

3:1

Jule Lake Defense Committee

Correspondence

1958

78/177

C



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

January 2, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

Will you please refund from the renunciant's trust  
fund to the committee the sum of \$600.00 for the month  
of January, 1958.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: Shakamura



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 520 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA  
TELEPHONE OAKLAND 1-1518

January 7, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Room 215  
Los Angeles 12, California

Gentlemen:

Enclosed find check in the sum \$600.00  
drawn on the trust fund special account as  
per your request for refund of January 2,  
1958.

Very truly yours,

WMC:fd  
Enc.



WAYNE M. COLLINS

ATTORNEY AT LAW

MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA

TELEPHONE GARFIELD 1-1218

January 7, 1958

Los Angeles Police Department  
Room 215  
154 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

Enclosed find check in the sum \$500.00  
drawn on the trust fund special account as  
per your request for refund of January 2,

1958.

Very truly yours,

WMC:ls  
Enc.



January 28, 1958

Tule Lake Defense Committee  
 124 South San Pedro Street  
 Los Angeles 12, California

Gentlemen:

I wish to make the following financial report to your Committee of the renunciant litigation trust funds held by me in trust for litigation purposes in Abo, Furuya, et al., v. Brownell (changing to Rogers), etc., et al., Consolidated No. 25294, pending in the U.S. District Court, San Francisco, California, for the year ending December 31, 1957: -

Balance Forward of the defense funds  
 Jan. 1, 1957, in trustee account, Savings  
 Account No. 792754, First Western Bank &  
 Trust Co., San Francisco, Calif., \$98,382.45,  
 plus \$863.12 in Special Acct. in said Bank. . \$99,245.57

Add: Interest received in 1957 in  
 said Trustee Account No. 792754 . . . . . 2,028.01

Add: Received as additional defense  
 funds in 1957 and deposited in said Trustee  
 Acct. No. 792754 in said Bank in my name  
 "Wayne M. Collins, Trustee," as per lists  
 supplied to your office, \$14,099.50 (exclud-  
 ing dishonored check of Fumiye Kagawa);  
 Less \$575.00 J.L. Items . . . . . 13,524.50

---

\$114,798.08

Deductions: Authorized Operating  
 Expenses, viz: - Wages: Florence Dobashi  
 \$1,039.88; Chiyo Wada \$2,755.58; I.T.  
 d'Aquino \$1,250.03; Yasuko Wada \$511.24;  
 Yoshiye Handa \$771.43; D. Phippen \$4,893.90;  
 Reiko Nao \$550.27; Grace Sugawara \$538.05;  
 Sue Shimosaka \$500.96; Hatsumi Ishii \$54.92;  
 Taxes on Wages \$3,559.53; Printing, stationery  
 & supplies \$1,140.69; Stamps & postage \$608.00;



Court costs \$30.20; and miscellaneous \$280.10 . . . . . \$18,484.78

Deduct taxes paid on 1957 bank interest accrued on Trustee Account 792754 savings in 1st Western Bank & Trust Co. to U.S. \$439.38 and to State of California \$21.79 . . . . . 461.17

Deduct: Fees paid to me covering 12 months, as authorized . . . . . 24,000.00

Deduct: Refunds to your Committee . . 15,750.00

---

\$58,695.95

Balance of renunciants' defense fund on hand in trust December 31, 1957, in trustee Savings Acct. No. 792754, \$54,934.96 plus in said Special Account (commercial) in said Bank of \$1,167.17 . . . . . \$56,102.13

Dated: San Francisco, California  
this 28th day of January, 1958.

---

/s/ Wayne M. Collins

Wayne M. Collins  
1300 Mills Tower  
San Francisco 4, Calif.



COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

February 5, 1958

COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
T. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

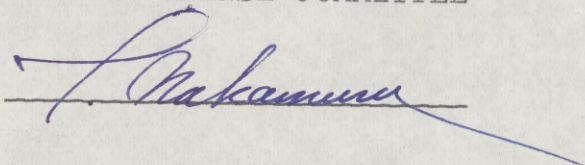
Dear Mr. Collins:

Please refund to the committee from the renunciant's trust fund the sum of \$800.00 to cover expenses for the month of February, 1958.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY:





February 12, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

Enclosed find check in the sum of \$800.00  
drawn on the renunciants' litigation trust fund  
which said sum is a refund requested by your  
committee therefrom dated February 5, 1958.

Very truly yours,

WMC:cw

Enc.



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

March 10, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

We shall thank you to refund to the committee the sum of \$750.00 from the renunciant's trust fund to meet expenses and obligations for the month of March, 1958.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: 



March 13, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Room 215  
Los Angeles 12, California

Gentlemen:

Enclosed find check in the sum of \$750.00 covering refund to your Committee of the sum of \$750.00 from the renunciants' litigation trust fund pursuant to your request of March 10, 1958.

Very truly yours,

WMC:fd  
Enc.



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA  
TELEPHONE GARFIELD 1-5827

March 25, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

I am enclosing copies of my March 11, 1958, protests to three (3) thirty day letters sent to me by the Internal Revenue Service which I believe your Committee should peruse and discuss and determine what steps your Committee may wish to take to preserve your rights and those of the plaintiff contributors in and to the renunciant litigation trust fund of which I became and am trustee by virtue of appointment by your Committee with the consent of the renunciant plaintiffs represented by your Committee.

The Internal Revenue Service so far contends that the contributions to the corpus of the litigation trust fund transmitted to me each year to add to that fund, less the refunds to your Committee, should be treated as income to me personally as though they were attorney fees to me personally and seeks to tax me personally thereon. In substance its assertion is that the receipts transmitted to me as trustee should be treated by that Service as though they were income to me personally for professional services as an attorney and not be treated as contributions to the litigation trust fund of which I am trustee.

Mr. Robin Lee Hippler, the Internal Revenue Agent who first raised the question, thought at first that because a formal written trust agreement had not been signed by all the parties thereto that I personally might be able to assert a claim of right to the funds transmitted to me and, if so, they would be taxable to me personally and would not be treated as contributions to the trust. However, the documents, letters, accounts and records were dug up and produced, many being supplied by your Committee, and these along with the affidavit of your Committee were examined and these clearly enough established the terms and provisions of the litigation trust agreement. On September 9, 1957, Mr. Hippler stated that because of the possibility of my receiving a contingent remainder as an attorney fee at the conclusion of the trust instead of a provision that any such residue thereof should revert to the contributors that the contributions to the trust fund might be



WAYNE M. COLLINS

ATTORNEY AT LAW

MILLS TOWER, 220 BUSH STREET

SAN FRANCISCO 4, CALIFORNIA

TELEPHONE GARFIELD 1-5827

considered income to me personally as gross attorney fees as at the time of receipt by me under the theory that such might be taxable to me under a "claim of right". He stated, however, that he was not a lawyer and that his view might be erroneous and that his Supervisor might not sustain him in his view and that even if he did that the Appellate Division of the Internal Revenue Service might not sustain him. He gave me citations of cases which, when examined by me later, certainly did not sustain his views on trusts but did hold that where a person held funds for others and had to return or repay a residue back to contributors later that such funds were not taxable in his hands. He also stated that the Government couldn't assess a tax if people contributing funds were to get back any residue but that he thought that if there was no reversion to contributors but a contingent remainder to the receiver, the receiver of such funds was taxable thereon as at the time of receipt of the contributions under the claim of right theory. (The authorities cited in my Protest to the 30 day letters, however, make it clear that capital contributions to a trust fund are not taxable income receipts and that even in contract cases receipts are not taxable as income if the receipts are not received by the receiver under a genuine claim of right and are subject to restrictions as to their use.)

