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COMMITTEE RECORDS

FINANCIAL RECORDS TAX EXEMPT STATUS

1943-45

G-A

171

UNITED STATES
ANNUAL RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX UNDER SECTION 101 OF THE
INTERNAL REVENUE CODE, OR UNDER CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

. (Required under Section 54(f) of the Internal Revenue Code, as added by Section 117 of the Revenue Act of 1943')

For Calendar Year 1943

or Fiscal Year Begun _____, and Ended _____

<p>This return must be filed on or before the 15th day of the 5th month following the close of the annual accounting period. Return must be filed with the Collector of Internal Revenue for the district in which is located the principal place of business or principal office of the organization.</p>	PRINT PLAINLY NAME AND ADDRESS OF THE ORGANIZATION		File Code _____	
	Pacific Coast Committee on American Principles & Fair Play <small>(Name)</small>			
	2234 Telegraph Ave., Berkeley, Calif. <small>(Street and number)</small>			
	Berkeley <small>(Post office)</small>	Alameda <small>(County)</small>	California <small>(State)</small>	Serial No. _____
	Have you been advised by Bureau letter of your exemption? <u>Yes</u> If "Yes" state date of letter <u>1/25/44</u> If "No," application for exemption must accompany this return. Consult collector for your district for information.		District _____	
State nature of your activities <u>Education</u>				
Subsection of section 101 under which you are exempt _____				

- Have you engaged in any activities which have not previously been reported to the Bureau? No If so, attach detailed statement. (Yes or no)
- Have any changes not previously reported to the Bureau been made in your articles of incorporation or bylaws or other instruments of similar import? No If so, attach a copy of the amendments. (Yes or no)
- State the names and addresses of the officers or other persons having care of the books of account, minutes, correspondence, and other documents and records of the organization.

Mr. Harry S. Scott, Treasurer 465 California St., S.F.
(Name and title) (Address)

Mrs. Ruth W. Kingman, Executive Sects. 2234 Telegraph Ave., Berkeley
(Name and title) (Address)
- Check whether this return was prepared on the cash or accrual basis .
- This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.
- Fill in the items on the reverse side of this form, to the extent that they apply to your organization.

We, the undersigned, president (or vice president, or other principal officer) and treasurer (or assistant treasurer, or chief accounting officer) of the organization for or by which this return is made, each for himself declares under the penalties of perjury that this return has been examined by him and is to the best of his knowledge and belief a true, correct, and complete return.

[CORPORATE SEAL]	<u>Vice-Chm.</u>	<u>Treas.</u>
<small>(President or other principal officer)</small>	<small>(State title)</small>	<small>(Treasurer, Assistant Treasurer, or Chief Accounting Officer) (State title)</small>
<small>(Date)</small>	<small>(Date)</small>	<small>(Date)</small>

The following additional declaration shall be executed by the person other than an officer or employee of the organization actually preparing this return:

I declare under the penalties of perjury that I prepared this return for the organization(s) named herein and that this return is to the best of my knowledge and belief a true, correct, and complete return.

Committee on American Principles and Fair Play
(Name of firm or employer, if any)

(Signature of person preparing this return)

(Date)

¹The filing of a return is not required of any organization exempt from taxation under the provisions of section 101 which is a (1) religious organization exempt under section 101 (6); (2) educational organization exempt under section 101 (6), if it normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on; (3) charitable organization, or an organization for the prevention of cruelty to children or animals, exempt under section 101 (6), if supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or primarily supported by contributions of the general public; (4) organization exempt under section 101 (6), if operated, supervised, or controlled by or in connection with a religious organization exempt under section 101 (6); (5) fraternal beneficiary society, order, or association solely exempt under section 101 (3); or (6) corporation exempt under section 101 (15), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation.

GROSS INCOME AND RECEIPTS

Item No.

*1. Receipts from members:		
(a) Dues	\$	3410.75
(b) Fees, fines, assessments, and similar receipts		
*2. Dues, assessments, per capita taxes, etc., received from affiliated organizations		
*3. Grants, gifts, contributions, etc., received		3900.00
4. Dividends and interest		
†5. Rents		
†6. Gross receipts from business activities (state nature):		
(a) sale of printed material	\$	26.05
(b)		
(c)		
(d)		26.05
*7. Other gross income and receipts		
8. Total gross income and receipts (total of items 1 to 7, inclusive)	\$	7336.80

DISBURSEMENTS, ETC.

