

APPENDIX A



SUPREME COURT OF GEORGIA
Case No. S20C1280

November 16, 2020

The Honorable Supreme Court met pursuant to
adjournment.

The following order was passed.

ALAN W. CRITTENDEN v. MARIKO C. CRITTENDEN.

The Supreme Court today denied the petition for certiorari
in this case.

*All the Justices concur, except Blackwell and Bethel, JJ.,
who dissent. Warren, J., not participating. McMillian, J.,
disqualified.*

Court of Appeals Case No. A19A1866

SUPREME COURT OF THE STATE OF GEORGIA

Clerk's Office, Atlanta

I certify that the above is a true extract from the minutes of the Supreme Court of Georgia.

Witness my signature and the seal of said court hereto affixed the day and year last above written.

A handwritten signature in black ink, reading "Thine A. Barnes". The signature is written in a cursive style with a large, prominent initial "T".

, Clerk

APPENDIX B

**FIFTH DIVISION
MCFADDEN, C. J.,
MCMILLIAN, P. J., and SENIOR APPELLATE JUDGE PHIPPS**

NOTICE: Motions for reconsideration must be
physically received in our clerk's office within ten
days of the date of decision to be deemed timely filed.
<http://www.gaappeals.us/rules>

March 6, 2020

In the Court of Appeals of Georgia

A19A1866. CRITTENDEN v. CRITTENDEN.

MCFADDEN, Chief Judge.

This appeal challenges the dismissal of the appellant's complaint for divorce. Because the appellant failed to meet his burden of showing that he was domiciled in Georgia for the six months preceding the filing of the complaint, the trial court did not err in dismissing the action for lack of subject matter jurisdiction. We therefore affirm the judgment below.

1. Facts and procedural posture.

Alan and Mariko Crittenden were married in 2004 in Japan, where Alan Crittenden was stationed as a member of the United States armed forces. The couple has two minor children, one born in 2011 and the other in 2014. In May 2018, while still stationed in Japan, Alan Crittenden filed a complaint for divorce in the Superior

Court of Cherokee County, Georgia, claiming that he had been a continuous resident of Georgia for more than the six months immediately preceding the filing of the complaint. The following month, in June 2018, he left Japan for a new military posting in Maryland, while Mariko Crittenden and the children stayed in Japan.

Mariko Crittenden moved to dismiss the divorce complaint on various grounds, including lack of subject matter jurisdiction due to Alan Crittenden not having been a bona fide resident of Georgia during the six months before filing the complaint. In the motion, Mariko Crittenden averred that Alan Crittenden does not have a single fixed place of abode in Georgia and has never submitted any evidence of any physical address for such an abode in Cherokee County. In response to the motion, Alan Crittenden stated that he had listed Georgia as his home of record with the military and had filed taxes in Georgia, but he did not indicate any address for an actual residence in Georgia. The trial court granted the motion to dismiss, finding, among other things, that it lacked jurisdiction because Alan Crittenden had not shown that he was a bona fide resident of Georgia for the six months immediately preceding the filing of the complaint as required by OCGA § 19-5-2. Alan Crittenden appeals.¹

¹Alan Crittenden states in an appellate brief to this court that he has also filed a divorce action in Maryland.

2. Jurisdiction.

Alan Crittenden contends that the trial court erred in dismissing his complaint for lack of jurisdiction.² We disagree.

OCGA § 19-5-2 . . . provides in pertinent part that “no court shall grant a divorce to any person who has not been a bona fide resident of this state for six months before the filing of the petition for divorce.” As we have explained before, the party petitioning for a divorce bears the burden to prove that he was a bona fide resident of Georgia for the time required by OCGA § 19-5-2, and to carry that burden, the petitioner must show that he was domiciled in Georgia for the six months preceding his filing of the petition. We also have explained that, to show such domicile, the petitioner must prove that he maintained actual residence in Georgia during the relevant time and that he had an intent at that time to remain in Georgia indefinitely.

Black v. Black, 292 Ga. 691, 692 (1) (740 SE2d 613) (2013) (citations and punctuation omitted). See also *Padron v. Padron*, 281 Ga. 646 (641 SE2d 542) (2007) (“As used in OCGA § 19-5-2, ‘resident’ means ‘domiciliary.’”) (citation omitted). “[T]hat domicile refers to a single fixed place of abode with the intention of remaining there indefinitely, or the single fixed place of abode where a person intends to return, even though the person may in fact be residing elsewhere[.]” *Abou-Issa v. Abou-Issa*, 229 Ga. 77, 78 (189 SE2d 443) (1972). Accord *Sastre v. McDaniel*,

²We note that a dismissal for lack of subject matter jurisdiction is not a ruling on the merits and such dismissal is without prejudice. See *Gale v. Hayes Microcomputer Products*, 192 Ga. App. 30, 32 (3) (383 SE2d 590) (1989).

293 Ga. App. 671, 673 (1) (667 SE2d 896) (2008) (noting that domicile refers to a single fixed place of abode where a person intends to remain indefinitely or return to if residing elsewhere).

In the instant case, the record supports the trial court's finding that the appellant did not meet his burden of showing that he has maintained an actual residence – a single fixed place of abode – in Georgia where he intends to remain indefinitely. See *Black*, supra at 693 (1) (“So long as any evidence appears in the record to support these findings, we must accept them.”). We acknowledge that appellant testified that, until he joined the military, he lived in his parents’ home in Cherokee County, Georgia; that he has since lived where he was stationed; and that he has never established any other residence. But the appellant has not identified, let alone cited any evidence in the record showing that home or any other place to be a single fixed place of abode in Georgia where he intends to remain indefinitely or return to after residing elsewhere. As the trial court noted, although the appellant provided copies of tax returns, those returns did not claim a Georgia address and instead showed only an overseas post office box. Based on the record before us, we find that the trial court “properly dismissed the case [since,] under the . . . evidence, [the appellant] simply [has not shown that he] had [an actual] residence in [Georgia]

that [he] could claim as [his] domicile.” *Conrad v. Conrad*, 278 Ga. 107, 110 (597 SE2d 369) (2004).

3. Remaining enumerations.

Because of our holding above, we need not address the appellant’s remaining enumerations of error.

Judgment affirmed. McMillian, P. J., and Senior Appellate Judge Herbert E. Phipps concur.

APPENDIX C

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

Alan W. Crittenden,
Plaintiff,

v.

Mariko C. Crittenden,
Defendant.

FILE NO. 18CVE0936JH

ORDER

The above matter came before the Court on Defendant, Mariko Crittenden's *Motions to Dismiss* but was continued by the Court and then agreed upon by the parties that the Motion would be heard on the Pleadings. The parties filed their Supplemental Briefs on September 24, 2018 and the Court, having reviewed the record, motions, responses, and relevant case law finds as follows.

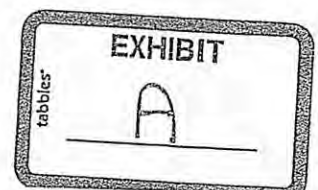
O.C.G.A. § 9-11-4(c) states "Process shall be served by: ... (3) Any citizen of the United States specially appointed by the court for that purpose; (4) A person who is not a party, not younger than 18 years of age, and has been appointed by the court to served process or as a permanent process server..." "Personal service must be made by an authorized person." Zimmerman v. Hammer, 220 Ga. App. 864, 865 (1996). "In the absence of service in conformity with O.C.G.A. § 9-11-4, the court does not obtain jurisdiction over the defendant." Merck v. Saint Joseph's Hosp. of Atlanta, Inc., 251 Ga. App. 631, 632 (2001).

Here, there was no Motion for Special Process Server filed and no Order authorizing the Process Server who signed Plaintiff's Affidavit of Service of Process. Therefore, service of process was not in conformity with O.C.G.A. § 9-11-4 which leads this Court to have no jurisdiction over Defendant.

Next, "a court of this state may exercise personal jurisdiction over any nonresident ... as if he or she were a resident of this state, if in person or through an agent, he or she: (5) With respect to proceedings for divorce, ... maintains a matrimonial domicile in this state at the time

Alan W. Crittenden v. Mariko C. Crittenden
File No. 18CVE0936JH

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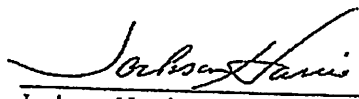
of the commencement of this action or if the defendant resided in this state preceding the commencement of the action..." O.C.G.A. § 9-10-91(5). "No court shall grant a divorce to any person who has not been a bona fide resident of this state for six months before the filing of the petition for divorce..." O.C.G.A. § 19-5-2.

Moreover, "the party petitioning for a divorce bears the burden to prove that he was a "bona fide resident" of Georgia for the time required by OCGA § 19-5-2, and to carry that burden, the petitioner must show that he was domiciled in Georgia for the six months preceding his filing of the petition. [And] to show such domicile, the petitioner must prove that he maintained actual residence in Georgia during the relevant time and that he had an intent at that time to remain in Georgia indefinitely." Black v. Black, 292 Ga. 691, 692 (2013); (quoting Kuriatnyk v. Kuriatnyk, 286 Ga. 589, 590 (2010); Padron v. Padron, 281 Ga. 646, 646 (2007)).

Plaintiff has admitted that he resides in Maryland and his wife is in Japan. Plaintiff has provided no evidence that he and his wife maintain an actual residence in Georgia with an intent to remain in Georgia indefinitely. In fact, Defendant and their children have never been to Georgia once in their life. Moreover, the tax returns Plaintiff provided with his Motion describes a P.O. Box and not an actual residence with an intent to remain in Georgia indefinitely. For all these reasons, Plaintiff has not met his burden to prove he was a "bona fide resident" of Georgia and this Court is without jurisdiction to hear this matter.

Therefore, Defendant's Motion is granted.

SO ORDERED, this _____ day of 9/28/18, 2018.



Jackson Harris, Chief Judge
Superior Court of Cherokee County
Blue Ridge Judicial Circuit

Alan W. Crittenden v. Mariko C. Crittenden
File No. 18CVE0936JH

APPENDIX D

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,
Plaintiff,
vs.
MARIKO C. CRITTENDEN,
Defendant.

CIVIL ACTION FILE NUMBER
18-CVE-0936

NOTICE OF APPEAL

COMES NOW, Plaintiff, ALAN W. CRITTENDEN (hereinafter referred to as "Plaintiff") makes and files this his Notice of Appeal pursuant to O.C.G.A. §5-6-37.

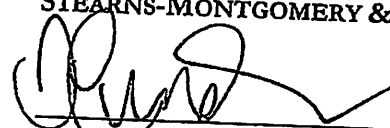
Plaintiff appeals the trial court's Order of September 28, 2018, granting Defendant's Motion to Dismiss Plaintiff's Complaint for Divorce and Petition for Emergency Hearing, to the Georgia Court of Appeals. A copy of said Order is attached hereto as Exhibit "A." Plaintiff shows further that he filed an Application for Discretionary Appeal and that the Court of Appeals granted his application on or about January 2, 2019. A copy of said Order is attached hereto as Exhibit "B."

Plaintiff respectfully requests that the Clerk of Court omit nothing from the record and shows that transcripts of evidence and proceedings should be filed for inclusion in the record on appeal.

Plaintiff hereby appeals to the Court of Appeals of Georgia. The Court of Appeals of Georgia has exclusive jurisdiction as to all divorce and alimony cases pursuant to Article VI, Section VI, Paragraph III of the Constitution of this state.

This 11th day of January, 2019.

Respectfully submitted,
STEARNS-MONTGOMERY & PROCTOR



Teresa "Tracy" Crider
Georgia Bar No. 198276
Attorneys for Plaintiff

Court of Appeals of the State of Georgia

ATLANTA, January 02, 2019

The Court of Appeals hereby passes the following order:

A19D0216. ALAN W. CRITTENDEN v. MARIKO C. CRITTENDEN.

Upon consideration of the Application for Discretionary Appeal, it is ordered that it be hereby GRANTED. The Appellant may file a Notice of Appeal within 10 days of the date of this order. The Clerk of Superior Court is directed to include a copy of this order in the record transmitted to the Court of Appeals.



Court of Appeals of the State of Georgia

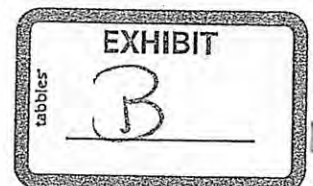
Clerk's Office, Atlanta, 01/02/2019

*I certify that the above is a true extract from
the minutes of the Court of Appeals of Georgia.*

*Witness my signature and the seal of said court
hereto affixed the day and year last above written.*

Stephen E. Castle

, Clerk.



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IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,
Plaintiff,
vs.
MARIKO C. CRITTENDEN,
Defendant.

CIVIL ACTION FILE NUMBER

18CVE0936

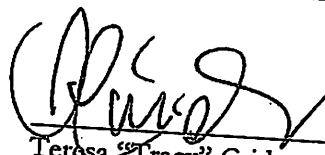
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served a true and correct copy of the foregoing *Notice of Appeal* upon opposing counsel, by electronic mail and by placing a true and correct copy of same in the U.S. Mail in a properly addressed envelope with adequate postage thereon, to the following:

N. Jason Thompson, Esq.
The Siemon Law Firm, P.C.
Corporate Square
347 Dahlonga Street
Cumming, GA 30040
jthompson@siemonlaw.com

This 11th day of January, 2019.

Respectfully Submitted,
STEARNS-MONTGOMERY & PROCTOR


Teresa "Tracy" Crider
Georgia Bar No: 198276
Attorneys for Plaintiff

291 SE Alexander Street
Marietta, GA 30060
770-426-1148(t)/770-426-1809 (f)
Crider@stearns-law.com

Court of Appeals of the State of Georgia

ATLANTA, January 02, 2019

The Court of Appeals hereby passes the following order:

A19D0216. ALAN W. CRITTENDEN v. MARIKO C. CRITTENDEN.

Upon consideration of the Application for Discretionary Appeal, it is ordered that it be hereby GRANTED. The Appellant may file a Notice of Appeal within 10 days of the date of this order. The Clerk of Superior Court is directed to include a copy of this order in the record transmitted to the Court of Appeals.



Court of Appeals of the State of Georgia

Clerk's Office, Atlanta, 01/02/2019

*I certify that the above is a true extract from
the minutes of the Court of Appeals of Georgia.*

*Witness my signature and the seal of said court
hereto affixed the day and year last above written.*

Stephen E. Castle

, Clerk.

General Civil and Domestic Relations Case Filing Information Form

☒ Superior or ☐ State Court of CHEROKEE County

For Clerk Use Only

5/30/2018

18cve0936

Date Filed _____

Case Number _____

MM-DD-YYYY

Plaintiff(s)

CRITTENDEN ALAN W

Last First Middle I. Suffix Prefix

Last First Middle I. Suffix Prefix

Last First Middle I. Suffix Prefix

Last First Middle I. Suffix Prefix

Defendant(s)

CRITTENDEN MARION C

Last First Middle I. Suffix Prefix

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Last First Middle I. Suffix Prefix

Plaintiff's Attorney D. KENT SHELTONBar Number 040545 Self-Represented ☐

Check One Case Type in One Box

General Civil Cases

- ☐ Automobile Tort
- ☐ Civil Appeal
- ☐ Contract
- ☐ Garnishment
- ☐ General Tort
- ☐ Habeas Corpus
- ☐ Injunction/Mandamus/Other Writ
- ☐ Landlord/Tenant
- ☐ Medical Malpractice Tort
- ☐ Product Liability Tort
- ☐ Real Property
- ☐ Restraining Petition
- ☐ Other General Civil

Domestic Relations Cases

- ☐ Adoption
- ☒ Dissolution/Divorce/Separate Maintenance
- ☐ Family Violence Petition
- ☐ Paternity/Legitimation
- ☐ Support - IV-D
- ☐ Support - Private (non-IV-D)
- ☐ Other Domestic Relations

Post-Judgment - Check One Case Type

- ☐ Contempt
- ☐ Non-payment of child support, medical support, or alimony
- ☐ Modification
- ☐ Other/Administrative

- ☐ Check if the action is related to another action(s) pending or previously pending in this court involving some or all of the same parties, subject matter, or factual issues. If so, provide a case number for each.

Case Number _____

Case Number _____

- ☒ I hereby certify that the documents in this filing, including attachments and exhibits, satisfy the requirements for redaction of personal or confidential information in O.C.G.A. § 9-11-7.1.

- ☐ Is an interpreter needed in this case? If so, provide the language(s) required. _____
Language(s) Required

- ☐ Do you or your client need any disability accommodations? If so, please describe the accommodation request.

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18cve0936

COMPLAINT FOR DIVORCE

COMES NOW, ALAN W. CRITTENDEN, as Plaintiff, brings this complaint for divorce against MARIKO C. CRITTENDEN and, for cause, shows this Honorable Court the following:

1.

Plaintiff is a resident of the State of Georgia and has been for a continuous period of more than six (6) months immediately preceding the filing of this complaint as this county and state are his military home of record.

2.

Defendant is an American citizen who resides in Okinawa, Japan, and is subject to the jurisdiction of this Court through Georgia's Domestic Long Arm Statute. The Defendant may be served at her residence in Japan at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan.

3.

The parties were lawfully married on January 7, 2004 and lived together as husband and

wife until December 25, 2017, at which time they separated, and since that date they have lived in a bona fide state of separation.

4.

There are two minor children of the marriage between the parties, to wit: MICHAEL PAUL CRITTENDEN, a son, 6 years of age, having been born in 2011; and DANIEL GLEN CRITTENDEN, a son, 4 years of age, having been born in 2014. As to said minor children, Plaintiff submits the following information as required by law (O.C.G.A. Section 19-9-49):

- (a) The present address of said minor children is 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan, where said children and the Defendant, are presently residing.
- (b) During the past five (5) years or from the date of birth of a child, whichever time is shorter, said minor children have resided at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan.
- (c) The names and addresses of all persons with whom said minor children have lived during the past five (5) years or from the date of birth of a child, whichever time is shorter, are:

Name of Person

Present Address

Plaintiff

ESC 80 Box 16252
APOAP 96367

Defendant

3-220 Apartment 207 Miyagi, Chatan,
Okinawa, Japan

- (d) Plaintiff has not participated as a party, witness, or in any other capacity in any litigation concerning the custody of said minor children, in Georgia, or in any other State.

PAGE -2-

- (e) Plaintiff has no information of any custody proceeding concerning said minor children pending in a court of Georgia or in any other State.
- (f) Plaintiff does not know of any other person not a party to the above-styled case who has physical custody of, or claims to have custody of visitation rights, with respect to said minor children.

5.

The marriage between the parties is irretrievably broken as contemplated by law [O.C.G.A. Section 19-5-3(13)]. Further, the Defendant has engaged in an adulterous relationship and cruelly treated the Plaintiff.

6.

The financial status of the parties will be shown on Plaintiff's Financial Affidavit which will be prepared and submitted pursuant to the Uniform Superior Court Rules (Rule 24.2).

7.

Should the parties not be able to settle all issues between them by agreement, their employment, earnings, property, and debts will be shown by amendment or at the time of hearing or trial on the issues.

WHEREFORE, Plaintiff prays:

- (a) That this complaint be allowed and filed;
- (b) That all issues regarding child custody, child support, visitation and other support be established;
- (c) That there be an equitable division of the property of the parties;
- (d) That the parties liability to each other, regarding the debts of the parties, be established;
- (e) That the Court's Standing Order be issued;

PAGE -3-

- (f) That Plaintiff be granted a total divorce from Defendant, that is a divorce *a vinculo matrimonii*; and
- (g) That the court grant any such other and further relief as deemed necessary under the premises considered.

This the 30th day of May, 2018.

5000 Austell Powder Springs Road
Threadmill Complex, Suite 208
Austell, Georgia 30106
(678)945-7550
(678)945-7084 fax

D. KENT SHELTON, P.C.

By: /s/ D. Kent Shelton

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18cve0936

VERIFICATION

PERSONALLY appeared before the undersigned attesting officer, duly authorized to administer oaths, ALAN W. CRITTENDEN, who, upon oath, deposes and states that the facts contained in the within and foregoing COMPLAINT FOR DIVORCE are true and correct.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this 30 day of May, 2018.


NOTARY PUBLIC

Steve A. Shaw
SSgt USMC
Legal Chief 3d Mar Div

AUTHORIZED TO ADMINISTER OATHS
AND ACT AS NOTARY PUBLIC UNDER
TITLE 10, U.S. CODE, SECTION 1044A

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

Superior Court of Cherokee County
E-Filed
18cve0936
5/30/2018 12:38 PM CM
Patty Baker, Clerk
Civil Division

ALAN W CRITTENDEN

Plaintiff

v.

MARIKO C. CRITTENDEN

Defendant

Civil Action File No.
18cve0936
-CV-

DOMESTIC STANDING ORDER
Actions involving minor children

Superior Book 198 Pg 135
Filed and Recorded 6/13/2014 11:37:22 AM
28-2014-000792
Patty Baker
Clerk of Superior Court Cherokee Cty, GA

Pursuant to O.C.G.A. § 19-1-1(b), Uniform Superior Court Rule 24 and the implementing order of the Court filed on the ____ day of _____, 20__ (minute book _____, page _____), this Standing Order binds the parties in the above styled action, their agents, employees and all other persons acting in concert with such parties on whom this order is served or who have actual notice of same.

Each party is hereby prohibited from doing any of the following:

- a) unilaterally causing or permitting the minor child(ren) of the parties to be removed from the jurisdiction of this court, without written permission from the other party;
- b) doing, attempting to do, or threatening to do any act injuring, maltreating, vilifying, molesting, or harassing the other party or the child(ren) of the parties, or following, placing under surveillance, or contacting the other party or child(ren) of the parties without their consent for the purpose of harassing and intimidating the other party or child(ren) of the parties;
- c) selling, encumbering, trading, contracting to sell, or otherwise disposing or removing from the jurisdiction of the court any of the property belonging to one or both of the parties, except in the ordinary course of business.

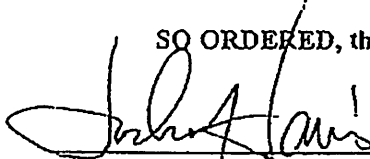
The following scheduling rules shall apply:

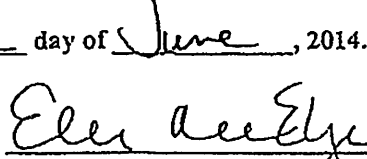
- At least 5 days prior to any hearing, whether or not an answer has been filed, each party shall serve upon the other the following documents:
 - a) Domestic Relations Financial Affidavit. See U.S.C.R. 24.2.
 - b) Proposed Parenting Plan, if custody or visitation is sought. See O.C.G.A. §19-9-1.
 - c) Child Support Worksheet, if child support is sought. See O.C.G.A. §19-6-15.


A Certificate of Service shall be filed with the Clerk certifying proper service. Each party shall submit the original documents to the Court at the hearing.

- At least 5 days prior to any mediation, the parties shall serve upon each other a Domestic Relations Financial Affidavit, Proposed Parenting Plan, and Child Support Worksheet.
- Prior to any contested final hearing, except in actions for contempt, the parties shall attend mediation and file proof of the same.
- The parties in all domestic relations cases shall attend and submit proof of completion of an approved Seminar for Divorcing Parents. See U.S.C.R. 24.8.
- A final hearing may be specially set only after the parties submit a proposed consolidated domestic relations pre-trial order to the judge's chambers. The proposed order shall be on the form attached to the implementing order, and it shall be submitted with all applicable exhibits.
- For rules on modification of a temporary order, see Minute Book 192, Page 363.

SO ORDERED, this 12 day of June, 2014.


Jackson Harris, Chief Judge


Ellen McElyea, Judge


David L. Cannon, Jr., Judge

Cherokee County Superior Court, Blue Ridge Judicial Circuit

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W CRITTENDEN

CIVIL ACTION FILE NO.

18cve0936

Plaintiff

- VS -

COST DEPOSIT

MARIKO C. CRITTENDEN

Defendant

SUMMONS

TO THE ABOVE NAMED DEFENDANT:

You are hereby summoned and required to file with the Clerk of said court and serve upon the Plaintiff's attorney, whose name and address is:

D. KENT SHELTON
5000 Austell-Powder Springs Road
Suite 208
Austell, Georgia 30106

an answer to the complaint which is herewith served upon you, within thirty (30) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

This 30 day of MAY, 2018.

CLERK OF THE SUPERIOR COURT

BY Candice M. Magana
Deputy Clerk

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W CRITTENDEN

Plaintiff,

V.

MARIKO C. CRITTENDEN

Defendant

Civil Action File No.
18cve0936

AFFIDAVIT OF SERVICE OF PROCESS

Comes now the undersigned, Annette M. Eddie-Callagain, and gives this her affidavit of service of process testifying and deposing as follows:

(1)

I am the age of the majority and laboring with no mental disabilities. I give this affidavit based on personal knowledge.

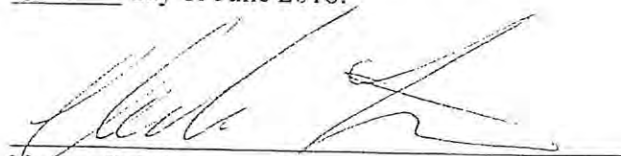
(2)

I personally served upon Mariko C. Crittenden a Summons, Complaint for Divorce, Verification, Domestic Standing Order, and General Civil and Domestic Relations Case Filing Information Form, in regards to the above-styled action in the parking garage at her place of residence, 3-220 Apartment #207 Miyagi, Chatan, Okinawa, Japan, on 04 June 2018 at 5:20 P.M.

Further affiant sayeth not. This 6th day of June 2018.


Signature - ANNETTE M. EDDIE-CALLAGAIN

Sworn to and subscribed before me this
6th day of June 2018.


Notary Public
My commission expires:

CHELSEA FAVER
CAPT USMC
JUDGE ADVOCATE
EXP INDEFINITE
10 US CODE 1044A

P.16-23
15

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W CRITTENDEN

CIVIL ACTION FILE NO.

18cve0936

Plaintiff

- VS -

COST DEPOSIT

MARIKO C. CRITTENDEN

Defendant

SUMMONS

TO THE ABOVE NAMED DEFENDANT:

You are hereby summoned and required to file with the Clerk of said court and serve upon the Plaintiff's attorney, whose name and address is:

D. KENT SHELTON
5000 Austell-Powder Springs Road
Suite 208
Austell, Georgia 30106

an answer to the complaint which is herewith served upon you, within thirty (30) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

This 30 day of MAY, 2018.

CLERK OF THE SUPERIOR COURT

BY

Candice M. Magana
Deputy Clerk

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-VS-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18cve0936

COMPLAINT FOR DIVORCE

COMES NOW, ALAN W. CRITTENDEN, as Plaintiff, brings this complaint for divorce against MARIKO C. CRITTENDEN and, for cause, shows this Honorable Court the following:

1.

Plaintiff is a resident of the State of Georgia and has been for a continuous period of more than six (6) months immediately preceding the filing of this complaint as this county and state are his military home of record.

2.

Defendant is an American citizen who resides in Okinawa, Japan, and is subject to the jurisdiction of this Court through Georgia's Domestic Long Arm Statute. The Defendant may be served at her residence in Japan at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan.

3.

The parties were lawfully married on January 7, 2004 and lived together as husband and

PAGE -1-

wife until December 25, 2017, at which time they separated, and since that date they have lived in a bona fide state of separation.

4.

There are two minor children of the marriage between the parties, to wit: MICHAEL PAUL CRITTENDEN, a son, 6 years of age, having been born in 2011; and DANIEL GLEN CRITTENDEN, a son, 4 years of age, having been born in 2014. As to said minor children, Plaintiff submits the following information as required by law (O.C.G.A. Section 19-9-49):

- (a) The present address of said minor children is 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan, where said children and the Defendant, are presently residing.
- (b) During the past five (5) years or from the date of birth of a child, whichever time is shorter, said minor children have resided at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan.
- (c) The names and addresses of all persons with whom said minor children have lived during the past five (5) years or from the date of birth of a child, whichever time is shorter, are:

<u>Name of Person</u>	<u>Present Address</u>
Plaintiff	ESC 80 Box 16252 APOAP 96367
Defendant	3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan
(d)	Plaintiff has not participated as a party, witness, or in any other capacity in any litigation concerning the custody of said minor children, in Georgia, or in any other State.

- (e) Plaintiff has no information of any custody proceeding concerning said minor children pending in a court of Georgia or in any other State.
- (f) Plaintiff does not know of any other person not a party to the above-styled case who has physical custody of, or claims to have custody of visitation rights, with respect to said minor children.

5.

The marriage between the parties is irretrievably broken as contemplated by law [O.C.G.A. Section 19-5-3(13)]. Further, the Defendant has engaged in an adulterous relationship and cruelly treated the Plaintiff.

6.

The financial status of the parties will be shown on Plaintiff's Financial Affidavit which will be prepared and submitted pursuant to the Uniform Superior Court Rules (Rule 24.2).

7.

Should the parties not be able to settle all issues between them by agreement, their employment, earnings, property, and debts will be shown by amendment or at the time of hearing or trial on the issues.

WHEREFORE, Plaintiff prays:

- (a) That this complaint be allowed and filed;
- (b) That all issues regarding child custody, child support, visitation and other support be established;
- (c) That there be an equitable division of the property of the parties;
- (d) That the parties liability to each other, regarding the debts of the parties, be established;
- (e) That the Court's Standing Order be issued;

PAGE -3-

- (f) That Plaintiff be granted a total divorce from Defendant, that is a divorce *a vinculo matrimonii*; and
- (g) That the court grant any such other and further relief as deemed necessary under the premises considered.

This the 30th day of May, 2018.

5000 Austell Powder Springs Road
Threadmill Complex, Suite 208
Austell, Georgia 30106
(678)945-7550
(678)945-7084 fax

D. KENT SHELTON, P.C.

By: /s/ D. Kent Shelton

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-VS-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18cve0936


VERIFICATION

PERSONALLY appeared before the undersigned attesting officer, duly authorized to administer oaths, ALAN W. CRITTENDEN, who, upon oath, deposes and states that the facts contained in the within and foregoing COMPLAINT FOR DIVORCE are true and correct.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this 30 day of May, 2018.


NOTARY PUBLIC Steve A. Shaw
SSgt USMC
Legal Chief 3d Mar Div

AUTHORIZED TO ADMINISTER OATHS
AND ACT AS NOTARY PUBLIC UNDER
TITLE 10, U.S. CODE, SECTION 1044A

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

Superior Court of Cherokee County
E-Filed
18cve0936
5/30/2018 12:38 PM CM
Patty Baker, Clerk
Civil Division

ALAN W CRITTENDEN

Plaintiff

v.

MARIKO C. CRITTENDEN

Defendant

Civil Action File No.
18cve0936

-CV-

DOMESTIC STANDING ORDER
Actions involving minor children

Superior Book 198 Pg 135
Filed and Recorded 6/13/2014 11:37:22 AM
28-2014-000792
Patty Baker
Clerk of Superior Court Cherokee Cty, GA

Pursuant to O.C.G.A. § 19-1-1(b), Uniform Superior Court Rule 24 and the implementing order of the Court filed on the ____ day of _____, 20__ (minute book _____, page _____), this Standing Order binds the parties in the above styled action, their agents, employees and all other persons acting in concert with such parties on whom this order is served or who have actual notice of same.

Each party is hereby prohibited from doing any of the following:

- a) unilaterally causing or permitting the minor child(ren) of the parties to be removed from the jurisdiction of this court, without written permission from the other party;
- b) doing, attempting to do, or threatening to do any act injuring, maltreating, vilifying, molesting, or harassing the other party or the child(ren) of the parties, or following, placing under surveillance, or contacting the other party or child(ren) of the parties without their consent for the purpose of harassing and intimidating the other party or child(ren) of the parties;
- c) selling, encumbering, trading, contracting to sell, or otherwise disposing or removing from the jurisdiction of the court any of the property belonging to one or both of the parties, except in the ordinary course of business.