Thereafter, on October 4, 1957, a conference was held with Mr. Freedman, a Supervisor of the Internal Revenue Service, Mr. Hippler, George Olshausen, Esq., Mr. Tetsujiro Nakamura of your Committee, and I being present. I produced documentary evidence and Mr. Nakamura produced evidence from your Committee. At the conclusion of that conference Mr. Freedman announced that he was satisfied that I personally had no claim of right to the receipts of the litigation trust fund. In consequence, I assumed that the matter had been disposed of finally. I assume that your representative Mr. Nakamura informed you of the results of that conference.

Subsequently, on December 19, 1957, Mr. Freedman telephoned me, stating that he had been overruled and that, although he still was convinced that his decision was right even though he had been overruled, the matter would have to go on to the Appellate Staff for consideration. He stated also that there was no dispute over the facts and that the only question involved was the question of a claim of right. He stated that I would receive a 30 day letter and that the agent would request me to sign an extension (waiver) for 1952 and 1954. (I had not been informed that a conference was to be held by Internal Revenue Agents who had the power to overrule Mr. Freedman's decision and so had no opportunity to appear before that body and so I was not able to inform your Committee that such a conference would be held.)



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA

TELEPHONE GARFIELD 1-5827

The Appellate Division of the Internal Revenue Service will set down the matter for a formal conference in due course of time and I shall notify your Committee by letter of the time and place so that you will have an opportunity to send a representative or representatives to attend such conference to safeguard your Committee's interest and that of the plaintiff contributors whom you represent.

It is my understanding that if the Appellate Division of the Internal Revenue Service decides that I personally have no claim of right to the receipts of the litigation trust fund and that the receipts transmitted to me cannot be taxed to me personally that such a decision will conclude the matter. Certainly I have no claim of right thereto and never have asserted that I have any such claim, other than the stipulated fees authorized by your Committee with the consent of the plaintiff contributors and which I report in my personal income tax returns as fees received, except for the possibility of a contingent remainder, if any, on hand at the conclusion of the trust. However, if the Appellate Division were to decide to the contrary that would compel me to file a suit in the Tax Court or in the U.S. District Court to obtain an adjudication of the issue.

In the meantime, until the question is determined finally, I am placed in a peculiar position because of the Internal Revenue Service's claim. It is this: - as trustee of the litigation trust fund I am under obligation to accept any contributions made to the trust fund and to use the same for the specified litigation trust purposes until the conclusion of the trust. I cannot refuse to accept such contributions because, were I to do so, it would impair the group's right to the benefit thereof and would amount to an interference by me as trustee and breach the trust confidential relationship. The Internal Revenue Service nevertheless can assert that such contributions to the trust corpus are receipts taxable to me personally. I dare not report such contributions as income to myself personally for that would be false and I personally would be taxed thereon and any such thing also would make it appear that I was violating the trust by converting trust funds to my own use. I certainly do not wish to create any such appearance and I certainly wouldn't welcome the creation of any notion or suspicion that I might convert any of the trust funds to my own use. Your Committee always has been informed of the amounts contributed to the trust fund and also of the receipts transmitted to my office, of all disbursements for trust purposes and your authorized agent periodically has audited the trust accounts and records and verified their accuracy and my records as trustee ever have been kept open for inspection by your committeemen and any plaintiff contributors interested in examining those records.



If the Internal Revenue Agent's contention were to be held correct I would be personally liable for the sum of some \$103,346.62 tax deficiency for 1952, plus interest, which would bring the total purported claim to something around the sum of \$125,000.00 or more, less what the Service terms "loss carrybacks" since 1952.

I wish to point out to your Committee also that the prospects of my receiving anything by way of the contingent remainder of the litigation trust fund depends upon the Department of Justice concluding its administrative processing with much more promptness than it presently is exhibiting. It is some 1,100 to 1,200 cases behind me at the present time and I now am compelled to wait for its denials of administrative clearance to processed plaintiffs before I can take additional steps for reprocessing of those cases where reprocessing of what may be termed last-chance cases can be handled through the medium of new and more amplified affidavits explanatory of their past conduct. Its slowness in processing cases to conclusion, however, results in a constant draining of the litigation trust fund and conceivably may exhaust it and wipe out the possibility of my receiving a contingent remainder.