9. Benefits paid to members or their dependents:		
(a) Death, sickness, disability, or pension benefits	\$	
(b) Other benefits		
10. Dues, assessments, per capita taxes, etc., paid to affiliated organizations		
11. Cost of goods sold (or, in the case of farmers' cooperatives, purchases for or advances to patrons)		226.66
12. Wages, salaries, and commissions (other than compensation paid to officers, directors, trustees, etc.)		3107.94
13. Compensation paid to officers, directors, trustees, etc.		
14. Interest		
15. Taxes (such as property, income, social security, unemployment taxes, etc.)		
16. Other operating, administrative, and overhead expenses		1209.62
17. Grants, gifts, contributions, etc., paid (state nature):		
(a)	\$	
(b)		
(c)		
(d)		
18. Dividends (other than patronage dividends) and other distributions to members, shareholders, or depositors		
19. Patronage dividends or patronage refunds paid or credited (For farmers' cooperatives only)		
20. Other disbursements or charges (state nature):		
(a) Traveling expenses	\$	798.75
(b)		
(c)		
(d)		798.75
21. Total disbursements, etc. (total of items 9 to 20, inclusive)	\$	5342.97

Farmers' cooperative marketing and purchasing organizations shall also state—

VOLUME OF BUSINESS DONE WITH:

	Marketing	Purchasing
(a) Members	\$	\$
(b) Nonmember producers		
(c) Nonmember nonproducers		
(d) United States Government		

*In all cases where the total of either Items 1, 2, 3, or 7 includes money or property amounting to \$3,000 or more, or to 10 percent or more of Item 8, which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and the name and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.) Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

†If any amounts are reported in Items 5 or 6, a classified balance sheet of the organization(s) receiving such amounts, showing the entire assets and liabilities as of the end of the accounting period, should be attached.

A group return on this form may be filed by a central, parent, or like organization for two or more of its chartered, affiliated, or associated local organizations which (a) are subject to its general supervision and examination, (b) are exempt from tax under the same provision of revenue law as the central organization, (c) have authorized it in writing to include them in such return, and (d) have filed with it statements, verified under oath or affirmation, of the information required to be included in this return. Such group return shall be in addition to the separate return of the central organization, but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return a schedule showing separately (a) the total number, names and addresses of the local organizations included, and (b) the same information for those not included therein. For further information see regulations under sections 54(f) and 101 of the Internal Revenue Code.

from Booth



TREASURY DEPARTMENT
WASHINGTON 25



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

✓ IT:P:T:l
BMH

Committee on American Principles and Fair Play
Room 203
465 California Street
San Francisco, California

JAN 6 1944

Gentlemen:

Reference is made to the evidence submitted for consideration in connection with your claim for exemption for Federal income tax purposes under the provisions of section 101(6) of the Internal Revenue Code.

✓ The evidence discloses that you have filed an application for incorporation in the State of California and that you have engaged in certain activities in support of the constitutional rights of persons of oriental decent, especially those of Japanese stock who have been evacuated from the Western Defense Command, such activities having included the sending of communications to various persons holding official and legislative positions, both state and national. You have not furnished a classified statement of your receipts and disbursements or a statement of your assets and liabilities.

✓ Inasmuch as you are at present time in the process of incorporation and have not furnished a copy of the articles of incorporation filed by you with officials of the State of California or a statement of your financial operations and inasmuch as rulings of the Bureau relative to the exempt status of corporations for Federal income tax purposes are based in part on their actual activities over a period of time sufficient to permit of a determination of their methods of operation, it is deemed inadvisable for the Bureau to rule upon your status at this time.

✓ If you will resubmit your application for exemption, after you have actually operated under your articles of incorporation for a period of six months, the Bureau will give further consideration to your status. You should at that time submit the information called for by questionnaire, Form 1023, and information return, Form 990, copies of which may be secured from the collector

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✓ of internal revenue for your district. There should be attached to the questionnaire a classified list of your receipts and expenditures during the six-month period and a complete statement of your assets and liabilities as of the end of the period. If funds were contributed to other organizations, there should also be attached to the questionnaire a list showing the name and address of each such organization and the amount contributed to each organization and, if funds were contributed to individuals, the purposes for which the contributions were made.