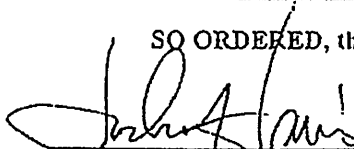
The following scheduling rules shall apply:

- At least 5 days prior to any hearing, whether or not an answer has been filed, each party shall serve upon the other the following documents:
 - a) Domestic Relations Financial Affidavit. See U.S.C.R. 24.2.
 - b) Proposed Parenting Plan, if custody or visitation is sought. See O.C.G.A. §19-9-1.
 - c) Child Support Worksheet, if child support is sought. See O.C.G.A. §19-6-15.

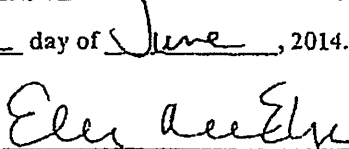
A Certificate of Service shall be filed with the Clerk certifying proper service. Each party shall submit the original documents to the Court at the hearing.

- At least 5 days prior to any mediation, the parties shall serve upon each other a Domestic Relations Financial Affidavit, Proposed Parenting Plan, and Child Support Worksheet.
- Prior to any contested final hearing, except in actions for contempt, the parties shall attend mediation and file proof of the same.
- The parties in all domestic relations cases shall attend and submit proof of completion of an approved Seminar for Divorcing Parents. See U.S.C.R. 24.8.
- A final hearing may be specialty set only after the parties submit a proposed consolidated domestic relations pre-trial order to the judge's chambers. The proposed order shall be on the form attached to the implementing order, and it shall be submitted with all applicable exhibits.
- For rules on modification of a temporary order, see Minute Book 192, Page 363.

SO ORDERED, this 12 day of June, 2014.



Jackson Harris, Chief Judge



Ellen McElyea, Judge



David L. Cannon, Jr., Judge

Cherokee County Superior Court, Blue Ridge Judicial Circuit

Parties shall include only the last 4 digits of account numbers or SSNs on forms. See O.C.G.A. §9-11-7.1.
For more complete Blue Ridge Judicial Circuit domestic policies and documents, see www.blueridgecircuit.com.

General Civil and Domestic Relations Case Filing Information Form

☒ Superior or ☐ State Court of CHEROKEE County

For Clerk Use Only		Case Number <u>18cve0936</u>
Date Filed <u>5/30/2018</u>		
MM-DD-YYYY		

Plaintiff(s)

CRITTENDEN ALAN W

Last	First	Middle I.	Suffix	Prefix

Defendant(s)

CRITTENDEN MARIKO C

Last	First	Middle I.	Suffix	Prefix

Plaintiff's Attorney D. KENT SHELTONBar Number 640545 Self-Represented ☐

Check One Case Type in One Box

General Civil Cases

☐ Automobile Tort

☐ Civil Appeal

☐ Contract

☐ Garnishment

☐ General Tort

☐ Habeas Corpus

☐ Injunction/Mandamus/Other Writ

☐ Landlord/Tenant

☐ Medical Malpractice Tort

☐ Product Liability Tort

☐ Real Property

☐ Restraining Petition

☐ Other General Civil

Domestic Relations Cases

☐ Adoption

☒ Dissolution/Divorce/Separate Maintenance

☐ Family Violence Petition

☐ Paternity/Legitimation

☐ Support – IV-D

☐ Support – Private (non-IV-D)

☐ Other Domestic Relations

Post-Judgment – Check One Case Type

☐ Contempt

☐ Non-payment of child support, medical support, or alimony

☐ Modification

☐ Other/Administrative

- ☐ Check if the action is related to another action(s) pending or previously pending in this court involving some or all of the same parties, subject matter, or factual issues. If so, provide a case number for each.

Case Number

Case Number

- ☒ I hereby certify that the documents in this filing, including attachments and exhibits, satisfy the requirements for redaction of personal or confidential information in O.C.G.A. § 9-11-7.1.

- ☐ Is an interpreter needed in this case? If so, provide the language(s) required. _____
 Language(s) Required

- ☐ Do you or your client need any disability accommodations? If so, please describe the accommodation request.

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IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

PETITION FOR EMERGENCY HEARING

COMES NOW, ALAN W. CRITTENDEN, Plaintiff in the above-styled matter, and hereby brings this Petition for Emergency Hearing against GEORGY WATTS, Defendant, and, for cause, shows this Honorable Court the following, to-wit:

1.

The parties are husband and wife having been lawfully married on January 7, 2004. Husband filed the above-referenced divorce on May 30, 2018.

2.

Defendant is an American citizen who resides in Okinawa, Japan, and is subject to the jurisdiction of this Court through Georgia's Domestic Long Arm Statute.

3.

There are two minor children of the marriage between the parties, to wit: MICHAEL PAUL CRITTENDEN, a son, 6 years of age, having been born in 2011; and DANIEL GLEN CRITTENDEN, a son, 4 years of age, having been born in 2014. Both children are with the Defendant.

4.

Husband is an active duty member of the United States Armed Forces and is currently

stationed in Okinawa in the nation of Japan. Husband's Home of Record with the United States Armed Forces is Cherokee County, Georgia. Husband is scheduled to leave Japan and report for duty in Maryland on or about June 19, 2018.

5.

The antecedent for the divorce is the adultery of the Defendant.

6.

In May 2018, the Defendant vacated the parties' residence in Okinawa, Japan taking the children and most of the parties' personal property. The Defendant refuses to provide information regarding her whereabouts and has ceased communicating with the Plaintiff. The Defendant told the Plaintiff that he will never see the children again. Upon information and belief, the Defendant and the children remain in the nation of Japan.

7.

Plaintiff filed his *Complaint for Divorce* on May 30, 2018 and the Defendant was served on June 4, 2018 with, *inter alia*, the *Complaint for Divorce*, *Summons*, and the *Domestic Standing Order*.

8.

The Plaintiff does not and has not consented to the children remaining with the Defendant in Japan and has made this known to the Defendant.

9.

The Plaintiff is the proper parent to have primary physical custody of the children. The Plaintiff intends for the children to reside with him in the United States.

10.

Plaintiff requests an emergency hearing as soon as possible wherein the Plaintiff will request that the children be returned to him in the United States and that the children be permitted to remain with him in the United States until further hearing on this matter.

11.

It is critical that the Court hear this emergency motion quickly. It is possible that the Defendant will disappear with the parties' children in the nation of Japan making it exceedingly difficult if not impossible for the Plaintiff to exercise any custodial rights over his children.

MEMORANDUM OF AUTHORITIES

12.

Although Plaintiff has not filed a contempt motion before the Court, the Court nevertheless has the power to attach and punish for contempt any party who disobeys or resists any lawful order granted by such courts, in this case, the Court's *Domestic Standing Order*. O.C.G.A. § 15-1-4; *Crawford v. Manning*, 12 Ga.App. 54, 76 S.E. 771 (1912).

WHEREFORE, Plaintiff prays:

- (a) That this Petition be filed;
- (b) That a Rule Nisi issue requiring Defendant to appear and show cause on a day and time certain why the relief requested by Plaintiff in this Petition should not be granted;
- (c) That Plaintiff be granted the relief requested in this Petition;
- (d) That Plaintiff be granted reasonable expenses and costs for the bringing of this Petition including reasonable attorney's fee; and
- (e) That the Plaintiff have such other and further relief as this Court may deem just and proper under the premises considered.

This 8th day of June, 2018.

D. KENT SHELTON, P.C.

/s/ D. Kent Shelton

By:

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

5000 Austell - Powder Springs Road
Suite 208
Austell, Georgia 30106
678-945-7550
678-945-7084 (Fax)
kent@kentsheltonlaw.com

W

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

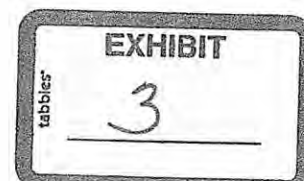
PLAINTIFF'S BRIEF IN SUPPORT FOR PETITION FOR EMERGENCY HEARING

COMES NOW, ALAN W. CRITTENDEN, Plaintiff in the above-styled matter, and hereby files this Brief in Support of his Petition for Emergency Hearing against MARIKO C. CRITTENDEN, Defendant.

I.

The Defendant is subject to the jurisdiction of this Court. The Plaintiff is a member of the United States Armed Forces and the Defendant is a civilian. The parties have jointly filed income tax returns claiming Georgia as their home of record since 2004 up to and including 2017. The parties have jointly paid income taxes to Georgia¹. The Plaintiff has a valid Georgia Driver's License and has voted absentee in Georgia elections with the latest being the presidential election in November 2016. The Defendant does not have a valid driver's license. The Defendant has not been employed since the parties were stationed in Japan six years ago.

¹ See attached Exhibit A. to-wit: redacted Joint Federal and Georgia Income Tax Returns for 2014-2017.



2.

The court in *Kean v. Marshall*, 294 Ga. App. 459 (2008) held that "[t]o acquire a domicile in a particular jurisdiction, one must actually reside there with the intention of remaining permanently or for an indefinite time, and a domicile once established continues until a new domicile is acquired."² The parties have made no effort to establish a domicile any place other than Georgia.

3.

Service on the Defendant was proper under Georgia law. Both parties are American citizens, neither is a foreign national. This Court has jurisdiction over the Defendant pursuant to O.C.G.A. §9-10-91(5) as the Defendant is a nonresident in accordance with O.C.G.A. §9-10-90. Service upon the Defendant under O.C.G.A. §9-10-94 is no different than service upon any out-of-state defendant.

4.

Both parties are in Japan only by reason of the Plaintiff's military service and only under the authority of the Status of Forces Agreement ("SOFA") between the United States and Japan. Neither of the parties have any right to be present in Japan other than by reason of the Plaintiff's military service and the protection of the SOFA. Once the Plaintiff leaves Japan, if the Defendant and the children remain, they will be unlawfully in Japan.

5.

The Court has jurisdiction over the children in Japan. The Uniform Child Custody Jurisdiction Enforcement Act ("UCCJEA") applies because Georgia is the home of the children

² See also *Midkiff v. Midkiff*, 275 Ga. 136 (2002).

under O.C.G.A. § 19-9-61. No other state has jurisdiction over the children and there are no previous custody orders issued. There are no pending custody actions of which the Plaintiff is aware.

6.

Japan has issued no custody order regarding the children. Under the SOFA³, Article IX, paragraph 2, U.S. "[m]embers of the United States armed forces, the civilian component, and their dependents shall be exempt from Japanese laws and regulations on the registration and control of aliens, *but shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan*" (emphasis added). For this reason, Japan will not make a custody determination for children of US service members due to the SOFA.

7.

The children are in Japan only due to military service and Japan has no jurisdiction over the children. Both parties are American citizens. The children are American citizens. The children will be unlawfully in Japan unless they leave with the Plaintiff as they are presently legal only because of the SOFA. The parties have filed joint tax returns and paid taxes in Georgia. The parties have been absent from Georgia only due to military service and the parties have demonstrated their intention to retain Georgia as their home state. This makes Georgia the home state under the UCCJEA. Also, this Court is the most convenient forum for the determination of custody.

³ See attached Exhibit B. Available through the Ministry of Foreign Affairs of Japan at <https://www.mofa.go.jp/region/n-america/us-q&a/ref/2.htm>

8.

This Court has jurisdiction over the parties as they have listed Georgia as their home of record with the United States Armed Forces. The parties have jointly paid taxes to the State of Georgia for several years up to the present time. Pursuant to the SOFA, Japan will not take jurisdiction over the children of US military service members, unless one parent is Japanese and the child has Japanese citizenship. Neither of the parties and neither of the children are Japanese citizens. The SOFA between Japan and the U.S. specifically provides that U.S. forces and their dependents "shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan." This precludes Japan from making child custody determinations as no child becomes a true resident of Okinawa/Japan.

9.

This Court is the only Court capable of exercising jurisdiction over the parties and the children with regard to their divorce to include marital dissolution, child custody, visitation, support, and apportionment of marital assets and liabilities.

This 12th day of June, 2018.

D. KENT SHELTON, P.C.

/s/ D. Kent Shelton

By:

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

5000 Austell - Powder Springs Road
Suite 208
Austell, Georgia 30106
678-945-7550
678-945-7084 (Fax)
kent@kentsheltonlaw.com

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

VERIFICATION

PERSONALLY appeared before the undersigned attesting officer, duly authorized to administer oaths, ALAN W. CRITTENDEN, who, upon oath, deposes and states that the facts contained in the within and foregoing PLAINTIFF'S BRIEF IN SUPPORT FOR PETITION FOR EMERGENCY HEARING are true and correct.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this 13th day of JUNE, 2018.


NOTARY PUBLIC

CARLOS N. SANTANA JR.

SERGEANT, U.S. MARINE CORPS

NEW, STA, 30 MARINE DIVISION

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2014 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

EXHIBIT A

TAX YEAR: 2014

CLIENT : [REDACTED]-7643 ALAN W CRITTENDEN
SPOUSE : [REDACTED]-5305 MARIKO C CRITTENDEN

BIRTH DATE : [REDACTED] 1982
BIRTH DATE : [REDACTED] 1982

ADDRESS : PSC 80 BOX 16252
: APO AP 96367

STATUS : MARRIED JOINT
FED TYPE: Santa Barbara RT Direct
E-MAIL : [REDACTED]

TAXPAYER PIN: [REDACTED]
SPOUSE PIN : [REDACTED]

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
DAINEL G CRITTENDEN	[REDACTED] 2014	[REDACTED]	SON	12
MICHAEL P CRITTENDEN	[REDACTED] 2011	[REDACTED]	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040A

FORM W-2

SCHEDULE EIC (EARNED INCOME CREDIT)

CHILDTAX CREDIT WORKSHEET

FORM 9812 (ADDITIONAL CHILD TAX CREDIT)

GA STATE RESIDENT RETURN

* W-2 INCOME FORMS SUMMARY *

T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
T	DEFENSE FINANC	39991	2639	2974	696	1515	GA
TOTALS.....		39991	2639	2974	696	1515	

EXHIBIT A

34

a Employee's social security number [REDACTED]-7643		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 53-9990000		1 Wages, tips, other compensation 39991	2 Federal income tax withheld 2639
c Employer's name, address, and ZIP code DEFENSE FINANCE AND ACCOUNTING DFAS 1240 EAST NINTH STREET CLEVELAND OH 44199-2055		3 Social security wages 47969	4 Social security tax withheld 2974
		5 Medicare wages and tips 47969	6 Medicare tax withheld 696
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial ALAN W		Last name CRITTENDEN	
PSC 80 BOX 16252 APO AP 96367		11 Nonqualified plans	
f Employee's address and ZIP code		12a See instructions for box 12 D 7978	
13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
14 Other		12c	
		12d	
15 State GA	Employer's state ID number [REDACTED] 73PQ	16 State wages, tips, etc. 39991	17 State income tax 1515
		18 Local wages, tips, etc.	19 Local income tax
		20 Locality name	

Form W-2 Wage and Tax Statement 2014

Department of the Treasury-Internal Revenue Service

a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial		Last name	
		11 Nonqualified plans	
f Employee's address and ZIP code		12a See instructions for box 12	
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
14 Other		12c	
		12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax
		18 Local wages, tips, etc.	19 Local income tax
		20 Locality name	

Form W-2 Wage and Tax Statement 2014

Department of the Treasury-Internal Revenue Service

41a

5

Form
1040ADepartment of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99)

2014

IRS Use Only—Do not write or staple in this space.

Your first name and initial ALAN W.		Last name CRITTENDEN		OMB No. 15-45-0074	
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN		Your social security number [REDACTED]-7643	
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252				Spouse's social security number [REDACTED]-5305	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367				Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.	
Foreign country name		Foreign province/state/county		Foreign postal code	

Filing status Check only one box.

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

If more than six dependents, see instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
DANIEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
MICHAEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you 2

• did not live with you due to divorce or separation (see instructions) 0

Dependents on 6c not entered above 0

Add numbers on lines above ▶ 4

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	39991
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
		11b	Taxable amount (see instructions).
12a	Pensions and annuities.	12a	
		12b	Taxable amount (see instructions).
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
		14b	Taxable amount (see instructions).
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	39991

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	

21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	39991
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2014)

EXHIBIT A

42a

30

Tax, credits,
and
payments

Standard Deduction for—
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

Third party designee

Sign here

Joint return? See instructions. Keep a copy for your records.

Paid preparer use only

QNA

22	Enter the amount from line 21 (adjusted gross income).	22	39991
23a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind checked <input type="checkbox"/> 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b <input type="checkbox"/>		
24	Enter your standard deduction.	24	12400
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	27591
26	Exemptions. Multiply \$3,950 by the number on line 6d.	26	15800
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	11791
28	Tax, including any alternative minimum tax (see instructions).	28	1178
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.	30	1178
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	1178
36	Add lines 31 through 35. These are your total credits.	36	1178
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
39	Add line 37 and line 38. This is your total tax.	39	0
40	Federal income tax withheld from Forms W-2 and 1099.	40	2639
41	2014 estimated tax payments and amount applied from 2013 return.	41	
42a	Earned income credit (EIC).	42a	1940
b	Nontaxable combat pay election.	42b	
43	Additional child tax credit. Attach Schedule 8812.	43	822
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments.	46	5401
47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid.	47	5401
48a	Amount of line 47 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	48a	5401
b	Routing number <input type="text"/>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
49	Amount of line 47 you want applied to your 2015 estimated tax.	49	
50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
51	Estimated tax penalty (see instructions).	51	
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
Designee's name	Phone no.	Personal identification number (PIN)	
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
Firm's name	Firm's address	Firm's EIN	Phone no.

EX-1040A (2014)

2015 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

EXHIBIT A

Form

1040A

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99)

2015

IRS Use Only—Do not write or staple in this space.

Your first name and initial

ALAN W.

Last name

CRITTENDEN

OMB No. 1545-0074

Your social security number

- 7643

If a joint return, spouse's first name and initial

MARIKO C.

Last name

CRITTENDEN

Spouse's social security number

- 5305

Home address (number and street). If you have a P.O. box, see instructions.

PSC 80 BOX 16252

Apt. no.

Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

APO AP 96367

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing status

Check only one box.

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.b ☒ Spouse

c Dependents:

If more than six dependents, see instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
MICHAEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>
DANIEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7

47668

8a Taxable interest. Attach Schedule B if required.

8a

b Tax-exempt interest. Do not include on line 8a.

9a Ordinary dividends. Attach Schedule B if required.

9a

b Qualified dividends (see instructions).

9b

10 Capital gain distributions (see instructions).

10

11a IRA

distributions.

11a

11b Taxable amount

(see instructions).

11b

12a Pensions and annuities.

12a

12b Taxable amount

(see instructions).

12b

13 Unemployment compensation and Alaska Permanent Fund dividends.

13

14a Social security benefits.

14a

14b Taxable amount

(see instructions).

14b

15 Add lines 7 through 14b (far right column). This is your total income. ▶

15

47668

Adjusted gross income

16 Educator expenses (see instructions).

16

17 IRA deduction (see instructions).

17

18 Student loan interest deduction (see instructions).

18

19 Tuition and fees. Attach Form 8917.

19

20 Add lines 16 through 19. These are your total adjustments.

20

21 Subtract line 20 from line 15. This is your adjusted gross income. ▶

21

47668

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

QNA

Form 1040A (2015)

EXHIBIT A

45a

Tax, credits, and payments 22 Enter the amount from line 21 (adjusted gross income). 22 47668

23a Check ☐ You were born before January 2, 1951, ☐ Blind Total boxes
if: ☐ Spouse was born before January 2, 1951, ☐ Blind checked ▶ 23a ☐

Standard Deduction for—
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

b If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐

24 Enter your standard deduction. 24 12600

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 35068

26 Exemptions. Multiply \$4,000 by the number on line 6d. 26 16000

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.
This is your taxable income. ▶ 27 19068

28 Tax, including any alternative minimum tax (see instructions). 28 1939

29 Excess advance premium tax credit repayment. Attach Form 8962. 29

30 Add lines 28 and 29. 30 1939

31 Credit for child and dependent care expenses. Attach Form 2441. 31

32 Credit for the elderly or the disabled. Attach Schedule R. 32

33 Education credits from Form 8863, line 19. 33

34 Retirement savings contributions credit. Attach Form 8880. 34

35 Child tax credit. Attach Schedule 8812, if required. 35 1939

36 Add lines 31 through 35. These are your total credits. 36 1939

37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37

38 Health care: individual responsibility (see instructions). Full-year coverage ☒ 38

39 Add line 37 and line 38. This is your total tax. 39 0

40 Federal income tax withheld from Forms W-2 and 1099. 40 3738

41 2015 estimated tax payments and amount applied from 2014 return. 41

42a Earned income credit (EIC). 42a 484

b Nontaxable combat pay election. 42b

43 Additional child tax credit. Attach Schedule 8812. 43 61

44 American opportunity credit from Form 8863, line 8. 44

45 Net premium tax credit. Attach Form 8962. 45

46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. ▶ 46 4283

47 If line 46 is more than line 39, subtract line 39 from line 46.
This is the amount you overpaid. 47 4283

48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here ▶ ☐ 48a 4283

▶ b Routing number ☐ ▶ c Type: ☒ Checking ☐ Savings

▶ d Account number ☐

49 Amount of line 47 you want applied to your 2016 estimated tax. 49

Amount you owe 50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. ▶ 50

51 Estimated tax penalty (see instructions). 51

Third party designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Print/type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no. ▶

QNA

EX-1040A (2015)

2016 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

EXHIBIT A

47a

41

Form 8879

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Don't send to the IRS. This isn't a tax return.

▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

2016

Submission Identification Number (SID) ▶

Taxpayer's name

ALAN W CRITTENDEN

Social security number

7643

Spouse's name

MARIKO C CRITTENDEN

Spouse's social security number

-5305

Part I Tax Return Information — Tax Year Ending December 31, 2016 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	48639
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	4201
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	6155
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____

ERO firm name

to enter or generate my PIN

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2016 electronically filed income tax return.

☒ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____

Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____

ERO firm name

to enter or generate my PIN

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2016 electronically filed income tax return.

☒ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____

Date ▶ _____

Practitioner PIN Method Returns Only—continue below**Part III** Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

--	--	--	--	--	--	--	--	--	--	--	--

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ TAXSLAYER

Date ▶ 04/15/2017

ERO Must Retain This Form — See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

EX-108 8879 (2016)

48a

Form
1040ADepartment of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return (99)

2016

IRS Use Only—Do not write or staple in this space.

Your first name and initial ALAN W.		Last name CRITTENDEN	OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN	Your social security number [REDACTED]-7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252		Apt. no.	Spouse's social security number [REDACTED]-5305
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367		Presidential Election Campaign Check here if you or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/country	Foreign postal code

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
MICHAEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
DANIEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than six dependents, see instructions.

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 2
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

Add numbers on lines above ▶ 4

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	50841
8a Taxable interest. Attach Schedule B if required.	8a	
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule B if required.	9a	
b Qualified dividends (see instructions).	9b	
10 Capital gain distributions (see instructions).	10	
11a IRA distributions.	11a	
11b Taxable amount (see instructions).	11b	
12a Pensions and annuities.	12a	
12b Taxable amount (see instructions).	12b	
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a Social security benefits.	14a	
14b Taxable amount (see instructions).	14b	
15 Add lines 7 through 14b (far right column). This is your total income. ▶	15	50841
Adjusted gross income		
16 Educator expenses (see instructions).	16	
17 IRA deduction (see instructions).	17	
18 Student loan interest deduction (see instructions).	18	2202
19 Tuition and fees. Attach Form 8917.	19	
20 Add lines 16 through 19. These are your total adjustments.	20	2202
21 Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	48639

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2016)

QNA

EXHIBIT A

49a

43

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	48639
	23a	Check <input type="checkbox"/> You were born before January 2, 1952. <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1952. <input type="checkbox"/> Blind Total boxes checked ▶ 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately. \$6,300 Married filing jointly or Qualifying widow(er). \$12,600 Head of household. \$9,300	24	Enter your standard deduction.	24	12600
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	36039
	26	Exemptions. Multiply \$4,050 by the number on line 6d.	26	16200
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	19839
	28	Tax, including any alternative minimum tax (see instructions).	28	2046
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30	Add lines 28 and 29.	30	2046
	31	Credit for child and dependent care expenses. Attach Form 2441.	31	
	32	Credit for the elderly or the disabled. Attach Schedule R.	32	
	33	Education credits from Form 8863, line 19.	33	2000
	34	Retirement savings contributions credit. Attach Form 8880.	34	
	35	Child tax credit. Attach Schedule 8812, if required.	35	46
	36	Add lines 31 through 35. These are your total credits.	36	2046
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39	Add line 37 and line 38. This is your total tax.	39	0
	40	Federal income tax withheld from Forms W-2 and 1099.	40	4201
	41	2016 estimated tax payments and amount applied from 2015 return.	41	
	42a	Earned income credit (EIC).	42a	NO
	b	Nontaxable combat pay election. 42b		
	43	Additional child tax credit. Attach Schedule 8812.	43	1954
	44	American opportunity credit from Form 8863, line 8.	44	
	45	Net premium tax credit. Attach Form 8962.	45	
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments.	46	6155
Refund	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid.	47	6155
	48a	Amount of line 47 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	6155
	b	Routing number <input type="text"/> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	49	Amount of line 47 you want applied to your 2017 estimated tax.	49	
Amount you owe	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
	51	Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid preparer use only	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN <input type="text"/>
	Firm's name ▶			Firm's EIN ▶ <input type="text"/>
	Firm's address ▶			Phone no. <input type="text"/>

QNA

EX-1040A (2016)

2017 Tax Return

prepared by,
TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

Form 8879

IRS e-file Signature Authorization

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceReturn completed Form 8879 to your ERO. (Do not send to IRS.)
Go to www.irs.gov/Form8879 for the latest information.

2017

Submission Identification Number (SID)

Taxpayer's name

ALAN W CRITTENDEN

Social security number

-7643

Spouse's name

MARIKO C CRITTENDEN

Spouse's social security number

-5305

Part I Tax Return Information — Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	52506
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	4453
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	5842
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize

ERO firm name

to enter or generate my PIN

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2017 electronically filed income tax return.

☒

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

☐ I authorize

ERO firm name

to enter or generate my PIN

Enter five digits, but
don't enter all zeros

as my signature on my tax year 2017 electronically filed income tax return.

☒

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

--	--	--	--	--	--	--	--	--	--	--	--

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ TAXSLAYER

Date ▶ 03/18/2018

ERO Must Retain This Form — See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

QNA

EXHIBIT 8879 (2017)

1040A

U.S. Individual Income Tax Return (93)

2017

IRS Use Only—Do not write or staple in this space.

Your first name and initial ALAN W.		Last name CRITTENDEN		OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN		Your social security number -7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252				Spouse's social security number -5305
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APD AP 96367				▲ Make sure the SSN(s) above and on line 6c are correct.
Foreign country name		Foreign province/state/county		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing status Check only one box.

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
MICHAEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>
DANIEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than six dependents, see instructions.

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:

- lived with you: **2**
- did not live with you due to divorce or separation (see instructions): **0**

Dependents on 6c not entered above: **0**

Add numbers on lines above ▶ **4**

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	52654
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
		11b Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	
		12b Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
		14b Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	52654

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	148
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	148
21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	52506

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

QNA

Form 1040A (2017)

EXHIBIT A

53a

47

Tax, credits, and payments 22 Enter the amount from line 21 (adjusted gross income). 22 52506

23a Check ☐ You were born before January 2, 1953, ☐ Blind } Total boxes
if: ☐ Spouse was born before January 2, 1953, ☐ Blind } checked ▶ 23a ☐

b If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐

Standard Deduction for—
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately. \$6,350
Married filing jointly or Qualifying widow(er). \$12,700
Head of household. \$9,350

24 Enter your standard deduction. 24 12700

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 39806

26 Exemptions. Multiply \$4,050 by the number on line 6d. 26 16200

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. ▶ 27 23606

28 Tax, including any alternative minimum tax (see instructions). 28 2611

29 Excess advance premium tax credit repayment. Attach Form 8962. 29

30 Add lines 28 and 29. 30 2611

31 Credit for child and dependent care expenses. Attach Form 2441. 31

32 Credit for the elderly or the disabled. Attach Schedule R. 32

33 Education credits from Form 8863, line 19. 33 2000

34 Retirement savings contributions credit. Attach Form 8880. 34

35 Child tax credit. Attach Schedule 8812, if required. 35 611

36 Add lines 31 through 35. These are your total credits. 36 2611

37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37

38 Health care: individual responsibility (see instructions). Full-year coverage ☒ 38

39 Add line 37 and line 38. This is your total tax. 39 0

40 Federal income tax withheld from Forms W-2 and 1099. 40 4453

41 2017 estimated tax payments and amount applied from 2016 return. 41

42a Earned income credit (EIC). 42a

b Nontaxable combat pay election. 42b

43 Additional child tax credit. Attach Schedule 8812. 43 1389

44 American opportunity credit from Form 8863, line 8. 44

45 Net premium tax credit. Attach Form 8962. 45

46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. ▶ 46 5842

47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. 47 5842

48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here ▶ ☐ 48a 5842

▶ b Routing number ☐ ▶ c Type: ☒ Checking ☐ Savings

▶ d Account number ☐

49 Amount of line 47 you want applied to your 2018 estimated tax. 49

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Amount you owe

50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. ▶ 50

51 Estimated tax penalty (see instructions). 51

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

HOUSEWIFE If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Print/Type preparer's name**Preparer's signature****Date****Check ☐ if self-employed****PTIN****Firm's name ▶****Firm's EIN ▶****Phone no.****Go to www.irs.gov/Form1040A for instructions and the latest information.****QNA**

EXTENDED 1040A (2017)

54a

48

ERO MUST RETAIN THIS FORM
DO NOT SUBMIT THIS FORM TO
GEORGIA DEPARTMENT OF REVENUE
UNLESS REQUESTED TO DO SO.

GA-8453
2014

IRS DCN OR SUBMISSION ID

[illegible]

GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

First Name and Initial ALAN W	Last Name CRITTENDEN	Social Security Number [REDACTED]-7643
If Joint Return, Spouse's First Name and Initial MARIKO	Spouse's Last Name CRITTENDEN	Spouse's Social Security Number [REDACTED]-5305
Home address (number and street) PSC 80 BOX 16252	Apt Number	Daytime Telephone Number [REDACTED]
City, Town or Post Office, State and Zip Code APO, AP 96367		

PART I

TAX RETURN INFORMATION

TAX RETURN INFORMATION		
1. Federal Adjusted Gross Income (Form 500, Line 8; Form 500EZ, Line 1)	1.	39991
2. Georgia Taxable Income (Form 500, Line 15; Form 500EZ, Line 3)	2.	23591
3. Net Georgia Tax (Form 500, Line 18; Form 500EZ, Line 4)	3.	1153
4. Refund (Form 500, Line 36; Form 500EZ Line 20)	4.	362
5. Balance Due (Form 500, Line 35; Form 500EZ, Line 19)	5.	

PART II

DECLARATION OF TAXPAYER(S)

DECLARATION OF TAXPAYER(S)
Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2014 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/transmitter.