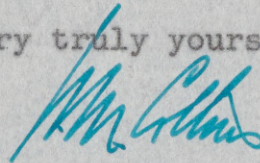
If the Internal Revenue Service is to persist in its assertion of a tax deficiency against me I wish to put you on notice that I do not personally possess sufficient assets to bond against a personal liability in any such amount and that, therefore, there is a possibility that the Internal Revenue Service might assert a claim to the litigation trust fund I hold as trustee as though the fund was my property and place a lien upon the residue of the litigation trust fund in my possession as trustee which, as of this date, amounts to the sum of \$48,974.76 in Savings Account No. 792754 in my name as trustee "W.M. Collins, Trustee", in the First Western Bank and Trust Company in San Francisco and to the balance of the said trust fund in the special commercial account in said bank in the sum of \$1,980.57.

If the trust had been terminated before the Internal Revenue Service made its claim of an alleged tax deficiency against me personally I would not have troubled myself to put your Committee and the contributors you represent on notice of the claim it makes against me although I would have requested that representatives of your Committee appear as witnesses to testify to the facts and to produce your records at any conference with the Internal Revenue agents or at any trial that might ensue. However, so long as the claim of that Service is undecided and the trust has not terminated it is my duty to keep you informed so that your Committee may take



what course it pleases you to take or you may be advised to take to protect your interest and that of the contributors you represent in and to the litigation trust fund that I still hold on hand for trust purposes as trustee thereof so that neither the same nor any part thereof may be claimed by the Internal Revenue Service to constitute assets belonging to me personally and a lien be placed thereon. Any tying up of those trust funds would interfere seriously with the progress of the cases and do irreparable harm to the remaining plaintiffs litigant.

Very truly yours,

A handwritten signature in blue ink, appearing to read "W. M. Glavin", is written over the typed phrase "Very truly yours,".



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

April 10, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

In response to your letter of March 28, 1958 to our committee we held a meeting and discussed the contents of your letter. As a trustee of the renunciant's litigation trust fund you have informed us that the Internal Revenue Service is making contention under a "claim of right" theory that the contributions made by the renunciants are your personal income in the years so received and that it is trying to disregard the trust fund.

You have also informed us that the matter is to go before the Appellate Division and of a possibility the government might disregard the trust fund and put a tax lien on the remaining funds on a theory that the fund is yours. We are aware of the seriousness if such a thing happens as it sure would hamper you in reprocessing those renunciants who might be rejected for a second or third time by the Justice Department. We sure don't want such a thing to happen.

You have informed our committee that we may do whatever we may choose to do to preserve the trust fund. Our committee is very reluctant to make a decision about what we are going to do until we get legal advice about what we should do which we are doing and our members discuss the matter more. So far we prefer to leave the matter in status quo but we decided to send representatives to the conference you are going to have with the Appellate Division to prove to them that it is a trust fund and not your money so we will thank you to let us know when it is going to take place.

In the meantime we want to let you know that we don't have intention of taking legal steps for the renunciant group of plaintiffs or our committee to intervene unless the revenue people are going to put a tax lien on the trust funds. We don't want to cause any complications or get the trust fund involved in a lawsuit which could tie it up. But if the revenue people put a lien on it some action will have to be taken as that would put a serious crimp in your handling the cases as the contributors would stop making contributions and that would hurt everybody still in the cases.