✓ You should also submit a copy of your articles of incorporation.

✓ In the absence of a ruling it will be necessary, of course, for you to file returns of income.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

Very truly yours,

W. T. Sherwood

Acting Deputy Commissioner

By

F. K. Sunderland
Chief of Section

Chas. J. McColgan
Commissioner

(Vignette)

State of California
Office of
FRANCHISE TAX COMMISSIONER

Sacramento

January 25, 1944

Brobeck, Phleger & Harrison
Attorneys at Law
One Eleven Sutter Street
San Francisco 4, California

COMMITTEE ON AMERICAN PRINCIPLES AND FAIRPLAY

Gentlemen:

The above named non-profit organization shall not be taxed under the provisions of the Bank and Corporation Franchise Tax Act and need not file an annual return or any further showing with respect to its status under such Act, unless it changes the purpose for which it was organized.

Yours very truly,

CHAS. J. McCOLGAN
Franchise Tax Commissioner

By W. L. Toomey

WLT:CA
cc: Sec. of State
cc: J.P. Hollings

Filed - Sect'y. of State Jan. 26, 1944
Filed - locally Jan. 27, 1944

County Clerk
No. 11, 1944

(Affidavit)

State of New York
County of ...
I, the undersigned, do hereby certify that the foregoing is a true and correct copy of the original as the same appears in the files of the County Clerk.

Subscribed and sworn to before me this ... day of ... 1944
Notary Public for the State of New York

Witness my hand and the seal of my office this ... day of ... 1944
Notary Public for the State of New York

Notary Public

Subscribed and sworn to before me this ... day of ... 1944
Notary Public for the State of New York

Notary Public

UNITED STATES
ANNUAL RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX UNDER SECTION 101 OF THE
INTERNAL REVENUE CODE, OR UNDER CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

(Required under Section 54(f) of the Internal Revenue Code, as added by Section 117 of the Revenue Act of 1943¹)

For Calendar Year 1944

or Fiscal Year Begun _____, and Ended _____

<p>This return must be filed on or before the 15th day of the 5th month following the close of the annual accounting period. Return must be filed with the Collector of Internal Revenue for the district in which is located the principal place of business or principal office of the organization.</p>	PRINT PLAINLY NAME AND ADDRESS OF THE ORGANIZATION		Fair Play File Code _____ Serial No. _____ District _____
	Pacific Coast Committee on American Principles & Fair Play <small>(Name)</small>		
	2287 Telegraph Ave., Rm. 215 <small>(Street and number)</small>		
	Berkeley 4 Alameda California <small>(Post office) (County) (State)</small>		
	Have you been advised by Bureau letter of your exemption? <u>Yes</u> If "Yes" <small>(Yes or no)</small> state date of letter <u>1/25/44</u> If "No," application for exemption must accompany this return. Consult collector for your district for information. State nature of your activities <u>Education</u> Subsection of section 101 under which you are exempt _____		

- Have you engaged in any activities which have not previously been reported to the Bureau? No If so, attach detailed statement. (Yes or no)
- Have any changes not previously reported to the Bureau been made in your articles of incorporation or bylaws or other instruments of similar import? No If so, attach a copy of the amendments. (Yes or no)
- State the names and addresses of the officers or other persons having care of the books of account, minutes, correspondence, and other documents and records of the organization.
Mr. Harry S. Scott, Treasurer 465 California St., S. F.
(Name and title) (Address)
Mrs. Ruth W. Kingman, Executive Secretary- 2287 Telegraph Ave., Rm. 215
(Name and title) (Address) Berkeley
- Check whether this return was prepared on the cash or accrual basis .
- This form shall be prepared in accordance with the method of accounting regularly employed in keeping the books of your organization.
- Fill in the items on the reverse side of this form, to the extent that they apply to your organization.