SIGN HERE TAXPAYER'S SIGNATURE 04-02-15 04-02-15
Date Date
SPOUSE'S SIGNATURE (if joint return, both must sign) Date

PRINT NAME _____

EMAIL ADDRESS _____

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER
 DECLARE THAT I HAVE REVIEWED THE ABOVE-INDICATED RETURN

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only	ERO's Signature _____	Date _____
	Firm's Name _____	Check if also paid preparer <input type="checkbox"/>
	Address _____	FEIN/PTIN _____

IF PREPARED BY ANY PERSON OTHER THAN THE ERO, SIGNATURE OF PREPARED BY _____
 SSN/TIN _____

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE TAXPAYER HAS ANY KNOWLEDGE. SSN/TIN _____

Paid Preparer's Use Only

Paid Preparer's Signature _____ Date _____

Firm's Name _____ FID/TIN _____

Address _____ SSN/TIN _____

GA-8453 (REV 7/14)

KEEP A COPY WITH YOUR RECORDS

EXHIBIT A038

55a

49



1500403815



Georgia Form 500 (Rev. 9/14)
Individual Income Tax Return
Georgia Department of Revenue
2014 (Approved software version)

Fiscal Year
Beginning
Fiscal Year
Ending

DEL ☐ EXT ☐

YOUR FIRST NAME

1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
-7643

LAST NAME
CRITTENDEN

SUFFIX

Special Program Code
See Tax Booklet on Page 9

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
-5305

LAST NAME
CRITTENDEN

SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

(COUNTRY IF FOREIGN)

680 UET Exception
Attached ☐

4. Enter your Residency Status with the appropriate number.....
1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT
Residency Status 4. 1

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11).....
A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)
Filing Status 5. B

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2
7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.
DAINEL G

Last Name
CRITTENDEN

Social Security Number
[REDACTED]

Relationship to You
SON

First Name, MI.
MICHAEL P

Last Name
CRITTENDEN

Social Security Number
[REDACTED]

Relationship to You
SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

EXHIBIT A

56a

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2014



Page **2**

YOUR SOCIAL SECURITY NUMBER
[REDACTED] - 7643

7a. Number of Dependents (DO NOT include yourself or your spouse)..... 7a. 2
7b. Add Lines 6c and 7a. Enter total..... 7b. 4

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8. 39991
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9)..... 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. 39991

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a. 3000
(See Tax Booklet on Page 12 Line 11)

b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐

Total ☐ x 1,300 = 11b.

c. Total Standard Deduction (Line 11a + Line 11b)..... 11c. 3000
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A

a. Federal Itemized Deductions (Schedule A-Form 1040)..... 12a.

b. Less adjustments: (See Tax Booklet on Page 13, Line 12)..... 12b.

c. Georgia Total Itemized Deductions..... 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. 36991

14a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D 14a. 7400
or multiply by \$3,700 for filing status B or C

14b. Number on Line 7a. 2 multiplied by \$3,000..... 14b. 6000

14c. Add Lines 14a. and 14b. Enter total..... 14c. 13400

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)..... 15. 23591

16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22)..... 16. 1153

17. Credits from Schedule 2, Page 5, Line 12 of Form 500
(Enter total but not more than the amount on Line 16)..... 17.

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero..... 18. 1153

19. Georgia Income Tax Withheld on Wages and 1099s 19. 1515
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)

20. Other Georgia Income Tax Withheld..... 20.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

EXHIBIT A

57a

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2014



Page 3

YOUR SOCIAL SECURITY NUMBER
[REDACTED] - 7643

21. Estimated tax for 2014 and Form IT-560..... 21.
22. Total prepayment credits (Add Lines 19, 20 and 21)..... 22. 1515
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE..... 23.
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount..... 24. 362
25. Amount to be credited to 2015 ESTIMATED TAX..... 25.
26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)..... 26.
27. Georgia Fund for Children and Elderly (No gift of less than \$1.00)..... 27.
28. Georgia Cancer Research Fund (No gift of less than \$1.00)..... 28.
29. Georgia Land Conservation Program (No gift of less than \$1.00)..... 29.
30. Georgia National Guard Foundation (No gift of less than \$1.00)..... 30.
31. Dog & Cat Sterilization Fund (No gift of less than \$1.00)..... 31.
32. Saving the Cure Fund (No gift of less than \$1.00)..... 32.
33. FOR DEPARTMENT USE ONLY..... 33.
34. Form 500 UET (Estimated tax penalty)..... 34.
35. (If you owe) Add Lines 23, 26 thru 34
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE..... 35.
36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND..... 36. 362

Select only one option - See booklet page 13.

36a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐ Routing Number [REDACTED]

36b. Debit Card ☐

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit or Debit Card. If you do not select Direct Deposit or Debit Card, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740386
ATLANTA GA 30374-0386

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

Signature of Preparer

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

TAXPAYER'S EMAIL ADDRESS

PHONE NUMBER

DATE
04-02-2015

DATE
04-02-2015

NAME OF PREPARER OTHER THAN TAXPAYER

PREPARER'S FEIN

PREPARER'S SSN/PTIN

PHONE NUMBER

EXHIBIT A

58a

ERO MUST RETAIN THIS FORM
DO NOT SUBMIT THIS FORM TO
GEORGIA DEPARTMENT OF REVENUE
UNLESS REQUESTED TO DO SO.



GA-8453
2015

IRS DCN OR SUBMISSION ID

[illegible]

GEORGIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING
SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER

First Name and Initial ALAN W	Last Name CRITTENDEN	Social Security Number [REDACTED] - 7643
If Joint Return, Spouse's First Name and Initial MARIKO	Spouse's Last Name CRITTENDEN	Spouse's Social Security Number [REDACTED] - 5305
Home address (number and street) PSC 80 BOX 16252	Apt Number	Daytime Telephone Number [REDACTED]
City, Town or Post Office, State and Zip Code APO, AP 96367		

PART I

TAX RETURN INFORMATION

TAX RETURN INFORMATION		
1. Federal Adjusted Gross Income (Form 500, Line 8; Form 500EZ, Line 1)	1.	47668
2. Georgia Taxable Income (Form 500, Line 15; Form 500EZ, Line 3)	2.	31268
3. Net Georgia Tax (Form 500, Line 18; Form 500EZ, Line 6)	3.	1615
4. Refund (Form 500, Line 36; Form 500EZ Line 20)	4.	361
5. Balance Due (Form 500, Line 35; Form 500EZ, Line 19)	5.	

PART II

DECLARATION OF TAXPAYER(S)

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2015 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/transmitter.

SIGN

HERE TAXPAYER'S SIGNATURE

Date _____

SPOUSE'S SIGNATURE (if joint return, both must sign)

Date _____

PRINT NAME _____

EMAIL ADDRESS

PART III DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Signature _____ Date _____
 Firm's Name _____ Check if also paid preparer ☐
 Address _____ FEIN/PTIN _____
 SSN/TIN _____

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE TAXPAYER HAS ANY KNOWLEDGE.

Paid Preparer's Use Only	Paid Preparer's Signature _____		Date _____
	Firm's Name _____		FID/TIN _____
	Address _____		SSN/TIN _____

GA-8453 (REV 9/15)

KEEP A COPY WITH YOUR RECORDS



Georgia Form **500** (Rev. 09/02/15) Page 1
Individual Income Tax Return
Georgia Department of Revenue
2015 (Approved software version)

Fiscal Year
Beginning

Fiscal Year
Ending

YOUR FIRST NAME
1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

LAST NAME
CRITTENDEN

SUFFIX

Special Program Code
See IT-511 Tax Booklet

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
[REDACTED]-5305

LAST NAME
CRITTENDEN

SUFFIX



ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

500 UET Exception
Attached ☐

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... Residency Status

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 8.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... Filing Status

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

EXHIBIT A

60a

54



YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

7a. Number of Dependents (Enter details on Line 7c. and DO NOT include yourself or your spouse).....▶ 7a. 2

7b. Add Lines 6c and 7a. Enter total.....▶ 7b. 4

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

EXHIBIT A

55



YOUR SOCIAL SECURITY NUMBER
-7643

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8. 47668
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Schedule 1 (See IT-511 Tax Booklet)..... 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. 47668
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... 11a. 3000
(See IT-511 Tax Booklet)
- b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐
- Total ☐ x 1,300=..... 11b.
- c. Total Standard Deduction (Line 11a + Line 11b)..... 11c. 3000
Use EITHER Line 11c OR Line 12c (Do not write on both lines)
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A
- a. Federal Itemized Deductions (Schedule A-Form 1040) 12a.
- b. Less adjustments: (See IT-511 Tax Booklet) 12b.
- c. Georgia Total Itemized Deductions..... 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. 44668
- 14a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D..... 14a. 7400
OR multiply by \$3,700 for filing status B or C
- 14b. Number on Line 7a. 2 multiply by \$3,000..... 14b. 6000
- 14c. Add Lines 14a. and 14b. Enter total..... 14c. 13400
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)..... 15. 31268
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... 16. 1615
17. Credits from Form 500, Page 6, Schedule 2, Summary Section, Line 3
(Enter total but not more than the amount on Line 16)..... 17.
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero..... 18. 1615
19. Georgia Income Tax Withheld on Wages and 1099s 19. 1976
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)
20. Other Georgia Income Tax Withheld..... 20.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2015



Page 4

YOUR SOCIAL SECURITY NUMBER
-7643

21. Estimated tax for 2015 and Form IT-560 21.
22. Total prepayment credits (Add Lines 19, 20 and 21) 22. 1976
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE 23.
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount 24. 361
25. Amount to be credited to 2016 ESTIMATED TAX 25.
26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) 26.
27. Georgia Fund for Children and Elderly (No gift of less than \$1.00) 27.
28. Georgia Cancer Research Fund (No gift of less than \$1.00) 28.
29. Georgia Land Conservation Program (No gift of less than \$1.00) 29.
30. Georgia National Guard Foundation (No gift of less than \$1.00) 30.
31. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 31.
32. Saving the Cure Fund (No gift of less than \$1.00) 32.
33. Realizing Educational Achievement Can Happen (REACH) Program (No gift of less than \$1.00) 33.
34. Form 500 UET (Estimated tax penalty) 34.
35. (If you owe) Add Lines 23, 26 thru 34
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE 35.
36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND 36. 361

36a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐

Routing Number

Account Number

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit. If you do not enter Direct Deposit information, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105613
ATLANTA, GA 30348-5613

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105597
ATLANTA, GA 30348-5597

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN. I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

PHONE NUMBER

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

NAME OF PREPARER OTHER THAN TAXPAYER

Signature of Preparer

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

PREPARER'S FEIN

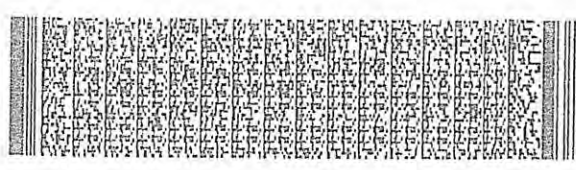
PREPARER'S SSN/PTIN

PHONE NUMBER

TAXPAYER'S EMAIL ADDRESS

EXHIBIT A

63a



Georgia Form **500** (Rev. 08/02/16) Page 1
Individual Income Tax Return
Georgia Department of Revenue
2016 (Approved software version)

Fiscal Year
Beginning

☐ Please check this box if you have attached more than three pages
of Form 500 Schedule 2.

Fiscal Year
Ending

DRIVER'S LICENSE/STATE ID

STATE ISSUED

YOUR FIRST NAME
1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

LAST NAME
CRITTENDEN

SUFFIX

Special Program Code
See IT-511 Tax Booklet

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
[REDACTED]-5305

LAST NAME
CRITTENDEN

SUFFIX



ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

500 UET Exception
Attached ☐

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **4. 3**

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **5. B**

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

Pages (1-5) are Required for Processing

EXHIBIT A

65a

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2016

1700403827

Page 2

YOUR SOCIAL SECURITY NUMBER
-7643

7a. Number of Dependents (Enter details on Line 7c., and DO NOT include yourself or your spouse)..... 7a. 2

7b. Add Lines 6c and 7a. Enter total..... 7b. 4

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

Relationship to You

SON

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8. 48639

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)..... 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10.

Pages (1-5) are Required for Processing

EXHIBIT A

66a

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2016



Page 3

YOUR SOCIAL SECURITY NUMBER
-7643

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... ▾ 11a.
(See IT-511 Tax Booklet)

b. Self: 65 or over? ☐ Blind? ☐

Spouse: 65 or over? ☐ Blind? ☐ Total x 1,300=..... ▾ 11b.

c. Total Standard Deduction (Line 11a + Line 11b)..... ▾ 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A

a. Federal Itemized Deductions (Schedule A-Form 1040)..... ▾ 12a.

b. Less adjustments: (See IT-511 Tax Booklet)..... ▾ 12b.

c. Georgia Total Itemized Deductions..... ▾ 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... ▾ 13.

14a. Number on Line 6c. multiply by \$2,700 for filing status A or D
OR multiply by \$3,700 for filing status B or C ▾ 14a.

14b. Number on Line 7a. multiply by \$3,000..... ▾ 14b.

14c. Add Lines 14a. and 14b. Enter total..... ▾ 14c.

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▾ 15.

34441

16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... ▾ 16.

1807

17. Low Income Credit 17a. 17b. ▾ 17c.

18. Other State(s) Tax Credit..... ▾ 18.

19. Credits used from IND-CR Summary Worksheet ▾ 19.

20. Total Credits from Schedule 2 Georgia Tax Credits (Sum of all Schedule 2s). ▾ 20.

21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ▾ 21.

22. Balance (Line 16 less Line 21) if zero or less than zero ▾ 22.

1807

23. Georgia Income Tax Withheld on Wages and 1099s ▾ 23.
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)

2166

24. Other Georgia Income Tax Withheld..... ▾ 24.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

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Pages (1-5) are Required for Processing

TAXSLAYER

02 1038-038 2016 GA 004 T1 16
EXHIBIT A

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al



YOUR SOCIAL SECURITY NUMBER
[REDACTED] - 7643

INCOME STATEMENT DETAILS Enter income reported from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

(INCOME STATEMENT A)	(INCOME STATEMENT B)	(INCOME STATEMENT C)
1. WITHHOLDING TYPE: <input checked="" type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input checked="" type="checkbox"/> SSN <input type="checkbox"/> 539990000	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID [REDACTED] 73PQ	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME 50841	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD 2166	5. GA TAX WITHHELD	5. GA TAX WITHHELD
(INCOME STATEMENT D)	(INCOME STATEMENT E)	(INCOME STATEMENT F)
1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP	1. WITHHOLDING TYPE: <input type="checkbox"/> W-2s <input type="checkbox"/> G2-A <input type="checkbox"/> G2-LP <input type="checkbox"/> 1099s <input type="checkbox"/> G2-FL <input type="checkbox"/> G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>	2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) <input type="checkbox"/> SSN <input type="checkbox"/>
3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID	3. EMPLOYER/PAYER STATE WITHHOLDING ID
4. GA WAGES / INCOME	4. GA WAGES / INCOME	4. GA WAGES / INCOME
5. GA TAX WITHHELD	5. GA TAX WITHHELD	5. GA TAX WITHHELD

Please complete the Supplemental W-2 Income Statement if additional space is needed.

25. Estimated tax for 2016 and Form IT-560	25.	
26. Total prepayment credits (Add Lines 23, 24 and 25).....	26.	2166
27. If Line 22 exceeds Line 26 enter BALANCE DUE STATE	27.	
28. If Line 26 exceeds Line 22 enter OVERPAYMENT amount	28.	359
29. Amount to be credited to 2017 ESTIMATED TAX	29.	

Pages (1-5) are Required for Processing

EXHIBIT A

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2016

1700403857

Page 5

YOUR SOCIAL SECURITY NUMBER
-7643

30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)..... 30.
31. Georgia Fund for Children and Elderly (No gift of less than \$1.00)..... 31.
32. Georgia Cancer Research Fund (No gift of less than \$1.00) 32.
33. Georgia Land Conservation Program (No gift of less than \$1.00)..... 33.
34. Georgia National Guard Foundation (No gift of less than \$1.00) 34.
35. Dog & Cat Sterilization Fund (No gift of less than \$1.00)..... 35.
36. Saving the Cure Fund (No gift of less than \$1.00)..... 36.
37. Realizing Educational Achievement Can Happen (REACH) Program 37.
(No gift of less than \$1.00)
FOR DEPARTMENT USE ONLY.....
38. Form 500 UET (Estimated tax penalty)..... 38.
39. (If you owe) Add Lines 27, 30 thru 38
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 39.
40. (If you are due a refund) Subtract the sum of Lines 29 thru 38 from Line 28
THIS IS YOUR REFUND..... 40.

359

40a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐ Routing Number

Account Number

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit. If you do not enter Direct Deposit information, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

PHONE NUMBER

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

NAME OF PREPARER OTHER THAN TAXPAYER

Do you want to authorize DOR to discuss this return with the
named preparer. Yes ☐

PREPARER'S FIRM NAME

Signature of Preparer

PREPARER'S FEIN

PREPARER'S SSN/PTIN/SIDN

PHONE NUMBER

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below email address regarding any updates to my account(s).

TAXPAYER'S EMAIL ADDRESS

Pages (1-5) are Required for Processing

EXHIBIT A

69a



YOUR SOCIAL SECURITY NUMBER
-7643

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

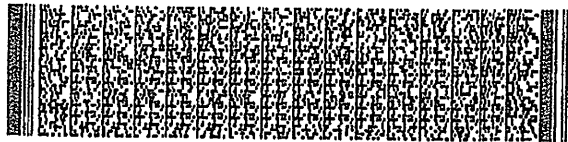
Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 50841	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 50841
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 50841	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 50841
6. TOTAL ADJUSTMENTS FROM FORM 1040 2202	6. TOTAL ADJUSTMENTS FROM FORM 1040 2202	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 48639	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 -2202	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 50841
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9.	100.00 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a.	3000
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D OR▶ from Form 500 or 500X multiply by \$3,700 for filing status B or C	11a.	7400
11b. Number on Line 7a. 2 multiply by \$3,000.....▶ from Form 500 or 500X	11b.	6000
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	13400
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12.	16400
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	16400
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X.....▶	14.	34441

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1.	2.	3.	4.

EXHIBIT A



Georgia Form **500** (Rev. 06/22/17) **Page 1**
Individual Income Tax Return
Georgia Department of Revenue
2017 (Approved software version)

Fiscal Year
Beginning

Fiscal Year
Ending

YOUR DRIVER'S LICENSE/STATE ID

STATE ISSUED

YOUR FIRST NAME
1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
-7643

LAST NAME
CRITTENDEN

SUFFIX

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
-5305

LAST NAME
CRITTENDEN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **4. 3**

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **5. B**

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

Pages (1-5) are Required for Processing

EXHIBIT A

72a

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YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

7a. Number of Dependents (Enter details on Line 7c., and DO NOT include yourself or your spouse)..... 7a. 2

7b. Enter the total number of exemptions and dependents (Add Lines 6c and 7a) 7b. 4

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI. MICHAEL P	Last Name CRITTENDEN
Social Security Number [REDACTED]	Relationship to You SON

First Name, MI. DAINEL G	Last Name CRITTENDEN
Social Security Number [REDACTED]	Relationship to You SON

First Name, MI.	Last Name
Social Security Number	Relationship to You

First Name, MI.	Last Name
Social Security Number	Relationship to You

First Name, MI.	Last Name
Social Security Number	Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8. 52506
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet)..... 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10.

Pages (1-5) are Required for Processing

EXHIBIT A

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017



Page 3

YOUR SOCIAL SECURITY NUMBER
-7643

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... ▶ 11a.
(See IT-511 Tax Booklet)
b. Self: 65 or over? ☐ Blind? ☐
Spouse: 65 or over? ☐ Blind? ☐ Total x 1,300=..... ▶ 11b.
c. Total Standard Deduction (Line 11a + Line 11b)..... ▶ 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A
- a. Federal Itemized Deductions (Schedule A-Form 1040)..... ▶ 12a.
b. Less adjustments: (See IT-511 Tax Booklet)..... ▶ 12b.
c. Georgia Total Itemized Deductions..... ▶ 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... ▶ 13.
- 14a. Enter the number from Line 6c. Multiply by \$2,700 for filing status A ▶ 14a.
or D OR multiply by \$3,700 for filing status B or C
- 14b. Enter the number from Line 7a. Multiply by \$3,000..... ▶ 14b.
- 14c. Add Lines 14a. and 14b. Enter total..... ▶ 14c.
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▶ 15. 36254
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... ▶ 16. 1915
17. Low Income Credit 17a. 17b. ▶ 17c.
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)..... ▶ 18.
19. Credits used from IND-CR Summary Worksheet ▶ 19.
20. Total Credits Used from Schedule 2 Georgia Tax Credits ▶ 20.
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ▶ 21.
22. Balance (Line 16 less Line 21) if zero or less than zero ▶ 22. 1915
23. Georgia Income Tax Withheld on Wages and 1099s ▶ 23. 2275
(Enter Tax Withheld Only and include W-2s and/or 1099s)
24. Other Georgia Income Tax Withheld..... ▶ 24.
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

TAXSLAYER

Pages (1-5) are Required for Processing

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EXHIBIT A

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017

1800403848

Page 4

YOUR SOCIAL SECURITY NUMBER
-7643

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

(INCOME STATEMENT A)

1. WITHHOLDING TYPE:
☒ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☒ SSN ☐
539990000

3. EMPLOYER/PAYER STATE WITHHOLDING ID
73PQ

4. GA WAGES / INCOME
52654

5. GA TAX WITHHELD
2275

(INCOME STATEMENT B)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT C)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT D)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT E)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT F)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

Please complete the Supplemental W-2 Income Statement if additional space is needed.

25. Estimated Tax paid for 2017 and Form IT-560 25.
26. Total prepayment credits (Add Lines 23, 24 and 25) 26. 2275
27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter
balance due 27.
28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter
overpayment 28. 360
29. Amount to be credited to 2018 ESTIMATED TAX 29.

Pages (1-5) are Required for Processing

EXHIBIT A

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Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2017



Page 5

YOUR SOCIAL SECURITY NUMBER
[REDACTED] -7643

30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)..... 30.
31. Georgia Fund for Children and Elderly (No gift of less than \$1.00)..... 31.
32. Georgia Cancer Research Fund (No gift of less than \$1.00) 32.
33. Georgia Land Conservation Program (No gift of less than \$1.00)..... 33.
34. Georgia National Guard Foundation (No gift of less than \$1.00) 34.
35. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 35.
36. Saving the Cure Fund (No gift of less than \$1.00)..... 36.
37. Realizing Educational Achievement Can Happen (REACH) Program 37.
(No gift of less than \$1.00)
38. Public Safety Memorial Grant (No gift of less than \$1.00)..... 38.
39. Form 500 UET (Estimated tax penalty) ☐ 500 UET exception attached.... 39.
40. (If you owe) Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. 40.
41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND..... 41.

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41a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐

Routing
Number
Account
Number

If you do not enter Direct Deposit information or if
you are a first time filer a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge
and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.
Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Date

Date

Taxpayer's Phone Number
[REDACTED]

☐ I authorize DOR to discuss this return with the named preparer.

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

Pages (1-5) are Required for Processing

EXHIBIT A

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Georgia Form 500
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident



Schedule 3
Page 1

YOUR SOCIAL SECURITY NUMBER
-7643

2017 (Approved software version)

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 52654	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 52654
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 52654	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 52654
6. TOTAL ADJUSTMENTS FROM FORM 1040 148	6. TOTAL ADJUSTMENTS FROM FORM 1040 148	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 52506	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 -148	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 52654
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9.	100.00 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a.	3000
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c. from Form 500 or 500X 2 multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	11a.	7400
11b. Enter the number on Line 7a. from Form 500 or 500X 2 multiply by \$3,000.....▶	11b.	6000
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	13400
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12.	16400
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	16400
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X.....▶	14	36254

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. 2. 3. 4.

EXHIBIT A

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日本国とアメリカ合衆国との間の相互協力及び安全保障条約第六条に基づく施設及び区域並びに日本国における合衆国軍隊の地位に関する協定

昭和 35 年 1 月 19 日ワシントンで署名
昭和 35 年 6 月 19 日国会承認
昭和 35 年 6 月 21 日承認の内閣決定
昭和 35 年 6 月 23 日承認を通知する公文交換
昭和 35 年 6 月 23 日公布 条約第 7 号
昭和 35 年 6 月 23 日効力発生

日本国及びアメリカ合衆国は、千九百六十年一月十九日にワシントンで署名された日本国とアメリカ合衆国との間の相互協力及び安全保障条約第六条の規定に従い、次に掲げる条項によりこの協定を締結した。

第一章

この協定において、

① 合衆国軍隊の構成員」とは、日本国の領域にある間におけるアメリカ合衆国の陸軍、海軍又は空軍に属する人員で現に服役中のものをいう
② 軍属」とは、合衆国の国籍を有する文民で日本国にある合衆国軍隊に雇用され、これに勤務し、又はこれに随伴するもの 通常日本国に居住する者及び第十四条 1 に掲げる者を除く。をいう。この協定のみの適用上、合衆国及び日本国の二重国籍者で合衆国が日本国に入れたものは、合衆国国民とみなす。

③ 家族」とは、次のものをいう、

- (1) 配偶者及び二十一才未満の子
- (2) 父、母及び二十一才以上の子で、その生計費の半額以上を合衆国軍隊の構成員又は軍属に依存するもの

第二章

1 ① 合衆国は、相互協力及び安全保障条約第六条の規定に基づき、日本国内の施設及び区域の使用を許される。個々の施設及び区域に関する協定は、第二十五条に定める合同委員会を通じて両政府が締結しなければならない。施設及び区域」には、当該施設及び区域の運営に必要な現存の設備、備品及び定着物を含む。

② 合衆国が日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定の終了の時に使用している施設及び区域は、両政府が ① の規定に従って合意した施設及び区域とみなす。

AGREEMENT UNDER ARTICLE VI OF THE
TREATY OF MUTUAL COOPERATION AND
SECURITY BETWEEN JAPAN AND THE
UNITED STATES OF AMERICA, REGARDING
FACILITIES AND AREAS AND THE STATUS OF
UNITED STATES ARMED FORCES IN JAPAN

Signed at Washington, January 19, 1960

Approved by the diet, June 19, 1960

Approval decided by the cabinet, June 21, 1960

Notes of approval exchanged at Tokyo, June 23, 1960

Promulgated, June 23, 1960

Entered into force, June 23, 1960

Japan and the United States of America, pursuant to Article VI of the Treaty of Mutual Cooperation and Security between Japan and the United States of America signed at Washington on January 19, 1960, have entered into this Agreement in terms as set forth below:

ARTICLE I

In this Agreement the expression-

- (a) "members of the United States armed forces" means the personnel on active duty belonging to the land, sea or air armed services of the United States of America when in the territory of Japan.
- (b) "civilian component" means the civilian persons of United States nationality who are in the employ of, serving with, or accompanying the United States armed forces in Japan, but excludes persons who are ordinarily resident in Japan or who are mentioned in paragraph 1 of Article XIV. For the purposes of this Agreement only, dual nationals, Japanese and United States, who are brought to Japan by the United States shall be considered as United States nationals.
- (c) "dependents" means
 - 1 Spouse, and children under 21;
 - 2 Parents, and children over 21, if dependent for over half their support upon a member of the United States armed forces or civilian component.

ARTICLE II

1. (a) The United States is granted, under Article VI of the Treaty of Mutual Cooperation and Security, the use of facilities and areas in Japan. Agreements as to specific facilities and areas shall be concluded by the two Governments through the Joint Committee provided for in Article XXV of this Agreement. "Facilities and areas" include existing furnishings, equipment and fixtures necessary to the operation of such facilities and areas.

(b) The facilities and areas of which the United States has the use at the time of expiration of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, shall be considered as facilities and areas agreed upon between the two Governments in accordance with sub-paragraph (a) above.

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2 日本国政府及び合衆国政府は、いずれか一方の要請があるときは、前記の取極を再検討しなければならない。また、前記の施設及び区域を日本国に返還すべきこと又は新たに施設及び区域を提供することを合意することができる。

3 合衆国軍隊が使用する施設及び区域は、この協定の目的のため必要でなくなったときは、いつでも、日本国に返還しなければならない。合衆国は、施設及び区域の必要性を前記の返還を目的としてたえず検討することに同意する。

4 a) 合衆国軍隊が施設及び区域を一時的に使用していないときは、日本国政府は、臨時にそのような施設及び区域をみずから使用し、又は日本国民に使用させることができる。ただし、この使用が、合衆国軍隊による当該施設及び区域の正規の使用の目的にとつて有害でないことが合同委員会を通じて両政府間に合意された場合に限る。

b) 合衆国軍隊が一定の期間を限つて使用するべき施設及び区域に関しては、合同委員会は、当該施設及び区域に関する協定中に、適用があるこの協定の規定の範囲を明記しなければならない。

第三条

1 合衆国は、施設及び区域内において、それらの設定、運営、警護及び管理のために必要なすべての措置を執ることができる。日本国政府は、施設及び区域の支持、警護及び管理のための合衆国軍隊の施設及び区域への出入の便を図るため、合衆国軍隊の要請があつたときは、合同委員会を通ずる両政府間の協議の上で、それらの施設及び区域に隣接し又はそれらの近傍の土地、領水及び空間において、関係法令の範囲内で必要な措置を執るものとする。合衆国も、また、合同委員会を通ずる両政府間の協議の上で前記の目的のために必要な措置を執ることができる。

2 合衆国は、1に定める措置を、日本国の領域への、領域からの又は領域内の航海、航空、通信又は陸上交通を不必要に妨げるような方法によつては執らないことに同意する。合衆国が使用する電波放射の装置が用いる周波数、電力及びこれらに類する事項に関するすべての問題は、両政府の当局間の取極により解決しなければならない。日本国政府は、合衆国軍隊が必要とする電気通信用電子装置に対する妨害を防止し又は除去するためのすべての合理的な措置を関係法令の範囲内で執るものとする。

3 合衆国軍隊が使用している施設及び区域における作業は、公共の安全に妥当な考慮を払つて行なわなければならない。

第四条

1 合衆国は、この協定の終了の際又はその前に日本国に施設及び区域を返還するに当たつて、当該施設及び区域をそれらが合衆国軍隊に提供された時の状態に回復し、又はその回復の代りに日本国に補償する義務を負わない。

2 日本国は、この協定の終了の際又はその前における施設及び区域の返還の際、当該施設及び区域に加えられている改良又はそこに残さ

2 At the request of either Government, the Governments of Japan and the United States shall review such arrangements and may agree that such facilities and areas shall be returned to Japan or that additional facilities and areas may be provided.

3 The facilities and areas used by the United States armed forces shall be returned to Japan whenever they are no longer needed for purposes of this Agreement, and the United States agrees to keep the needs for facilities and areas under continual observation with a view toward such return.

4.6) When facilities and areas are temporarily not being used by the United States armed forces, the Government of Japan may make, or permit Japanese nationals to make, interim use of such facilities and areas provided that it is agreed between the two Governments through the Joint Committee that such use would not be harmful to the purposes for which the facilities and areas are normally used by the United States armed forces.

b) With respect to facilities and areas which are to be used by United States armed forces for limited periods of time, the Joint Committee shall specify in the agreements covering such facilities and areas the extent to which the provisions of this Agreement shall apply.

ARTICLE III

1 Within the facilities and areas, the United States may take all the measures necessary for their establishment, operation, safeguarding and control. In order to provide access for the United States armed forces to the facilities and areas for their support, safeguarding and control, the Government of Japan shall, at the request of the United States armed forces and upon consultation between the two Governments through the Joint Committee, take necessary measures within the scope of applicable laws and regulations over land, territorial waters and airspace adjacent to, or in the vicinities of the facilities and areas. The United States may also take necessary measures for such purposes upon consultation between the two Governments through the Joint Committee.

2 The United States agrees not to take the measures referred to in paragraph 1 in such a manner as to interfere unnecessarily with navigation, aviation, communication, or land travel to or from or within the territories of Japan. All questions relating to frequencies, power and like matters used by apparatus employed by the United States designed to emit electric radiation shall be settled by arrangement between the appropriate authorities of the two Governments. The Government of Japan shall, within the scope of applicable laws and regulations, take all reasonable measures to avoid or eliminate interference with telecommunications electronics required by the United States armed forces.

3. Operations in the facilities and areas in use by the United States armed forces shall be carried on with due regard for the public safety.

ARTICLE IV

1. The United States is not obliged, when it returns facilities and areas to Japan on the expiration of this Agreement or at an earlier date, to restore the facilities and areas to the condition in which they were at the time they became available to the United States armed forces, or to compensate Japan in lieu of such restoration.