So our committee intends to send representatives to go to the conference you are going to have with the Appellate Division and we want you to be sure to let us know long enough in advance when it is going to take place as all of us are willing to go to it. We also want to let you know our committee feels that the contributors to the trust fund don't want us to take any steps that would result in you not being the trustee of the fund or not being the attorney handling the cases as all of them have confidence in you as trustee and attorney and won't want anyone else to act for them unless something happens to you like getting disabled or dying. The committee members feel the same way about it.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: Harry W. Okada



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA  
TELEPHONE GARFIELD 1-5827

April 14, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

I have received your letter of April 10, 1958, and wish to assure your Committee that I shall let you know in advance time enough so that delegates from your Committee who wish to appear at the conference with the Appellate Division of the Internal Revenue Service in San Francisco will have ample time to make their arrangements to appear.

There is also another matter concerning which I wish to notify your Committee. It is this: I have been informed that the fiduciary forms filed by me for the years 1951 through 1957 with the Internal Revenue Service may have been in error in setting forth that the only deduction allowable to the renunciant litigation trust fund as against the annual bank interest income earned on the trust fund in savings account No. 792754 in the First Western Bank and Trust Company in San Francisco was the \$100 annual deduction allowed to a trust. The certified public accountants who prepared the fiduciary forms 1041 may have been in error in their understanding that the \$100 annual deduction was the only deduction allowable against the bank interest.

Eli Freed and Kurt Melchior, attorneys who are tax consultants and experts in that field of law, state that the annual disbursements made from the trust fund offset the annual bank interest income earned by the trust fund in that savings account. Their view is that the bank interest is income which is deemed to be spent by the trust before any part of the capital of the trust is spent and that inasmuch as the annual bank interest earned on the trust fund is trifling compared to the total annual amounts spent to discharge the wages, printing, stationery, postage, court costs, refunds to your Committee, and stated attorney fees to me more than offset the interest item. In their view all those disbursements (to an amount equal to the bank interest) are actually distributions to the renunciant plaintiffs as beneficiaries of the trust and that as they by far exceed the bank interest received no fiduciary tax on the bank interest is assessable to the trust.



TLDC

4/14/58

In consequence, as trustee of the fund, on April 11, 1958, I filed with the U.S. Internal Revenue Service in San Francisco "Claims" for refunds for the following taxes paid by me as such fiduciary, viz: \$101.68 for 1951; \$440.35 for 1952; \$1294.99 for 1953; \$833.97 for 1954 and \$619.62 for 1955. In due course like claims for refunds will be made for \$439.38 for 1956 and \$385.60 for 1957. If the Internal Revenue Service renders a favorable decision on the refunds it will mean that the trust fund will be increased by some \$4115.59 plus interest.

I wish also to notify you that I have not filed claims for refunds from the California Franchise Tax Board for those years because the fiduciary taxes on the trust fund amounted only to \$4.92 for 1951, \$19.58 for 1952, \$52.63 for 1953, \$39.46 for 1954, \$29.98 for 1955, \$21.79 for 1956 and \$19.28 for 1957. The total for said years amounts to \$187.64. The time and expense involved in preparation of claims for refund of such amounts do not seem to me to be warranted and appear to me to be out of proportion to any recovery obtainable and so, unless the Committee is of a different view, I see no reason for filing claims for refunds as to these.

Very truly yours,

WMC:fd



April 15, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

I wish to correct any impression your Committee may have received from my letter to you of March 25th that the Internal Revenue Service necessarily would place a lien on the renunciant trust fund in my possession as trustee. I have not been informed by that Service that it has an intention of doing such a thing or that it contemplates doing such a thing. In my letter to your Committee I stated merely that there was a possibility that it "might assert a claim to the litigation trust fund I hold as trustee as though it was my property and place a lien" on it and also that it was my duty to keep your Committee informed about the claim of the Service so that if you deemed it necessary or desirable you could take steps if you wished to do so to protect the trust fund and the rights of the contributors therein. Your Committee itself would have to determine what its duty to the renunciants is under your agreement with them and what, if anything, it should, might or must do to preserve the trust fund in the event of any such claim being asserted to the fund by that Service or in the event of any lien being placed thereon and to protect the rights of the plaintiff contributors therein. I am glad that your Committee is obtaining legal advice on the matter as you informed me in your letter of April 10th.

