Giro-Konto: Reichsbank-Nebenstelle Jena
Bank-Konto: Deutsche Bank und Disconto-Gesellschaft Jena
Kreditanstalt der Deutschen, Prag und Filialen
Postscheck-Konto: Erfurt Nr. 986
" : Zürich VIII Nr. 11055
" : Budapest Nr. 36646
" : Stockholm Nr. 4109
" : Haag Nr. 73041
" : Prag Nr. 501840
Postsparkasse Wien 156780

JENA, den 11 I 1936

Herr Otto Degener, Honolulu T.H., 2270 University Ave

erhielt geliefert von **Gustav Fischer** Verlag **Jena** zur Fortsetzung — nach Verlangen v.: 11.12.

Zahlbar franko Jena ohne Porto-Abzug
Eigentumsvorbehalt nach § 455 B. G. B.

	RM.	RPfg.
Exporteur – No 613 Porto + Bd	–	70
1 Intern. Regeln d. botan. Nomenclatur III. Ausg. 1935 Inlandpreis Mk 7.–		
Auslandpreis –	5	25
Rmk	5	95

Betrag dankend erhalten
Gustav Fischer

P. 2000. VII. 35.

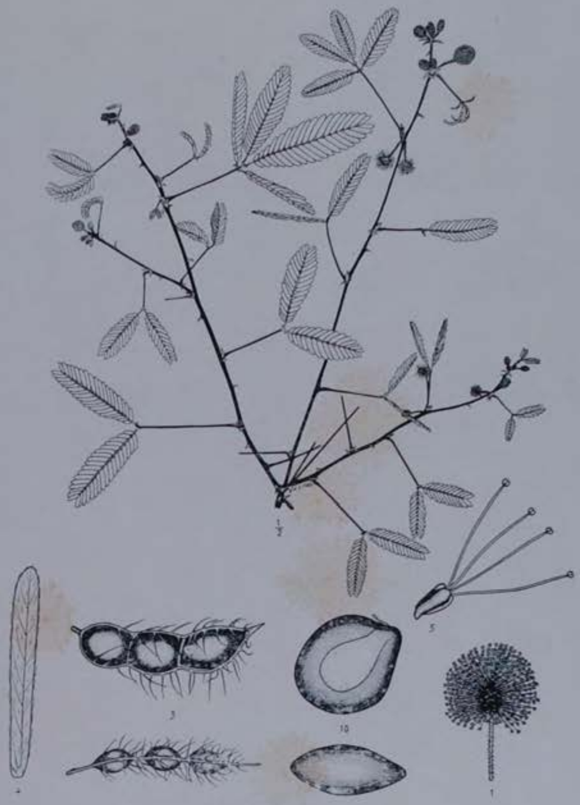
I am distinctly not a businessman but a staff member of New York Botanical Garden, an eleemosynary institution, spen[d] my entire income in publishing the results of my Hawaiian bot[an]ical researches in book form. I make no profit and do not attempt to do so. I am single and have no heirs. I do try, however, not to kill the goose that lays the golden egg by spending too much beyond my income at present. I got back by sale of my botanical work $1065.58. This cash and my limited private income has paid for 1) the collection of additional plants in our forests for further study, 2) the housing, feeding and wages of assistants to help me prepare and illustrate these plants for publication in my books, 3) the printing of loose-leaf pages for final binding as my fifth book and 5) the purchase of dried pressed Philippine and Borneo ferns from a 77 year old Queens Hospital patient to preserve these commercially worthless but scientifically valuable plants from destruction. Itemised:

Wages --------------------	$ 538.00	
It costs at least 5o cents per day to ho ouse them considering hot water, electricity	269.00	
It costs me at least 25 cents per meal to feed them	403.50	
Postage for advertising, mailing books & dried plants to institutions at least	100.00	1410.50
Cost of car to go up plantation fields to foot of mountains where I search for plants, at least	100.00	
Purchasing dried Philippine & Borneo ferns collected about 1907 to insure their preservation	200.00	
Printing bill to Paradise of Pacific	14.23	
Printing bill to Porter Printing Co.	957.23	
Making cuts by Hawaiian Printing Co.	49.00	1435.06
Printing advertisements	11.60	
Making covers for Book III	291.30	

almost
My writing has no commercial value nor the plants that I collect in the mountains and press and dry. If you think they have, why not buy some?

Family: 169a
Genus : Mimosa
Species: Pudica

LEGUMINOSAE
PEA FAMILY



MIMOSA PUDICA L.

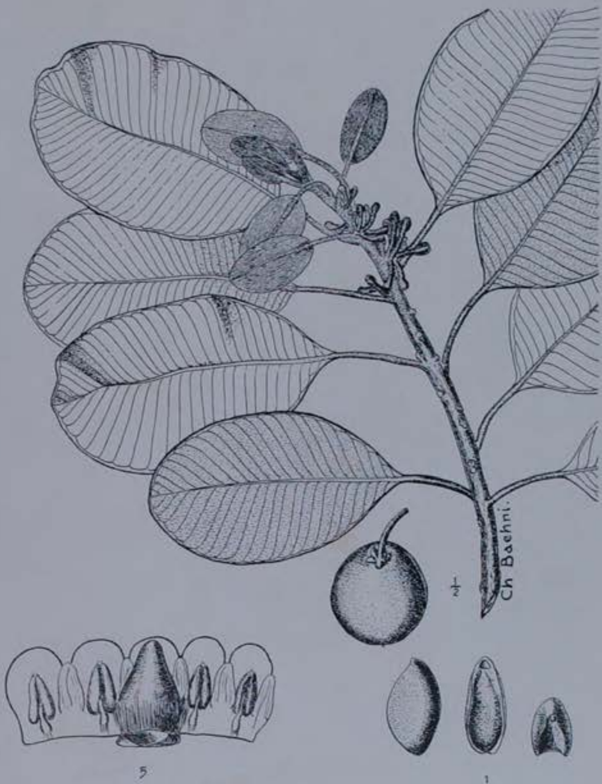
(Original)