2. Japan is not obliged to make any compensation to the United States

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れる建物若しくはその他の工作物について、合衆国にいかなる補償をする義務も負わない。

3 前記の規定は、合衆国政府が日本国政府との特別取極に基づいて行なう建設には適用しない。

第五条

1 合衆国及び合衆国以外の国の船舶及び航空機で、合衆国によつて、合衆国のために又は合衆国の管理の下に公の目的で運航されるものは、入港料又は着陸料を課されないで日本国の港又は飛行場に入ることができる。この協定による免除を与えられない貨物又は旅客がそれらの船舶又は航空機で運送されるときは、日本国の当局にその旨の通告を与えなければならない。その貨物又は旅客の日本国への入国及び同国からの出国は、日本国の法令による。

2 1に掲げる船舶及び航空機、合衆国政府所有の車両、装甲車両を含む。)並びに合衆国軍隊の構成員及び軍属並びにそれらの家族は、合衆国軍隊が使用している施設及び区域に入出、これらのものの間を移動し、及びこれらのものと日本国の港又は飛行場との間を移動することができる。合衆国の軍用車両の施設及び区域への出入並びにこれらのものの間の移動には、道路使用料その他の課徴金を課さない。

3 1に掲げる船舶が日本国の港に入る場合には、通常の状態においては、日本国の当局に適当な通告をしなければならない。その船舶は、強制水先を免除される。もつとも、水先人を使用したときは、相当する料率で水先料を支払わなければならない。

第六条

1 すべての非軍用及び軍用の航空交通管理及び通信の体系は、緊密に協調して発達を図るものとし、かつ、集団安全保障の利益を達成するため必要な程度に整合するものとする。この協調及び整合を図るため必要な手続及びそれに対するその後の変更は、両政府の当局間の取極によつて定める。

2 合衆国軍隊が使用している施設及び区域並びにそれらに隣接し又はそれらの近傍の領水に置かれ、又は設置される燈火その他の航行補助施設及び航空保安施設は、日本国で使用されている様式に合致しなければならない。これらの施設を設置した日本国及び合衆国の当局は、その位置及び特徴を相互に通告しなければならない。かつ、それらの施設を変更し、又は新たに設置する前に予告をしなければならない。

第七条

合衆国軍隊は、日本国政府の各省その他の機関に当該時に適用されている条件よりも不利でない条件で、日本国政府が有し、管理し、又は規制するすべての公益事業及び公共の役務を利用することができ、並びにその利用における優先権を享有するものとする。

第八条

日本国政府は、両政府の当局間の取極に従い、次の気象業務を合衆国軍隊に提供することを約束する。

for any improvements made in the facilities and areas or for the buildings or structures left thereon on the expiration of this Agreement or the earlier return of the facilities and areas.

3. The foregoing provisions shall not apply to any construction which the Government of the United States may undertake under special arrangements with the Government of Japan.

ARTICLE V

1. United States and foreign vessels and aircraft operated by, for, or under the control of the United States for official purposes shall be accorded access to any port or airport of Japan free from toll or landing charges. When cargo or passengers not accorded the exemptions of this Agreement are carried on such vessels and aircraft, notification shall be given to the appropriate Japanese authorities, and their entry into and departure from Japan shall be according to the laws and regulations of Japan.

2. The vessels and aircraft mentioned in paragraph 1, United States Government-owned vehicles including armor, and members of the United States armed forces, the civilian component, and their dependents shall be accorded access to and movement between facilities and areas in use by the United States armed forces and between such facilities and areas and the ports or airports of Japan. Such access to and movement between facilities and areas by United States military vehicles shall be free from toll and other charges.

3. When the vessels mentioned in paragraph 1 enter Japanese ports, appropriate notification shall, under normal conditions, be made to the proper Japanese authorities. Such vessels shall have freedom from compulsory pilotage, but if a pilot is taken pilotage shall be paid for at appropriate rates.

ARTICLE VI

1. All civil and military air traffic control and communications systems shall be developed in close coordination and shall be integrated to the extent necessary for fulfillment of collective security interests. Procedures, and any subsequent changes thereto, necessary to effect this coordination and integration will be established by arrangement between the appropriate authorities of the two Governments.

2. Lights and other aids to navigation of vessels and aircraft placed or established in the facilities and areas in use by United States armed forces and in territorial waters adjacent thereto or in the vicinity thereof shall conform to the system in use in Japan. The Japanese and United States authorities which have established such navigation aids shall notify each other of their positions and characteristics and shall give advance notification before making any changes in them or establishing additional navigation aids.

ARTICLE VII

The United States armed forces shall have the use of all public utilities and services belonging to, or controlled or regulated by the Government of Japan, and shall enjoy priorities in such use, under conditions no less favorable than those that may be applicable from time to time to the ministries and agencies of the Government of Japan.

- (a) 地上及び海上からの気象観測（気象観測船からの観測を含む。）
 (b) 気象資料（気象庁の定期的概報及び過去の資料を含む。）

- (c) 航空機の安全かつ正確な運航のために必要な気象情報を報ずる電気通信業務
 (d) 地震観測の資料（地震から生ずる津波の予想される程度及びその津波の影響を受ける区域の予想を含む。）

第九条

1 この条の規定に従うことを条件として、合衆国は、合衆国軍隊の構成員及び軍属並びにそれらの家族である者を日本国に入れることができる。

2 合衆国軍隊の構成員は、旅券及び査証に関する日本国の法令の適用から除外される。合衆国軍隊の構成員及び軍属並びにそれらの家族は、外国人の登録及び管理に関する日本国の法令の適用から除外される。ただし、日本国の領域における永久的な居所又は住所を要求する権利を取得するものとみなされない。

3 合衆国軍隊の構成員は、日本国への入国又は日本国からの出国に当たつて、次の文書を携帯しなければならない。

- (a) 氏名、生年月日、階級及び番号、軍の区分並びに写真を掲げる身分証明書
 (b) その個人又は集団が合衆国軍隊の構成員として有する地位及び命令された旅行の証明となる個別又は集団的旅行の命令書

合衆国軍隊の構成員は、日本国にある間の身分証明のため、前記の身分証明書を携帯していなければならない。身分証明書は、要請があるときは日本国の当局に提示しなければならない。

4 軍属、その家族及び合衆国軍隊の構成員の家族は、合衆国の当局が発給した適当な文書を携帯し、日本国への入国若しくは日本国からの出国に当たつて又は日本国にある間のその身分を日本国の当局が確認することができるようにしなければならない。

5 1の規定に基づいて日本国に入国した者の身分に変更があつてその者がそのような入国の資格を有しなくなつた場合には、合衆国の当局は、日本国の当局にその旨を通告するものとし、また、その者が日本国から退去することを日本国の当局によつて要求されたときは、日本国政府の負担によらないで担当の期間内に日本国から移送することを確保しなければならない。

6 日本国政府が合衆国軍隊の構成員若しくは軍属の日本国の領域からの送出国を要請し、又は合衆国軍隊の旧構成員若しくは旧軍属に対し若しくは合衆国軍隊の構成員、軍属、旧構成員若しくは旧軍属の家族に対し退去命令を出したときは、合衆国の当局は、それらの者を自国の領域内に受け入れ、その他日本国外に送出国につき責任を負う。この項の規定は、日本国民でない若しくは合衆国軍隊の構成員若しくは軍属として又は合衆国軍隊の構成員若しくは軍属となるために日本国に入国したものと及びそれらの者の家族に対してのみ適用する。

ARTICLE VIII

The Government of Japan undertakes to furnish the United States armed forces with the following meteorological services in accordance with arrangements between the appropriate authorities of the two Governments:

- (a) Meteorological observations from land and ocean areas including observations from weather ships.
 (b) Climatological information including periodic summaries and the historical data of the Meteorological Agency.
 (c) Telecommunications service to disseminate meteorological information required for the safe and regular operation of aircraft.
 (d) Seismographic data including forecasts of the estimated size of tidal waves resulting from earthquakes and areas that might be affected thereby.

ARTICLE IX

1. The United States may bring into Japan persons who are members of the United States armed forces, the civilian component, and their dependents, subject to the provisions of this Article.

2. Members of the United States armed forces shall be exempt from Japanese passport and visa laws and regulations. Members of the United States armed forces, the civilian component, and their dependents shall be exempt from Japanese laws and regulations on the registration and control of aliens, but shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan.

3. Upon entry into or departure from Japan members of the United States armed forces shall be in possession of the following documents:

- (a) personal identity card showing name, date of birth, rank and number, service, and photograph; and
 (b) individual or collective travel order certifying to the status of individual or group as a member or members of the United States armed forces and to the travel ordered.

For purposes of their identification while in Japan, members of the United States armed forces shall be in possession of the foregoing personal identity card which must be presented on request to the appropriate Japanese authorities.

4. Members of the civilian component, their dependents, and the dependents of members of the United States armed forces shall be in possession of appropriate documentation issued by the United States authorities so that their status may be verified by Japanese authorities upon their entry into or departure from Japan, or while in Japan.

5. If the status of any person brought into Japan under paragraph 1 of this Article is altered so that he would no longer be entitled to such admission, the United States authorities shall notify the Japanese authorities and shall, if such person be required by the Japanese authorities to leave Japan, assume that transportation from Japan will be provided within a reasonable time at no cost to the Government of Japan.

6. If the Government of Japan has requested the removal from its territory of a member of the United States armed forces or civilian component or has made an expulsion order against an ex-member of the United States armed forces or the civilian component or against a dependent of a member or ex-member, the authorities of the United States shall be responsible for receiving the person concerned within its

第十条

1 日本国は、合衆国が合衆国軍隊の構成員及び軍属並びにそれらの家族に対して発給した運転許可証若しくは運転免許証又は軍の運転許可証を、運転者試験又は手数料を課さないで、有効なものとして承認する。

2 合衆国軍隊及び軍属用の公用車両は、それを容易に識別させる明確な番号標又は個別の記号を付けていなければならない。

3 合衆国軍隊の構成員及び軍属並びにそれらの家族の私有車両は、日本国民に適用される条件と同一の条件で取得する日本国の登録番号標を付けていなければならない。

第十一条

1 合衆国軍隊の構成員及び軍属並びにそれらの家族は、この協定中に規定がある場合を除くほか、日本国の税関当局が執行する法令に服さなければならない。

2 合衆国軍隊、合衆国軍隊の公認調達機関又は第十五条に定める諸機関が合衆国軍隊の公用のため又は合衆国軍隊の構成員及び軍属並びにそれらの家族の使用のため輸入するすべての資材、需品及び備品並びに合衆国軍隊が専用すべき資材、需品及び備品又は合衆国軍隊が使用する物品若しくは施設に最終的には合体されるべき資材、需品及び備品は、日本国に入れることを許される。この輸入には、関税その他の課徴金を課さない。前記の資材、需品及び備品は、合衆国軍隊、合衆国軍隊の公認調達機関又は第十五条に定める諸機関が輸入するものである旨の適当な証明書 合衆国軍隊が専用すべき資材、需品及び備品又は合衆国軍隊が使用する物品若しくは施設に最終的には合体されるべき資材、需品及び備品にあつては、合衆国軍隊が前記の目的のために受領すべき旨の適当な証明書)を必要とする。

3 合衆国軍隊の構成員及び軍属並びにそれらの家族に仕向けられ、かつ、これらの者の私用に供される財産には、関税その他の課徴金を課する。ただし、次のものについては、関税その他の課徴金を課さない。

a) 合衆国軍隊の構成員若しくは軍属が日本国で勤務するため最初に到着した時に輸入し、又はそれらの家族が当該合衆国軍隊の構成員若しくは軍属と同居するため最初に到着した時に輸入するこれらの者の私用のための家具及び家庭用品並びにこれらの者が入国の際持ち込む私用のための身回り品

b) 合衆国軍隊の構成員又は軍属が自己又はその家族の私用のため輸入する車両及び部品

c) 合衆国軍隊の構成員及び軍属並びにそれらの家族の私用のため合衆国において通常日常用として購入される種類の合理的な数量の衣類及び家庭用品で、合衆国軍事郵便局を通じて日本国に郵送されるもの

own territory or otherwise disposing of him outside Japan. This paragraph shall apply only to persons who are not nationals of Japan and have entered Japan as members of the United States armed forces or civilian component or for the purpose of becoming such members, and to the dependents of such persons.

ARTICLE X

1. Japan shall accept as valid, without a driving test or fee, the driving permit or license or military driving permit issued by the United States to a member of the United States armed forces, the civilian component, and their dependents.

2. Official vehicles of the United States armed forces and the civilian component shall carry distinctive numbered plates or individual markings which will readily identify them.

3. Privately owned vehicles of members of the United States armed forces, the civilian component, and their dependents shall carry Japanese number plates to be acquired under the same conditions as those applicable to Japanese nationals.

ARTICLE XI

1. Save as provided in this Agreement, members of the United States armed forces, the civilian component, and their dependents shall be subject to the laws and regulations administered by the customs authorities of Japan.

2. All materials, supplies and equipment imported by the United States armed forces, the authorized procurement agencies of the United States armed forces, or by the organizations provided for in Article XV, for the official use of the United States armed forces or for the use of the members of the United States armed forces, the civilian component, and their dependents, and materials, supplies and equipment which are to be used exclusively by the United States armed forces or are ultimately to be incorporated into articles or facilities used by such forces, shall be permitted entry into Japan; such entry shall be free from customs duties and other such charges. Appropriate certification shall be made that such materials, supplies and equipment are being imported by the United States armed forces, the authorized procurement agencies of the United States armed forces, or by the organizations provided for in Article XV, or, in the case of materials, supplies and equipment to be used exclusively by the United States armed forces or ultimately to be incorporated into articles or facilities used by such forces, that delivery thereof is to be taken by the United States armed forces for the purposes specified above.

3. Property consigned to and for the personal use of members of the United States armed forces, the civilian component, and their dependents, shall be subject to customs duties and other such charges, except that no duties or charges shall be paid with respect to:

a) Furniture and household goods for their private use imported by the members of the United States armed forces or civilian component when they first arrive to serve in Japan or by their dependents when they first arrive for reunion with members of such forces or civilian component, and personal effects for private use brought by the said persons upon entrance,

b) Vehicles and parts imported by members of the United States armed forces or civilian component for the private use of themselves or their

4 2及び3で与える免除は、物の輸入の場合のみに適用するものと し、関税及び内国消費税がすでに徴収された物を購入する場合に、当 該物の輸入の際税関当局が徴収したその関税及び内国消費税を払い もどすものと解してはならない。

5 税関検査は、次のものの場合には行なわないものとする。

㉠ 命令により日本国に入国し、又は日本国から出国する合衆国 軍隊の部隊

㉡ 公用の封印がある公文書及び合衆国軍事郵便路線上にある 公用郵便物

㉢ 合衆国政府の船荷証券により船積みされる軍事貨物

6 関税の免除を受けて日本国に輸入された物は、日本国及び合衆国 の当局が相互間で合意する条件に従って処分を認める場合を除くほ か、関税の免除を受けて当該物を輸入する権利を有しない者に対して 日本国内で処分してはならない。

7 2及び3の規定に基づき関税その他の課徴金の免除を受けて日本 国に輸入された物は、関税その他の課徴金の免除を受けて再輸出する ことができる。

8 合衆国軍隊は、日本国の当局と協力して、この条の規定に従って 合衆国軍隊、合衆国軍隊の構成員及び軍属並びにそれらの家族に与 えられる特権の濫用を防止するため必要な措置を執らなければならない。

9 ㉠ 日本国の当局及び合衆国軍隊は、日本国政府の税関当局 が執行する法令に違反する行為を防止するため、調査の実施及び証 拠の収集について相互に援助しなければならない。

㉡ 合衆国軍隊は、日本国政府の税関当局によつて又はこれに代 わつて行なわれる差押えを受けるべき物件がその税関当局に引き渡さ れることを確保するため、可能なすべての援助を与えなければならない。

㉢ 合衆国軍隊は、合衆国軍隊の構成員若しくは軍属又はそれら の家族が納付すべき関税、租税及び罰金の納付を確保するため、可能 なすべての援助を与えなければならない。

㉣ 合衆国軍隊に属する車両及び物件で、日本国政府の関税又は 財務に関する法令に違反する行為に関連して日本国政府の税関当 局が差し押えたものは、関係部隊の当局に引き渡さなければならない。

第十二条

1 合衆国は、この協定の目的のため又はこの協定で認められるところ により日本国で供給されるべき需品又は行なわれるべき工事のため、供 給者又は工事を行なう者の選択に関して制限を受けずに契約するこ とができる。そのような需品又は工事は、また、両政府の当局間で合意 されるときは、日本国政府を通じて調達することができる。

2 現地で供給される合衆国軍隊の維持のため必要な資材、需品、備 品、及び役務でその調達日本国の経済に不利な影響を及ぼすおそ れがあるものは、日本国の権限のある当局との調整の下に、また、望ま しいときは日本国の権限のある当局を通じて又はその援助を得て、調 達しなければならない。

3 合衆国軍隊又は合衆国軍隊の公認調達機関が適当な証明書を附

dependents.

㉠ Reasonable quantities of clothing and household goods of a type which would ordinarily be purchased in the United States for everyday use for the private use of members of the United States armed forces, civilian component, and their dependents, which are mailed into Japan through United States military post offices.

4 . The exemptions granted in paragraphs 2 and 3 shall apply only to cases of importation of goods and shall not be interpreted as refunding customs duties and domestic excises collected by the customs authorities at the time of entry in cases of purchases of goods on which such duties and excises have already been collected.

5 . Customs examination shall not be made in the following cases:

㉠ Units of the United States armed forces under orders entering or leaving Japan;

㉡ Official documents under official seal and official mail in United States military postal channels;

㉢ Military cargo shipped on a United States Government bill of lading.

6. Except as such disposal may be authorized by the Japanese and United States authorities in accordance with mutually agreed conditions, goods imported into Japan free of duty shall not be disposed of in Japan to persons not entitled to import such goods free of duty.

7 . Goods imported into Japan free from customs duties and other such charges pursuant to paragraphs 2 and 3, may be re-exported free from customs duties and other such charges.

8. The United States armed forces, in cooperation with Japanese authorities, shall take such steps as are necessary to prevent abuse of privileges granted to the United States armed forces, members of such forces, the civilian component, and their dependents in accordance with this Article.

9. (a) In order to prevent offenses against laws and regulations administered by the customs authorities of the Government of Japan, the Japanese authorities and the United States armed forces shall assist each other in the conduct of inquiries and the collection of evidence.

㉢ The United States armed forces shall render all assistance within their power to ensure that articles liable to seizure by, or on behalf of, the customs authorities of the Government of Japan are handed to those authorities.

㉣ The United States armed forces shall render all assistance within their power to ensure the payment of duties, taxes, and penalties payable by members of such forces or of the civilian component, or their dependents.

(d) Vehicles and articles belonging to the United States armed forces seized by the customs authorities of the Government of Japan in connection with an offense against its customs or fiscal laws or regulations shall be handed over to the appropriate authorities of the force concerned.

ARTICLE XII

1 . The United States may contract for any supplies or construction work to be furnished or undertaken in Japan for purposes of, or authorized by, this Agreement, without restriction as to choice of supplier or person who does the construction work. Such supplies or construction work may, upon agreement between the appropriate authorities of the two Governments, also be procured through the Government of Japan.

して日本国で公用のため調達する資材、需品、備品及び役務は、日本の次の租税を免除される。

- a) 物品税
- b) 通行税
- c) 揮発油税
- d) 電気ガス税

最終的には合衆国軍隊が使用するため調達される資材、需品、備品及び役務は、合衆国軍隊の適当な証明書があれば、物品税及び揮発油税を免除される。両政府は、この条に明示していない日本の現在の又は将来の租税で、合衆国軍隊によつて調達され、又は最終的には合衆国軍隊が使用するため調達される資材、需品、備品及び役務の購入価格の重要なかつ容易に判別することができる部分をなすと認められるものに関しては、この条の目的に合致する免税又は税の軽減を認めるための手続について合意するものとする。

4 現地の労務に対する合衆国軍隊及び第十五条に定める諸機関の需要は、日本国の当局の援助を得て充足される。

5 所得税、地方住民税及び社会保険のための納付金を源泉徴収して納付するための義務並びに、相互間で別段の合意をする場合を除くほか、資金及び諸手当に関する条件その他の雇用及び労働の条件、労働者の保護のための条件並びに労働関係に関する労働者の権利は、日本国の法令で定めるところによらなければならない。

6 合衆国軍隊又は、適当な場合には、第十五条に定める機関により労働者が解雇され、かつ、雇用契約が終了していない旨の日本国の裁判所又は労働委員会の決定が最終的なものとなった場合には、次の手続が適用される。

a) 日本国政府は、合衆国軍隊又は前記の機関に対し、裁判所又は労働委員会の決定を通報する。

b) 合衆国軍隊又は前記の機関が当該労働者を就労させることを希望しないときは、合衆国軍隊又は前記の機関は、日本国政府から裁判所又は労働委員会の決定について通報を受けた後七日以内に、その旨を日本国政府に通告しなければならず、暫定的にその労働者を就労させないことができる。

c) 前記の通告が行なわれたときは、日本国政府及び合衆国軍隊又は前記の機関は、事件の実際的な解決方法を見出すため遅滞なく協議しなければならない。

d) ①の規定に基づく協議の開始の日から三十日の期間内にそのような解決に到達しなかつたときは、当該労働者は、就労することができない。このような場合には、合衆国政府は、日本国政府に対し、両政府間で合意される期間の当該労働者の雇用の費用に等しい額を支払わなければならない。

7 軍属は、雇用の条件に関して日本国の法令に服さない。

8 合衆国軍隊の構成員及び軍属並びにそれらの家族は、日本国における物品及び役務の個人的購入について日本国の法令に基づいて課される租税又は類似の公課の免除をこの条の規定を理由として享有

2. Materials, supplies, equipment and services which are required from local sources for the maintenance of the United States armed forces and the procurement of which may have an adverse effect on the economy of Japan shall be procured in coordination with, and, when desirable, through or with the assistance of, the competent authorities of Japan.

3. Materials, supplies, equipment and services procured for official purposes in Japan by the United States armed forces, or by authorized procurement agencies of the United States armed forces upon appropriate certification shall be exempt from the following Japanese taxes:

- a) Commodity tax
- b) Travelling tax
- c) Gasoline tax
- d) Electricity and gas tax.

Materials, supplies, equipment and services procured for ultimate use by the United States armed forces shall be exempt from commodity and gasoline taxes upon appropriate certification by the United States armed forces. With respect to any present or future Japanese taxes not specifically referred to in this Article which might be found to constitute a significant and readily identifiable part of the gross purchase price of materials, supplies, equipment and services procured by the United States armed forces, or for ultimate use by such forces, the two Governments will agree upon a procedure for granting such exemption or relief therefrom as is consistent with the purposes of this Article.

4. Local labor requirements of United States armed forces and of the organizations provided for in Article XV shall be satisfied with the assistance of the Japanese authorities.

5. The obligations for the withholding and payment of income tax, local inhabitant tax and social security contributions, and, except as may otherwise be mutually agreed, the conditions of employment and work, such as those relating to wages and supplementary payments, the conditions for the protection of workers, and the rights of workers concerning labor relations shall be those laid down by the legislation of Japan.

6. Should the United States armed forces or as appropriate an organization provided for in Article XV dismiss a worker and a decision of a court or a Labor Relations Commission of Japan to the effect that the contract of employment has not terminated become final, the following procedures shall apply:

a) The United States armed forces or the said organization shall be informed by the Government of Japan of the decision of the court or Commission;

b) Should the United States armed forces or the said organization not desire to return the worker to duty, they shall so notify the Government of Japan within seven days after being informed by the latter of the decision of the court or Commission, and may temporarily withhold the worker from duty;

c) Upon such notification, the Government of Japan and the United States armed forces or the said organization shall consult together without delay with a view to finding a practical solution of the case;

d) Should such a solution not be reached within a period of thirty days from the date of commencement of the consultations under (c) above, the worker will not be entitled to return to duty. In such case, the Government of the United States shall pay to the Government of Japan an amount equal to the cost of employment of the worker for a period of

することはない、

9. 3に掲げる租税の免除を受けて日本国で購入した物は、日本国及び合衆国の当局が相互間で合意する条件に従って処分を認める場合を除くほか、当該租税の免除を受けて当該物を購入する権利を有しない者に対して日本国内で処分してはならない。

第十三条

1. 合衆国軍隊は、合衆国軍隊が日本国において保有し、使用し、又は移転する財産について租税又は類似の公課を課されない。

2. 合衆国軍隊の構成員及び軍属並びにそれらの家族は、これらの者が合衆国軍隊に勤務し、又は合衆国軍隊若しくは第十五条に定める諸機関に雇用された結果受ける所得について、日本国政府又は日本国にあるその他の課税権者に日本の租税を納付する義務を負わない。この条の規定は、これらの者に対し、日本国の源泉から生ずる所得についての日本の租税の納付を免除するものではなく、また、合衆国の所得税のために日本国に居所を有することを申し立てる合衆国市民に対し、所得についての日本の租税の納付を免除するものではない。これらの者が合衆国軍隊の構成員若しくは軍属又はそれらの家族であるという理由のみによって日本国にある期間は、日本の租税の課税上、日本国に居所又は住所を有する期間とは認めない。

3. 合衆国軍隊の構成員及び軍属並びにそれらの家族は、これらの者が一時的に日本国にあることに基づいて日本国に所在する有体又は無体の動産の保有、使用、これらの者相互間の移転又は死亡による移転についての日本国における租税を免除される。ただし、この免除は、投資若しくは事業を行なうため日本国において保有される財産又は日本国において登録された無体財産権には適用しない。この条の規定は、私有車両による道路の使用について納付すべき租税の免除を与える義務を定めるものではない。

第十四条

1. 通常合衆国に居住する人、合衆国の法律に基づいて組織された法人を含む、)及びその被用者で、合衆国軍隊のための合衆国との契約の履行のみを目的として日本国にありかつ、合衆国政府が2の規定に従い指定するものは、この条に規定がある場合を除くほか、日本国の法令に服さなければならない。

2. 1にいう指定は、日本国政府との協議の上で行なわれるものとし、かつ、安全上の考慮、関係業者の技術上の適格要件、合衆国の標準に合致する資材若しくは役務の欠如又は合衆国の法令上の制限のため競争入札を実施することができない場合に限り行なわれるものとする。

前記の指定は、次のいずれかの場合には、合衆国政府が取り消すものとする。

① 合衆国軍隊のための合衆国との契約の履行が終わったとき。

② それらの者が日本国において合衆国軍隊関係の事業活動以外の事業活動に従事していることが立証されたとき。

time to be agreed between the two Governments.

7. Members of the civilian component shall not be subject to Japanese laws or regulations with respect to terms and conditions of employment.

8. Neither members of the United States armed forces, civilian component, nor their dependents, shall by reason of this Article enjoy any exemption from taxes or similar charges relating to personal purchases of goods and services in Japan chargeable under Japanese legislation.

9. Except as such disposal may be authorized by the Japanese and United States authorities in accordance with mutually agreed conditions, goods purchased in Japan exempt from the taxes referred to in paragraph 3, shall not be disposed of in Japan to persons not entitled to purchase such goods exempt from such tax.

ARTICLE XIII

1. The United States armed forces shall not be subject to taxes or similar charges on property held, used or transferred by such forces in Japan.

2. Members of the United States armed forces, the civilian component, and their dependents shall not be liable to pay any Japanese taxes to the Government of Japan or to any other taxing agency in Japan on income received as a result of their service with or employment by the United States armed forces, or by the organizations provided for in Article XV. The provisions of this Article do not exempt such persons from payment of Japanese taxes on income derived from Japanese sources, nor do they exempt United States citizens who for United States income tax purposes claim Japanese residence from payment of Japanese taxes on income. Periods during which such persons are in Japan solely by reason of being members of the United States armed forces, the civilian component, or their dependents shall not be considered as periods of residence or domicile in Japan for the purpose of Japanese taxation.

3. Members of the United States armed forces, the civilian component, and their dependents shall be exempt from taxation in Japan on the holding, use, transfer inter se, or transfer by death of movable property, tangible or intangible, the presence of which in Japan is due solely to the temporary presence of these persons in Japan, provided that such exemption shall not apply to property held for the purpose of investment or the conduct of business in Japan or to any intangible property registered in Japan. There is no obligation under this Article to grant exemption from taxes payable in respect of the use of roads by private vehicles.

ARTICLE XIV

1. Persons, including corporations organized under the laws of the United States, and their employees who are ordinarily resident in the United States and whose presence in Japan is solely for the purpose of executing contracts with the United States for the benefit of the United States armed forces, and who are designated by the Government of the United States in accordance with the provisions of paragraph 2 below, shall, except as provided in this Article, be subject to the laws and regulations of Japan.

