festival Committee).

In this period, discrimination by packing houses has been raised by the Japanese.

The population ranged from 250 to 300 at this time.

Today, the population is well over numbered by Nisei, the former amounting to the 70 to 250.

Business and occupations consists of citrus, olives and truck crops such as tomatoes, peas, strawberries, etc.; shop or restaurant stores, restaurants, and two pool halls.

Organizations are: Lindsay Gakuen Iijii Kai, Lindsay Ve- nus Club, Cross, Lindsay District JACL, Sei- nen Kai, Shuyo Kai, Buddhist Association, Buoko Kai, and the Fuji Kai.

The discrimination of the people is no longer evident. Japanese have reciprocated for the just treatment of the community in the Orange Blossom Festival of this year, and the 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 Hidzo Tanabe

Ranch workers, farm tenants, and truck growers first came to the Orosi district in 1904 and 1905 and contributed to the upkeep of one store and a boarding house.

The first organization was formed by the local land owners group. As far as the population was recorded, 100 persons were engaged in commercial and migratory work. Very few instances of racial prejudice were found at this time.

Nisei now outnumber NBLUE, swelling 200 of the total population. 70. Occupations are centered, mostly in truck cultivation, such as gardeners and farm hands.

There are a few orchards and a commission house collector in season.

The three main organizations in the field are: Daishichi 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.

The "American-Japanese" relations are very close, as evidenced by the fact that no prejudice exists. There are no residential restrictions. Many attract Japanese for the work. The Japanese are also well in attendance at Japanese and non-Japanese social functions.

VIALIA DISTRICT

By Tom Shimashita

A few Japanese are believed to have come to this district as early as 1890, though the actual settlement of 203 Japanese is recorded as 1900.

These settlers earned their living by raising tobacco and moss wood in the winter. In 1903 they were ordered to form the Kyo-gak.

The Japanese lived amicably among the Americans and there was no prejudice in this district.

In 1941, the total population of the district (or Tulare County) was 250 to 350 persons. The Nisei population numbered 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, restaur- ant, soft drinks, bakeries, delicat- eons, drugstores, theatres, etc.

Recreations and congenial gatherings have resulted from associating 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 American Protestant missions from Japan by June 1941, they leave behind a historical record of over half a century of evangelical, educational, and social activities. Ever since the beginning of the Meiji era when they first came, they have been free to travel in Japan to spread their gospel. Today in all parts of the far-flung Japan, where they were, are Christians, part of the early American efforts to spread the gospel.

Mr. Murata is a world traveler, but has a definite policy of staying. As to the Catholic mission activities from America, they are now undergoing investigation by Bishop James Walsh, head of the Maryknoll in New York, who is in charge of the educational work in the Far East and a trained Bishop. Walsh's arrival in Japan toward the end of the month and in consultation with Bishop John J. Peirce of the Maryknoll Mission in Kyoto. In a recent interview, Bishop Walsh expressed his definite desire of returning to Japan in spite of the evacuation advice given by the State 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 three decades past is tremendous. Almost every important city in Japan has schools and churches of outstanding character, Christian schools and Christian pneumonia activities. The most outstanding, however, is the churches that have been donated to the Japanese people by the evangelistic missions of the Church of Christ, University of Southern California, and the Holy Trinity Church, both with funds for their construction.

The mission's activity in this regard is the $1,000,000 for the hospital and $700,000 for the church, will be transferred from American possession to Japanese possession.
MARKETING PROBLEMS

GROWERS' RESPONSIBILITY

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

The grower-retailer meeting, which I have had the privilege of attending during the past 20 years, has involved the idea that there has always been some one who has pointed out that the grower should not push his particular vegetable — take care of and display it properly — and that retailers would solve the problem.

That's not true. However, it probably in- dicates a considerable lack of understanding on the part of the grower is due to failure to realize the fact that a retailer or farmer's problem would be solved.

For example, if a retailer wanted to buy in very small quantities and have them delivered partly so as to enjoy a wide variation in diet and partly because of the lack of other storage space, he will not be permitted of any previous arrangements to which he has to sell, he has to stock a large number of commodities, or run the risk of losing his valuable space.

Similarly, 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 that of the local store, since vegetables not only comprised some of the major items sold, but also with all food items in the store. The number of different vegetables that a chain store carries in stock depends on many factors, chief of which is the space and the average income of the families living in the area.

In 1934, 1543 retailers, who carry 374 different items on their shelves; the average independent grocery store, 468; the average meat market, 122; the average fruit and vegetable store, 55; the wagon hub of a major center, 6; and 8 to 10 operators, 6.