(Described on preceding page)

(Otto Degener, 10/14/'38)

Family: 293
Genus : Planchonella
Species: Puulupensis

SAPOTACEAE
SAPODILLA FAMILY



PLANCHONELLA PUULUPENSIS Baehni & Degener

(Original)

(Described on preceding page)

 (Puulupe, Oahu, 11,067)

The Coleman Lamp and Stove Co., (Hawaii) Ltd.

Manufacturers of Gas, Gasoline and Electrical Appliances

Household — Telephone 4292 — Commercial

29 SOUTH KING STREET — HONOLULU, T. H.

Customer's Order No. ____ Date 1-8 1941

M Cash

Address Botanist, New York Botanical Garden

SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MDSE. RETD.	PAID OUT
	✓					

QUANTITY	DESCRIPTION	PRICE	AMOUNT	
30	T66 generators		15	00
8	603-136 gaskets	06		48
4	216-538 Check valve	21		84
8	216-504 leathers	06		48
6	112-323 Caps	33	1	98
8	242-B120 packing	06		48
			18	86
	Less 20%		3	77
			15	09

Paid

Fujii

ALL claims and returned goods MUST be accompanied by this bill

12650

Rec'd by

REDIFORM · PATENT NO. 1,534,478 · PACIFIC MANIFOLDING BOOK CO., INC.

TELEPHONE 5256 OWEN GEORGE FOWLER, MANAGER P. O. BOX 2954

PORTER PRINTING CO.
LIMITED
Printers and Publishers

1177 ALAKEA STREET -:- HONOLULU

Mr. Otto Degener

Waialua, Oahu

Associated Printers
JAN 30 1939
Per H. Chung

DATE December 28, 1938

YOUR ORDER NO. Self

OUR JOB NO. 7551

32 Pages Flora Hawaiiensis

	18 pages Type	@ 6.25	112.50
	13 pages	@ 4.00	52.00
	1 page Blank		
ok.	8 zinco	@ 4.20	33.60
			198.10
	Cheque No. 734		98,10
			100,00

(Hold this bill in Hon. until I call for it!)
O.D.

Please sign, insert date and return one copy to:-

Armin Degener, Esq.,
Hotel Presidente,
Vedado, Habana, Cuba.

Waialua, Oahu, T. H.,
(Date)________________

To the Compania Petrolera Degener de Cuba;

Gentlemen:-

It is herewith understood by me that I am the owner of Five Hundred and Twenty-Five Dollars ($525.00) of the par value of Class A capital stock of the Compania Petrolera Degener de Cuba and that I am to receive shares for this amount when they are issued following the completion of the necessary work involved in the recapitalization of the Compania Petrolera Degener de Cuba as authorized by the Stockholders' Meeting of November Twenty-fifth 1937, A. D.

(Signed)________________________
Otto Degener, Stockholder.

Prof. Otto Degener,
Waialua, Oahu, T. H.

Habana, Cuba,
December 27th 1937.

Dear Otz;

This receipt is to Certify that you are the owner of Five Hundred and Twenty-Five Dollars ($525.00) of the par value of Class A capital stock of the Compania Petrolera Degener de Cuba and that you are to receive shares for this amount when they are issued following the completion of the necessary work involved in the recapitalization of the Compania Petrolera Degener de Cuba as authorized by the Stockholders' Meeting of November Twenty-fifth 1937, A. D.

This receipt becomes null and void upon delivery of said shares to you.

(Signed) Armin Degener Pres., for the
COMPANIA PETROLERA DEGENER DE CUBA.
(Degener Petroleum Company of Cuba.).

This is loss for 1941
subtracted from
my income
that year

№ 128646

FIJI 21 - 6 - 1941

Received from Otto Degener Esq

of Lomb the sum of

one pounds fifteen shillings

and pence, on account of

INCOME TAX 1941 ASSESSMENT NO. 1557/42/D.50

1.75
3.70 = $5
12.250
5.25
$17.50 + folk lay £1 =

6.47
3.70
$10.17

£1 : 15 : 0

A Dawson
Revenue Officer

5C41—1000 of 50 dup.

RESIDENTIAL TAX, FIJI. **1941**

No. 2548 27-3-1941.

RECEIVED from O. Degener

Registration No. 2377

of Suva Nadarivatu

the sum of one pound on account of Residential Tax for the year **1941.**

£1 : 0 : 0

Revenue Officer.

177C40—550 of 50dup.

I.T. 6/Misc/41.

Inland Revenue.

Office of the Commissioner,

Suva, Fiji.

19th March, 1941.

Sir,

In reply to your letter dated the 8th March, 1941, I have to inform you that you are not liable for Income Tax on your 1940 earnings but if you are still in this Colony on the 1st July, 1941, you will be liable to pay tax on any income received in 1941 /F you are a married man and your income is less than £425(F) or if unmarried less than £175(F) you will not be liable.

2. There is also the question of Residential and War Tax. The former (£1) is payable before the 31st March, this year and the War Tax 10/- before the 30th September, 1940.