We, the undersigned, president (or vice president, or other principal officer) and treasurer (or assistant treasurer, or chief accounting officer) of the organization for or by which this return is made, each for himself declares under the penalties of perjury that this return has been examined by him and is to the best of his knowledge and belief a true, correct, and complete return.

CORPORATE SEAL	<u>Vice-Chm.</u>			<u>Treas.</u>		
	<small>(President or other principal officer)</small>	<small>(State title)</small>	<small>(Date)</small>	<small>(Treasurer, Assistant Treasurer, or Chief Accounting Officer)</small>	<small>(State title)</small>	<small>(Date)</small>

The following additional declaration shall be executed by the person other than an officer or employee of the organization actually preparing this return:

I declare under the penalties of perjury that I prepared this return for the organization(s) named herein and that this return is to the best of my knowledge and belief a true, correct, and complete return.

Committee on American Principles
and Fair Play
(Name of firm or employer, if any) _____
(Signature of person preparing this return) _____
(Date) _____

¹The filing of a return is not required of any organization exempt from taxation under the provisions of section 101 which is a (1) religious organization exempt under section 101 (6); (2) educational organization exempt under section 101 (6), if it normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on; (3) charitable organization, or an organization for the prevention of cruelty to children or animals, exempt under section 101 (6), if supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or primarily supported by contributions of the general public; (4) organization exempt under section 101 (6), if operated, supervised, or controlled by or in connection with a religious organization exempt under section 101 (6); (5) fraternal beneficiary society, order, or association solely exempt under section 101 (3); or (6) corporation exempt under section 101 (15), if wholly owned by the United States or any agency or instrumentality thereof, or a wholly owned subsidiary of such corporation.

GROSS INCOME AND RECEIPTS

Item No.

*1. Receipts from members:		
(a) Dues	.....	\$ 3,893.00
(b) Fees, fines, assessments, and similar receipts	.....
*2. Dues, assessments, per capita taxes, etc., received from affiliated organizations	.....	200.00
*3. Grants, gifts, contributions, etc., received	.....	3,035.50
4. Dividends and interest	.....
†5. Rents	.....
†6. Gross receipts from business activities (state nature):		
(a) sale of printed material	.....	\$ 1,355.72
(b) .....	.....
(c) .....	.....
(d) .....	.....	1,355.72
*7. Other gross income and receipts	.....
8. Total gross income and receipts (total of items 1 to 7, inclusive)	.....	\$ 8,484.22

DISBURSEMENTS, ETC.

9. Benefits paid to members or their dependents:		
(a) Death, sickness, disability, or pension benefits	.....	\$ .....
(b) Other benefits	.....
10. Dues, assessments, per capita taxes, etc., paid to affiliated organizations	.....
11. Cost of goods sold (or, in the case of farmers' cooperatives, purchases for or advances to patrons)	.....	1,467.98
12. Wages, salaries, and commissions (other than compensation paid to officers, directors, trustees, etc.)	.....	5,530.00
13. Compensation paid to officers, directors, trustees, etc.	.....
14. Interest	.....
15. Taxes (such as property, income, social security, unemployment taxes, etc.)	.....	22.92
16. Other operating, administrative, and overhead expenses	.....	1,012.43
17. Grants, gifts, contributions, etc., paid (state nature):		
(a) .....	.....	\$ .....
(b) .....	.....
(c) .....	.....
(d) .....	.....
18. Dividends (other than patronage dividends) and other distributions to members, shareholders, or depositors	.....
19. Patronage dividends or patronage refunds paid or credited (For farmers' cooperatives only)	.....
20. Other disbursements or charges (state nature):		
(a) Traveling expenses	.....	\$ 1,449.74
(b) .....	.....
(c) .....	.....
(d) .....	.....	1,449.74
21. Total disbursements, etc. (total of items 9 to 20, inclusive)	.....	\$ 9,483.07

Farmers' cooperative marketing and purchasing organizations shall also state—

VOLUME OF BUSINESS DONE WITH:

	Marketing	Purchasing
(a) Members	\$
(b) Nonmember producers	
(c) Nonmember nonproducers	
(d) United States Government	

*In all cases where the total of either Items 1, 2, 3, or 7 includes money or property amounting to \$3,000 or more, or to 10 percent or more of Item 8, which was received directly or indirectly from one person, in one or more transactions during the year, itemized schedules showing the total amount received from and the name and address of each such person shall be attached to this return. (The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, and other organizations.) Receipts by a "central" organization from organizations included in a group return need not be itemized in the "central" organization's separate return.