2. The designation referred to in paragraph 1 above shall be made upon consultation with the Government of Japan and shall be restricted to cases where open competitive bidding is not practicable due to security considerations, to the technical qualifications of the contractors involved,

- ⑥ それらの者が日本国で違法とされる活動を行なっているとき。
- 3 前記の人及びその被用者は、その身分に関する合衆国の当局の証明があるときは、この協定による次の利益を与えられる。
- ① 第五条2に定める出入及び移動の権利
- ② 第九条の規定による日本国への入国
- ③ 合衆国軍隊の構成員及び軍属並びにそれらの家族について第十一条3に定める関税その他の課税金の免除
- ④ 合衆国政府により認められたときは、第十五条に定める諸機関の役務を利用する権利
- ⑤ 合衆国軍隊の構成員及び軍属並びにそれらの家族について第十九条2に定めるもの
- ⑥ 合衆国政府により認められたときは、第二十条に定めるところにより軍用を使用する権利
- ⑦ 第二十一条に定める郵便施設の利用
- ⑧ 雇用の条件に関する日本国の法令の適用からの除外
- 4 前記の人及びその被用者は、その身分の者であることが旅券に記載されていなければならない。その到着、出発及び日本国にある間の居所は、合衆国軍隊が日本国の当局に随時に通告しなければならない。
- 5 前記の人及びその被用者が1に掲げる契約の履行のためにのみ保有し、使用し、又は移転する減価償却資産（家屋を除く。）については、合衆国軍隊の掃限のある官憲の証明があるときは、日本の租税又は類似の公課を課されない。
- 6 前記の人及びその被用者は、合衆国軍隊の掃限のある官憲の証明があるときは、これらの者が一時的に日本国にあることに基づいて日本国に所在する有体又は無体の財産の保有、使用、死亡による移転又はこの協定に基づいて租税の免除を受ける権利を有する人若しくは機関への移転についての日本国における租税を免除される。ただし、この免除は、投資のため若しくは他の事業を行なうため日本国において保有される財産又は日本国において登録された無体財産権には適用しない。この条の規定は、私有車両による道路の使用について納付すべき租税の免除を与える義務を定めるものではない。
- 7 1に掲げる人及びその被用者は、この協定に定めるいずれかの施設又は区域の建設、維持又は運営に関して合衆国政府と合衆国において結んだ契約に基づいて発生する所得について、日本国政府又は日本国にあるその他の課税権者に所得税又は法人税を納付する義務を負わない。この項の規定は、これらの者に対し、日本国の源泉から生ずる所得についての所得税又は法人税の納付を免除するものではなく、また、合衆国の所得税のために日本国に居所を有することを申し立てる前記の人及びその被用者に対し、所得についての日本の租税の納付を免除するものではない。これらの者が合衆国政府との契約の履行に関してのみ日本国にある期間は、前記の租税の課税上、日本国に居所又は住所を有する期間とは認めない。
- 8 日本国の当局は、1に掲げる人及びその被用者に対し、日本国に
- or to the unavailability of materials or services required by United States standards, or to limitations of United States law.
- The designation shall be withdrawn by the Government of the United States:
- a) upon completion of contracts with the United States for the United States armed forces;
- b) upon proof that such persons are engaged in business activities in Japan other than those pertaining to the United States armed forces; or
- c) when such persons are engaged in practices illegal in Japan.
3. Upon certification by appropriate United States authorities as to their identity, such persons and their employees shall be accorded the following benefits of this Agreement:
- a) Rights of accession and movement, as provided for in Article V, paragraph 2;
- b) Entry into Japan in accordance with the provisions of Article IX;
- c) The exemption from customs duties, and other such charges provided for in Article XI, paragraph 3, for members of the United States armed forces, the civilian component, and their dependents;
- d) If authorized by the Government of the United States, the right to use the services of the organizations provided for in Article XV;
- e) Those provided for in Article XIX, paragraph 2, for members of the armed forces of the United States, the civilian component, and their dependents;
- f) If authorized by the Government of the United States, the right to use military payment certificates, as provided for in Article XX;
- g) The use of postal facilities provided for in Article XXI;
- h) Exemption from the laws and regulations of Japan with respect to terms and conditions of employment.
4. Such persons and their employees shall be so described in their passports and their arrival, departure and their residence while in Japan shall from time to time be notified by the United States armed forces in the Japanese authorities.
5. Upon certification by an authorized officer of the United States armed forces, depreciable assets except houses, held, used, or transferred, by such persons and their employees exclusively for the execution of contracts referred to in paragraph 1 shall not be subject to taxes or similar charges of Japan.
6. Upon certification by an authorized officer of the United States armed forces, such persons and their employees shall be exempt from taxation in Japan on the holding, use, transfer by death, or transfer to persons or agencies entitled to tax exemption under this Agreement, of movable property, tangible or intangible, the presence of which in Japan is due solely to the temporary presence of these persons in Japan, provided that such exemption shall not apply to property held for the purpose of investment or the conduct of other business in Japan or to any intangible property registered in Japan. There is no obligation under this Article to grant exemption from taxes payable in respect of the use of roads by private vehicles.
7. The persons and their employees referred to in paragraph 1 shall not be liable to pay income or corporation taxes to the Government of Japan or to any other taxing agency in Japan on any income derived under a contract made in the United States with the Government of the United States in connection with the construction, maintenance or operation of

において犯す罪で日本国の法令によつて罰することができるものについて裁判権を行使する第一次の権利を有する。日本国の当局が前記の裁判権を行使しないことに決定した場合には、日本国の当局は、できる限りすみやかに合衆国の軍当局にその旨を通告しなければならない。この通告があつたときは、合衆国の軍当局は、これらの者に対し、合衆国の法令により与えられた裁判権を行使する権利を有する。

第十五条

1 (a) 合衆国の軍当局が公認し、かつ、規制する海軍販売所、ピーエックス、食堂、社交クラブ、劇場、新聞その他の歳出資金による諸機関は、合衆国軍隊の構成員及び軍属並びにそれらの家族の利用に供するため、合衆国軍隊が使用している施設及び区域内に設置することができる。これらの諸機関は、この協定に別段の定めがある場合を除くほか、日本の規制、免許、手数料、租税又は類似の管理に服さない。

(b) 合衆国の軍当局が公認し、かつ、規制する新聞が一般の公衆に販売されるときは、当該新聞は、その配布に関する限り、日本の規制、免許、手数料、租税又は類似の管理に服する。

2 これらの諸機関による商品及び役務の販売には、1 (a) に定める場合を除くほか、日本の租税を課さず、これらの諸機関による商品及び商品の日本国内における購入には、日本の租税を課する。

3 これらの諸機関が販売する物品は、日本国及び合衆国の当局が相互間で合意する条件に従つて処分を認める場合を除くほか、これらの諸機関から購入することを認められない者に対して日本国内で処分してはならない。

4 この条に掲げる諸機関は、日本国の当局に対し、日本国の税法が要求するところにより資料を提供するものとする。

第十六条

日本国において、日本国の法令を尊重し、及びこの協定の精神に反する活動、特に政治的活動を慎むことは、合衆国軍隊の構成員及び軍属並びにそれらの家族の義務である。

第十七条

1 この条の規定に従うことを条件として、

(a) 合衆国の軍当局は、合衆国の軍法に服するすべての者に対し、合衆国の法令により与えられたすべての刑事及び懲戒の裁判権を日本国において行使する権利を有する。

(b) 日本国の当局は、合衆国軍隊の構成員及び軍属並びにそれらの家族に対し、日本国の領域内で犯す罪で日本国の法令によつて罰することができるものについて、裁判権を有する。

2 (a) 合衆国の軍当局は、合衆国の軍法に服する者に対し、合衆国の法令によつて罰することができる罪で日本国の法令によつては罰することができないもの（合衆国の安全に関する罪を含む。）について、専属的裁判権を行使する権利を有する。

any of the facilities or areas covered by this Agreement. The provisions of this paragraph do not exempt such persons from payment of income or corporation taxes on income derived from Japanese sources, nor do they exempt such persons and their employees who, for United States income tax purposes, claim Japanese residence, from payment of Japanese taxes on income. Periods during which such persons are in Japan solely in connection with the execution of a contract with the Government of the United States shall not be considered periods of residence or domicile in Japan for the purposes of such taxation.

8. Japanese authorities shall have the primary right to exercise jurisdiction over the persons and their employees referred to in paragraph 1 of this Article in relation to offenses committed in Japan and punishable by the law of Japan. In those cases in which the Japanese authorities decide not to exercise such jurisdiction they shall notify the military authorities of the United States as soon as possible. Upon such notification the military authorities of the United States shall have the right to exercise such jurisdiction over the persons referred to as is conferred on them by the law of the United States.

ARTICLE XV

1. (a) Navy exchanges, post exchanges, messes, social clubs, theaters, newspapers and other non-appropriated fund organizations authorized and regulated by the United States military authorities may be established in the facilities and areas in use by the United States armed forces for the use of members of such forces, the civilian component, and their dependents. Except as otherwise provided in this Agreement, such organizations shall not be subject to Japanese regulations, license, fees, taxes or similar controls.

(b) When a newspaper authorized and regulated by the United States military authorities is sold to the general public, it shall be subject to Japanese regulations, license, fees, taxes or similar controls so far as such circulation is concerned.

2. No Japanese tax shall be imposed on sales of merchandise and services by such organizations, except as provided in paragraph 1 (b), but purchases within Japan of merchandise and supplies by such organizations shall be subject to Japanese taxes.

3. Except as such disposal may be authorized by the Japanese and United States authorities in accordance with mutually agreed conditions, goods which are sold by such organizations shall not be disposed of in Japan to persons not authorized to make purchases from such organizations.

4. The organizations referred to in this Article shall provide such information to the Japanese authorities as is required by Japanese tax legislation.

ARTICLE XVI

It is the duty of members of the United States armed forces, the civilian component, and their dependents to respect the law of Japan and to abstain from any activity inconsistent with the spirit of this Agreement, and, in particular, from any political activity in Japan.

ARTICLE XVII

1. Subject to the provisions of this Article,

(a) the military authorities of the United States shall have the right to

㉔ 日本国の当局は、合衆国軍隊の構成員及び軍属並びにそれらの家族に対し、日本国の法令によつて罰することができる罪で合衆国の法令によつては罰することができないもの（日本国の安全に関する罪を含む。）について、専属的裁判権を行使する権利を有する。

㉕ 2及び3の規定の適用上、国の安全に関する罪は、次のものを含む。

0 当該国に対する反逆

(ii) 妨害行為（サボタージュ）、謀殺行為又は当該国の公務上若しくは国防上の秘密に関する法令の違反

3 裁判権を行使する権利が融合する場合には、次の規定が適用される。

㉖ 合衆国の軍当局は、次の罪については、合衆国軍隊の構成員又は軍属に対して裁判権を行使する第一次の権利を有する。

0 もつぱら合衆国の財産若しくは安全のみに対する罪又はもつぱら合衆国軍隊の他の構成員若しくは軍属若しくは合衆国軍隊の構成員若しくは軍属の家族の身体若しくは財産のみに対する罪

㉗ 公務執行中の作為又は不作為から生ずる罪

㉘ その他の罪については、日本国の当局が、裁判権を行使する第一次の権利を有する。

㉙ 第一次の権利を有する国は、裁判権を行使しないことに決定したときは、できる限りすみやかに他方の国の当局にその旨を通告しなければならない。第一次の権利を有する国の当局は、他方の国がその権利の放棄を特に重要であると認めた場合において、その他方の国の当局から要請があつたときは、その要請に好意的考慮を払わなければならない。

4 前諸項の規定は、合衆国の軍当局が日本国民又は日本国に通常居住する者に対し裁判権を行使する権利を有することを意味するものではない。ただし、それらの者が合衆国軍隊の構成員であるときは、この限りでない。

5 ㉚ 日本国の当局及び合衆国の軍当局は、日本国の領域内における合衆国軍隊の構成員若しくは軍属又はそれらの家族の逮捕及び前諸項の規定に従つて裁判権を行使すべき当局へのそれらの者の引渡しについて、相互に援助しなければならない。

㉛ 日本国の当局は、合衆国の軍当局に対し、合衆国軍隊の構成員若しくは軍属又はそれらの家族の逮捕についてすみやかに通告しなければならない。

㉜ 日本国が裁判権を行使すべき合衆国軍隊の構成員又は軍属たる被疑者の拘禁は、その者の身柄が合衆国の手中にあるときは、日本国により公訴が提起されるまでの間、合衆国が引き続き行なうものとする。

6 ㉝ 日本国の当局及び合衆国の軍当局は、犯罪についてのすべての必要な捜査の実施並びに証拠の収集及び提出（犯罪に関連する物件の押収及び相当な場合にはその引渡しを含む。）について、相互に援助しなければならない。ただし、それらの物件の引渡しは、引渡しを行なう当局が定める期間内に返付されることを条件として行なうことができる。

㉞ 日本国の当局及び合衆国の軍当局は、裁判権を行使する権

exercise within Japan all criminal and disciplinary jurisdiction conferred on them by the law of the United States over all persons subject to the military law of the United States;

b) the authorities of Japan shall have jurisdiction over the members of the United States armed forces, the civilian component, and their dependents with respect to offenses committed within the territory of Japan and punishable by the law of Japan.

2. (a) The military authorities of the United States shall have the right to exercise exclusive jurisdiction over persons subject to the military law of the United States with respect to offenses, including offenses relating to its security, punishable by the law of the United States, but not by the law of Japan.

b) The authorities of Japan shall have the right to exercise exclusive jurisdiction over members of the United States armed forces, the civilian component, and their dependents with respect to offenses, including offenses relating to the security of Japan, punishable by its law but not by the law of the United States.

(c) For the purposes of this paragraph and of paragraph 3 of this Article a security offense against a State shall include

(i) treason against the State;

(ii) sabotage, espionage or violation of any law relating to official secrets of that State, or secrets relating to the national defense of that State.

3. In cases where the right to exercise jurisdiction is concerned the following rules shall apply:

(a) The military authorities of the United States shall have the primary right to exercise jurisdiction over members of the United States armed forces or the civilian component in relation to

(i) offenses solely against the property or security of the United States, or offenses solely against the person or property of another member of the United States armed forces or the civilian component or of a dependent;

(ii) offenses arising out of any act or omission done in the performance of official duty.

(b) In the case of any other offense the authorities of Japan shall have the primary right to exercise jurisdiction.

(c) If the State having the primary right decides not to exercise jurisdiction, it shall notify the authorities of the other State as soon as practicable. The authorities of the State having the primary right shall give sympathetic consideration to a request from the authorities of the other State for a waiver of its right in cases where that other State considers such waiver to be of particular importance.

4. The foregoing provisions of this Article shall not imply any right for the military authorities of the United States to exercise jurisdiction over persons who are nationals of or ordinarily resident in Japan, unless they are members of the United States armed forces.

5. (a) The authorities of Japan and the military authorities of the United States shall assist each other in the arrest of members of the United States armed forces, the civilian component, or their dependents in the territory of Japan and in handing them over to the authority which is to exercise jurisdiction in accordance with the above provisions.

(b) The authorities of Japan shall notify promptly the military authorities of the United States of the arrest of any member of the United States armed forces, the civilian component, or a dependent.

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利が競合するすべての事件の処理について、相互に通告しなければならない。

7 a) 死刑の判決は、日本国の法制が同様の場合に死刑を規定していない場合には、合衆国の軍当局が日本国内で執行してはならない。

b) 日本国の当局は、合衆国の軍当局がこの条の規定に基づいて日本国の領域内で言い渡した自由刑の執行について合衆国の軍当局から援助の要請があつたときは、その要請に好意的考慮を払わなければならない。

8 被告人がこの条の規定に従つて日本国の当局又は合衆国の軍当局のいずれかにより裁判を受けた場合において、無罪の判決を受けたとき、又は有罪の判決を受けて服役しているとき、服役したとき、若しくは赦免されたときは、他方の国の当局は、日本国の領域内において同一の犯罪について重ねてその者を裁判してはならない。ただし、この項の規定は、合衆国の軍当局が合衆国軍隊の構成員を、その者が日本国の当局により裁判を受けた犯罪を構成した作為又は不作為から生ずる軍紀違反について、裁判することを妨げるものではない。

9 合衆国軍隊の構成員若しくは軍属又はそれらの家族は、日本国の裁判権に基づいて公訴を提起された場合には、いつでも、次の権利を有する。

- a) 遅滞なく迅速な裁判を受ける権利
- b) 公判前に自己に対する具体的な訴因の通知を受ける権利

c) 自己に不利な証人と対決する権利

d) 証人が日本国の管轄内にあるときは、自己のために強制的手段により証人を求める権利

e) 自己の弁護のため自己の選択する弁護人をもつ権利又は日本国でその当時通常行なわれている条件に基づき費用を要しないで若しくは費用の補助を受けて弁護人をもつ権利

f) 必要と認めるときは、有能な通訳を用いる権利

g) 合衆国の政府の代表者と連絡する権利及び自己の裁判にその代表者を立ち会わせる権利

10 a) 合衆国軍隊の正規に編成された部隊又は編成隊は、第二条の規定に基づき使用する施設及び区域において警察権を行なう権利を有する。合衆国軍隊の軍事警察は、それらの施設及び区域において、秩序及び安全の維持を確保するためすべての適当な措置を執ることができる。

b) 前記の施設及び区域の外においては、前記の軍事警察は、必ず日本国の当局との取極に従うことを条件とし、かつ、日本国の当局と連絡して使用されるものとし、その使用は、合衆国軍隊の構成員の間の規律及び秩序の維持のため必要な範囲内に限るものとする。

11 相互協力及び安全保障条約第五条の規定が適用される敵対行為が生じた場合には、日本国政府及び合衆国政府のいずれの一方も、他方の政府に対し六十日前に予告を与えることによつて、この条のいずれの規定の適用も停止させる権利を有する。この権利が行使されたときは、日本国政府及び合衆国政府は、適用を停止される規定に代わるべき適当な規定を合意する目的をもつて直ちに協議しなければならない。

12 この条の規定は、この協定の効力発生前に犯したいかなる罪にも適用しない。それらの事件に対しては、日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定第十七条の当該時に存在した規定を適用する。

c) The custody of an accused member of the United States armed forces or the civilian component over whom Japan is to exercise jurisdiction shall, if he is in the hands of the United States, remain with the United States until he charged by Japan.

6. b) The authorities of Japan and the military authorities of the United States shall assist each other in the carrying out of all necessary investigations into offenses, and in the collection and production of evidence, including the seizure and, in proper cases, the handing over of objects connected with an offense. The handing over of such objects may, however, be made subject to their return within the time specified by the authority delivering them.

b) The authorities of Japan and the military authorities of the United States shall notify each other of the disposition of all cases in which there are concurrent rights to exercise jurisdiction.

7. c) A death sentence shall not be carried out in Japan by the military authorities of the United States if the legislation of Japan does not provide for such punishment in a similar case.

b) The authorities of Japan shall give sympathetic consideration to a request from the military authorities of the United States for assistance in carrying out a sentence of imprisonment pronounced by the military authorities of the United States under the provisions of this Article within the territory of Japan.

8. Where an accused has been tried in accordance with the provisions of this Article either by the authorities of Japan or the military authorities of the United States and has been acquitted, or has been convicted and is serving, or has served, his sentence or has been pardoned, he may not be tried again for the same offense within the territory of Japan by the authorities of the other State. However, nothing in this paragraph shall prevent the military authorities of the United States from trying a member of its armed forces for any violation of rules of discipline arising from an act or omission which constituted an offense for which he was tried by the authorities of Japan.

9. Whenever a member of the United States armed forces, the civilian component or a dependent is prosecuted under the jurisdiction of Japan he shall be entitled:

a) to a prompt and speedy trial;

b) to be informed, in advance of trial, of the specific charge or charges made against him;

c) to be confronted with the witnesses against him;

d) to have compulsory process for obtaining witnesses in his favor, if they are within the jurisdiction of Japan;

e) to have legal representation of his own choice for his defense or to have free or assisted legal representation under the conditions prevailing for the time being in Japan;

f) if he considers it necessary, to have the services of a competent interpreter; and

g) to communicate with a representative of the Government of the United States and to have such a representative present at his trial.

10. b) Regularly constituted military units or formations of the United States armed forces shall have the right to police any facilities or areas which they use under Article II of this Agreement. The military police of such forces may take all appropriate measures to ensure the maintenance of order and security within such facilities and areas.

b) Outside these facilities and areas, such military police shall be

第十八条

1 各当事国は、自国が所有し、かつ、自国の陸上、海上又は航空の防衛隊が使用する財産に対する損害については、次の場合には、他方の当事国に対するすべての請求権を放棄する。

(a) 損害が他方の当事国の防衛隊の構成員又は被用者によりその者の公務の執行中に生じた場合

(b) 損害が他方の当事国が所有する車両、船舶又は航空機でその防衛隊が使用するものの使用から生じた場合。ただし、損害を与えた車両、船舶若しくは航空機が公用のため使用されていたとき、又は損害が公用のため使用されている財産に生じたときに限る。

海難救助についての一方の当事国の他方の当事国に対する請求権は、放棄する。ただし、救助された船舶又は積荷が、一方の当事国が所有し、かつ、その防衛隊が公用のため使用しているものであつた場合に限り。

2 (a) いずれか一方の当事国が所有するその他の財産で日本国内にあるものに対して7に掲げるようして損害が生じた場合には、両政府が別段の合意をしない限り、(b)の規定に従つて選定される一人の仲裁人が、他方の当事国の責任の問題を決定し、及び損害の額を査定する。仲裁人は、また、同一の事件から生ずる反対の請求を裁定する。

(a) 7に掲げる仲裁人は、両政府間の合意によつて、司法関係の上級の地位を現に有し、又は有したことがある日本国民の中から選定する。

(b) 仲裁人が行なつた裁定は、両当事国に対して拘束力を有する最終的のものとする。

(c) 仲裁人が裁定した賠償の額は、5 (a)、(b)及び(c)の規定に従つて分担される。

(d) 仲裁人の報酬は、両政府間の合意によつて定め、両政府が、仲裁人の任務の遂行に伴う必要な費用とともに、均等の割合で支払う。

(e) もつとも、各当事国は、いかなる場合においても千四百合衆国ドル又は五十万四千円までの額については、その請求権を放棄する。これらの通貨の間の為替相場に著しい変動があつた場合には、両政府は、前記の額の適当な調整について合意するものとする。

3 1及び2の規定の適用上、船舶について「各当事国が所有する」というときは、その当事国が運用した船舶、租の条件で徴発した船舶又は拿捕した船舶を含む。ただし、損失の危険又は責任が当該当事国以外の者によつて負担される範囲については、この限りでない。

4 各当事国は、自国の防衛隊の構成員がその公務の執行に従事している間に被つた負傷又は死亡については、他方の当事国に対するすべての請求権を放棄する。

5 公務執行中の合衆国軍隊の構成員若しくは被用者の作為若しくは不作為又は合衆国軍隊が法律上責任を負するその他の作為、不作為若しくは事故で、日本国において日本政府以外の第三者に損害を与えたものから生ずる請求権（契約による請求権及び6又は7の規定の適用を受ける請求権を除く。）は、日本国が次の規定に従つて処理する。

employed only subject to arrangements with the authorities of Japan and in liaison with those authorities, and in so far as such employment is necessary to maintain discipline and order among the members of the United States armed forces.

11. In the event of hostilities to which the provisions of Article V of the Treaty of Mutual Cooperation and Security apply, either the Government of Japan or the Government of the United States shall have the right, by giving sixty days' notice to the other, to suspend the application of any of the provisions of this Article. If this right is exercised, the Governments of Japan and the United States shall immediately consult with a view to agreeing on suitable provisions to replace the provisions suspended.

12. The provisions of this Article shall not apply to any offenses committed before the entry into force of this Agreement. Such cases shall be governed by the provisions of Article XVII of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, as it existed at the relevant time.

ARTICLE XVIII

1. Each Party waives all its claims against the other Party for damage to any property owned by it and used by its land, sea or air defense services, if such damage-

(a) was caused by a member or an employee of the defense services of the other Party in the performance of his official duties; or

(b) arose from the use of any vehicle, vessel or aircraft owned by the other Party and used by its defense services, provided either that the vehicle, vessel or aircraft causing the damage was being used for official purposes, or that the damage was caused to property being so used.

Claims for maritime salvage by one Party against the other Party shall be waived, provided that the vessel or cargo salvaged was owned by a Party and being used by its defense services for official purposes.

2. (a) In the case of damage caused or arising as stated in paragraph 1 to other property owned by either Party and located in Japan, the issue of the liability of the other Party shall be determined and the amount of damage shall be assessed, unless the two Governments agree otherwise, by a sole arbitrator selected in accordance with subparagraph (b) of this paragraph. The arbitrator shall also decide any counter-claims arising out of the same incident.

(b) The arbitrator referred to in subparagraph (a) above shall be selected by agreement between the two Governments from amongst the nationals of Japan who hold or have held high judicial office.

(c) Any decision taken by the arbitrator shall be binding and conclusive upon the Parties.

(d) The amount of any compensation awarded by the arbitrator shall be distributed in accordance with the provisions of paragraph 5 (c), (d), (e) and (f) of this Article.

(e) The compensation of the arbitrator shall be fixed by agreement between the two Governments and shall, together with the necessary expenses incidental to the performance of his duties, be defrayed in equal proportions by them.

(f) Nevertheless, each Party waives its claim in any such case up to the

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(a) 請求は、日本国の自衛隊の行動から生ずる請求権に関する日本国の法令に従つて、提起し、審査し、かつ、解決し、又は裁判する。

(b) 日本国は、前記のいかなる請求をも解決することができるものとし、合意され、又は裁判により決定された額の支払を日本円で行なう。

(c) 前記の支払 合意による解決に従つてされたものであると日本国の権限のある裁判所による裁判に従つてされたものであるとき問われない。)又は支払を認めない旨の日本国の権限のある裁判所による確定した裁判は、両当事国に対し拘束力を有する最終的のものとする。

(d) 日本国が支払をした各請求は、その明細並びに (a) (i) 及び (ii) の規定による分担案とともに、合衆国の当局に通知しなければならない。二箇月以内に回答がなかつたときは、その分担案は、受諾されたものとみなす。

(e) (a) から (d) まで及び 2 の規定に従い請求を満たすために要した費用は、両当事国が次のとおり分担する。

(i) 合衆国のみが責任を有する場合には、裁定され、合意され、又は裁判により決定された額は、その二十五パーセントを日本国が、その七十五パーセントを合衆国が分担する。

(ii) 日本国及び合衆国が損害について責任を有する場合には、裁定され、合意され、又は裁判により決定された額は、両当事国が均等に分担する。損害が日本国又は合衆国の防衛隊によつて生じ、かつ、その損害をこれらの防衛隊のいずれか一方又は双方の責任として特定することができない場合には、裁定され、合意され、又は裁判により決定された額は、日本国及び合衆国が均等に分担する。

(iii) 比率に基づく分担案が受諾された各事件について日本国が六箇月の期間内に支払つた額の明細書は、支払要請書とともに、六箇月ごとに合衆国の当局に送付する。その支払は、できる限りすみやかに日本円で行なわなければならない。

(f) 合衆国軍隊の構成員又は被用者 日本国籍のみを有する被用者を除く。)は、その公務の執行から生ずる事項については、日本国においてその者に対して与えられた判決の執行手続に服さない。

(g) この項の規定は、(a) の規定が定める請求権に適用される範囲を除くほか、船舶の航行若しくは運送又は貨物の船積み、運送若しくは陸揚げから生じ、又はそれらに関連して生ずる請求権には適用しない。ただし、4 の規定の適用を受けない死亡又は負傷に対する請求権については、この限りでない。

6 日本国内における不法の作為又は不作為で公務執行中に行なわれたものでないものから生ずる合衆国軍隊の構成員又は被用者 日本国民である被用者又は通常日本国に居住する被用者を除く。)に対する請求権は、次の方法で処理する。

(a) 日本国の当局は、当該事件に関するすべての事情 損害を受けた者の行動を含む。)を考慮して、公平かつ公正に請求を審査し、及び請求人に対する補償金を査定し、並びにその事件に関する報告書を作成する。

(b) その報告書は、合衆国の当局に交付するものとし、合衆国の当局は、遅滞なく、慰謝料の支払を申し出るかどうかを決定し、かつ、申し出る場合には、その額を決定する。

(c) 慰謝料の支払の申出があつた場合において、請求人がその請

amount of 1,400 United States dollars or 504,000 yen. In the case of considerable variation in the rate of exchange between these currencies the two Governments shall agree on the appropriate adjustments of these amounts.

3. For the purposes of paragraphs 1 and 2 of this Article the expression "owned by a Party" in the case of a vessel includes a vessel on bare boat charter to that Party or requisitioned by it on bare boat terms or seized by it in prize (except to the extent that the risk of loss or liability is borne by some person other than such Party).

4. Each Party waives all its claims against the other Party for injury or death suffered by any member of its defense services while such member was engaged in the performance of his official duties.

5. Claims (other than contractual claims and those to which paragraphs 6 or 7 of this Article apply) arising out of acts or omissions of members or employees of the United States armed forces done in the performance of official duty, or out of any other act, omission or occurrence for which the United States armed forces are legally responsible, and causing damage in Japan to third parties, other than the Government of Japan, shall be dealt with by Japan in accordance with the following provisions:

(a) Claims shall be filed, considered and settled or adjudicated in accordance with the laws and regulations of Japan with respect to claims arising from the activities of its Self-Defense Forces.

(b) Japan may settle any such claims, and payment of the amount agreed upon or determined by adjudication shall be made by Japan in yen.

(c) Such payment, whether made pursuant to a settlement or to adjudication of the case by a competent tribunal of Japan, or the final adjudication by such a tribunal denying payment, shall be binding and conclusive upon the Parties.

(d) Every claim paid by Japan shall be communicated to the appropriate United States authorities together with full particulars and a proposed distribution in conformity with subparagraphs (e) (i) and (ii) below. In default of a reply within two months, the proposed distribution shall be regarded as accepted.

(e) The cost incurred in satisfying claims pursuant to the preceding subparagraphs and paragraph 2 of this Article shall be distributed between the Parties as follows:

(i) Where the United States alone is responsible, the amount awarded or adjudged shall be distributed in the proportion of 25 percent chargeable to Japan and 75 percent chargeable to the United States.

(ii) Where Japan and the United States are responsible for the damage, the amount awarded or adjudged shall be distributed equally between them. Where the damage was caused by the defense services of Japan or the United States and it is not possible to attribute it specifically to one or both of those defense services, the amount awarded or adjudged shall be distributed equally between Japan and the United States.

(iii) Every half-year, a statement of the sums paid by Japan in the course of the half-yearly period in respect of every case regarding which the proposed distribution on a percentage basis has been accepted, shall be sent to the appropriate United States authorities, together with a request for reimbursement. Such reimbursement shall be made, in yen, within the shortest possible time.

(f) Members or employees of the United States armed forces, excluding

求を完全に満たすものとしてこれを受諾したときは、合衆国の当局は、みずから支払をしなればならず、かつ、その決定及び支払った額を日本国の当局に通知する。

60 この項の規定は、支払が請求を完全に満たすものとして行なわれたものでない限り、合衆国軍隊の構成員又は被用者に対する訴えを受理する日本国の裁判所の裁判権に影響を及ぼすものではない。

7 合衆国軍隊の車両の許容されていない使用から生ずる請求権は、合衆国軍隊が法律上責任を有する場合を除くほか、6の規定に従って処理する。

8 合衆国軍隊の構成員又は被用者の不法の作為又は不作為が公務執行中にされたものであるかどうか、また、合衆国軍隊の車両の使用が許容されていたものであるかどうかについて紛争が生じたときは、その問題は、2 6の規定に従って選任された仲裁人に付託するものとし、この点に関する仲裁人の決定は、最終的のものとする。

9 60 合衆国は、日本国の裁判所の民事裁判権に関しては、5 6に定める範囲を除くほか、合衆国軍隊の構成員又は被用者に対する日本国の裁判所の裁判権からの免除を請求してはならない。

61 合衆国軍隊が使用している施設及び区域内に日本国の法律に基づき強制執行を行なうべき私有の財産 合衆国軍隊が使用している財産を除く。)があるときは、合衆国の当局は、日本国の裁判所の要請に基づき、その財産を差し押えて日本国の当局に引き渡さなければならない。

62 日本国及び合衆国の当局は、この条の規定に基づく請求の公平な審理及び処理のための証拠の入手について協力するものとする。

10 合衆国軍隊による又は合衆国軍隊のための資材、用品、偽品、役務及び労務の調達に関する契約から生ずる紛争でその契約の当事者によつて解決されないものは、調停のため合同委員会に付託することができ、ただし、この項の規定は、契約の当事者が有することのある民事の訴えを提起する権利を害するものではない。

11 この条にいう「防衛隊」とは、日本国についてはその自衛隊をいい、合衆国についてはその軍隊をいうものと了解される。

12 2及び50の規定は、非戦闘行為に伴って生じた請求権についてのみに適用する。

13 この条の規定は、この協定の効力発生前に生じた請求権には適用しない。それらの請求権は、日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定第十八条の規定によつて処理する。

第十九条

1 合衆国軍隊の構成員及び軍属並びにそれらの家族は、日本国政府の外国為替管理に服さなければならない。

2 10の規定は、合衆国ドル若しくはドル証券で、合衆国の公金であるもの、合衆国軍隊の構成員及び軍属がこの協定に関連して勤務し、若しくは雇用された結果取得したもの又はこれらの者及びそれらの家族が日本国外の源泉から取得したものの日本国内又は日本国外への移転を妨げるものと解してはならない。

those employees who have only Japanese nationality, shall not be subject to any proceedings for the enforcement of any judgment given against them in Japan in a matter arising from the performance of their official duties.

60 Except in so far as subparagraph (c) of this paragraph applies to claims covered by paragraph 2 of this Article, the provisions of this paragraph shall not apply to any claim arising out of or in connection with the navigation or operation of a ship or the loading, carriage, or discharge of a cargo, other than claims for death or personal injury to which paragraph 4 of this Article does not apply.

6. Claims against members or employees of the United States armed forces (except employees who are nationals of or ordinarily resident in Japan) arising out of tortious acts or omissions in Japan not done in the performance of official duty shall be dealt with in the following manner:

(a) The authorities of Japan shall consider the claim and assess compensation to the claimant in a fair and just manner, taking into account all the circumstances of the case, including the conduct of the injured person, and shall prepare a report on the matter.

(b) The report shall be delivered to the appropriate United States authorities, who shall then decide without delay whether they will offer an ex gratia payment, and if so, of what amount.

(c) If an offer of ex gratia payment is made, and accepted by the claimant in full satisfaction of his claim, the United States authorities shall make the payment themselves and inform the authorities of Japan of their decision and of the sum paid.

(d) Nothing in this paragraph shall affect the jurisdiction of the courts of Japan to entertain an action against a member or an employee of the United States armed forces unless and until there has been payment in full satisfaction of the claim.