3. In any case you must register at the Treasury before the 14th May, 1941, or you may register at Nadarivatu if you wish

I have the honour to be,

Sir,

Your obedient servant,

Mailed £1 note March 24

[illegible]

Commissioner of Inland Revenue.

Mr. O. Degener,

NADARIVATU.

2220 University Ave.,
Honolulu, T.H.
Dec. 5, 1935.

Tax Assessor,
Honolulu, T.H.

Dear Sir:

I received your note stating that I had made an error in computing my Tax. I herewith enclose the Additional Assessment of 62 cents, making this payment under protest.

The sum here involved is unimportant but I feel we may as well straighten this out now as the same principal will arise month after month.

Under your instructions "(4) Printing and Publishing Only" you definitely state that the rate shall be 1% instead of 1½%.

Authers can do two general things. Give their manuscript to a publishing house which practically buys it and owns it. Thehouse then prints the ms., itself or "farms it out" for printing to a jobber. The publishing house then sells the book (no doubt paying 1% tax) and the author gets a royalty of 10 to 20 cents or so on each book sold by the publisher. The second method is for the author to assume all risk for his own manuscript and be his own publisher, receiving the full price of $3.50 to $4.00 or so for his book. I belong to this second category, my three books being listed in the official author's index as "Published by Author".

Furthermore I, formerly on the faculty of the University of Hawaii, am not strictly in the business of selling tangible property. The books I sell are sold far below cost of production and my work has always and will always be a distinct financial loss to me. I might be considered as a "scientific missionary" who delves into certain phases of Natural Science in search of truth and publishes his results himself. I might be considered as a "one-man eleemosynary institution' who performs the same type of work as the B.P. Bishop Museum performs but naturally on a smaller scale.

Being considered a teacher I am not called to jury duty. The Federal Government is completing drawings to accompany a monograph on Hawaiian Hermit Crabs that I have written and will publish that at their expense. The division of plants in Washington, D.C., considers my work of sufficient value to furnish me with postal franks. I a m officially "Collaborator in Hawaiian Botany" of the New York Botanical Garden, a part-government institution, and during my stay in New York during the last two years was granted government emergency unemployed as assistants.

In conclusion, I am doing scientific work approved by the Federal Government and to a certain extent in collaboration with the Federal Government. I am doing this without any salary and am publishing a large part of my results myself while a small part is published by the government. My books are by no means a business proposition. Taking all this into consideration, please review your decision in regard to tax rate on books of which I still maintain I am the publisher. Now that you know my point of view I shall abide by your decision and not bother to write further.

Yours very truly,

3.26

Nov. 2nd 1938

Received of Mr. Otto Degener

Fourty Nine & 00/100 Dollars

for 16 cuts

Hawn. Ptg. Co. Eng. Dept.

$ 49.00 J.R. [illegible]

Gibson's "Infant" Receipt Book

~~Please settle this complicated situation for me~~

Please give me ~~an~~ a ruling on the following complicated case.

I hired a 16 year old youth, Emilio Ordonez, of Philippine ancestry to ~~[illegible]~~ make illustrations for my forthcoming book on Hawaiian plants. He has been working thus for me full time at $30 per month since the latter part of July.

During his spare time he has been diligently trying to educate himself by studying various subjects. He was an excellent student on Maui, even skipping a grade. ~~But~~ The necessity of helping in the support of his parents, however, forced him to give up school. As long as he thirsts for knowledge and is a very promising student, it is a pity not to give him a break. I consequently ~~let~~ ~~him to~~ gave him the chance to enroll in the Waialua High School as regular student ~~[illegible]~~ Oct. 17. For board and room while attending school, he will make drawings during his spare time for me.

Otto Degener,

Waialua, Oahu, I. H.

Here you are finding Dollars 7.80 in cheque being the payment of your bill to Professor Dr. Samuelsson, Director of Naturhistoriska Riksmuseets botaniska avdelning. Please send me a receipt.

Vetenskapsakademien, Stockholm 50, September 27th 193

Ypurs truely

[illegible signature]

K. VETENSKAPSAKADEMIENS
KAMRERARE

This ~~must~~ expense must be charged against the cost of my book. How-what am I to do so far as the social security Act is concerned ~~for~~ for the next quarter?

Incidentally, I am, as usual, holding the bag ... Give some dirt so that this parent don't starve. I am also hunting for another assistant.

OFFICE OF THE COLLECTOR
DISTRICT OF HAWAII

TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

HONOLULU, HAWAII

February 15, 1937.

Mr. Otto Degener,
Waialua, Oahu.

Dear Sir:

Receipt is acknowledged of your letter requesting information as to whether or not you would be liable for a tax under the provisions of the Social Security Act.

Section 811(b) of the Act, reads as follows:

> The term "employment" means any service, except: - Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Replying directly to your question, you are advised that although your publications have not been a profitable business, the amounts received from the sale of said publications inures to your benefit, therefore we consider that you are liable to taxation under the provisions of Title VIII of the Social Security Act.

Yours very truly,

F H Kanne

F. H. KANNE,
Collector

JSN:AM

Waialua, Oahu.
Jan. 17, 1937.

Mr. F. H. Kanne, Collector,
Treasury Department,
Honolulu, T.H.

Dear Sir:

I received your notice regarding the Social Security Act.

In 1925 - 27 I was botanist at the University of Hawaii but was "induced to resign" when I tried to do research on Hawaiian plants on my own time and own savings. In 1929 I published 2000 copies of my book on "Plants of Hawaii National Park" which to produce cost me in excess of $12,000. These books are semiscientific and not popular. When sold by me privately I get $4 per copy while if done through a dealer I receive only $3. After six years, about half still are on my hands unsold. The publishing of this book might be considered business but <u>it is not business for profit</u>.