VARIETY IN ITEMS

Generally speaking, the better the patrons of the store where I was, the more different items the store had to carry. For example, in the above lower-income areas, the independent grocery stores carried about 240 different vegetables in stock, while the high-income neighborhood stores, similarly, chain grocery stores carried about 656 items in the inventory, and the low-income area about 1000 in the high-income areas. Even the fruit and vegetables, as well as the number of 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 purchase other commodities and goods in the single item store under the conditions in these three problems would be solved.

For example, if 2000,000 farmers could carry the same type of sales and prices that the farmers had, and also sell more of the products in the high-income areas, they would get a lot of pleasure.

It is, of course, a common practice for retail salespeople to show what they are sold and by whom, and as such it is all of the advantages. That is the case with many grocers who do not use display advertising, but who do use advertising, and induce the retailer to use it.

They cannot expect wholesalers, and every retail contact, to concentrate on selling them. By the time the produce enters the store, all of its price is paid in advance, and the grower-retailer will have to concentrate on selling them.

GROSS MARGINS

Many grower-retailers believe that the difficulty with the grocer is that the fruit business is a constant problem to them. They have a wide variety of produce to sell, and all of it is sold at a profit. To do that, the grocer will have to concentrate on selling their stock in increasing numbers. Each year, the gross margin has increased. Despite the fact that production cost is rising, and the results in retail sales, they have a way of increasing.

Their losses have been less than the amount of 1% of their total gross business, which has exceeded one and a half dollars.

An increasing amount of stock in the nation is representing progress in the ownership of many farmers in the United States. For this year, the first time, of a nation's stocks has paid one million dollars in dividends after acquiring a suitable reserve. Farmers and ranchers have used the stock, which now amounts to approximately 17 million dollars, which is equal to 19.2% of the total stock of these organizations.

They have also built up reserves out of earnings amounting to approximately 8 million dollars in these associations. The farmers and ranchers own the "W" or western stock, and the "A" stock is owned by the production credit corporation. These associations are so set up that it is anticipated farmers and ranchers gradually will increase their holdings to over 70% of the total retail price. In the case of eastern apartments, the tenants who charged about 15000000 farmers, who charged about 15% of the gross margin, have about 70% of the tenants who charged 50% gross margin.

A grower-retailer, out of 10000000 dollars which were sold in the fall months, they did not seem to do much difference whether the retail value was 15 or 18% of gross margin.

In the case of bananas, the retail price was $0.10 to 0.18 per pound, or 17 to 50 cents per gross margin.

To Be Continued

RURAL CREDIT

Billion a day

Farmers and ranchers through their production credit associations have borrowed about $500000000 a day during the past five years, an average of $1000000000 a day. Many of the producers and ranchers have used the facilities of these organizations, in which they held stock, in increasing numbers. Each year, the gross margin has increased. Despite the fact that production cost has risen, and the results in retail sales, they have a way of increasing.

At least 400000000 farmers, ranchers, and other associations of farmers, have one stock of $500000000 a day. The week long multi-day auction, about $100 million a day. A short report on the past few years, the farmers and ranchers of this country are doing well. The week long multi-day auction is in full swing.

WASHINGT0N, D.C. — A third of the 40000000 farmers who own their land is now growing or feeding their land. Uncle Sam is never going to give them credit.

Everyone knows the United States has a farm problem, and although most would have found it difficult even in the case of a high-income farmer, most would have found it difficult even in the case of Uncle Sam, to lend to the farmers and ranchers in the United States.

Utah, for example, is a problem of the farmers, who has most of these small landholders. Utah, for example, is a problem of the farmers, who has most of these small landholders. Nearly half of these farmers have been made one at a time or another by loans, in farms and home management, and other government services.

The Bankhead-Jones committee has taken part in the basic rural rehabilitation program, which makes loans for essential tools, equipment, feed, seed and livestock.

One in every three is participating in a community cooperative service, through which loans are made to the groups of farmers in a neighborhood for joint purchase, cooperative use of inputs, or to improve the quality of these inputs. The government has been doing some things, and has been doing some things.
February 1941

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THE PACIFIC CITIZEN

BAY AREA INDUCES CABINETS AT JOINT AFFAIR

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 Sugikota, national executive secretary, inducted the officers. Henry Ohiomote, pres.; Masuo Tsutaka, 1st vice-pres.; Sugi Shimonishi, 2nd vice-pres.; Ada Uyeda, rec. sec.; Masa- nakoda, corresp. sec.; Henry Uyeda, treas.; Toru Ikeda, historian.