7. Claims arising out of the unauthorized use of any vehicle of the United States armed forces shall be dealt with in accordance with paragraph 6 of this Article, except in so far as the United States armed forces are legally responsible.

8. If a dispute arises as to whether a tortious act or omission of a member or an employee of the United States armed forces was done in the performance of official duty or as to whether the use of any vehicle of the United States armed forces was unauthorized, the question shall be submitted to an arbitrator appointed in accordance with paragraph 2 (b) of this Article, whose decision on this point shall be final and conclusive.

9. (a) The United States shall not claim immunity from the jurisdiction of the courts of Japan for members or employees of the United States armed forces in respect of the civil jurisdiction of the courts of Japan except to the extent provided in paragraph 5 (f) of this Article.

(b) In case any private movable property, excluding that in use by the United States armed forces, which is subject to compulsory execution under Japanese law, is within the facilities and areas in use by the United States armed forces, the United States authorities shall, upon the request of Japanese courts, possess and turn over such property to the Japanese authorities.

(c) The authorities of Japan and the United States shall cooperate in the procurement of evidence for a fair hearing and disposal of claims under this Article.

10. Disputes arising out of contracts concerning the procurement of

3 合衆国の当局は、2に定める特権の濫用又は日本国の外国為替管理の回避を防止するため適当な措置を執らなければならない。

第二十条

1 4) 19をもちて表示される合衆国軍票は、合衆国によつて認可された者が、合衆国軍隊の使用している施設及び区域内における相互間の取引のため使用することができる。合衆国政府は、合衆国の規則が許す場合を除くほか、認可された者が軍票を用いる取引に従事することを禁止するよう適当な措置を執るものとする。日本国政府は、認可されない者が軍票を用いる取引に従事することを禁止するため必要な措置を執るものとし、また、合衆国の当局の援助を得て、軍票の偽造又は偽造軍票の使用に関与する者で日本国の当局の裁判権に服すべきものを選捕し、及び処罰するものとする。

合衆国の当局が認可されない者に対し軍票を行使する合衆国軍隊の構成員及び軍属並びにそれらの家族を逮捕し、及び処罰すること並びに、日本国における軍票の許されない使用の結果として、合衆国又はその機関が、その認可されない者又は日本国政府若しくはその機関に対していかなる義務をも負うことはないことが合意される。

2 軍票の管理を行なうため、合衆国は、その監督の下に、合衆国が軍票の使用を認可した者の用に供する施設を維持し、及び運営する一定のアメリカの金融機関を指定することができる。軍用銀行施設を維持することを認められた金融機関は、その施設を当該機関の日本国における商業金融業務から場所的に分離して設置し、及び維持するものとし、これに、この施設を維持し、かつ、運営することを唯一の任務とする職員を置く。この施設は、合衆国通貨による銀行勘定を維持し、かつ、この勘定に関するすべての金融取引 第十九条 2に定める範囲内における資金の受領及び送付を含む。)を行なうことを許される。

第二十一条

合衆国は、合衆国軍隊の構成員及び軍属並びにそれらの家族が利用する合衆国軍事郵便局を、日本国にある合衆国軍事郵便局間及びこれらの軍事郵便局と他の合衆国郵便局との間における郵便物の送達のため、合衆国軍隊が使用している施設及び区域内に設置し、及び運営することができる。

第二十二条

合衆国は、日本国に在留する適格の合衆国市民で合衆国軍隊の予備役団体への加入の申請を行なうものを同団体に加入し、及び訓練することができる。

第二十三条

日本国及び合衆国は、合衆国軍隊、合衆国軍隊の構成員及び軍属並びにそれらの家族並びにこれらのものの財産の安全を確保するため随時に必要となるべき措置を執ることについて協力するものとする。日

materials, supplies, equipment, services, and labor by or for the United States armed forces, which are not resolved by the parties to the contract concerned, may be submitted to the Joint Committee for conciliation, provided that the provisions of this paragraph shall not prejudice any right which the parties to the contract may have to file a civil suit.

11. The term "defense services" used in this Article is understood to mean for Japan its Self-Defense Forces and the United States its armed forces.

12. Paragraphs 2 and 5 of this Article shall apply only to claims arising incident to non-combat activities.

13. The provisions of this Article shall not apply to any claims which arose before the entry into force of this Agreement. Such claims shall be dealt with by the provisions of Article XVIII of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America.

ARTICLE XIX

1. Members of the United States armed forces, the civilian component, and their dependents, shall be subject to the foreign exchange controls of the Government of Japan.

2. The preceding paragraph shall not be construed to preclude the transmission into or outside of Japan of United States dollars or dollar instruments representing the official funds of the United States or realized as a result of service or employment in connection with this Agreement by members of the United States armed forces and the civilian component, or realized by such persons and their dependents from sources outside of Japan.

3. The United States authorities shall take suitable measures to preclude the abuse of the privileges stipulated in the preceding paragraph or circumvention of the Japanese foreign exchange controls.

ARTICLE XX

1. (a) United States military payment certificates denominated in dollars may be used by persons authorized by the United States for internal transactions within the facilities and areas in use by the United States armed forces. The Government of the United States will take appropriate action to insure that authorized personnel are prohibited from engaging in transactions involving military payment certificates except as authorized by United States regulations. The Government of Japan will take necessary action to prohibit unauthorized persons from engaging in transactions involving military payment certificates and with the aid of United States authorities will undertake to apprehend and punish any person or persons under its jurisdiction involved in the counterfeiting or uttering of counterfeit military payment certificates.

(b) It is agreed that the United States authorities will apprehend and punish members of the United States armed forces, the civilian component, or their dependents, who tender military payment certificates to unauthorized persons and that no obligation will be due to such unauthorized persons or to the Government of Japan or its agencies from the United States or any of its agencies as a result of any unauthorized use of military payment certificates within Japan.

2. In order to exercise control of military payment certificates the United States may designate certain American financial institutions to maintain and operate, under United States supervision, facilities for the use of

本国政府は、その領域において合衆国の設備、備品、財産、記録及び公務上の情報の十分な安全及び保護を確保するため、並びに適用されるべき日本の法令に基づいて犯人を罰するため、必要な立法を求め、及び必要なその他の措置を執ることに同意する。

第二十四条

1 日本国に合衆国軍隊を維持することに伴うすべての経費は、別に規定するところにより日本国が負担すべきものを除くほか、この協定の存続期間中日本国に負担をかけないで合衆国が負担することが合意される。

2 日本国は、第二条及び第三条に定めるすべての施設及び区域並びに路線権（飛行場及び港における施設及び区域のよう共同に使用される施設及び区域を含む。）をこの協定の存続期間中合衆国に負担をかけないで提供し、かつ、相当の場合には、施設及び区域並びに路線権の所有者及び提供者に補償を行なうことが合意される。

3 この協定に基づいて生ずる資金上の取引に適用すべき経理のため、日本国政府と合衆国政府との間に取極を行なうことが合意される。

第二十五条

1 この協定の実施に関して相互間の協議を必要とするすべての事項に関する日本国政府と合衆国政府との間の協議機関として、合同委員会を設置する。合同委員会は、特に、合衆国が相互協力及び安全保障条約の目的の遂行に当たって使用するため必要とされる日本国内の施設及び区域を決定する協議機関として、任務を行なう。

2 合同委員会は、日本国政府の代表者一人及び合衆国政府の代表者一人で組織し、各代表者は、一人又は二人以上の代理及び職員団を有するものとする。合同委員会は、その手続規則を定め、並びに必要な補助機関及び事務機関を設ける。合同委員会は、日本国政府又は合衆国政府のいずれか一方の代表者の要請があるときはいつでも互ちに会合することができるように組織する。

3 合同委員会は、問題を解決することができないときは、適当な経路を通じて、その問題をそれぞれの政府にさらに考慮されるように移すものとする。

第二十六条

1 この協定は、日本国及び合衆国によりそれぞれの国内法上の手続に従って承認されなければならないが、その承認を通知する公文が交換されるものとする。

2 この協定は、1に定める手続が完了した後、相互協力及び安全保障条約の効力発生の日に効力を生じ、千九百五十二年二月二十八日に東京で署名された日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定（改正を含む。）は、その時に終了する。

3 この協定の各当事国の政府は、この協定の規定中その実施のため予算上及び立法上の措置を必要とするものについて、必要なその措置を立法機関に求めることを約束する。

persons authorized by the United States to use military payment certificates, institutions authorized to maintain military banking facilities will establish and maintain such facilities physically separated from their Japanese commercial banking business, with personnel whose sole duty is to maintain and operate such facilities. Such facilities shall be permitted to maintain United States currency bank accounts and to perform all financial transaction in connection therewith including receipt and remission of funds to the extent provided by Article XIX, paragraph 2, of this Agreement.

ARTICLE XXI

The United States may establish and operate, within the facilities and areas in use by the United States armed forces, United States military post offices for the use of members of the United States armed forces, the civilian component, and their dependents, for the transmission of mail between United States military post offices in Japan and between such military post offices and other United States post offices.

ARTICLE XXII

The United States may enroll and train eligible United States citizens residing in Japan, who apply for such enrollment, in the reserve organizations of the armed forces of the United States.

ARTICLE XXIII

Japan and the United States will cooperate in taking such steps as may from time to time be necessary to ensure the security of the United States armed forces, the members thereof, the civilian component, their dependents, and their property. The Government of Japan agrees to seek such legislation and to take such other action as may be necessary to ensure the adequate security and protection within its territory of installations, equipment, property, records and official information of the United States, and for the punishment of offenders under the applicable laws of Japan.

ARTICLE XXIV

1. It is agreed that the United States will bear for the duration of this Agreement without cost to Japan all expenditures incident to the maintenance of the United States armed forces in Japan except those to be borne by Japan as provided in paragraph 2.

2. It is agreed that Japan will furnish for the duration of this Agreement without cost to the United States and make compensation where appropriate to the owners and suppliers thereof all facilities and areas and rights of way, including facilities and areas jointly used such as those at airfields and ports, as provided in Articles II and III.

3. It is agreed that arrangements will be effected between the Governments of Japan and the United States for accounting applicable to financial transactions arising out of this Agreement.

ARTICLE XXV

1. A Joint Committee shall be established as the means for consultation between the Government of Japan and the Government of the United States on all matters requiring mutual consultation regarding the implementation of this Agreement. In particular, the Joint Committee shall serve as the means for consultation in determining the facilities and

第二十七章

いずれの政府も、この協定のいずれの条についてもその改正をいつでも提議することができる。その場合には、両政府は、適当な経路を通じて交渉するものとする。

第二十八章

この協定及びその合意された改正は、相互協力及び安全保障条約が有効である間、有効とする。ただし、それ以前に両政府間の合意によつて終了させたときは、この限りでない。

以上の証提として、下名の全権委員は、この協定に署名した。

千九百六十年一月十九日にワシントンで、ひとしく正文である日本語及び英語により本書二通を作成した。

日本国のために

岸 信介
藤山愛一郎
石井光次郎
足立 正
朝海浩一郎

アメリカ合衆国のために

クリスチャン・A. ハーター
ダグラス・マックアーサー二世
J. グレイアム・パーソンズ

areas in Japan which are required for the use of the United States in carrying out the purposes of the Treaty of Mutual Cooperation and Security.

2. The Joint Committee shall be composed of a representative of the Government of Japan and a representative of the Government of the United States, each of whom shall have one or more deputies and a staff. The Joint Committee shall determine its own procedures, and arrange for such auxiliary organs and administrative services as may be required. The Joint Committee shall be so organized that it may meet immediately at any time at the request of the representative of either the Government of Japan or the Government of the United States.

3. If the Joint Committee is unable to resolve any matter, it shall refer that matter to the respective Governments for further consideration through appropriate channels.

ARTICLE XXVI

1. This Agreement shall be approved by Japan and the United States in accordance with their legal procedures, and notes indicating such approval shall be exchanged.

2. After the procedure set forth in the preceding paragraph has been followed, this Agreement will enter into force on the date of coming into force of the Treaty of Mutual Cooperation and Security, at which time the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, signed at Tokyo on February 28, 1952, as amended, shall expire.

3. The Government of each Party to this Agreement undertakes to seek from its legislature necessary budgetary and legislative action with respect to provisions of this Agreement which require such action for their execution.

ARTICLE XXVII

Either Government may at any time request the revision of any Article of this Agreement, in which case the two Governments shall enter into negotiation through appropriate channels.

ARTICLE XXVIII

This Agreement, and agreed revisions thereof, shall remain in force while the Treaty of Mutual Cooperation and Security remains in force unless earlier terminated by agreement between the two Governments.

IN WITNESS WHEREOF of the undersigned Plenipotentiaries have signed this Agreement.

DONE at Washington, in duplicate, in the Japanese and English languages, both texts equally authentic, this 19th day of January, 1960.

FOR JAPAN:

Nobusuke Kishi
Aichiro Fujiyama
Mitsujiro Ishii
Tadasu Adachi
Koichiro Asakai

FOR THE UNITED STATES OF AMERICA:

Christian A. Herter
Douglas MacArthur 2nd
J. Graham Parsons

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,
Plaintiff,

CIVIL ACTION FILE NO.

-vs-

18-CVE-0936

MARIKO C. CRITTENDEN,
Defendant.

AFFIDAVIT OF ALAN W. CRITTENDEN

This Affidavit is given by after being sworn before an officer authorized in the State of Georgia to administer oaths:

1.

I am ALAN W. CRITTENDEN and I currently reside at

3-220 Apt 207 Miyagi, Chubu Okinawa Japan

2.

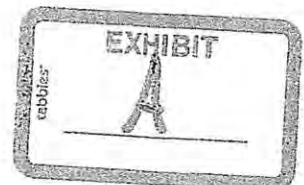
I am making this Affidavit in support of my Petition for Emergency Hearing.

3.

I affirm all the facts alleged in my Petition for Emergency Hearing.

4.

My children are citizens of the United States of America and enjoy certain legal protections, under the Status of Forces Agreement ("SOFA") between the United States and Japan, even while residing in the nation of Japan due to the fact that I am a United States service member stationed in Japan. This protection for my children ends with the effective date of my transfer out of Japan. My spouse is an American citizen as well.



5.

My stated to me more than once in the last two months that she intended to disappear from me, take my children, and that I would never see my children again. My wife has vacated our residence, taken my children, and taken most of the marital property. I do not know the location of my wife, nor my children. My wife refuses to communicate with me in any manner. If I am not awarded temporary primary physical and legal custody of my children, I may lose the means to find them any time soon. A temporary award of custody will allow me to use the Japanese legal system to obtain immediate custody of my children and return them to the United States.

6.

I have orders to depart Japan with my family effective 19 June 2018. If my children are not with me when I leave on 19 June, they will be in the country illegally.

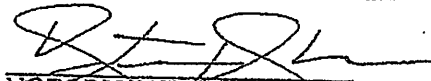
AFFIANT FURTHER SAYETH NOT.

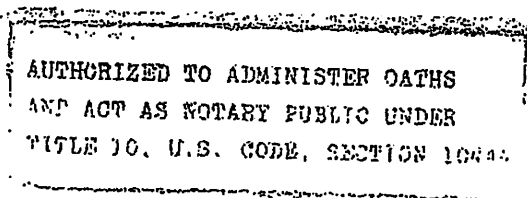
This 12 day of June, 2018.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this 12 day of June, 2018.


NOTARY PUBLIC



IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION

FILE NO.: 18cve0936

MOTION TO DISMISS

COMES NOW, MARIKO C. CRITTENDEN, Defendant herein, who, without submitting herself to this Court's jurisdiction by and through her undersigned counsel of record, files this, her Motion to Dismiss Plaintiff's Complaint for Divorce, pursuant to O.C.G.A. § 9-11-12(b), and in support thereof, show this honorable Court the following:

1.

Plaintiff is a member of the United States armed forces and has resided, at all times during the marriage, at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. Plaintiff was from Georgia prior to the marriage, but has not been a bona-fide resident of the State of Georgia for six (6) months, immediately preceding the filing of this Action, as required by O.C.G.A. § 19-5-2, as he does not have a single fixed place of abode in Georgia, with the intent of returning. Plaintiff's own Affidavit of Support, (attached hereto as "Exhibit A") in Paragraph 1 states "I am ALAN W. CRITTENDEN and I currently reside at 3-220 Apt 207 Miyagi, Chatan Okinawa Japan (sic). Georgia does not have jurisdiction over the subject matter in this Action. The Georgia Domestic Long Arm Statute set forth in O.C.G.A. § 19-10-61, does not change the six (6) month residence requirement for filing an action for divorce in Georgia.

2.

Defendant was born in Okinawa, to a United States Citizen father, and a Japanese Citizen Mother. As alleged by Plaintiff, Defendant is a United States Citizen, but Defendant has never resided in the United States, other than while on temporary deployment with her husband in Louisiana and California. The couple met in Japan, married in Japan, and maintained a marital residence at 3-220 Apartment 207 Miyagi,



Chatan, Okinawa, Japan. A koseki (戸籍), is a Japanese family registry and proof of Japanese citizenship. Japanese law requires all Japanese households (ie) to report births, acknowledgements of paternity, adoptions, disruptions of adoptions, deaths, marriages and divorces of Japanese citizens to their local authority, which compiles such records encompassing all Japanese citizens within their jurisdiction. Marriages, adoptions and acknowledgements of paternity become legally effective only when such events are recorded in the koseki. Births and deaths become legally effective as they happen, but such events must be filed by family members. Defendant's koseki is attached, hereto. The Supreme Court of the United States has stated that dual nationality is "a status long recognized in the law" and that "a person may have and exercise rights of nationality in two countries and be subject to the responsibilities of both. The mere fact that he [sic] asserts the rights of one citizenship does not, without more, mean that he renounces the other. See *Kawakita v. U.S.*, 343 U.S. 717 (1952). Further, United States law does not contain any provisions requiring U.S. Citizens who are born with dual nationality or who acquire a second nationality at an early age to choose one nationality or the other when they become adults. *Mandoli v. Acheson*, 344 U.S. 133 (1952).

3.

The Couple was married on January 7, 2004, in Okinawa. The parties have always lived in Japan with the exception of temporary deployments of the servicemember husband to Louisiana and California. The parties own no property or matrimonial domicile in Georgia. The parties have never maintained a residence in Georgia. The Minor Children were born in 2011, and 2014, one in Japan, and one in California. The Minor Children have lived with the parties in Japan for the majority of their lives. Defendant does not transact business within this state. Defendant has not committed a tortious act or injury in this State. Defendant owns no property in the State of Georgia. In the UCCJEA section of Plaintiff's Complaint for Divorce he alleges under oath that the Minor Children have lived at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan, since their birth, and for a brief time in California. Said statement, which fails, further tries to use Plaintiff's APO ("Post Office") address for his residence. A Post Office cannot be a residence for UCCJEA purposes, and is merely a distraction. At no time, in any evidence submitted to the Court, has Plaintiff provided an address in Cherokee County, Georgia. Again, and further, Plaintiff's own Affidavit of Support, in Paragraph 1 states "I am ALAN W. CRITTENDEN and I currently reside at 3-220 Apt 207 Miyagi, Chatan Okinawa Japan (sic). Also, Defendant has it on good information, and does believe, that Defendant now resides in Maryland.

4.

O.C.G.A. § 9-10-91 ("Long Arm Statute") states..."A court of this state may exercise personal jurisdiction over any nonresident or his or her executor or administrator, as to a cause of action arising from any of the acts, omissions, ownership, use, or possession enumerated in this Code section, in the same manner as if he or she were a resident of this state, if in person or through an agent, he or she:

- (1) Transacts any business within this state;
- (2) Commits a tortious act or omission within this state, except as to a cause of action for defamation of character arising from the act;
- (3) Commits a tortious injury in this state caused by an act or omission outside this state if the tortfeasor regularly does or solicits business, or engages in any other persistent course of conduct, or derives substantial revenue from goods used or consumed or services rendered in this state;
- (4) Owns, uses, or possesses any real property situated within this state;
- (5) With respect to proceedings for divorce, separate maintenance, annulment, or other domestic relations action or with respect to an independent action for support of dependents, maintains a matrimonial domicile in this state at the time of the commencement of this action or if the defendant resided in this state preceding the commencement of the action, whether cohabiting during that time or not. This paragraph shall not change the residency requirement for filing an action for divorce; or
- (6) Has been subject to the exercise of jurisdiction of a court of this state which has resulted in an order of alimony, child custody, child support, equitable apportionment of debt, or equitable division of property if the action involves modification of such order and the moving party resides in this state or if the action involves enforcement of such order notwithstanding the domicile of the moving party.

5.

Plaintiff alleges in Paragraph Two (2) of his Complaint for Divorce that Defendant is subject to the jurisdiction of this Court through Georgia's Domestic Long Arm Statute.

6.

As this Action is a divorce we would look to O.C.G.A. § 9-10-91(5) for guidance. The first task would be to determine if Defendant "maintains a matrimonial domicile in this state at the time of the commencement of this action." Defendant was born in Okinawa, to a United States Citizen father, and a

Japanese Citizen Mother. As alleged by Plaintiff, Defendant is a United States Citizen, but Defendant has never resided in the United States, as the couple met, married, and maintained a marital residence at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. Prior to joining the military, Plaintiff resided with family in Cherokee County, Georgia, but is not believed to own property in said county, and regardless, any potential property would not meet the requirements of a "matrimonial domicile." Said element is not met.

7.

The second element states... "or if the defendant resided in this state preceding the commencement of the action, whether cohabitation during that time or not." Defendant has never resided in Georgia. Before, and during the marriage, Plaintiff and Defendant have only resided at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. The second element is not met, and therefore Georgia does not have jurisdiction over this action. Plaintiff also alleges that Article IX, Paragraph 2 of the Status of Forces Agreement applies in this case. However, as the Minor Children were born in Japan, to a mother, born in Japan, with Japanese Citizenship, as her mother is Japanese, the Status of Forces Agreement does not apply. Further, even in Paragraph Four (4) of Plaintiff's Emergency Motion is clear evidence that even Plaintiff understands that the Status of Forces Agreement does not apply to said service members "*acquiring any right to permanent residency.*" Defendant was born in Japan and exercised dual citizenship. She is not acquiring any right to permanent residence in Japan, as said was born in Japan to a Japanese mother.

8.

Defendant stipulates that there is a military exception for service members who have lived on a military installation for one (1) year immediately preceding the filing, but Plaintiff does not meet this exception, as the reservation is not in the State of Georgia.

9.

Further, venue is proper in the county where the plaintiff resides when the defendant is not a resident of the State of Georgia. Plaintiff has resided with Defendant at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan, or at another apartment, or with Defendant's family in Japan, since the time of their marriage, in 2004, with the only exceptions being during temporary deployments to the United States, specifically Louisiana and California. Plaintiff is not a resident of Cherokee County, and venue, is therefore improper in this honorable Court. Plaintiff did file state taxes in Georgia, but merely listed an Armed Services Post Office Address. At no time, in any pleading, has Plaintiff alleged any physical address in Cherokee County, Georgia.

10.

Plaintiff has improperly filed the instant action, requiring that the Defendant retain counsel and incur unnecessary legal expenses. Defendant is entitled to an award of attorney's fees pursuant to O.C.G.A. § 9-15-14.

11.

All Parties are herewith notified of THE STATUTORY STAY OF DISCOVERY pursuant to O.C.G.A. §§ 9-11-12, which provides that discovery and other proceedings shall be stayed for Ninety (90) days after the filing of the Motion to Dismiss, or until the ruling of the court.

12.

Defendant will file her Affidavit of support as soon as possible, as a typhoon is currently making its way across Okinawa, and is affecting mail service.

13.

One has to consider the doctrine of *forum non-convenience* when considering this case. The Children, Defendant, their grandparents, and all witnesses reside in Japan. Plaintiff resides in Maryland, but resided in Japan until late June, 2018. None of the parties are in Georgia. This fact alone is evidence that this action should not be heard in Georgia, even if the Court finds that every argument presented by Defendant fails.

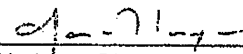
WHEREFORE, Defendant respectfully prays as follows:

1. This Court will read and consider Defendant's Motion to Dismiss;
2. That Plaintiff's Complaint be dismissed with all costs and fees cast as against Plaintiff;
3. That discovery be stayed pursuant to O.C.G.A. §§ 9-11-12 and 26-2-435;
4. That this Court order Plaintiff to pay Defendant's attorney's fees pursuant to O.C.G.A. § 9-15-14, and other relevant Georgia Statutes; and
5. This Court grant Defendant such additional relief as this Court deems appropriate and just under the given factual circumstances.

This 5th day of July, 2018.

Respectfully submitted,

THE SIEMON LAW FIRM, P.C.



N. Jason Thompson
State Bar No. 148908
Attorneys for Defendant Crittenden

Corporate Square
347 Dahlonaga Street
Cumming, Georgia 30040
(770) 521.4316 (t)
(770) 521.4317 (f)
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IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

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CIVIL ACTION

FILE NO.: 18cve0936

AFFIDAVIT OF DEFENDANT MARIKO C. CRITTENDEN

Personally appeared before me, the undersigned officer duly authorized to administer oaths, who, after having been sworn, deposes and says as follows:

1.

My name is Mariko C. Crittenden. I am of sound mind and have capacity to give testimony in a Court of law. I suffer from no emotional or intellectual defect that would prohibit me from testifying truthfully. I was born in Japan. My father was a servicemember and United States Citizen. I have United States Citizenship. I have Japanese Citizenship. I have never rescinded said citizenship. Japan has jurisdiction over me and my children, as I have dual citizenship with the United States and Japan. I have never lived in any country outside of Japan, with the exception of being with my Husband during temporary deployments to California and Louisiana. I was married on January 6, 2004, as evidence by the marriage licensed, attached hereto. My Husband has lived with me at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. We have never lived in the State of Georgia. My children were born in Japan and California. My children have always lived with me or my husband at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. My children have never lived in the State of Georgia. My family resides here in Japan. My children are bonded to my parents, here in Japan. To the best of my knowledge and belief, my husband

owns no property in the State of Georgia. I own no property in the State of Georgia. I have never owned property in the State of Georgia. I have never transacted business in the State of Georgia. I have never cause a tortious act or injury in the State of Georgia. I have no prior judgments from the State of Georgia.

This 6th day of ^{JULY}~~JUNE~~, 2018. *MC*

Mariko C. Crittenden
Mariko C. Crittenden, Defendant

Sworn to and subscribed before me,
this 6th day of JULY, 2018.

Don
NOTARY PUBLIC
My Commission Expires: 01/02/2021



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IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,)	
)	
Plaintiff,	)	CIVIL ACTION
)	
v.	)	FILE NO.: 18cve0936
)	
MARIKO C. CRITTENDEN,)	
)	
Defendant.)	

SPECIAL APPEARANCE FOR DEFENDANT'S AFFIRMATIVE DEFENSES AND ANSWER TO PLAINTIFF'S COMPLAINT FOR DIVORCE

COMES NOW, MARIKO C. CRITTENDEN, Defendant herein, who without submitting herself to this Court's jurisdiction, and by and through her undersigned counsel of record special appears to submit this, her Affirmative Defenses and Answer, as to Plaintiff's Complaint for Divorce, and in support thereof shows this Court as follows:

AFFIRMATIVE DEFENSES

1.

Plaintiff has failed to state a claim for which relief can be sought, and Defendant is contemporaneously filing a Motion to Dismiss Plaintiff's Complaint for Divorce, as required.

2.

The Court lacks personal jurisdiction over Defendant, and Defendant is contemporaneously filing a Motion to Dismiss Plaintiff's Complaint for Divorce, as required.

3.

The Court lacks subject matter jurisdiction, and Defendant is contemporaneously filing a Motion to Dismiss Plaintiff's Complaint for Divorce, as required.

Alan W. Crittenden v. Marko C. Crittenden
 Civil Action File Number: 18cve0936
 Defendant's Affirmative Defenses and Answer to Plaintiff's Complaint for Divorce

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4.

Venue is improper in the Cherokee County Superior Court, and Defendant is contemporaneously filing a Motion to Dismiss Plaintiff's Complaint for Divorce, as required.

DEFENDANT'S ANSWER TO PLAINTIFF'S ENUMERATED ALLEGATIONS OF FACT

1.

Defendant denies the allegations of fact in Paragraph One (1) of Plaintiff's Complaint for Divorce.

2.

Defendant denies the allegations of fact in Paragraph Two (2) of Plaintiff's Complaint for Divorce.

3.

Defendant admits the allegations of fact in Paragraph Three (3) of Plaintiff's Complaint for Divorce, as to the date of marriage, but denies the allegations regarding the date of separation.

4.

Defendant admits the allegations of fact in Paragraph Four (4), Sections (a) and (b) of Plaintiff's Complaint for Divorce, denies the allegations of fact in Paragraph Four (4), Section (c), as a Post Office Box cannot be a present address of the Defendant for UCCJEA purposes, admits the allegations of fact in Paragraph Four (4), Section (d), and is unable to either admit or deny the allegations of fact in Paragraph Four (4), Sections (e) and (f), as said Sections are statements of Plaintiff's beliefs. Defendant further submits that Defendant, and at least one of the Minor Children's, current country of residence has not adopted the UCCJEA, and that both countries are signatories to the Hague Convention on the Civil Aspects of International Child Abduction.

5.

Defendant denies the allegations of fact in Paragraph Five (5) of Plaintiff's Complaint for Divorce.

6.

Defendant neither admits nor denies the allegations of fact in paragraph Six (6) of Plaintiff's Complaint for Divorce. in that this allegation is a matter of applicable law and not fact, and merely outlines legal obligations set forth by the Uniform Superior Court Rule 24.2.

7.

Defendant denies to the allegations of fact in paragraph Seven (7) of Plaintiff's Complaint for Divorce.

8.

Defendant denies that Plaintiff is entitled to any of the prayers say forth in Plaintiff's Prayer for Relief.

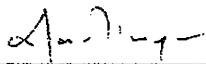
WHEREFORE, Defendant prays:

- a) That the Affirmative Defenses and Answer be read and considered;
- b) That Plaintiff be served with a copy of this pleading as provided by law;
- c) That Plaintiff's prayers for relief be denied;
- d) That in the event Defendant's Motion to Dismiss is not granted, that she be allowed to amend her pleadings to file an appropriate counterclaim for divorce and allege facts, and necessary;
- e) That Defendant be awarded reasonable attorneys' fees and expense of litigation in this matter pursuant to any relevant Georgia Statute; and
- f) That Defendant receives such other and further relief as the Court may deem just and proper under the circumstances.

Respectfully submitted this 6th day of July, 2018.

THE SIEMON LAW FIRM, P.C.

Corporate Square
347 Dahlonaga Street
Cumming, Georgia 30040
(770) 521-4316 (T)
(770) 521-4317 (F)
jthompson@siemontlaw.com



N. Jason Thompson
Georgia Bar No. 660911
Attorneys for Defendant

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER: 18CVC0936

VERIFICATION

PERSONALLY APPEARED before the undersigned attesting officer duly authorized to administer oaths in the Territory, pursuant to Title 10, U.S.C. § 1044, aforesaid MARIKO C. CRITTENDEN, who, on oath, states that the facts contained in the foregoing Affirmative Defenses and Answer are true and correct to the best of her information and belief.

Mariko C. Crittenden
MARIKO C. CRITTENDEN
Defendant

Sworn to and subscribed before me,
this 6th day of July, 2018.

Dawn
NOTARY PUBLIC
My Commission Expires: 01/02/2021



IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION

FILE NO.: 18cve0936

DEFENDANT'S RESPONSE TO PLAINTIFF'S MOTION FOR EMERGENCY HEARING

COMES NOW, MARIKO C. CRITTENDEN, Defendant herein, who without submitting herself to this Court's jurisdiction, by and through her undersigned counsel of record, files this, her Response to Plaintiff's Motion for Emergency Hearing, and in support thereof, show this honorable Court the following:

1.