Though I am losing money on my first book, I have published a second one called "Flora Hawaiiensis", Book I, a few years ago. This is still more scientific and also sells very slowly. Though this second venture is financially an utter failure, I published my third book in 1933. This again, as expected, was a failure and now, nevertheless, I am just putting the finishing touches on my fourth book. In other words, <u>I am not in any gainful occupation</u>.

Though my scientific work is more or less sneered at locally and I have lost my teaching position due to what I call politics and jealousy, the U.S. National Museum (Smithsonian) thinks enough of the work to grant me restricted franking privileges and to offer to print a certain article for me, Harvard University has in their printed report mentioned my gifts to them as being especially notewotthy, and the New York Botanical Garden (a state institution) has made me a member of their staff without pay about a year ago. Because of the hardships I am undergoing in paying for the continued publishing of my books, they recently began paying me a salary of $50 per month.

I am 37, unmarried, and devote all my time to research on Hawaiian plants. I am now employing only 2 filipinos to help me in this work. Due to the loss of my job and my limited funds these boys must be fearfully underpaid, the one receiving $30 per month and the other $25.

I maintain that I am practically a one-man eleemosynary institution and officially a staff-member of a government institution receiving from that institution a modest salary to help me publish the results of my researches. I am not gainfully employed but doing work that is of benefit to the Territory and to Science. Because of my peculiar situation I believe I am not under the jurisdiction of the Social Security Act and request a note from your office verifying my statement.

Enclosed are samples of the type of material I write. You can't expect articles partly written in Latin to be best sellers.

Very truly yours,

Otto Degener

Telephone 5856 | STATEMENT | P. O. Box 2954

Porter Printing Company, Ltd.

OWEN GEORGE FOWLER, MANAGER

PRINTERS AND PUBLISHERS

1177 ALAKEA STREET • HONOLULU

October 26, 1938

Mr. Otto Degener
Waialua, Oahu

Oct.	14	Job #7271	111.70		
	21	Cash		28.00	
	25	Cash		75.00	
	26	Job #7389	101.15		
					109.85

Porter Printing Co., Ltd.
PAID
OCT 27 1938
Per Marie Ohashi

TELEPHONE 5256

OWEN GEORGE FOWLER, MANAGER

P. O. BOX 2954

PORTER PRINTING CO.

LIMITED

Printers and Publishers

1177 ALAKEA STREET -:- HONOLULU

Mr. Otto Degener
Waialua, Oahu

DATE October 26, 1938

YOUR ORDER NO. Self

OUR JOB NO. 7389

7 pages	Type	@ 6.25	43.75	
7 pages	Engravings	@ 4.00	28.00	
7 pcs.	Zinc			
	Engravings	@ 4.20	29.40	
				101.15

Porter Printing Co., Ltd.
PAID
OCT 27 1938
Per Marie Ohashi

TELEPHONE 5256

P. O. BOX 2954

PORTER PRINTING CO.
LIMITED
Printers and Publishers

1177 ALAKEA STREET -:- HONOLULU

DATE March 14, 1938

Mr. Otto Degener

Waialua, Oahu

YOUR ORDER NO.

OUR JOB NO. 6654

#17

~~18~~ Pages Type	@ 6.25	112.50
2 Pages Cuts	@ 4.00	8.00
2 Zinc Cuts	@ 4.20	8.40
		128.90
	Paid on Account	80.00
		48.90
	credit	6.25
		42.65
	Loan 4/7/38 —	25.00
		67.65

Porter Printing Co., Ltd.

PAID

MAY 9 1938

Per [signature]

HONOLULU STAR-BULLETIN, LIMITED ESTABLISHED 1882

125 MERCHANT STREET - TELEPHONE 4911 - CABLE AND RADIO (STARBUL) HONOLULU, HAWAII., U.S.A.

PRINTERS PHOTO ENGRAVERS BOOK-BINDERS LITHOGRAPHERS

DEC 17 1938

IN ACCOUNT WITH

Mr Otto Degener

Waialua Oahu

YOUR ORDER NO. ________

ORDERED BY ________

ADVERTISING INVOICE

		DESCRIPTION	SPACE	RATE	AMOUNT
		Adv in Book and Art page	4"	1.75	7.00

HAWAIIANA

Rock, Indig. Trees Haw. 1913 $40; Ellis, American Mission Sandwich Islands Vindication, 1866 $15; Bird, 6 Months Sandw. Isl. 1876 $5; Ellis, Narrative Tour Thru Hawaii, 1829 $50; Speechly, Treatise on Culture of Pineapple, 1779 $25; Blackman, Making of Hawaii, 1899 $15; Schweinfurth, Heart of Africa, 2 vols. 1874 $10; Mathison Narr. Visit B. C. P. & Sandw. Isl. 1825 $50; Crawford, Haw. Crop Par. Illuminated 1937 $5; Traprock, Cruise of Kawa 1921 $5; Wilson, Missionary Voy. South Pacific in Ship Duff 1799 $25; Sparks, Memoirs Life & Travels John Ledyard 1829 $25; Judd, Hon. Sketches Haw. 1880 $7; Nordhoff, North. Calif., Oreg. & Sandw. Isl. 1874 $10; Stewart's Visit South Seas (Ellis ed. & ab.) 1837 $15; Bingham's Sandwich Isl. 1849 $25; Haole (Bates) Sandwich Isl. Notes 1854 $20; Berry, Cephalopoda Haw. Isl. 1912 $5; Anson's Voyage Round World (1st ed.) 1748 $75; Ka Palapala Hemolele (Haw. Bible) 1843 $60; Ka Moolelo O Heneri Opukahaia 1867 $15; Oke Kukukua Hou (quaint Haw. reader) $15; Degener, Plants Hawaii Nat. Park 1929 $4; Degener, Flora Haw. or New Illustrated Haw. Flora, Books 1, 2, 3 @ $2.50

Degener, Waialua, Oahu

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Ye.. March, 193..