I am not sufficiently familiar with the procedure in tax matters and the law applicable to tax questions to venture an opinion as to what practice the Internal Revenue Service actually follows in such matters. I imagine your Mr. Nakamura may be better informed on such matters than I am and that there may be others on your Committee also better informed and also I believe that counsel you may consult can advise you best on such matters. However, I shall state that it is my guess that if the Internal Revenue Service actually should contemplate filing a lien that it would do so against me personally and against my own personal assets of which it has a complete record obtainable from my own personal income tax



returns heretofore filed with that Service. If it were to place a lien on the renunciant litigation trust fund in my possession under a claim that such fund belonged to me personally under its "claim of right" theory it appears to me that it would be a duty incumbent upon me as trustee to proceed promptly in equity in the U. S. District Court in San Francisco to enjoin the Service from touching the trust fund. Although there was no precise authority lodged in me to take such action that I recall as such a situation was not originally contemplated I believe that such an authority would be implied in me as trustee of the fund and I believe your Committee and the plaintiff beneficiaries would expect me to take such action promptly and would authorize me to engage counsel to represent me as trustee and to pay the necessary costs and a reasonable attorney fees to counsel representing me as such trustee from the renunciant litigation trust fund.

I have been informed by Eli Freed and also by Kurt Melchior, lawyers specializing in the tax field, that the policy of the Internal Revenue Service is not to place a lien upon a taxpayer's property in advance of a final adjudication of taxability unless it is fairly convinced that a taxpayer is secreting his property or intended to depart from the United States without an intention of paying his just taxes. In consequence, as such a practice seems to me to be a reasonable one I am of the opinion that it represents the policy of the Internal Revenue Service.

Very truly yours,



COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

May 1, 1958

COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKEYAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

We shall thank you to refund to the committee the sum of \$700.00 for this month from the renunciant's litigation trust fund.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: *Shamuro*



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

May 2, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

We want to let you know that our committee has decided on behalf of the renunciants that until the Revenue Service decides it hasn't got a claim to the trust fund that we don't want more contributions made to it by them. We didn't like to make this decision but we felt we had our duty to do it because if the funds got tied up in your hands as trustee by a lien or lawsuit we would be responsible for it and be in for criticism by the renunciants. We don't want anything like that to happen to the trust fund. But as we act for all the renunciants we are responsible to the group and we feel that meanwhile we don't want more contributions to the fund to be made to you as trustee because they could get tied up and if that happened there wouldn't be a fund on hand that could be used to carry on the cases. We know you've almost finished the processing job and that about the only ones you'll have to process again will be the new Justice Department rejects so we think our decision isn't going to hurt the cases or you very much.

We would like to see the matter about the Revenue Service claiming the trust fund cleared up as soon as possible so we want you to let us know the date your conference is going to take place with the Appellate Division. We need to know the date in advance so delegates from our committee can arrange to attend it. We ask you to make sure of this as it is getting near vacation time and we want to let our representatives we are going to send to know the date enough time in advance as we don't want any of them to be away on vacation.

We don't expect to have to do much more for the group as your processing job is nearing the end. As we don't expect to meet much more expense we won't be calling for much refunds from the trust fund. Maybe all we'll need is enough to pay for our part time rent, telephone and little besides for a little while longer so the committee won't be draining the fund much more.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: 



May 2, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

Enclosed find the \$700.00 refund  
requested by your Committee's letter dated  
May 1, 1958, from the litigation trust  
fund.

Very truly yours,

WMC:fd  
Enc.