Defendant is not subject to the jurisdiction of this Court. Defendant was born in Okinawa, to a United States Citizen father, and a Japanese Citizen Mother. As alleged by Plaintiff, Defendant is a United States Citizen, but Defendant has never resided in the United States, other than while on temporary deployment with her husband in Louisiana and California. The couple met in Japan, married in Japan, and maintained a marital residence at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan. The Supreme Court of the United States has stated that dual nationality is "a status long recognized in the law" and that "a person may have and exercise rights of nationality in two countries and be subject to the responsibilities of both. Defendant has a California Driver's License. When Plaintiff filed taxes in Georgia, he did not use a physical address, but used his APO address. A post office address is not a physical address.

2.

Defendant was born in Okinawa, to a United States Citizen father, and a Japanese Citizen Mother. As alleged by Plaintiff, Defendant is a United States Citizen, but Defendant has never resided in the United States, other than while on temporary deployment with her husband in Louisiana and California. The couple met in Japan, married in Japan, and maintained a marital residence at 3-220 Apartment 207 Miyagi, Chatan, Okinawa, Japan. The Supreme Court of the United States has stated that dual nationality is "a status long

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recognized in the law" and that "a person may have and exercise rights of nationality in two countries and be subject to the responsibilities of both. The parties have made no efforts to establish a domicile in any place other than JAPAN. A koseki (戸籍), is a Japanese family registry and proof of Japanese citizenship. Japanese law requires all Japanese households (ie) to report births, acknowledgements of paternity, adoptions, disruptions of adoptions, deaths, marriages and divorces of Japanese citizens to their local authority, which compiles such records encompassing all Japanese citizens within their jurisdiction. Marriages, adoptions and acknowledgements of paternity become legally effective only when such events are recorded in the koseki. Births and deaths become legally effective as they happen, but such events must be filed by family members. Defendant's koseki is attached, hereto

3.

O.C.G.A. § 9-10-91 ("Long Arm Statute") states..."A court of this state may exercise personal jurisdiction over any nonresident or his or her executor or administrator, as to a cause of action arising from any of the acts, omissions, ownership, use, or possession enumerated in this Code section, in the same manner as if he or she were a resident of this state, if in person or through an agent, he or she:

- (1) Transacts any business within this state;
- (2) Commits a tortious act or omission within this state, except as to a cause of action for defamation of character arising from the act;
- (3) Commits a tortious injury in this state caused by an act or omission outside this state if the tortfeasor regularly does or solicits business, or engages in any other persistent course of conduct, or derives substantial revenue from goods used or consumed or services rendered in this state;
- (4) Owns, uses, or possesses any real property situated within this state;
- (5) With respect to proceedings for divorce, separate maintenance, annulment, or other domestic relations action or with respect to an independent action for support of dependents, maintains a matrimonial domicile in this state at the time of the commencement of this action or if the defendant resided in this state preceding the commencement of the action, whether cohabiting during that time or not. This paragraph shall not change the residency requirement for filing an action for divorce; or
- (6) Has been subject to the exercise of jurisdiction of a court of this state which has resulted in an order of alimony, child custody, child support, equitable apportionment of debt, or equitable division of property if the action involves modification of such order and the moving

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party resides in this state or if the action involves enforcement of such order notwithstanding the domicile of the moving party.

As this Action is a divorce we would look to O.C.G.A. § 9-10-91(5) for guidance. The first task would be to determine if Defendant "maintains a matrimonial domicile in this state at the time of the commencement of this action." Defendant was born in Okinawa, to a United States Citizen father, and a Japanese Citizen Mother. As alleged by Plaintiff, Defendant is a United States Citizen, but Defendant has never resided in the United States, as the couple met, married, and maintained a marital residence at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. Prior to joining the military, Plaintiff resided with family in Cherokee County, Georgia, but is not believed to own property in said county, and regardless, any potential property would not meet the requirements of a "matrimonial domicile." Said element is not met.

The second element states..."or if the defendant resided in this state preceding the commencement of the action, whether cohabitation during that time or not." Defendant has never resided in Georgia. Before, and during the marriage, Plaintiff and Defendant have only resided at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. The second element is not met, and therefore Georgia does not have jurisdiction over this action.

4.

Plaintiff also alleges that Article IX, Paragraph 2 of the Status of Forces Agreement applies in this case. However, as the Minor Children were born in Japan, to a mother, born in Japan, with Japanese Citizenship, as her mother is Japanese, the Status of Forces Agreement does not apply. Further, even in Paragraph Four (4) of Plaintiff's Emergency Motion is clear evidence that even Plaintiff understands that the Status of Forces Agreement does not apply to said service members "*acquiring any right to permanent residency.*" Defendant was born in Japan and exercises dual citizenship. She is not acquiring any right to permanent residence in Japan, as said was born in Japan to a Japanese mother.

5.

One child was born in Japan. One child was born in California. Neither children have contacts with Georgia. Japan has not adopted the UCCJEA. One could argue that since Defendant is a citizen of Japan that the children also have dual citizenship. The Court does not have jurisdiction over these children.

6.

The Status of Forces Agreement does not apply, as Defendant, is a citizen of Japan. If one party to a marriage is a citizen of Japan, Japanese courts will make a determination of custody. "Exhibit A."

7.

Defendant's family resides in Japan. The children have a strong bond with their grandparents that live in Japan, neither of whom are current servicemembers. Defendant, the mother of the children, as lived in Japan for the majority of her life. Again, the parties have never lived in Georgia as a family unit. The parties would have had to have been present in order to be "absent," as Plaintiff alleges, and therefore his argument is flawed and therefore fails. Since Defendant has dual citizenship, and likely so do both Minor Children, they are lawfully in Japan, regardless of the Status of Forces Agreement.

8.

Plaintiff is correct that Japan will not take jurisdiction over the children, unless there is Japanese Citizenship. Mother is a Japanese Citizen. The Children likely have dual citizenship. Okinawa is not precluded from making a determination of custody.

9.

Georgia is not capable of making a custody determination because it lacks subject matter jurisdiction, personal jurisdiction over Defendant and the children, and is an inconvenient forum, as no parties are in Georgia. The Children, Defendant, their grandparents, and all witnesses reside in Japan. Plaintiff resides in Maryland, but resided in Japan until late June, 2018.

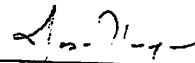
WHEREFORE, Defendant respectfully prays as follows:

1. This Court will read and consider Defendant's Response to Plaintiff's Motion for Emergency Hearing;
2. That Plaintiff's Motion be denied;
3. That this Court order Plaintiff to pay Defendant's attorney's fees pursuant to O.C.G.A. § 9-15-14, and other relevant Georgia Statutes; and
4. This Court grant Defendant such additional relief as this Court deems appropriate and just under the given factual circumstances.

This 6th day of July, 2018.

Respectfully submitted,

THE SIEMON LAW FIRM, P.C.



N. Jason Thompson
State Bar No. 148908
Attorneys for Defendant Crittenden

Corporate Square
347 Dahlonga Street
Cumming, Georgia 30040
(770) 521.4316 (t)
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IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,
Plaintiff,

-vs-

MARIKO C. CRITTENDEN,
Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

AFFIDAVIT OF ALAN W. CRITTENDEN

This Affidavit is given by after being sworn before an officer authorized in the State of Georgia to administer oaths:

1.

I am ALAN W. CRITTENDEN and I currently reside at

3-220 Apt 207 Miyagi, Chubu Okinawa Japan

2.

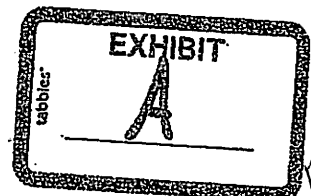
I am making this Affidavit in support of my Petition for Emergency Hearing.

3.

I affirm all the facts alleged in my Petition for Emergency Hearing.

4.

My children are citizens of the United States of America and enjoy certain legal protections, under the Status of Forces Agreement ("SOFA") between the United States and Japan, even while residing in the nation of Japan due to the fact that I am a United States service member stationed in Japan. This protection for my children ends with the effective date of my transfer out of Japan. My spouse is an American citizen as well.



5.

My stated to me more than once in the last two months that she intended to disappear from me, take my children, and that I would never see my children again. My wife has vacated our residence, taken my children, and taken most of the marital property. I do not know the location of my wife, nor my children. My wife refuses to communicate with me in any manner. If I am not awarded temporary primary physical and legal custody of my children, I may lose the means to find them any time soon. A temporary award of custody will allow me to use the Japanese legal system to obtain immediate custody of my children and return them to the United States.

6.

I have orders to depart Japan with my family effective 19 June 2018. If my children are not with me when I leave on 19 June, they will be in the country illegally.


AFFIANT FURTHER SAYETH NOT.

This 12 day of June, 2018.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this 12 day of June, 2018.


NOTARY PUBLIC

AUTHORIZED TO ADMINISTER OATHS
AND ACT AS NOTARY PUBLIC UNDER
TITLE 10, U.S. CODE, SECTION 1040a

Permanent Domicile	Yanagawa City, Fukuoka Prefecture
Name	Yasuko
Family Register Items Family Register Amendments	[Amendment Date] September 30th, 2000 [Amendment Grounds] Section 1 of Article 2 of the Supplementary Provisions. Ministry of Justice Ordinance No. 51 of the year 1994 [Date of Application] March 21st, 2005 [Matter] Permanent Domicile [Grounds of Correction] Land name and Lot Number change on March 21st, 2005 [Previous Record] [Permanent Domicile] #26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture
Recorded Family Register	(Last Name) Yasuko (Date of Birth) November 23rd, 1953 (Place of Birth) Yanagawa City, Fukuoka Prefecture (Married Name) Yasuko (Relationship) 1st Daughter
Identification Items	(Date of Birth) November 23rd, 1953 (Place of Birth) Yanagawa City, Fukuoka Prefecture (Date of Issuance) December 2nd, 1953 (Issued to Person) Father
Marriage	(Marriage Date) May 11th, 1979 (Spouse Name) Bennett, Michael Earl (Spouse Nationality) United States of America (Spouse Date of Birth) December 2nd, 1957 (Date of Documents Sent) May 19th, 1979 (Public Office Receiver) Mayor of Ginowan City, Okinawa Prefecture
Divorce	(Divorce Date) March 14th, 2006 (Divorce Name) Bennett, Michael Earl (Spouse Nationality) United States of America (Date of Documents Sent) March 30th, 2006 (Public Office Receiver) Mayor of Okinawa City, Okinawa Prefecture
Recorded Family Register	(Last Name) Christopher (Date of Birth) January 15th, 1980 (Father) Bennett, Michael Earl (Mother) Masumoto, Yasuko (Relationship) 1st Son
Identification Items	(Date of Birth) January 15th, 1980

Recorded Family Register	[Date of Birth] September 21st, 1982 [Father] Bennett, Michael Earl [Mother] Matsumoto, Yasuko [Relationship] 1st Daughter
Identification Items Birth Date	[Date of Birth] September 21st, 1982 [Place of Birth] Chayan Town, Nakagami District, Okinawa Prefecture
	Excess Space Below

Issue Number: 0018F13114426003

This document and all the matters recorded for the people involved are proven in this family register.

June 13th, 2018

Mayor of Yamagawa City, Fukuoka Prefecture

Kaneko, Kenji

Signed by the
Mayor of
Yamagawa City

I certify that the foregoing is a correct translation.

Translator's Signature:

Translator's Name: David Vincent Higgins

Date: July 5th, 2018



Okinawa Translator
David Vincent Higgins
2nd-20 Station Minato Rm. 201
Naha City, Chayan, Okinawa
Japan
Tel: 098-9534-5965

120a

E-mail: dvhiggin@gmail.com

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本 姓	福岡県柳井市・明子番地2
氏 名	松本 泰子
戸籍事項 戸籍改変 更 正	<p>【改製日】平成11年3月30日</p> <p>【改製事由】平成11年法律第31号附則第2条第1項による改製</p> <p>【変更日】平成11年3月31日</p> <p>【改訂事項】本籍</p> <p>【改訂事由】平成11年3月21日土地の名称変更</p> <p>【改訂の記録】</p> <p>【本籍】福岡県柳井市・明子番地2</p>
戸籍に記録されている	<p>【名】泰子</p> <p>【生年月日】昭和28年11月23日</p> <p>【父】高岡善好男</p> <p>【母】松本 繁子</p> <p>【婚姻】長女</p>
身分事項 出 生	<p>【出生日】昭和28年11月23日</p> <p>【出生地】福岡県柳井市</p> <p>【届出日】昭和28年12月2日</p> <p>【届出人】父</p>
婚 姻	<p>【婚姻日】昭和54年5月11日</p> <p>【配偶者氏名】スウェット マリア・クリストファ</p> <p>【配偶者の国籍】アメリカ合衆国</p> <p>【配偶者の生年月日】西暦1957年12月2日</p> <p>【送付を受けた日】昭和54年5月19日</p> <p>【受理者】沖縄県宜野湾市長</p>
再 婚	<p>【婚姻日】平成18年3月24日</p> <p>【配偶者氏名】スウェット マリア・クリストファ</p> <p>【配偶者の国籍】アメリカ合衆国</p> <p>【送付を受けた日】平成18年3月30日</p> <p>【受理者】沖縄県沖縄市長</p>
戸籍に記録されている	<p>【名】クリストファ</p> <p>【生年月日】昭和55年1月15日</p> <p>【父】スウェット マリア・クリストファ</p> <p>【母】松本 泰子</p> <p>【婚姻】長男</p>
身分事項 出 生	<p>【生年月日】昭和55年1月15日</p>

発行番号: P01186171113083 第0001号

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(2の2)

全部事項証明

	【出生地】沖縄県中頭郡北谷町
戸籍に記録されている者 身分事項 出生	【名】まり子 【生年月日】昭和57年9月21日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長女 【出生日】昭和57年9月21日 【出生地】沖縄県中頭郡北谷町
	以下余白

	【出生地】沖縄県中頭郡北谷町
戸籍に記録されている者 身分事項 出 生	【名】まり子 【生年月日】昭和57年9月21日 【父】ベネット マイケルアール 【母】松本金子 【被納】長女 【出生日】昭和57年9月21日 【出生地】沖縄県中頭郡北谷町
	以下余白

発行番号 00118F1311440083 柳川市
これは、戸籍に記録されている事項の全部を証明した書面である。

平成30年6月13日

福岡県柳川市長 金子 健次



	【出生地】沖縄県中頭郡北谷町
戸籍に記録されている者	<p>【名】まり子</p> <p>【生年月日】昭和57年9月21日</p> <p>【父】ベネツト マイケルアール</p> <p>【母】松本泰子</p> <p>【続柄】長女</p>
身分事項 出生	<p>【出生日】昭和57年9月21日</p> <p>【出生地】沖縄県中頭郡北谷町</p> <p style="text-align: right;">以下余白</p>

発行番号 00118F1311476083 柳川市発

これは、戸籍に記録されている事項の全部を証明した書面である。

平成30年6月13日

124a 沖縄県柳川市長 金子 健次



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本 籍 氏 名	福岡県柳川市上町26番地2 松本 泰子
戸籍事項 戸籍改製 更 正	【改製日】平成12年9月30日 【改製事由】平成6年法務省令第51号附則第2条第1項による改製 【更正日】平成17年3月21日 【更正事項】本籍 【更正事由】平成17年3月21日土地の名称変更 【従前の記録】 【本籍】福岡県柳川市大字上町26番地2
戸籍に記録されている者	【名】泰子 【生年月日】昭和28年11月23日 【父】高岡者好道 【母】松本榮子 【続柄】長女
身分事項 出 生	【出生日】昭和28年11月23日 【出生地】福岡県柳川市 【届出日】昭和28年12月2日 【届出人】父
婚 姻	【婚姻日】昭和54年5月11日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【配偶者の生年月日】西暦1957年12月2日 【送付を受けた日】昭和54年5月19日 【受理者】沖縄県宜野湾市長
離 婚	【離婚日】平成18年3月24日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【送付を受けた日】平成18年3月30日 【受理者】沖縄県沖縄市長
戸籍に記録されている者	【名】クリストファ 【生年月日】昭和55年1月15日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長男
身分事項 出 生	【出生日】昭和55年1月15日

発行番号 00118F13114429083 4429083

以下次頁

Introduction

In the United States, you would follow state law to find the requirements for getting a divorce or legal separation. If you are stationed in Japan, you may be able to file for divorce in the state of your legal residency.

Getting divorced in the United States will generally be more beneficial than getting a Japanese divorce.

On the other hand, you may want to file for divorce in Japan if you do not meet the residency requirements for your state. However, you should also be aware of the pitfalls that are involved.

This handout describes the general information you will need to begin the process to obtain a divorce in a Japanese court.

OTHER RESOURCES:

List of Japanese Translators

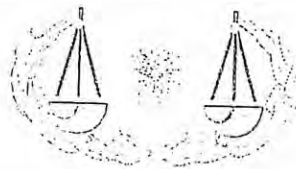
Handout on Divorce and Retirement Pay

U.S. Embassy in Japan:

<http://japan.usembassy.gov/c/acs/tacs-7117.html>

Legal Assistance Hours:
By Appointment Only

Notary Hours:
Monday-Thursday
0900-1500



374th Airlift Wing
Office of the Staff Judge Advocate
Building 315, Airlift Avenue
Yokota Air Base, Japan

DSN Phone: 315-225-8069
DSN Fax: 315-225-7180
Commercial Phone from U.S:
011-81-42-552-2510-58069
Commercial Phone from off-base Japan:
042-552-2511 (Operator) 58069

126a



374th Airlift Wing
Office of the Staff Judge Advocate
DSN: 315-225-8069

DIVORCE IN JAPAN

This Brochure Includes:

- Options for Divorce in Japan
- Japanese Handling of Alimony, Support, Custody
- Effect of a Japanese Divorce in the U.S.
- Air Force Recognition of Foreign Divorce Decrees
- Further Resources



The information in this brochure is of a general nature and is not intended as a substitute for legal counsel.

Last updated October 2017

Effects of Japanese Divorce in the United States

There is no treaty in force between the United States and any country on the enforcement of judgments, including recognition of foreign divorces. Generally states recognize and enforce foreign divorce decrees based on the concept of comity (respect among nations), provided both parties to the divorce received adequate notice, and, generally, provided one of the parties to the divorce was a resident in the foreign nation at the time of the divorce.

Proof of Foreign Divorce: In order to have your divorce decree enforced in the United States, obtain a certified copy of the foreign divorce decree from the court where the divorce decree was issued. Obtain a certified English translation of the divorce decree. Get a notarized copy of a sworn affidavit by the translator that the translation of the divorce decree is a true and accurate translation. The legal office can provide you a list of translators and help you with the notary.

*We recommend that you get a Japanese divorce decree recognized in a state court in the U.S.

Air Force Recognition of Foreign Divorce Decrees

Air Force Benefits: The Air Force will not establish or terminate benefits based on foreign divorces which are of "doubtful validity." Foreign divorces are of doubtful validity when the foreign court lacked jurisdiction to grant the divorce because neither party established a bona fide domicile in the foreign country. If a divorce is of doubtful validity, the Air Force will not establish or terminate benefits unless a U.S. court declares that the divorce is valid.

Retired Pay and Garnishment: Under the Uniform Services Former Spouses' Protection Act, divisions of military retired pay and garnishments of active duty pay may only be made through a court order issued by a "court of competent jurisdiction." Divorce decrees from Japan are not recognized as being issued by a court of competent jurisdiction, so a decree that divides Air Force retirement pay or orders garnishment of Air Force pay will not be enforced by the Air Force.

Divorce in Japan:

Mutual Consent Divorce: (*kyogi rikon*), also known as the Ward Office Divorce, is the simplest type of divorce available in Japan.

At least one spouse in the marriage must be a Japanese citizen in order for the Mutual Consent Divorce to be available. The procedure merely requires several forms be filed in the ward office of the ward where the Japanese citizen's family register is located. The non-Japanese spouse need not be physically present at the ward office to register the divorce, provided that the registration documents have been properly signed and sealed by both parties. This divorce is free of charge, however, there is a charge for copies of the divorce certificate.

This type of divorce will establish the custody of any children, but it will not address property division. Therefore, this type of divorce is not available for any divorce case where property division is at issue or if child custody cannot be agreed upon.

WARNING: The U.S. Air Force may not recognize this type of divorce. However, the divorce decree will be recognized if adopted by a court in the United States.

Family Court Divorce (step one): Filing for divorce in the Family Court is the second type of divorce and it is where couples will begin the divorce process if both spouses are not Japanese citizens. The first step in the Family Court involves conciliation meetings in which the couple attempts to come to an agreement upon the divorce settlement.

A couple that wants to get a divorce will register with the Family Court and then will later have one or more conciliation meetings. The purpose of the conciliation meeting is to attempt to reconcile the couple or to provide amicable terms for a divorce. At least one of the parties must be a legal resident of Japan in order to obtain a Family Court divorce. Legal residence in Japan requires a party to physically reside in Japan; however, there is no minimum period of residence required prior to filing. If both parties have SOFA status that qualifies as a legal resident. A court will not have jurisdiction to grant the divorce if the parties came to Japan merely to get a divorce.

If one of the parties to the divorce is Japanese, Japanese law will apply. If both parties to the divorce are not Japanese, the court will apply the divorce laws of the home state of the parties (generally the laws of the state where the couple resided together). If the spouses have different

home states).

While both spouses need not be present for the entire divorce process, generally, the Family Court will require both parties to attend at least one joint hearing.

Please see our other handout on the requirements for obtaining a Japanese Family Court Divorce.

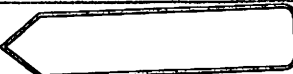
Family Court Divorce (step two): If the divorce is contested and the conciliatory efforts of the Family Court fail, the second step will require the couple to litigate the divorce in the Family Court. This process will require a Japanese attorney and can be complicated. Additionally, there must be grounds for divorce that satisfy Japanese law.

See the following website has additional information on Divorce in Japan: <https://jp.usembassy.gov/u-s-citizen-services/local-resources-of-u-s-citizens/divorce/>

Alimony, Support & Custody

1. Family Courts in Japan may make awards in these areas, but the authority of the Family Court to impose such awards is questionable.
2. Alimony in Japan is not the same as the United States. Spousal support is not awarded, but a lump sum of money may be granted depending on whether one of the spouses is at fault (for example, adultery).
3. The courts may award child support after considering the needs of the child, the financial situation of the parties, and other circumstances.
4. Child custody will be determined by taking into account what is in the best interest of the child. Generally, the wife is given the custody of children in Japan. The nationality of the children is not a determining factor in who should have custody.
5. Generally, if a party wants to change the decree for any reason (such as to modify child support or child custody), that party will need to apply for a modification in the Japanese court that issued the decree - even if the party has long since left Japan.

Permanent Domicile Name	#26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture Matsumoto, Yasuko
Family Register Items Family Register Amendments Correction	【Amendment Date】 September 30th, 2000 【Amendment Grounds】 Section 1 of Article 2 of the Supplementary Provisions. Ministry of Justice Ordinance No. 51 of the year 1994 【Date of Correction】 March 21st, 2005 【Correction Matter】 Permanent Domicile 【Grounds of Correction】 Land name and Lot Number change on March 21st, 2005 【Previous Record】 【Permanent Domicile】 #26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture
Recorded Family Register	【First Name】 Yasuko 【Date of Birth】 November 23rd, 1953 【Father】 Takagawa, Yoshimichi 【Mother】 Matsumoto, Eiko 【Relationship】 1st Daughter
Identification Items Birth Date	【Date of Birth】 November 23rd, 1953 【Place of Birth】 Yanagawa City, Fukuoka Prefecture 【Notification Date】 December 2nd, 1953 【Notification Person】 Father
Marriage	【Marriage Date】 May 11th, 1979 【Spouse Name】 Bennett, Michael Earl 【Spouse Nationality】 United States of America 【Spouse Date of Birth】 December 2nd, 1957 【Date of Documents Sent】 May 19th, 1979 【Public Office Receiver】 Mayor of Ginowan City, Okinawa Prefecture
Divorce	【Divorce Date】 March 24th, 2006 【Spouse Name】 Bennett, Michael Earl 【Spouse Nationality】 United States of America 【Date of Documents Sent】 March 30th, 2006 【Public Office Receiver】 Mayor of Okinawa City, Okinawa Prefecture
Recorded Family Register	【First Name】 Christopher 【Date of Birth】 January 15th, 1980 【Father】 Bennett, Michael Earl 【Mother】 Matsumoto, Yasuko 【Relationship】 1st Son
Identification Items Birth Date	【Date of Birth】 January 15th, 1980

	【Place of Birth】 Chatan Town, Nakagami District, Okinawa Prefecture
Recorded Family Register	【First Name】 Mariko  【Date of Birth】 September 21st, 1982 【Father】 Bennett, Michael Earl 【Mother】 Matsumoto, Yasuko 【Relationship】 1st Daughter
Identification Items	
Birth Date	【Date of Birth】 September 21st, 1982 【Place of Birth】 Chatan Town, Nakagami District, Okinawa Prefecture
	Excess Space Below

Issue Number: 0018F1311-4426083 Yanagawa Municipal Office

This document and all the matters recorded for the people involved are proven in this family register.

June 13th, 2018

Mayor of Yanagawa City, Fukuoka Prefecture

Kaneko, Kenji

Signed by the
Mayor of
Yanagawa City

I certify that the foregoing is a correct translation.

Translator's Signature:

Translator's Name: David Vincent Higgins デビッド ヴィンセント ヒギンズ

Date: July 5th, 2018

 沖縄 浦添
 〒904-0114 日本沖縄県北谷町浦添
 10番地20 ステーションビル201号室
 電話: 050-5534-5965

 Okinawa Translator
 David Vincent Higgins
 #10-20 Station Minato Bld. 201
 Minato, Chatan, Okinawa
 〒904-0114 Japan
 Ph: 050-5534-5965

www.okinawatranslator.com okinawatranslator@gmail.com

本 籍 氏 名	福岡県柳川市上町26番地2 松本 泰子
戸籍事項 戸籍改製 更 正	【改製日】平成12年9月30日 【改製事由】平成6年法務省令第51号附則第2条第1項による改製 【更正日】平成17年3月21日 【更正事項】本籍 【更正事由】平成17年3月21日土地の名称変更 【証明の記録】 【本籍】福岡県柳川市大字上町26番地2
戸籍に記録されている者 身分事項 出 生 婚 姻 離 婚	【名】泰子 【生年月日】昭和28年11月23日 【父】高岡者好道 【母】松本榮子 【続柄】長女 【出生日】昭和28年11月23日 【出生地】福岡県柳川市 【届出日】昭和28年12月2日 【届出人】父 【婚姻日】昭和54年5月11日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【配偶者の生年月日】西暦1957年12月2日 【送付を受けた日】昭和54年5月10日 【受理者】沖縄県宜野湾市長 【離婚日】平成18年3月24日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【送付を受けた日】平成18年3月30日 【受理者】沖縄県沖縄市長
戸籍に記録されている者 身分事項 出 生	【名】クリストファ 【生年月日】昭和55年1月15日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長男 【出生日】昭和55年1月15日

発行番号 00118F1311-426083 柳川戸籍

以下空白

(2の2)

全部事項証明

	【出生地】沖縄県中頭郡北谷町
戸籍に記録されている者	【名】まり子 【生年月日】昭和57年9月21日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長女
身分事項 出生	【出生日】昭和57年9月21日 【出生地】沖縄県中頭郡北谷町
	以下余白

発行番号 00118713114426083 柳川庁舎
これは戸籍に記録されている事項の全部を証明した書面である。

平成30年6月13日

福岡県柳川市長 金子 健次



131a

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

PLAINTIFF'S RESPONSE TO DEFENDANT'S MOTION TO DISMISS

COMES NOW, ALAN W. CRITTENDEN, Plaintiff in the above-styled matter, and hereby files this Response to the Defendant's Motion to Dismiss, and in support hereof, shows this Honorable Court the following, to-wit:

1.

The Defendant is subject to the jurisdiction of this Court. The Plaintiff is a member of the United States Armed Forces and the Defendant is a civilian. The parties have jointly filed income tax returns claiming Georgia as their home of record since 2004 up to and including 2017. The parties have jointly paid income taxes to Georgia¹. The Plaintiff has a valid Georgia Driver's License and has voted absentee in Georgia elections with the latest being the presidential election in November 2016. All of the Plaintiff's enlistment and re-enlistment contacts list Georgia as the Plaintiff's home of record. The Defendant does not have a valid

¹ See attached Exhibit A, to-wit: redacted Joint Federal and Georgia Income Tax Returns for 2014-2017.

driver's license. The Defendant has not been employed since the parties were stationed in Japan six years ago.

2.

The court in *Kean v. Marshall*, 294 Ga. App. 459 (2008) held that "[t]o acquire a domicile in a particular jurisdiction, one must actually reside there with the intention of remaining permanently or for an indefinite time, and a domicile once established continues until a new domicile is acquired."² The parties have made no effort to establish a domicile any place other than Georgia.

3.

Service on the Defendant was proper under Georgia law. Both parties are American citizens, neither is a foreign national. This Court has jurisdiction over the Defendant pursuant to O.C.G.A. §9-10-91(5) as the Defendant is a nonresident in accordance with O.C.G.A. §9-10-90. Service upon the Defendant under O.C.G.A. §9-10-94 is no different than service upon any out-of-state defendant.

4.

Both parties are in Japan only by reason of the Plaintiff's military service and only under the authority of the Status of Forces Agreement ("SOFA") between the United States and Japan. Neither of the parties have any right to be present in Japan other than by reason of the Plaintiff's military service and the protection of the SOFA. Once the Plaintiff leaves Japan, if the Defendant and the children remain, they will be unlawfully in Japan.

5.

² See also *Midkiff v. Midkiff*, 275 Ga. 136 (2002).

The Court has jurisdiction over the children in Japan. The Uniform Child Custody Jurisdiction Enforcement Act ("UCCJEA") applies because Georgia is the home of the children under O.C.G.A. § 19-9-61. No other state has jurisdiction over the children and there are no previous custody orders issued. There are no pending custody actions of which the Plaintiff is aware.

6.

Japan has issued no custody order regarding the children. Under the SOFA³, Article IX, paragraph 2, U.S. "[m]embers of the United States armed forces, the civilian component, and their dependents shall be exempt from Japanese laws and regulations on the registration and control of aliens, *but shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan* " (emphasis added). For this reason, Japan will not make a custody determination for children of US service members due to the SOFA.

7.

The children are in Japan only due to military service and Japan has no jurisdiction over the children. Both parties are American citizens. The children are American citizens. The children will be unlawfully in Japan unless they leave with the Plaintiff as they are presently legal only because of the SOFA. The parties have filed joint tax returns and paid taxes in Georgia. The parties have been absent from Georgia only due to military service and the parties have demonstrated their intention to retain Georgia as their home state. This makes Georgia the home state under the UCCJEA. Also, this Court is the most convenient forum for the determination of

³ See attached Exhibit B. Available through the Ministry of Foreign Affairs of Japan at <https://www.mofa.go.jp/region/n-america/us/q&a/ref/2.htm>. Plaintiff requests that the Court take judicial notice of this reference in accordance with O.C.G.A. §§ 24-2-201 and 24-2-220.

custody.

8.

This Court has jurisdiction over the parties as they have listed Georgia as their home of record with the United States Armed Forces. The parties have jointly paid taxes to the State of Georgia for several years up to the present time. Pursuant to the SOFA, Japan will not take jurisdiction over the children of US military service members, unless one parent is Japanese and the child has Japanese citizenship. Neither of the children are Japanese citizens. The SOFA between Japan and the U.S. specifically provides that U.S. forces and their dependents "shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan." This precludes Japan from making child custody determinations as no child becomes a true resident of Okinawa/Japan.

9.

This case is no different than any other case where a Georgia resident is absent from the State by reason of military duty and likewise the spouse is absent from Georgia by reason of that military service.