1. Number of TAXABLE employees (from Item 15) 2
2. Total taxable wages PAID (from Item 22) $ ~~4~~ ~~3.60~~ 180

EMPLOYER'S TAX

3. 1% of Item 2 $ 1.80
4. Credit or adjustment. (Must be explained. See instructions) $ —
5. Total employer's tax 1.80 $

EMPLOYEES' TAX

6. 1% of Item 2 $ 1.80
7. Credit or adjustment. (Must be explained. See instructions) $ —
8. Total employees' tax 1.80 $

9. Total tax (total of Items 5 and 8) $ 3.60

Otto Degener
Waialua, Hawaii
5882

10. Enter in this space employer's name, address of principal place of business, and identification number.

COLLECTOR OF INTERNAL REVENUE
RECEIVED
WITH REMITTANCE
APR 20
HONOLULU, HAWAII

COPY TO BE RETAINED BY TAXPAYER

This copy should be carefully preserved by the employer at his place of business as a part of his payroll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE
(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

14. Date quarter ended March 31, 1938

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter

13. Enter in this space employer's name, address of principal place of business, and identification number.

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1 b). Each such continuation sheet must show a page number, beginning with number 2. Each continuation sheet should provide a page total and a recapitulation sheet should be attached showing total for all sheets. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State If employed outside the State of employer's principal place of business, show State in which employed. (21)
	575-09-9492	Felix Salucop	$ ~~30~~ 90	–	
	576-09-3744	Valentine Arlantico	$ ~~30~~ 90	–	
		(left me June 15 1938)			

2—17357

TOTAL FOR THIS PAGE—Total taxable wages paid $ 180.00

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ 180.00 ~~3.60~~ (This total must be the same as Item 2 above)

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended ________, 193__

1. Number of TAXABLE employees (from Item 15) 1
2. Total taxable wages PAID (from Item 22) $ 90.00

EMPLOYER'S TAX

3. 1% of Item 2 $ .90
4. Credit or adjustment (Must be explained. See instructions) $ —
5. Total employer's tax .90 $

EMPLOYEES' TAX

6. 1% of Item 2 $ .90
7. Credit or adjustment (Must be explained. See instructions) $ —
8. Total employees' tax .90 $
9. Total tax (total of Items 5 and 8) $ 1.80

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

9-30-38

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE
(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 9-30-38
HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter.

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached ________

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State If employed outside the State of employer's principal place of business, show State in which employed (21)
	575-12-5838	Emilio Ordoñez	$90.00		

TOTAL FOR THIS PAGE—Total taxable wages paid $ 90.00

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ 90.00 (This total must be the same as Item 2 above).

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended DEC 31 1938, 193

1. Number of TAXABLE employees (from Item 15) 1
2. Total taxable wages PAID (from Item 22) $ 90.00

EMPLOYER'S TAX

3. 1% of Item 2 $ .90
4. Credit or adjustment. (Must be explained. See instructions) $
5. Total employer's tax .90 $

EMPLOYEES' TAX

6. 1% of Item 2 $ .90
7. Credit or adjustment. (Must be explained. See instructions) $
8. Total employees' tax .90 $

9. Total tax (total of Items 5 and 8) $ 1.80

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

12-31-38
HAWAII

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

COLLECTOR OF INTERNAL REVENUE
WITH REMITTANCE
JAN 16 1939
HONOLULU, HAWAII

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

11. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 12-31-38 HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter.

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State If employed outside the State of employer's principal place of business, show State in which employed (21)
	575-12-5838	Emilio Ordonez	30 + 30 + 30		
		Since middle October, he has been attending Waialua High School, 9th grade, and I am nominally charging him $1.00 per day for his share of room and board. O.D.			

TOTAL FOR THIS PAGE—Total taxable wages paid $

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ (This total must be the same as Item 2 above.)

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended JUN 30 1938, 193

1. Number of TAXABLE employees (from Item 15) average 2
2. Total taxable wages PAID (from Item 22) $ 178

EMPLOYER'S TAX

3. 1% of Item 2 $ 1.78
4. Credit or adjustment $ —
(Must be explained. See instructions)
5. Total employer's tax 1.78 $

EMPLOYEES' TAX

6. 1% of Item 2 $ 1.78
7. Credit or adjustment $ —
(Must be explained. See instructions)
8. Total employees' tax 1.78 $
9. Total tax (total of Items 5 and 8) $ 3.56

99 0037006
OTTO DEGENER
WAIALUA,
OAHU
2

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

6-30-38

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE
(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006
OTTO DEGENER
WAIALUA,
OAHU
2

13. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 6-30-38
HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter. 2

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State: If employed outside the State of employer's principal place of business, show State in which employed. (21)
	576-09-3744	Valentin Arlantico	$75.	6/15/38	
	575-09-9492	Felix Salucop	90.	6/30/38	
	unknown	Emilio Ordonez	13.	—	