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA  
TELEPHONE GARFIELD 1-5827

May 13, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

In accordance with your requests and also pursuant to my assurances that I would notify your Committee of the time and place of the formal conference I am to have with the Appellate Division of the Internal Revenue Service, I wish to inform you that the conference will be held with Mr. Dan Sullivan of the Appellate Division of the Bureau of Internal Revenue at 10:00 A.M. on Thursday, June 5, 1958, at Room 1010 Flood Building, 870 Market Street (corner of Powell Street), San Francisco, California. I also telephoned this information to your office at 11:20 A.M. today shortly after Mr. Sullivan telephoned me and arranged for the conference so that your Committee would receive notice promptly and the delegates it might decide to have attend the conference would have ample time to make arrangements to do so.

I suggest that your delegates bring with them such records of your Committee as might be deemed relevant to the creation of the litigation trust fund and its maintenance to date, including the records your Mr. Nakamura produced at the conference had with Mr. Freedman, a Supervisor in the Internal Revenue Service, who decided last October that the contributions to the trust corpus were not taxable to me personally.

Very truly yours,



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

May 24, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAIISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKEYAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

Please refund to the committee from the renunciant's litigation trust fund the sum of \$800.00.

Messrs Harry Uchida and Kouichi Matsuoka will join me, and we shall be in San Francisco on June 4, 1958 so we can appear on behalf of the committee at the conference set by the Appellate Division, Internal Revenue Service on June 5, 1958 at 10:00 A.M.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: *T. Nakamura*



May 26, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

Enclosed find refund of \$800.00 from  
the litigation trust fund requested by your  
letter of May 24, 1958.

Very truly yours,

WMC:fd  
Enc.



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

June 25, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

This is in relation to those renunciants in Japan who had received administrative clearance, but the problem of voting in the Japanese political election was still pending. We have written to our committeemen in Japan to ascertain what each of them were doing as they had not communicated with your office.

Mr. Kono informs me that he has made a survey, and finds that the U.S. Consulate has now reversed their policies on those who had voted prior to 1952. That the U.S. Consulate has been inviting these renunciants into their office to execute an application for U.S. passport. However, this excludes those who had voted after 1952, and Mr. Kono is communicating with them to ascertain what each has done about their problem.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: 



WAYNE M. COLLINS  
ATTORNEY AT LAW  
MILLS TOWER, 220 BUSH STREET  
SAN FRANCISCO 4, CALIFORNIA  
TELEPHONE GARFIELD 1-5827

November 10, 1958

Tule Lake Defense Committee  
124 South San Pedro Street  
Los Angeles 12, California

Gentlemen:

Assistant Attorney General Doub on November 5, 1958, wrote to Judge Louis E. Goodman requesting a conference with him concerning the disposition of the remaining individual cases. He sent a copy of his letter to me. Judge Goodman has written Mr. Doub suggesting that the conference be held in San Francisco on Friday afternoon of November 21, 1958.

Mr. Doub's letter states that altogether 5,590 persons of Japanese ancestry renounced their citizenship in WRA Centers. Our figure and the figure always heretofore given out by the WRA and the Justice Department was 5,522 so the figure of 5,590 evidently includes a number of aliens and persons under 14 years of age because our figures show 5,371 over the age of 18 renounced citizenship.

He states that of the 4,387 plaintiffs in the class suits (excluding those who have been voluntarily dismissed) some 3,321 have received favorable action (that is judgments in their favor), leaving 1,066 whose cases have not been finalized.

The 1,066 he states are in the following status, viz:

1. Affidavits submitted but stipulations for judgment refused:

(a) Foreign (Japan cases	245
Of this number 75 have been cleared insofar as their renunciations are concerned but are in difficulties due to other alleged acts of expatriation.	

(b) Domestic (U.S.) cases	83
---------------------------	----

Total 328



2. Affidavits received but held up for further information that has been requested (by the Justice Department):

(a)	Foreign (Japan) cases	25	
(b)	Domestic (U.S.) cases	51	
			Total 76

3. Affidavits in hands of Justice Department for decision

(a)	Foreign (Japan) cases	8	
(b)	Domestic (U.S.) cases	16	
			Total 24

4. Affidavits not yet submitted:

(a)	Foreign (Japan) cases	281	
(b)	Domestic (U.S.) cases	357	
			Total 638

Grand Total	1,066
-------------	-------

(My figures show 288 Japan inactives and 359 U.S. inactives)

-----

Today I am processing 11 additional Supplemental Affidavits and 7 additional new Affidavits for previously rejected persons.