†If any amounts are reported in Items 5 or 6, a classified balance sheet of the organization(s) receiving such amounts, showing the entire assets and liabilities as of the end of the accounting period, should be attached.

A group return on this form may be filed by a central, parent, or like organization for two or more of its chartered, affiliated, or associated local organizations which (a) are subject to its general supervision and examination, (b) are exempt from tax under the same provision of revenue law as the central organization, (c) have authorized it in writing to include them in such return, and (d) have filed with it statements, verified under oath or affirmation, of the information required to be included in this return. Such group return shall be in addition to the separate return of the central organization, but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return a schedule showing separately (a) the total number, names and addresses of the local organizations included, and (b) the same information for those not included therein. For further information see regulations under sections 54(f) and 101 of the Internal Revenue Code.

W. I. BROBECK (1892-1927)

HERMAN PHLEGER
MAURICE E. HARRISON
HOWARD J. FINN
GREGORY A. HARRISON
JAMES S. MOORE, JR.
THEODORE R. MEYER
MOSES LASKY
EVAN HAYNES
MARION B. PLANT
R. L. MILLER

JOSEPH F. HOGAN
ROBERT H. WALKER
DAVID E. LOMBARDI
RICHARD ERNST
RINALDO SCIARONI, JR.
HARLEY J. SPITLER, JR.
GEORGE T. CRONIN

BROBECK, PHLEGER & HARRISON

ATTORNEYS AT LAW
ONE ELEVEN SUTTER STREET
SAN FRANCISCO 4

CABLE ADDRESS
BROBECK

September 28, 1945.

Committee on American Principles
and Fair Play,
2287 Telegraph Avenue, Room 215,
Berkeley, California.

Gentlemen:

We return to you herewith the following
documents belonging to the Committee:

1. Treasury Department Form 990 for the
calendar year 1943.
2. Copy of letter from California Franchise
Tax Commissioner, dated January 25, 1944.
3. Treasury Department Form 990 for the
calendar year 1944.
4. Treasury Department Form 1023.

The foregoing are all copies of the original
documents. Thank you for lending these to us.

Very truly yours,

BROBECK, PHLEGER & HARRISON

By *RH Walker*

RHW:PH
Encs.

EXEMPTION AFFIDAVIT

FOR USE OF RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, OR EDUCATIONAL ORGANIZATIONS

CLAIMING EXEMPTION FROM FEDERAL INCOME TAX UNDER SECTION 101(6) OF THE INTERNAL REVENUE CODE AND THE
CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

(To be made only by a principal officer of the organization claiming the exemption)

(Organizations claiming exemption under section 101(6), except exclusively religious organizations, should file Form
990 with this affidavit)

STATE OF California }
COUNTY OF San Francisco } ss.

Galen M. Fisher

(Name of person making affidavit)

deposes and says that he is the

Assistant Treasurer

(Title of affiant—as president, secretary, etc.)

of the

Committee on American Principles and Fair Play

(Full name of organization)

located at

Rm. 203, 465 California Street, San Francisco, Calif.

(Complete address, including street and number—post office box, etc.)

and that the following answers and statements, including all statements attached hereto, are complete
and true to the best of his knowledge and belief:

Application

1. Is the organization incorporated? pending If so, under the laws of what State? California
(Yes or no) (Name of State)

When? _____ If not incorporated, state the manner of organization and the date thereof
(Date of incorporation)

2. Is the organization the outgrowth or continuation of any form of predecessor? Yes If so, state the
(Yes or no)

name of such predecessor and the period during which it was in existence Committee on National
Security and Fair Play. Most of the year 1942

3. Has the organization filed Federal income tax returns? No If so, for what year or years?
(Yes or no)

4. State briefly the specific purposes for which the organization was formed. (Do not quote from, or make
reference to, the articles of incorporation or bylaws for this purpose.) To carry on an educational
program supporting the constitutional rights of persons of Oriental
descent, especially those of Japanese stock who have been evacuated
from the Western Defense Command.