Male; ~~American born Filipino,~~ Filipino race,
his nationality is in question as parents ~~are~~
give conflicting statements. I plan to go to
Maui anyway so they will contact them
then and make certain. He has every ap-
pearance of being American born and has
been so considered in school, etc.
Date of birth: Jan. 5 (?), 1920
Place of birth: Wailuku, Maui or San Esteban, P.I.
Present address: c/o Otto Degener, Waialua, Oahu.
Father: Bernardino Ordonez
Mother: Paulina Ordonez

Otto Degener
employer

TOTAL FOR THIS PAGE—Total taxable wages paid $ 1.78

22. TOTAL FOR THIS RETURN—Total taxable wages paid $
(This total must be the same as Item 2 above)

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended MAR 31 1939, 193__

1. Number of TAXABLE employees (from Item 15) 2
2. Total taxable wages PAID (from Item 22) .... $ 147.50

EMPLOYER'S TAX

3. 1% of Item 2 .... $ 1.47½
4. Credit or adjustment (Must be explained. See instructions) $
5. Total employer's tax .... 1.47½ $

EMPLOYEES' TAX

6. 1% of Item 2 .... $ 1.47½
7. Credit or adjustment (Must be explained. See instructions) $
8. Total employees' tax .... 1.47½ $
9. Total tax (total of Items 5 and 8) .... $ 2.95

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

2

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

3-31-39

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

2

11. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 3-31-39 HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter.

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached ....

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State: If employed outside the State of employer's principal place of business, show State in which employed. (21)
	575-12-5838	Emilio Ordonez	$112.50		
		John Foster	35.00		

The above figures include an estimated cost of $1.25 per person per day for food and lodging.

TOTAL FOR THIS PAGE—Total taxable wages paid .... $ 147.50

22. TOTAL FOR THIS RETURN—Total taxable wages paid .... $ (This total must be the same as Item 2 above)

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

2—17587

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended JUN 30, 193__

1. Number of TAXABLE employees (from Item 15) 2
2. Total taxable wages PAID (from Item 22) $ 300.00

EMPLOYER'S TAX

3. 1% of Item 2 $ 3.00
4. Credit or adjustment. (Must be explained. See instructions) $
5. Total employer's tax $ 3.00

EMPLOYEES' TAX

6. 1% of Item 2 $ 3.00
7. Credit or adjustment. (Must be explained. See instructions) $
8. Total employees' tax $ 3.00

9. Total tax (total of Items 5 and 8) $ 6.00

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

6-30-39
HAWAII

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

6.00
.60
.03
6.63

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 6-30-39 HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter. 2

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached 1

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State: If employed outside the State of employer's principal place of business, show State in which employed (21)
	575-12-5838	Emilio	165.00		
	575-14-6436	John	135.00		
	Felix)	575-37-7492)	[illegible]		

TOTAL FOR THIS PAGE—Total taxable wages paid $

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ (This total must be the same as Item 2 above)

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended SEP 30 1939, 193

1. Number of TAXABLE employees (from Item 15) 3
2. Total taxable wages PAID (from Item 22) $ 300.00

EMPLOYER'S TAX

3. 1% of Item 2 $ 3.00
4. Credit or adjustment. (Must be explained. See instructions) $
5. Total employer's tax $ 3.00

EMPLOYEES' TAX

6. 1% of Item 2 $ 3.00
7. Credit or adjustment. (Must be explained. See instructions) $
8. Total employees' tax $ 3.00

9. Total tax (total of Items 5 and 8) $ 6.00

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

9-30-39

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

OCT 28 1939

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

99 0037006

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 9-30-39
HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter.

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State If employed outside the State of employer's principal place of business, show State in which employed. (21)
	575-09-9492	Felix Salucop *	90	Sept. 30	
	575-12-5838	Emilio Ordonez	165		
	575-14-6436	John Foster (Williams)	45	July 30	

~~* Borrowed from Waialua Agri. Co., for 6 weeks. Is he considered a permanent employe?~~

$36 month average allowance for board & room

TOTAL FOR THIS PAGE—Total taxable wages paid $ 300.00

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ 300.00 (This total must be the same as Item 2 above)

THIS FORM MUST BE FILED WITH U. S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

2—17557

Form SS-1a (Rev. Jan. 1940)
TREASURY DEPARTMENT
Internal Revenue Service

FINAL RETURN

EMPLOYER'S TAX RETURN

UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT (FORMERLY TITLE VIII, SOCIAL SECURITY ACT)

For Quarter Year Ended Oct. 19, 1940

1. Number of TAXABLE employees (from Item 23) 2
2. Total taxable wages PAID (from Item 22) $ 125.97

EMPLOYER'S TAX

3. 1% of Item 2 $ 1.26
4. Credit or adjustment $
5. Total employer's tax $ 1.26

EMPLOYEES' TAX

6. 1% of Item 2 $ 1.26
7. Credit or adjustment $
8. Total employees' tax $ 1.26
9. Total tax (total of Items 5 and 8) $ 2.52

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

COPY TO BE RETAINED BY TAXPAYER

10-19-40

This copy should be carefully preserved by the employer at his principal place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

2

READ INSTRUCTIONS CAREFULLY

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom taxable wages were paid during the quarter)

FINAL RETURN

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

14. Date quarter ended 10-19-40

HAWAII

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1 b). Each such sheet must show a page number beginning with number 2. (See instructions on back of continuation sheet.)

13. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

2

15. Total pages of return, including continuation sheets attached
16. Has a change of ownership, or other transfer, of the business taken place during the quarter? no (Yes or no) If so, attach the statement called for in Item 16 of Instructions.