FLORIN

FLORIN, Calif. — Samuel Okamoto was unanimously elected to head the Florin JACL. The installation will be assisted by the following cabinet members: Woodrow Ishikawa, eng. sec.; Everett Saeki, dist. vice-pres.; Perry Nakayama, Elks, district vice-pres.; Katherine Saeki, rec. sec.; Mary Ishikawa, corresp. sec.; Alfred Tsukamoto, treas.; Mrs. Tsukamoto, historian; Henry Sakakibara, ass't his. sec.; Eddie Sakai, corresp. sec.; Minako Okamoto, official deleg. Everett Saeki, Sam Okamoto, alternate.

SAN MATEO

SAN MATEO, Calif.—The San Mateo County Inaugural Banquet was held at Grace and Pierre's Cafe in San Mateo. The installation of the officers was: FRED COOK, 1st vice-pres.; Sue Shimizu, 2nd vice-pres.; HIDEO KOBAYASHI, treas.; NANCY MUKAI, corresp. sec.; HIDEO ITO, treas.; HIDEO KOBAYASHI, Walter Toyama, and the board of directors: Joe Yamada, Joe Takahashi, Eng. and Japanese pub.}

READELY

READELY, Calif. — New officers of the local chapter for the first term of office are: Hakujio Kishima, pres.; Tom Yokoyama, vice-pres.; George Ikuta, 2nd vice-pres.; Shigeki Mori, treas.; Mitsuko Yamada, rec. sec.; George Ikuta, corresp. sec.; George Kishima, Sadako Nakamura, official deleg. Everett Saeki, Sam Okamoto, alternates.

FRENSO ALL

FRENSO, Calif. — With 50 members of the American Legion, 80 members of the JACL and 80 guests, an inaugural banquet was held in the Blue Room of the Pine Hotel.

J. Sidney said, young and old, was guest speaker at the evening. In his address, Mr. Sidney said:

The news of the last week has been very encouraging. Our country is moving closer to victory. We are doing our part in this war and we are fighting for the survival of democracy and freedom. We are fighting for the freedom of our friends and brothers in Japan. We are fighting for the freedom of our fellow citizens in America. We are fighting for our way of life, our system of government, our way of thinking, our way of living. We are fighting for the preservation of our culture and language. We are fighting for our rights and liberties. We are fighting for our future.

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SALINAS
CALIF.——Approximately 50 speakers and guests were present at the inaugural line-up, a native dance held by the Salinas Valley JACL at Hotel Campus.

Dr. Harry Kita acted as toastmaster. The main speaker was Dr. Koji Kunami, former U.S. Attorney, Brazil, district attorney for Monterey County.


Dr. Kita introduced the following:

H. Tani, Yoichi Kama and T. Takeshita.

Industrial history of

Dr. K. Tani, Yoichi Kama and T. Takeshita.

SAINT CLARA
SAN JOSE, CALIF.—Henry Mito of Sun Valley was unanimously elected president by the board of governors of the United Citizens League of Santa Clara County. Other officers are:

President: Roy Otowa, Cupertino; Vice-President: Etsi Misato; Treasurer: Mitsuyu Umezono, Sunnyvale, reporter.

PLACEB
AUBURN, CALIF.—George Sakamoto will lead activities of the Auburn Chapter for the 1941 term. Assistant Sakamoto during his tenure of office will be the following:

Vice-presidents — Auburn district; George Sumita, Newcastle district, Henry Kanazawa; Penryn district, Roy Nakamura; Alhambra district; Walk Sakamoto; and Lincoln district, Etsu Kusakabe.

Treasurer: Mrs. Harriet Hayashi, Roseville; Secretary: Helen Kanazawa, Loomis; Corres.: Frank Toda, Auburn; Corresponding Secretary: Tom Okutani, Newcastle; Newsletter Editor, William Sakamoto: G. Sakamoto, Cosma Nakamoto, Tom Kondo, Yoko Okada, Chihiro Kato, Tatsuro Tanaka, Toshiro Miki, Katsusaka, Yasuhiro Kato, District: Donald F. Ishimoto; Official: James Kato, Auburn; Corresponding Secretary: John Ishimoto, Yoko Kato, District: Austin Ishimoto.

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Dr. Koji Kunami, Assistant Director;

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The district representatives include:

Dr. Koki Kunitomo, Assistant Director; Toshio Iwamoto, Treasurer; William Takata, Broderick; Fred S. Sakata, Clubs; George Takahashi, Charles Machida, Mill-Marks; Patricia Ishida, Riverside; Tom Kuma, Woodland Elkhorn.