5. Is the organization authorized to issue capital stock? No If so, state (1) the class or classes of such stock, (2) the number and par value of shares of each class outstanding, and (3) the consideration paid for outstanding shares _____

6. If capital stock is outstanding, state whether any dividends or interest has been or may be paid thereon _____
 If so, give facts in detail _____
 (Yes or no)

7. If any distribution of corporate property of any character has ever been made to shareholders or members, attach hereto a separate statement containing full details thereof, including (1) amounts or value, (2) source of funds or property distributed, and (3) basis of and authority for distribution.

8. State all sources from which the organization's income is derived Voluntary contributions from interested members and from philanthropic foundations.

9. Does any part of the receipts represent payment for services of any character rendered by the organization? No. If so, explain in detail Some printed matter is sold, but receipts have not covered the cost.
 (Yes or no)

10. State all the activities in which the organization is presently engaged. (Explain in detail, using additional sheets as required—See footnote.) Distribution to members and to editors and others of Bulletins of information, reprints of statements and speeches by prominent persons, touching the civil rights of the Japanese evacuees and the program for their resettlement; addresses by officers and members of the Committee; telegrams, letters and interviews with public officials; formation of branches of the Committee in important cities along the Pacific Coast.

11. What, if any, specific activities of the organization have been discontinued? (Explain fully, giving dates of commencement and termination and the reason for discontinuance.) None

BY-LAWS of COMMITTEE ON AMERICAN PRINCIPLES AND FAIR PLAY

As Adopted April 30, 1943

1 - NAME: The name of the organization is COMMITTEE ON AMERICAN PRINCIPLES AND FAIR PLAY. It is hereinafter referred to as the Organization.

2 - PURPOSE: The purpose of the Organization is to support the principles enunciated in the Constitution of the United States, and to that end to maintain, unimpaired, the liberties guaranteed in the Bill of Rights, particularly for persons of Oriental ancestry.

3 - CONVICTIONS UPON WHICH PURPOSE IS BASED:

(a) That attacks upon the rights of any minority tend to undermine the rights of the majority.

(b) That attempts to deprive any law-abiding citizen of his citizenship because of racial descent are contrary to fundamental American principles and jeopardize the citizenship of others.

(c) That legislation to deprive Americans of Japanese descent of any of their legal rights would set a precedent for depriving other racial groups of their rights, and would weaken the confidence of our Allies, particularly those in Asia and Latin America, in the sincerity of our professions to be fighting for the rights of all peoples.

(d) That it is un-American to penalize persons of Japanese descent in the United States solely for the crimes of the government and military caste of Japan.

4 - MEMBERSHIP: The Organization shall be composed of Members of the following classes: Contributing, Sustaining, Supporting, General, Student, and Honorary.

5 - CONTRIBUTING MEMBERS: Any person, firm, corporation, or non-profit organization may be a Contributing Member, admitted on application therefor approved by the Executive Committee and upon making a contribution to the Committee exceeding \$10.

6 - SUSTAINING MEMBERS: Any person, firm, corporation or non-profit organization may be a Sustaining Member, admitted on application therefor approved by the Executive Committee and upon payment of \$10.

7 - SUPPORTING MEMBERS: Any person, firm, corporation or non-profit organization may be a Supporting Member, admitted on application

therefor approved by the Executive Committee and upon payment of \$5 or more.

8 - GENERAL MEMBERS: Any person may be a General Member, admitted on application therefor approved by the Executive Committee and upon payment of \$2.00 or more.

9 - STUDENT MEMBERS: Any person between the ages of fifteen and twenty-five years, enrolled as a student at any institution of learning whether public or private, may be a Student Member admitted on application therefor approved by the Executive Committee and upon payment of \$1.00.

10 - HONORARY MEMBERS: Any person may be elected an Honorary Member by the Executive Committee in recognition of some conspicuous act or valuable service to the Organization or material aid to it. Honorary Members, as such, shall have no vote and no obligation to pay dues, but Members of any other class may also be Honorary Members.

11 - FISCAL YEAR: The fiscal year of the Organization shall be the calendar year. Contributions or dues paid to the Organization shall cover the twelve months' period next ensuing after any such payment.