Do Not Use This Space	Employee's Account Number (Read Item 17 of Instructions carefully) (17)			Name of Employee (Type or print) (18)	Taxable Wages Paid Under Federal Insurance Contributions Act (19) Dollars	Cents	Separation Date (20)	State (21)
	000	00	0000					
	575	18	6249	John Robello	25.	97	Oct. 19 1940	
				* Joe Gordon Dowson	100	.00		

* Dowson is a schoolboy whom I am leaving in charge of house for payment of lump sum of $100. I am filing this sum for Oct. to simplify matters. He has had a Social Security card but seems to have lost it. His father is Dr. Charles V. Dowson (of Molokai); his mother, Margaret Evans (deceased). He was born July 25, 1924.

TOTAL FOR THIS PAGE—Total taxable wages paid $

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ This total must be the same as Item 2 above)

(Do not use this space)

23. Number of taxable employees on pay roll covering last pay period (or pay periods) of quarter

THE ORIGINAL OF THIS FORM MUST BE FILED WITH U. S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN
UNDER TITLE VIII OF SOCIAL SECURITY ACT

For Quarter Year Ended ...., 193...

1. Number of TAXABLE employees (from Item 15) 1
2. Total taxable wages PAID (from Item 22) .... $ 145.03

EMPLOYER'S TAX

3. 1% of Item 2 .... $ 1.45
4. Credit or adjustment. (Must be explained. See instructions) $ ....
5. Total employer's tax .... $ 1.45

EMPLOYEES' TAX

6. 1% of Item 2 .... $ 1.45
7. Credit or adjustment. (Must be explained. See instructions) $ ....
8. Total employees' tax .... $ 1.45
9. Total tax (total of Items 5 and 8) .... $ 2.90

If paid by check or money order, make payable to "U. S. Collector of Internal Revenue."

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number.

COPY TO BE RETAINED BY TAXPAYER

This copy should be carefully preserved by the employer at his place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

JAN 20 1940
HONOLULU, HAWAII

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom wages were paid during the quarter which are taxable under Title VIII of the Social Security Act)

READ INSTRUCTIONS CAREFULLY

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number.

14. Date quarter ended 12-31-39 HAWAII

15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter. 1

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1b). Each such continuation sheet must show a page number, beginning with number 2. (See instructions on back of continuation sheet.)

16. Total number pages of this return, including continuation sheets attached 1

Do Not Use This Space	Employee's Social Security Account Number (17)	Name of Employee (18)	Taxable Wages Paid, Under Title VIII of Federal Social Security Act (19)	Separation Date (20)	State If employed outside the State of employer's principal place of business, show State in which employed. (21)
		Henry Kamai	67.03	11/19/39	
	575-12-5838	Emilio Ordonez	78.00		

TOTAL FOR THIS PAGE—Total taxable wages paid .... $ 145.03

22. TOTAL FOR THIS RETURN—Total taxable wages paid .... $ 145.03 (This total must be the same as Item 2 above)

THIS FORM MUST BE FILED WITH U.S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

2—17667

Form SS-1a (Rev. Jan. 1940)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN

UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT (FORMERLY TITLE VIII, SOCIAL SECURITY ACT)

For Quarter Year Ended MAR 31 1940, 194....

1. Number of TAXABLE employees (from Item 23) ....
2. Total taxable wages PAID (from Item 22) .... $ 105 32

EMPLOYER'S TAX

3. 1% of Item 2 .... $ 1.05
4. Credit or adjustment (Must be explained. See instructions) $ ....
5. Total employer's tax .... $ 1.05

EMPLOYEES' TAX

6. 1% of Item 2 .... $ 1.05
7. Credit or adjustment (Must be explained. See instructions) $ ....
8. Total employees' tax .... $ 1.05
9. Total tax (total of Items 5 and 8) .... $ 2.10

IDENTIFICATION No. .... 97 0037[illegible]

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

COPY TO BE RETAINED BY TAXPAYER

This copy should be carefully preserved by the employer at his principal place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

RECEIVED
APR 2 [illegible] 1940
HONOLULU, HAWAII

READ INSTRUCTIONS CAREFULLY

DO *NOT* DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE

(List all employees to whom taxable wages were paid during the quarter)

IDENTIFICATION No. .... 97 0037[illegible]

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

14. Date quarter ended 3-31-40 HAWAII

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1 b). Each such sheet must show a page number beginning with number 2. (See instructions on back of continuation sheet.)

15. Total pages of return, including continuation sheets attached 1
16. Has a change of ownership, or other transfer, of the business taken place during the quarter? no (Yes or no) If so, attach the statement called for in Item 16 of Instructions.

Do Not Use This Space	Employee's Account Number (Read Item 17 of Instructions carefully) (17)			Name of Employee (Type or print) (18)	Taxable Wages Paid Under Federal Insurance Contributions Act (19)		Separation Date (20)	State (21)
	000	00	0000		Dollars	Cents		
	575	12	5838	Emilio Ordonez	78	00		
	575	18	2780	Joe Kapaa	27	32		

TOTAL FOR THIS PAGE—Total taxable wages paid .... $ 105 32

22. TOTAL FOR THIS RETURN—Total taxable wages paid .... $ 105.32 (This total must be the same as Item 2 above)

(Do not use this space)

23. Number of taxable employees on pay roll covering last pay period (or pay periods) of quarter ....

THE ORIGINAL OF THIS FORM MUST BE FILED WITH U. S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

16—13161

Form SS-1a (Rev. Jan. 1940)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN

UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT (FORMERLY TITLE VIII, SOCIAL SECURITY ACT)

For Quarter Year Ended JUN 30 1940, 194

1. Number of TAXABLE employees (from Item 23) 2
2. Total taxable wages PAID (from Item 22) $ 143.40

EMPLOYER'S TAX

3. 1% of Item 2 $ 1.43
4. Credit or adjustment $ (Must be explained. See instructions)
5. Total employer's tax $

EMPLOYEES' TAX

6. 1% of Item 2 $ 1.44
7. Credit or adjustment $ (Must be explained. See instructions)
8. Total employees' tax $
9. Total tax (total of Items 5 and 8) $ 2.87

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

COPY TO BE RETAINED BY T

This copy ... place of b... all times ... Revenu...