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NEW LEADERS SELECTED IN SOUTHERN CALIFORNIA LEGIONS

SAN GABRIEL
EL MONTE, Calif.—Ken Munatobi, 2nd vice-president, administered the oath to the new officers of the San Gabriel Valley chapter at a dinner held at the Amberlee Grand Masonic temple.

Among the civic guests were the mayor of Alhambra, Monrovia and El Montel James Ito was the evening’s chairman.


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

Editorial: We live in a 24 years of age and the eldest of seven children.

My father died in 1935 and my mother in 1937. I have two following brothers and sisters: a sister, age 22, who works and stays at home; a brother, age 20, who goes to Cal College; a brother, age 18, who goes to high school; a brother, age 16, who goes to school; a sister, age 14, and a sister, age 9, both of whom go to grammar school.

My younger brothers and sisters are entirely dependent upon me for support from me, and my parents did not have any insurance.

My draft board placed me in Class I with no deferment and I am told that I am physically fit for military service. Will you please tell me what I can do to obtain deferment because, although I do not wish to go into the army, I wish to serve, if I am required to go into the service, my brothers and sisters will be thrown into the line of service.

H. A. N.
Sacramento

Dr. Walter S. Takumoto

The LEGAL FORUM is conducted as a service to members on topics of general legal import. Answers will be given in such number as space permits, but will not be answered as these should be referred to an attorney.

No question will be considered unless the name and address is given.
Federal Income Tax

(Continued from Page 3)

AUTOMOBILE DISPENSES
With the number of automobile owners registering in the millions, there are numerous de-
ductions for the cost of operation and main-
tenance of a motor vehicle. The purchase price of an au-
tomobile is deductible, if it is used for business or pleasure. If the automobile cannot be deducted from gross income, it is a capital expendi-
ture; if it is used for pleasure purposes, it is a deduction being ex-
pressly prohibited by the im-
tax laws.

Several deductions, however, are permissible in con-
nection with the maintenance and operation of an automobile for business or pleasure. If used exclusively for business, de-
ductions may be taken for the cost of gasoline, oil, 
parts, garage rent, and other necessary upkeep and 
keep expenses. Depreciation based on the cost of the car and its estimated useful life is also deductible.

On the other hand, if the automobile is used both for business and pleasure, the following items are deductible:

- Depreciation: The cost of the automobile may be depreciated, if it is used both for business and pleasure purposes. The depreciation deduction is computed by the Commissioner of Internal Revenue, and the amount of the deduction is based on the automobile's use in business and pleasure activities.
- Insurance: The cost of insurance paid by the taxpayer is deductible, if it is used for both business and pleasure purposes.
- Fuel: The cost of fuel used for both business and pleasure purposes is deductible.
- Oil: The cost of oil used for both business and pleasure purposes is deductible.
- Parts: The cost of parts used for both business and pleasure purposes is deductible.
- Garage rent: The cost of garage rent paid by the taxpayer is deductible, if it is used for both business and pleasure purposes.
- Repairs: The cost of repairs made to the automobile is deductible, if it is used for both business and pleasure purposes.
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- Garage rent: The cost of garage rent paid by the taxpayer is deductible, if it is used for both business and pleasure purposes.
- Repairs: The cost of repairs made to the automobile is deductible, if it is used for both business and pleasure purposes.

Deductions for Traveling Expenses

To obtain a deduction for traveling expenses, which form an item in the returns of many taxpayers, certain regulations must be observed. The taxpayer is required to attach to 

a statement showing the 

main business in which engaged, number of miles driven away from home during the 

business, total amounts paid out incidental to 

miles and total taxes or other wages paid. Many expenses are deductible in 

the amount of the 

entered on the 

of receipt, or 

of payment, or both.

All losses are deductible 

the extent to which they are actually sustained 

by insurance or otherwise.

Items Exempt from Tax

Certain items are specifically 

exempt from the income tax and not taxable in the taxpayer's return of 

gross income. Among such 

income are the payments from 

life insurance policies paid 

by the insured in case of the death of the 

insured.

Amounts received other than amounts paid by you as compensation for the death of the insured person, and interest and payments on such amounts and other amounts received as 

alimony (under the terms of a 

settlement order or a decree of a court of 

competent jurisdiction), are exempt from Federal 

income tax. Any excess-receivables 

consideration paid is taxable.

Amounts received as an 

result of a life insurance 

endorsement contract shall be 

taxed as gross income, except 

that the excess-receivables 

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