12 - TERMINATION OF MEMBERSHIP: Membership may be terminated by resignation in writing addressed to the Organization.

In the absence of resignation, Members shall be deemed in good standing for two years next succeeding the end of the period for which the payment was made.

The Executive Committee may excuse the payment of arrears in any case in which in the Executive Committee's sole judgment the facts justify such action.

The Executive Committee may terminate the membership of any Member more than two years in arrears.

The Executive Committee may terminate the membership of any Member in any case in which in the Executive Committee's sole judgment the facts justify such action. In such event, payments made in advance, if any, shall be refunded on a pro-rata basis by months.

13 - MEETINGS OF THE ORGANIZATION: Meetings of the Organization may be held on call of the Chairman of the Executive Committee.

14 - ADVISORY BOARD: There shall be an Advisory Board, of which the number, membership, and duties shall be determined by the Executive Committee.

15 - EXECUTIVE COMMITTEE: There shall be an Executive Committee, of which the number and membership shall be determined by the Executive Committee as constituted at the adoption of these By-Laws, and thereafter from time to time by the then Executive Committee.

The Executive Committee shall have the management and control

of the affairs, properties and funds of the Organization, and of the employment, dismissal and compensation of its employees, and of the rules and regulations governing their conduct and duties.

Members of the Executive Committee, as such, shall not receive any compensation for their services, but no Member of the Executive Committee shall be precluded from serving the Organization in any other capacity and receiving compensation therefor.

16 - MEETINGS OF ADVISORY BOARD AND EXECUTIVE COMMITTEE: The Advisory Board shall meet upon call of the Chairman, and shall meet annually in joint session with the Executive Committee on call of the Chairman of the latter.

The Executive Committee shall meet at such times and places as it may from time to time determine, or on the call of the Chairman. At least twenty-four hours' notice of any meeting shall be given to each member of the Executive Committee, either personally or by mail. Special meetings may be called by any officer on like notice, and shall be thus called on written request of any two members of the Executive Committee.

At all meetings of the Executive Committee, or of the Advisory Committee, a quorum shall consist of the presence of at least five members. At joint meetings, a quorum shall consist of the presence of a quorum of each.

17 - OFFICERS: The Officers of the Committee shall consist of:

- (a) An Honorary Chairman of the Advisory Committee.
- (b) A Chairman of the Advisory Committee.
- (c) A Chairman of the Executive Committee.
- (d) One or more Vice Chairmen of the Executive Committee.
- (e) A Treasurer.
- (f) An Assistant Treasurer.
- (g) An Executive Secretary.

They shall be elected at the Annual Joint Meeting of the Advisory Board and Executive Committee provided in Section 16; shall hold office at the pleasure of the Executive Committee; and vacancies may be filled by the Executive Committee pending the next ensuing Annual Joint Meeting.

All officers shall have the powers and duties usually pertaining to such offices, or as may from time to time be fixed by the Executive Committee.

18 - NOMINATING COMMITTEE: At least thirty days prior to any Joint Annual Meeting, the Chairman of the Executive Committee shall appoint a Nominating Committee of five members, which shall present nominations for each office to be voted upon at the Joint Annual Meeting. Other nominations may be made from the floor.

19 - STANDING OR SPECIAL COMMITTEES: Standing or Special Committees may be appointed by the Chairman of the Executive Committee, and shall have such powers and duties as he may prescribe, subject to approval of the Executive Committee at its next ensuing meeting.

20 - BOOKS AND RECORDS: All books and records shall be the property of the Organization, and shall be open to the inspection of any member of the Advisory or Executive Committees at any time during reasonable business hours. Any officer or employee shall on request of the Executive Committee submit full information on any matter affecting the Organization of which he may have custody or knowledge.

21 - ASSETS: Titles to all real and personal property of the Organization shall be taken, registered, or recorded in the name of the Organization except when otherwise specifically authorized by the Executive Committee.

22 - AMENDMENT OF BY-LAWS: These By-Laws may be altered or amended by the Executive Committee at any meeting of which not less than ten days' notice in writing shall have been mailed to each member of the Executive Committee, which notice shall state that it is intended to alter or amend the By-Laws and shall include or be accompanied by the full text of the sections affected both as then existing and as proposed to be amended, together with the name of the person proposing such amendment and a statement by him of the reason therefor.