READ INSTRUCTIONS CAREFULLY

DO NOT DETACH SCHEDULE A FROM ...

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE W...

(List all employees to whom taxable wages were pa...)

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

14. Date ... quarte... ended

15. Total pages of retu...
16. Has a change of ow... the quarter? ... 16 of Instructions.

Do Not Use This Space	Employee's Account Number (Read Item 17 of Instructions carefully) (17)			Name of Employee (Type or print) (18)	Taxable ... Under Federal Insurance Contributions Act (19)		... Date (20)	(21)
	000	00	0000		Dollars	Cents		
	575	18	2780	Joe Kepaa	123	00		
	575	18	6249	John Robello started work June 13	20	40		

TOTAL FOR THIS PAGE—Total taxable wages paid $

22. TOTAL FOR THIS RETURN—Total taxable wages paid $ (This ... be the same as Item 2 above)

(Do not use this space)

23. Number of taxable employees on pay roll covering last pay period (or pay periods) of quarter 2

THE ORIGINAL OF THIS FORM MUST BE FILED WITH U. S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Form SS-1a (Rev. Jan. 1940)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

EMPLOYER'S TAX RETURN

UNDER FEDERAL INSURANCE CONTRIBUTIONS ACT (FORMERLY TITLE VIII, SOCIAL SECURITY ACT)

For Quarter Year Ended SEP 30 1940, 194

1. Number of TAXABLE employees (from Item 23) 1
2. Total taxable wages PAID (from Item 22) $ 123.00

EMPLOYER'S TAX

3. 1% of Item 2 $ 1.23
4. Credit or adjustment $ (Must be explained. See instructions)
5. Total employer's tax 1.23 $ 1.23

EMPLOYEES' TAX

6. 1% of Item 2 $ 1.23
7. Credit or adjustment $ (Must be explained. See instructions)
8. Total employees' tax 1.23 $ 1.23
9. Total tax (total of Items 5 and 8) $ 2.46

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

10. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

COPY TO BE RETAINED BY TAXPAYER

9-30-40

This copy should be carefully preserved by the employer at his principal place of business as a part of his pay roll and wage records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under General Instructions.

COLLECTOR OCT 29 1940 HONOLULU, HAWAII

READ INSTRUCTIONS CAREFULLY

DO NOT DETACH SCHEDULE A FROM ABOVE TAX RETURN

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE
(List all employees to whom taxable wages were paid during the quarter)

IDENTIFICATION No. 99 0037006

OTTO DEGENER
WAIALUA,
OAHU

13. Enter in this space employer's name, address of principal place of business, and identification number. (See Item 10 of Instructions.)

14. Date quarter ended 9-30-40 HAWAII

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form SS-1 b). Each such sheet must show a page number beginning with number 2. (See instructions on back of continuation sheet.)

15. Total pages of return, including continuation sheets attached

16. Has a change of ownership, or other transfer, of the business taken place during the quarter? No (Yes or no) If so, attach the statement called for in Item 16 of Instructions.

Do Not Use This Space	Employee's Account Number (Read Item 17 of Instructions carefully) (17)			Name of Employee (Type or print) (18)	Taxable Wages Paid Under Federal Insurance Contributions Act (19)		Separation Date (20)	State (21)
	000	00	0000		Dollars	Cents		
	575	18	6249	John Robello	123.	00		

Cop for me
Oct. 19, 1940

Please mail me another form immediately. I am sailing Nov. 6 for Melanesia on exploring trip and will be away from civilization Please let me file ahead of time as I will be out of reach for about 6 months. Otto Degener

TOTAL FOR THIS PAGE—Total taxable wages paid $

22. TOTAL FOR THIS RETURN—Total taxable wages paid $

This total must be the same as Item 2 above)

(Do not use this space)

23. Number of taxable employees on pay roll covering last pay period (or pay periods) of quarter

THE ORIGINAL OF THIS FORM MUST BE FILED WITH U. S. COLLECTOR OF INTERNAL REVENUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER YEAR

Nº 12894 Nov. 14 193

Received from Mr. O Degener.

the sum of four, hundred & fifty and dollars

For Passage money Nom ... Mr O. Degener / Mr O. Cadoney

£F$451:00. :

For ... N STEAM SHIP COMPANY OF N.Z., LIMITED.

1296-2.37

No. 5385

AUTO SHIPPER'S RECEIPT

Honolulu, T. H., 12/9 1939

Received from Otto Degener

Thirty + 90/100 Dollars $30.90

In payment of freight charges on Auto trailer Auto, License No. ✓-J13NT

Honolulu to Kauai and return on S. S. Waialeale

Sailing 12/21 1939 Ticket Form TC2 No. 65941

IMPORTANT: The Auto herein mentioned must be delivered at Pier No. 27 on or before 3 P m. of sailing date, this receipt to be exchanged for Bill of Lading.

INTER-ISLAND STEAM NAV. CO., LTD.

By