In addition, I am entering a Dismissal Without Prejudice of 32 persons who are in Japan and who notified your Committee that they desired to be dismissed.

In addition I am entering a Dismissal Without Prejudice of 32 persons who, according to information heretofore received from your office have died. (There probably are others who have died but so far no information as to such deaths have reached me.)

My records show that 19 additional persons should be dismissed inasmuch as either your office or the persons themselves informed me they had returned to the U.S. as quota or non-quota immigrants on Japanese passports for permanent residence purposes. (There are doubtlessly a fair number of others who have returned as non-quota immigrants but have not informed me of the fact.)



My records show that there are 288 Japan inactives and 359 U.S. inactives who, unless they are willing to execute affidavits or to answer questionnaires so that affidavits can be prepared for them, eventually must be dismissed without prejudice from the cases. (A number of these may have died. The rest to date have not indicated any desire to continue to have their citizenship status determined).

Prior to the end of the year I hope to complete the processing and reprocessing of all cases (1st affidavits for any not yet processed but who send in answers to questionnaires, affidavits on all 1st, 2nd and 3rd rejected cases of those who answer additional questionnaires or letters containing questions, and all supplemental affidavits where answers to my letters have been received). At the conclusion of this I shall send to your Committee a statement disclosing the then status of all the cases.

Very truly yours,

WMC:ss



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

November 14, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAIISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, Calif.

Dear Mr. Collins:

We wish to acknowledge your letter of November 10, 1958.

In accordance with your suggestion I shall represent the committee and attend the conference to be held in San Francisco on November 21, 1958.

Very truly yours,

TULE LAKE DEFENSE COMMITTEE

BY: 



## COMMITTEE

T. AKUNE  
A. HAYASHIDA  
Y. HONDA  
K. IKEDA  
Y. KAKU  
L. KATAOKA  
J. KIMURA  
Y. KIYOHRO  
T. KONO  
T. KOSUGI  
M. MATSUMOTO  
K. MATSUOKA  
K. MORISHIGE  
T. NAKAMURA  
I. NAMEKAWA  
R. NARIMATSU  
T. OBATAKE  
H. OKITA

## TULE LAKE DEFENSE COMMITTEE

Room 215, 124 South San Pedro Street  
Los Angeles 12, California  
Michigan 4728

November 26, 1958

## COMMITTEE

M. SASAKI  
Y. SHIBATA  
I. SHIMIZU  
R. SHIRAISHI  
T. SHONO  
K. TAKAHASHI  
M. YEGO  
H. TAKETAYA  
H. TAKEUCHI  
M. TOYOTA  
G. TSUETAKE  
H. UCHIDA  
B. WATANABE  
M. YAMAICHI  
T. YAMAMOTO  
M. UEDA  
K. UYENO

Mr. Wayne M. Collins  
Attorney at Law  
1300 Mills Tower  
220 Bush Street  
San Francisco 4, California

Dear Mr. Collins:

We wish to request a refund of \$2,000.00 from the renunciant litigation trust fund for the purpose of initiating a program to approach the Japan renunciants now in the United States.

The following is our tentative expenditure to begin the program:

Salaries to T. Kono and I. Masuda for Nov., 1958	\$500.00
Printing costs--Japan letter	250.00
Postage	100.00
Salary for T. Hashimoto-Dec., 1958	500.00
Salary and expense for T. Kono--Dec., 1958	400.00
Travel, and other miscellaneous exp.	250.00
	<u>\$2,000.00</u>

Also enclosed please find a proposed letter to this group, and we shall thank you to review this letter and return it to our office at your earliest convenience.

Very truly yours,

TULELAKE DEFENSE COMMITTEE

BY: 