23 - DISSOLUTION: The Organization may be dissolved by the Executive Committee at any meeting of which not less than ten days' notice in writing shall have been mailed to each member of the Executive Committee, which notice shall state that it is intended to consider the dissolution of the Organization.

If dissolution is determined upon, all assets of the Organization shall be converted into cash which shall to the extent available be disbursed as follows:

- (a) For the payment of all valid claims against the Organization.
- (b) For the sending of notice of dissolution to the members of the Organization and to any Local or Regional Committees which may at that time be Affiliates as hereafter provided.
- (c) For such other purposes as the Executive Committee may determine.
- (d) Any balance remaining shall be distributed, after deducting the estimated cost of so doing, among the then members of the Organization in good standing, in sums proportionate to the aggregate dues or contributions they may respectively have paid to the Organization within thirty-six months next preceding the determination to dissolve.

24 - LOCAL OR REGIONAL AFFILIATES: Local or Regional Committees whose purpose and convictions generally conform to those expressed in Sections 2 and 3 hereof, may be formed as Affiliates of the COMMITTEE ON AMERICAN PRINCIPLES AND FAIR PLAY. Affiliates shall be governed in matters of general policy by the Executive Committee of the Organization, but shall otherwise be autonomous. They shall accept such financial obligation for the support of the Organization as may be mutually agreed upon, and shall, unless otherwise mutually agreed upon, cover all expenses of their own operations. The Executive Committee of the Organization may from time to time make rules and regulations on

matters of general policy, conformity to which shall be a condition of remaining an Affiliate of the COMMITTEE ON AMERICAN PRINCIPLES AND FAIR PLAY.

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12. Is the organization now, or has it ever been, engaged in carrying on propaganda, or otherwise either advocating or opposing pending or proposed legislation? Yes If so, furnish a detailed explanation of such activities, (Yes or no)

and furnish copies of literature, if any, distributed by the organization. (Use additional sheets as required—See footnote.) During the 1943 session of the California Legislature, it sent an open letter to all members of the Legislature, appealing for observance of their constitutional rights, and one of its members has corresponded privately on the subject of the treatment of the evacuees with the Governor of California. Statements also have been sent to certain members of the Federal Senate and House of Representatives.

13. (a) For what purposes, other than in payment for services rendered or supplies furnished, are the organization's funds expended? None

(b) If any payments are made to members or shareholders for services rendered the organization, attach a separate statement showing the amounts so paid and the character of the services rendered.

14. Does any part of the net income of the organization inure to the benefit of any private shareholder or individual? No

15. If the organization is a hospital, attach a separate statement showing the number of full-pay, the number of part-pay, and the number of nonpay patients treated during the last complete year of operation.

16. In the event of the dissolution of the organization, what disposition would be made of its property?

See Article 23 of By-Laws

17. Attach to this affidavit a classified statement of the receipts and expenditures of the organization during the last complete year of operation and a complete statement of the assets and liabilities as of the end of that year; a copy of the articles of incorporation, if incorporated, or if not incorporated, a copy of the constitution, articles of association, declaration of trust, or other document setting forth the aims and purposes of the organization; and a copy of the bylaws, or other similar code of regulations. In operation only since Feb. 1943

(If the space provided for the insertion of information or data under any of the above questions is inadequate for the purposes, additional sheets may be used which should be properly identified and securely attached hereto.)

A mere claim or contention by an organization that it is exempt from income tax under section 101 of the Internal Revenue Code and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax. Unless the Commissioner has determined that an organization is exempt, it must prepare and file a complete income tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified herein, together with any other facts deemed material to the question, with the least possible delay, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and, if it is held to be exempt, no further returns of income will be required.

Galen M. Fisher Asst. Treas.
(Signature of officer making affidavit)

Subscribed and sworn to before me this 6 day of January, 1943

[NOTARY'S SEAL]

John M. King
(Signature of officer administering oath)

Dep. Sec. Calif.
(Title)

(This affidavit may be executed without cost before any Internal Revenue officer authorized to administer oaths.)