10.

This Court is the only Court capable of exercising jurisdiction over the parties and the children with regard to their divorce to include marital dissolution, child custody, visitation, support, and apportionment of marital assets and liabilities.

11.

Whether or not the Defendant has dual citizenship is not relevant. She is an American citizen. The children are American citizens and neither is a Japanese citizen.

12.

The Defendant has availed herself of the jurisdiction of this Court by claiming Georgia as her residence on jointly filed federal and state income tax returns. The Defendant does not hold a Japanese Driver's License, has not voted in Japan, and has not held herself out as a Japanese citizen.

13.

If this Court denies jurisdiction to hear the divorce, property division and custody actions, then this Court deprives the Plaintiff of any remedy with regard to divorce, property division and custody. There is no other state in the United States that can exercise jurisdiction over the Plaintiff or the children of the Plaintiff.

This 5th day of August, 2018.

D. KENT SHELTON, P.C.

/s/ D. Kent Shelton

By:

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

305 Lawrence Street
Marietta, Georgia 30060
678-945-7550
678-945-7084 (Fax)
kent@kentsheltonlaw.com

2014 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

TAX YEAR: 2014

CLIENT : [REDACTED]-7643 ALAN W CRITTENDEN
SPOUSE : [REDACTED]-5305 MARIKO C CRITTENDEN

BIRTH DATE : [REDACTED] 1982
BIRTH DATE : [REDACTED] 1982

ADDRESS : PSC 80 BOX 16252
: APO AP 96367

STATUS : MARRIED JOINT
FED TYPE: Santa Barbara RT Direct
E-MAIL : [REDACTED]

TAXPAYER PIN: [REDACTED]
SPOUSE PIN : [REDACTED]

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
DAINEL G CRITTENDEN	[REDACTED] 2014	[REDACTED] [REDACTED]	SON	12
MICHAEL P CRITTENDEN	[REDACTED] 2011	[REDACTED] [REDACTED]	SON	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040A

FORM W-2

SCHEDULE EIC (EARNED INCOME CREDIT)

CHILD TAX CREDIT WORKSHEET

FORM 8812 (ADDITIONAL CHILD TAX CREDIT)

GA STATE RESIDENT RETURN

* W-2 INCOME FORMS SUMMARY *

T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
T	DEFENSE FINANC	39991	2639	2974	696	1515 GA
TOTALS.....		39991	2639	2974	696	1515

		a Employee's social security number [REDACTED]-7643		For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number (EIN) 53-9990000				1 Wages, tips, other compensation 39991		2 Federal income tax withheld 2639	
c Employer's name, address, and ZIP code DEFENSE FINANCE AND ACCOUNTING DFAS 1240 EAST NINTH STREET CLEVELAND OH 44199-2055				3 Social security wages 47969		4 Social security tax withheld 2974	
				5 Medicare wages and tips 47969		6 Medicare tax withheld 696	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial ALAN W Last name CRITTENDEN Suff. PSC 80 BOX 16252 APO AP 96367				11 Nonqualified plans		12a See instructions for box 12 D | 7978	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick-pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State GA	Employer's state ID number [REDACTED]73PQ	16 State wages, tips, etc. 39991	17 State income tax 1515	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2 Wage and Tax Statement 2014**

Department of the Treasury-Internal Revenue Service

		a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. f Employee's address and ZIP code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick-pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2 Wage and Tax Statement 2014**

139a

Department of the Treasury-Internal Revenue Service

EXHIBIT A

149

Your first name and initial ALAN W.		Last name CRITTENDEN		OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN		Your social security number [REDACTED]-7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252				Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367				Make sure the SSN(s) above and on line 6c are correct.
Foreign country name		Foreign province/state/county		Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse				

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.)
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	If the qualifying person is a child but not your dependent, enter this child's name here. ▶
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
DAIHEL CRITTENDEN		[REDACTED]	SON	<input checked="" type="checkbox"/>
MICHAEL CRITTENDEN		[REDACTED]	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 2
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

Add numbers on lines above ▶ 4

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	39991
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
		11b Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	
		12b Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
		14b Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	39991

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	
21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	39991

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2014)

QNA

140a

EXHIBIT A

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Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	39991
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100	23a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
	24	Enter your standard deduction .	24	12400
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	27591
	26	Exemptions. Multiply \$3,950 by the number on line 6d.	26	15800
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	11791
		This is your taxable income .		
	28	Tax , including any alternative minimum tax (see instructions).	28	1178
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30	Add lines 28 and 29.	30	1178
If you have a qualifying child, attach Schedule EIC.	31	Credit for child and dependent care expenses. Attach Form 2441.	31	
	32	Credit for the elderly or the disabled. Attach Schedule R.	32	
	33	Education credits from Form 8863, line 19.	33	
	34	Retirement savings contributions credit. Attach Form 8880.	34	
	35	Child tax credit. Attach Schedule 8812, if required.	35	1178
	36	Add lines 31 through 35. These are your total credits .	36	1178
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39	Add line 37 and line 38. This is your total tax .	39	0
	40	Federal income tax withheld from Forms W-2 and 1099.	40	2639
Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	41	2014 estimated tax payments and amount applied from 2013 return.	41	
	42a	Earned income credit (EIC).	42a	1940
	b	Nontaxable combat pay election. 42b		
	43	Additional child tax credit. Attach Schedule 8812.	43	822
	44	American opportunity credit from Form 8863, line 8.	44	
	45	Net premium tax credit. Attach Form 8962.	45	
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	5401
	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	5401
	48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	5401
	b	Routing number <input type="text"/>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>			
49	Amount of line 47 you want applied to your 2015 estimated tax .	49		
Amount you owe	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
	51	Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>
Sign here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
Paid preparer use only	Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
				MOTHER
	Print/type preparer's name		Preparer's signature	Date
	Firm's name ▶		Check <input type="checkbox"/> if self-employed	PTIN
Firm's address ▶		Firm's EIN ▶		
		Phone no.		

2015 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

Your first name and initial ALAN W.		Last name CRITTENDEN		OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN		Your social security number [REDACTED]-7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252				Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367				Make sure the SSN(s) above and on line 6c are correct.
Foreign country name		Foreign province/state/county		Foreign postal code
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse				

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
MICHAEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
DAINEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than six dependents, see instructions.

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 2
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

Add numbers on lines above ▶ 4

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	47668
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
		11b Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	
		12b Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
		14b Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	47668

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	
21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	47668

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2015)

QNA

143a

EXHIBIT A

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Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	47668	
	23a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind } checked <input type="checkbox"/> 23a <input type="checkbox"/>			
	b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b <input type="checkbox"/>			
	24	Enter your standard deduction .	24	12600	
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	35068	
	26	Exemptions. Multiply \$4,000 by the number on line 6d.	26	16000	
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.			
		This is your taxable income .	27	19068	
	28	Tax , including any alternative minimum tax (see instructions).	28	1939	
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29		
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	30	Add lines 28 and 29.	30	1939	
	31	Credit for child and dependent care expenses. Attach Form 2441.	31		
	32	Credit for the elderly or the disabled. Attach Schedule R.	32		
	33	Education credits from Form 8863, line 19.	33		
	34	Retirement savings contributions credit. Attach Form 8880.	34		
	35	Child tax credit. Attach Schedule 8812, if required.	35	1939	
	36	Add lines 31 through 35. These are your total credits .	36	1939	
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37		
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38		
	39	Add line 37 and line 38. This is your total tax .	39	0	
Refund	40	Federal income tax withheld from Forms W-2 and 1099.	40	3738	
	41	2015 estimated tax payments and amount applied from 2014 return.	41		
	42a	Earned income credit (EIC).	42a	484	
	b	Nontaxable combat pay election. 42b			
	43	Additional child tax credit. Attach Schedule 8812.	43	61	
	44	American opportunity credit from Form 8863, line 8.	44		
	45	Net premium tax credit. Attach Form 8962.	45		
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	4283	
	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	4283	
	48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 48a	48a	4283	
Amount you owe	b	Routing number <input type="text"/>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input type="text"/>			
	49	Amount of line 47 you want applied to your 2016 estimated tax .	49		
	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50		
	51	Estimated tax penalty (see instructions).	51		
	Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
		Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>	
		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
		Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number <input type="text"/>
		Spouse's signature. If a joint return, both must sign. <input type="text"/>		Date <input type="text"/>	Spouse's occupation <input type="text"/>
		MOTHER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>		
Print/type preparer's name <input type="text"/>		Preparer's signature <input type="text"/>	Date <input type="text"/>		
Firm's name <input type="text"/>		Check <input type="checkbox"/> if self-employed	PTIN <input type="text"/>		
Firm's address <input type="text"/>		Firm's EIN <input type="text"/>	Phone no. <input type="text"/>		

2016 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

Department of the Treasury
Internal Revenue Service

► Don't send to the IRS. This isn't a tax return.

► Keep this form for your records.

► Information about Form 8879 and its instructions is at www.irs.gov/form8879.

Submission Identification Number (SID)

Taxpayer's name

ALAN W CRITTENDEN

Social security number

7643

Spouse's name

MARIKO C CRITTENDEN

Spouse's social security number

██████████-5305

Part I Tax Return Information — Tax Year Ending December 31, 2016 (Whole dollars only)

- | | | | |
|---|---|---|-------|
| 1 | Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) | 1 | 48639 |
| 2 | Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61) | 2 | |
| 3 | Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a) | 3 | 4201 |
| 4 | Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) | 4 | 6155 |
| 5 | Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☐ I authorize _____ to enter or generate my PIN
ERO firm name
- as my signature on my tax year 2016 electronically filed income tax return.
- ☒ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date _____

Spouse's PIN: check one box only

- ☐ I authorize _____ to enter or generate my PIN
ERO firm name
- as my signature on my tax year 2016 electronically filed income tax return.
- ☒ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.
- Enter five digits, but don't enter all zeros

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

[illegible]

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ TAXSLAYER Date ▶ 04/15/2017

ERO Must Retain This Form – See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

EXHIBIT Form 8879 (2016)

5) 164

1040A**U.S. Individual Income Tax Return (99)****2016**

IRS Use Only—Do not write or staple in this space.

Your first name and initial ALAN W.		Last name CRITTENDEN		OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN		Your social security number -7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252		Apt. no.		Spouse's social security number -5305
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367		Foreign country name		▲ Make sure the SSN(s) above and on line 6c are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign province/state/country		Foreign postal code		

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.)
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	If the qualifying person is a child but not your dependent, enter this child's name here. ▶
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☒ **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	Boxes checked on 6a and 6b
MICHAEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>	No. of children on 6c who: • lived with you 2 • did not live with you due to divorce or separation (see instructions) 0
DANIEL	CRITTENDEN		SON	<input checked="" type="checkbox"/>	Dependents on 6c not entered above 0
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. **4**

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	50841
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
11b	Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	
12b	Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
14b	Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your total income .	15	50841

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	2202
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments .	20	2202
21	Subtract line 20 from line 15. This is your adjusted gross income .	21	48639

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2016)

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Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	48639
	23a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind <input type="checkbox"/> Total boxes checked 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, check here 23b <input type="checkbox"/>		
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,300	24	Enter your standard deduction .	24	12600
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	36039
	26	Exemptions. Multiply \$4,050 by the number on line 6d.	26	16200
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	19839
		This is your taxable income .		
	28	Tax , including any alternative minimum tax (see instructions).	28	2046
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30	Add lines 28 and 29.	30	2046
	31	Credit for child and dependent care expenses. Attach Form 2441.	31	
	32	Credit for the elderly or the disabled. Attach Schedule R.	32	
	33	Education credits from Form 8863, line 19.	33	2000
	34	Retirement savings contributions credit. Attach Form 8880.	34	
	35	Child tax credit. Attach Schedule 8812, if required.	35	46
	36	Add lines 31 through 35. These are your total credits .	36	2046
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39	Add line 37 and line 38. This is your total tax .	39	0
	40	Federal income tax withheld from Forms W-2 and 1099.	40	4201
	41	2016 estimated tax payments and amount applied from 2015 return.	41	
	42a	Earned income credit (EIC).	42a	NO
	b	Nontaxable combat pay election.	42b	
	43	Additional child tax credit. Attach Schedule 8812.	43	1954
	44	American opportunity credit from Form 8863, line 8.	44	
	45	Net premium tax credit. Attach Form 8962.	45	
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	6155
Refund	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	6155
	48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	48a	6155
	b	Routing number <input type="text"/>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
	49	Amount of line 47 you want applied to your 2017 estimated tax .	49	
Amount you owe	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
	51	Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>	
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid preparer use only	Print/type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> PTIN <input type="text"/>
	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>		Phone no. <input type="text"/>
	Firm's address <input type="text"/>			

2017 Tax Return

prepared by,

TaxSlayer.com

Thank you for using TaxSlayer.com and
don't forget to tell your friends and family
about us at www.taxslayer.com/tellafriend.

▶ Return completed Form 8879 to your ERO. (Do not send to IRS.)

► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)

Taxpayer's name

ALAN W CRITTENDEN

Social security number

2 -7643

Spouse's name

MARIKO C CRITTENDEN

Spouse's social security number

U-5305

Part I Tax Return Information — Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	52506
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	4453
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	5842
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN

as my signature on my tax year 2017 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN
ERO firm name

as my signature on my tax year 2017 electronically filed income tax return.

☒ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

[illegible]

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ► TAXSLAYER

Date ► 03/18/2018

ERO Must Retain This Form – See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

EXHIBIT Form 8879 (2017)

160

1040A

U.S. Individual Income Tax Return (99)

2017

IRS Use Only—Do not write or staple in this space.

Your first name and initial ALAN W.		Last name CRITTENDEN	OMB No. 1545-0074
If a joint return, spouse's first name and initial MARIKO C.		Last name CRITTENDEN	Your social security number [REDACTED]-7643
Home address (number and street). If you have a P.O. box, see instructions. PSC 80 BOX 16252		Apt. no.	Spouse's social security number [REDACTED]-5305
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). APO AP 96367		▲ Make sure the SSN(s) above and on line 6c are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
Foreign country name	Foreign province/state/county	Foreign postal code	

Filing status Check only one box.

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) (see instructions)

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	Boxes checked on 6a and 6b	No. of children on 6c who:
MICHAEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>		• lived with you 2
DAINEL	CRITTENDEN	[REDACTED]	SON	<input checked="" type="checkbox"/>		• did not live with you due to divorce or separation (see instructions) 0
				<input type="checkbox"/>		Dependents on 6c not entered above 0
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		

d Total number of exemptions claimed. Add numbers on lines above ▶ 4

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	52654
8a	Taxable interest. Attach Schedule B if required.	8a	
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
11b	Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	
12b	Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
14b	Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your total income . ▶	15	52654
16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	148
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments .	20	148

Adjusted gross income

21	Subtract line 20 from line 15. This is your adjusted gross income . ▶	21	52506
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040A (2017)

QNA

151a

EXHIBIT A

166

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	52506
	23a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind } checked <input type="checkbox"/> 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b <input type="checkbox"/>		
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,350 Married filing jointly or Qualifying widow(er), \$12,700 Head of household, \$9,350	24	Enter your standard deduction .	24	12700
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	39806
	26	Exemptions. Multiply \$4,050 by the number on line 6d.	26	16200
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	23606
		This is your taxable income .		
	28	Tax , including any alternative minimum tax (see instructions).	28	2611
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30	Add lines 28 and 29.	30	2611
	31	Credit for child and dependent care expenses. Attach Form 2441.	31	
	32	Credit for the elderly or the disabled. Attach Schedule R.	32	
	33	Education credits from Form 8863, line 19.	33	2000
	34	Retirement savings contributions credit. Attach Form 8880.	34	
	35	Child tax credit. Attach Schedule 8812, if required.	35	611
	36	Add lines 31 through 35. These are your total credits .	36	2611
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39	Add line 37 and line 38. This is your total tax .	39	0
	40	Federal income tax withheld from Forms W-2 and 1099.	40	4453
	41	2017 estimated tax payments and amount applied from 2016 return.	41	
	42a	Earned income credit (EIC).	42a	
	b	Nontaxable combat pay election.	42b	
	43	Additional child tax credit. Attach Schedule 8812.	43	1389
	44	American opportunity credit from Form 8863, line 8.	44	
	45	Net premium tax credit. Attach Form 8962.	45	
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	5842
Refund	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	5842
	48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	48a	5842
	b	Routing number <input type="text"/>	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number <input type="text"/>		
	49	Amount of line 47 you want applied to your 2018 estimated tax .	49	
Amount you owe	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
	51	Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>	
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid preparer use only	Print/Type preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>	Check <input type="checkbox"/> if self-employed PTIN <input type="text"/>
	Firm's name <input type="text"/>	Firm's EIN <input type="text"/>		Phone no. <input type="text"/>
	Firm's address <input type="text"/>			



1500403815



Georgia Form 500 (Rev. 9/14)
Individual Income Tax Return
Georgia Department of Revenue
2014 (Approved software version)

Fiscal Year
Beginning
Fiscal Year
Ending

DEL ☐ EXT ☐

Page 1

YOUR FIRST NAME

1. ALAN

MI

YOUR SOCIAL SECURITY NUMBER

W

-7643

LAST NAME

CRITTENDEN

SUFFIX

Special Program Code
See Tax Booklet on Page 9

SPOUSE'S FIRST NAME

MARIKO

MI

SPOUSE'S SOCIAL SECURITY NUMBER

C

-5305

LAST NAME

CRITTENDEN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED

2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)

3. APO

STATE

ZIP CODE

AP

96367

500 UET Exception
Attached



(COUNTRY IF FOREIGN)

Residency Status

4. Enter your Residency Status with the appropriate number.....

4. 1

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 11).....

Filing Status

5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒6b. Spouse ☒ 6c. 2

7. Dependents (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

Relationship to You

SON

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

154a

EXHIBIT A

164

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2014



Page **2**

YOUR SOCIAL SECURITY NUMBER
- 7643

7a. Number of Dependents (DO NOT include yourself or your spouse).....▶ 7a. 2
7b. Add Lines 6c and 7a. Enter total.....▶ 7b. 4

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).....▶ 8. 39991
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Schedule 1 (See Tax Booklet on Page 11, Line 9).....▶ 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....▶ 10. 39991
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION).....▶ 11a. 3000
(See Tax Booklet on Page 12 Line 11)

b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐

Total ☐ x 1,300=.....▶ 11b.
c. Total Standard Deduction (Line 11a + Line 11b).....▶ 11c. 3000
Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A
a. Federal Itemized Deductions (Schedule A-Form 1040).....▶ 12a.

b. Less adjustments: (See Tax Booklet on Page 13, Line 12).....▶ 12b.

c. Georgia Total Itemized Deductions.....▶ 12c.

13. Subtract either Line 11c or Line 12c from Line 10; enter balance.....▶ 13. 36991

14a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D
OR multiply by \$3,700 for filing status B or C.....▶ 14a. 7400

14b. Number on Line 7a. 2 multiplied by \$3,000.....▶ 14b. 6000

14c. Add Lines 14a. and 14b. Enter total.....▶ 14c. 13400

15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14).....▶ 15. 23591

16. Tax (Use Tax Table in the Tax Booklet on Pages 20-22).....▶ 16. 1153

17. Credits from Schedule 2, Page 5, Line 12 of Form 500
(Enter total but not more than the amount on Line 16).....▶ 17.

18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero.....▶ 18. 1153

19. Georgia Income Tax Withheld on Wages and 1099s.....▶ 19. 1515
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)

20. Other Georgia Income Tax Withheld.....▶ 20.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

1165

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2014



1500403835

Page **3**

YOUR SOCIAL SECURITY NUMBER
[REDACTED] -7643

21. Estimated tax for 2014 and Form IT-560 21.
22. Total prepayment credits (Add Lines 19, 20 and 21) 22. 1515
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE 23.
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount 24. 362
25. Amount to be credited to 2015 ESTIMATED TAX 25.
26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) 26.
27. Georgia Fund for Children and Elderly (No gift of less than \$1.00) 27.
28. Georgia Cancer Research Fund (No gift of less than \$1.00) 28.
29. Georgia Land Conservation Program (No gift of less than \$1.00) 29.
30. Georgia National Guard Foundation (No gift of less than \$1.00) 30.
31. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 31.
32. Saving the Cure Fund (No gift of less than \$1.00) 32.
33. FOR DEPARTMENT USE ONLY 33.
34. Form 500 UET (Estimated tax penalty) 34.
35. (If you owe) Add Lines 23, 26 thru 34
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE 35.
36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND 36. 362

Select only one option - See booklet page 13.

36a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐ Routing Number [REDACTED]

36b. Debit Card ☐ Account Number [REDACTED]

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit or Debit Card. If you do not select Direct Deposit or Debit Card, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Georgia Public Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expenses to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

Signature of Preparer

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

TAXPAYER'S EMAIL ADDRESS

PHONE NUMBER

DATE
04-02-2015

DATE
04-02-2015

NAME OF PREPARER OTHER THAN TAXPAYER

PREPARER'S FEIN

PREPARER'S SSN/PTIN

PHONE NUMBER

156a

EXHIBIT A

166



Georgia Form **500** (Rev. 09/02/15) **Page 1**
Individual Income Tax Return
Georgia Department of Revenue
2015 (Approved software version)

Fiscal Year
Beginning

Fiscal Year
Ending

YOUR FIRST NAME
1. ALAN

MI YOUR SOCIAL SECURITY NUMBER
W [REDACTED]-7643

LAST NAME
CRITTENDEN

SUFFIX

Special Program Code
See IT-511 Tax Booklet

SPOUSE'S FIRST NAME
MARIKO

MI SPOUSE'S SOCIAL SECURITY NUMBER
C [REDACTED]-5305

LAST NAME
CRITTENDEN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

500 UET Exception
Attached
☐

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **4. 1**

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 8.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **5. B**

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2



YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

7a. Number of Dependents (Enter details on Line 7c. and DO NOT include yourself or your spouse).....▶ 7a. 2

7b. Add Lines 6c and 7a. Enter total.....▶ 7b. 4

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2015



Page 3

YOUR SOCIAL SECURITY NUMBER

-7643

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ)..... 8. 47668
(Do not use **FEDERAL TAXABLE INCOME**) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s
you must enclose a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Schedule 1 (See IT-511 Tax Booklet)..... 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)..... 10. 47668
11. Standard Deduction (Do not use **FEDERAL STANDARD DEDUCTION**)..... 11a. 3000
(See IT-511 Tax Booklet)
- b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐
- Total ☐ x 1,300=..... 11b.
- c. Total Standard Deduction (Line 11a + Line 11b)..... 11c. 3000
Use **EITHER** Line 11c **OR** Line 12c (Do not write on both lines)
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, **you must enclose Federal Schedule A**
- a. Federal Itemized Deductions (Schedule A-Form 1040)..... 12a.
- b. Less adjustments: (See IT-511 Tax Booklet) 12b.
- c. Georgia Total Itemized Deductions..... 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... 13. 44668
- 14a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D..... 14a. 7400
OR multiply by \$3,700 for filing status B or C
- 14b. Number on Line 7a. 2 multiply by \$3,000..... 14b. 6000
- 14c. Add Lines 14a. and 14b. Enter total..... 14c. 13400
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)..... 15. 31268
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... 16. 1615
17. Credits from Form 500, Page 6, Schedule 2, Summary Section, Line 3
(Enter total but not more than the amount on Line 16)..... 17.
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero..... 18. 1615
19. **Georgia Income Tax Withheld on Wages and 1099s** 19. 1976
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)
20. **Other Georgia Income Tax Withheld**..... 20.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

170

Georgia Form 500
Individual Income Tax Return
Georgia Department of Revenue
2015



Page 4

YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

21. Estimated tax for 2015 and Form IT-560.....▶ 21.
22. Total prepayment credits (Add Lines 19, 20 and 21).....▶ 22. 1976
23. If Line 18 exceeds Line 22 enter BALANCE DUE STATE.....▶ 23.
24. If Line 22 exceeds Line 18 enter OVERPAYMENT amount.....▶ 24. 361
25. Amount to be credited to 2016 ESTIMATED TAX▶ 25.
26. Georgia Wildlife Conservation Fund (No gift of less than \$1.00).....▶ 26.
27. Georgia Fund for Children and Elderly (No gift of less than \$1.00).....▶ 27.
28. Georgia Cancer Research Fund (No gift of less than \$1.00)▶ 28.
29. Georgia Land Conservation Program (No gift of less than \$1.00).....▶ 29.
30. Georgia National Guard Foundation (No gift of less than \$1.00)▶ 30.
31. Dog & Cat Sterilization Fund (No gift of less than \$1.00).....▶ 31.
32. Saving the Cure Fund (No gift of less than \$1.00).....▶ 32.
33. Realizing Educational Achievement Can Happen (REACH) Program (No gift of less than \$1.00).....▶ 33.
34. Form 500 UET (Estimated tax penalty).....▶ 34.
35. (If you owe) Add Lines 23, 26 thru 34
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.....▶ 35.
36. (If you are due a refund) Subtract the sum of Lines 25 thru 34 from Line 24
THIS IS YOUR REFUND▶ 36. 361

36a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐

Routing
Number

Account
Number

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit. If you do not enter Direct Deposit information, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105613
ATLANTA, GA 30348-5613

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 105597
ATLANTA, GA 30348-5597

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

PHONE NUMBER

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

NAME OF PREPARER OTHER THAN TAXPAYER

Signature of Preparer

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below e-mail address regarding any updates to my account(s).

PREPARER'S FEIN

PREPARER'S SSN/PTIN

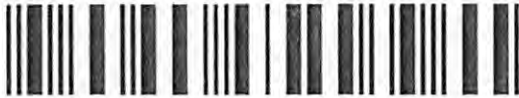
PHONE NUMBER

TAXPAYER'S EMAIL ADDRESS

161a

EXHIBIT A

121



1700403817



Georgia Form **500** (Rev. 08/02/16) **Page 1**
Individual Income Tax Return
Georgia Department of Revenue
2016 (Approved software version)

Fiscal Year
Beginning

☐ Please check this box if you have attached more than three pages
of Form 500 Schedule 2.

Fiscal Year
Ending

DRIVER'S LICENSE/STATE ID

STATE ISSUED

YOUR FIRST NAME
1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
[REDACTED]-7643

LAST NAME
CRITTENDEN

SUFFIX

Special Program Code
See IT-511 Tax Booklet

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
[REDACTED]-5305

LAST NAME
CRITTENDEN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

500 UET Exception
Attached
☐

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **4. 3**

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **5. B**

Residency Status

Filing Status

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2016



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YOUR SOCIAL SECURITY NUMBER
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7a. Number of Dependents (Enter details on Line 7c., and DO NOT include yourself or your spouse).....▶ 7a. 2

7b. Add Lines 6c and 7a. Enter total.....▶ 7b. 4

7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).....▶ 8. 48639

(Do not use **FEDERAL TAXABLE INCOME**) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must enclose a copy of your Federal Form 1040 Pages 1 and 2.

9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet).....▶ 9.

10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....▶ 10.

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2016



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YOUR SOCIAL SECURITY NUMBER
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11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)..... ▶ 11a.
(See IT-511 Tax Booklet)
- b. Self: 65 or over? ☐ Blind? ☐ Total x 1,300=..... ▶ 11b.
- Spouse: 65 or over? ☐ Blind? ☐
- c. Total Standard Deduction (Line 11a + Line 11b)..... ▶ 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A
- a. Federal Itemized Deductions (Schedule A-Form 1040) ▶ 12a.
- b. Less adjustments: (See IT-511 Tax Booklet) ▶ 12b.
- c. Georgia Total Itemized Deductions..... ▶ 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... ▶ 13.
- 14a. Number on Line 6c. multiply by \$2,700 for filing status A or D
OR multiply by \$3,700 for filing status B or C ▶ 14a.
- 14b. Number on Line 7a. multiply by \$3,000..... ▶ 14b.
- 14c. Add Lines 14a. and 14b. Enter total..... ▶ 14c.
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▶ 15. 34441
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... ▶ 16. 1807
17. Low Income Credit 17a. 17b. ▶ 17c.
18. Other State(s) Tax Credit..... ▶ 18.
19. Credits used from IND-CR Summary Worksheet ▶ 19.
20. Total Credits from Schedule 2 Georgia Tax Credits (Sum of all Schedule 2s). ▶ 20.
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ▶ 21.
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero ▶ 22. 1807
23. Georgia Income Tax Withheld on Wages and 1099s ▶ 23. 2166
(Enter Tax Withheld Only and enclose W-2s and/or 1099s)
24. Other Georgia Income Tax Withheld..... ▶ 24.
(Must enclose G2-A, G2-FL, G2-LP and/or G2-RP)

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.

Pages (1-5) are Required for Processing

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02 1038-038 2016 GA 004

T1 16
EXHIBIT A

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INCOME STATEMENT DETAILS Enter income reported from W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

(INCOME STATEMENT A)

1. WITHHOLDING TYPE:
☒ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☒ SSN ☐
539990000

3. EMPLOYER/PAYER STATE WITHHOLDING ID
[REDACTED] 73PQ

4. GA WAGES / INCOME
50841

5. GA TAX WITHHELD
2166

(INCOME STATEMENT B)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT C)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT D)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT E)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT F)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

Please complete the Supplemental W-2 Income Statement if additional space is needed.

25. Estimated tax for 2016 and Form IT-560 ▶ 25.
26. Total prepayment credits (Add Lines 23, 24 and 25)..... ▶ 26. 2166
27. If Line 22 exceeds Line 26 enter BALANCE DUE STATE ▶ 27.
28. If Line 26 exceeds Line 22 enter OVERPAYMENT amount ▶ 28. 359
29. Amount to be credited to 2017 ESTIMATED TAX ▶ 29.

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Individual Income Tax Return
Georgia Department of Revenue
2016



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YOUR SOCIAL SECURITY NUMBER
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30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)..... ▶ 30.
31. Georgia Fund for Children and Elderly (No gift of less than \$1.00)..... ▶ 31.
32. Georgia Cancer Research Fund (No gift of less than \$1.00) ▶ 32.
33. Georgia Land Conservation Program (No gift of less than \$1.00)..... ▶ 33.
34. Georgia National Guard Foundation (No gift of less than \$1.00) ▶ 34.
35. Dog & Cat Sterilization Fund (No gift of less than \$1.00)..... ▶ 35.
36. Saving the Cure Fund (No gift of less than \$1.00)..... ▶ 36.
37. Realizing Educational Achievement Can Happen (REACH) Program ▶ 37.
(No gift of less than \$1.00)
FOR DEPARTMENT USE ONLY..... ▶
38. Form 500 UET (Estimated tax penalty)..... ▶ 38.
39. (If you owe) Add Lines 27, 30 thru 38
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE.. ▶ 39.
40. (If you are due a refund) Subtract the sum of Lines 29 thru 38 from Line 28
THIS IS YOUR REFUND..... ▶ 40.

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40a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐ Routing Number

Account Number

You can help eliminate \$1 Million of processing costs by choosing Direct Deposit. If you do not enter Direct Deposit information, a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
I/We declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.
Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

PHONE NUMBER

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

NAME OF PREPARER OTHER THAN TAXPAYER

Do you want to authorize DOR to discuss this return with the named preparer. Yes ☐

PREPARER'S FIRM NAME

Signature of Preparer

PREPARER'S FEIN

PREPARER'S SSN/PTIN/SIDN

PHONE NUMBER

☒ I authorize the Georgia Department of Revenue to electronically notify me at the below email address regarding any updates to my account(s).

TAXPAYER'S EMAIL ADDRESS

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YOUR SOCIAL SECURITY NUMBER
-7643

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 50841	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 50841
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 50841	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 50841
6. TOTAL ADJUSTMENTS FROM FORM 1040 2202	6. TOTAL ADJUSTMENTS FROM FORM 1040 2202	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 48639	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 -2202	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 50841
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9.	100.00 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a.	3000
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Number on Line 6c. 2 multiply by \$2,700 for filing status A or D OR▶ from Form 500 or 500X multiply by \$3,700 for filing status B or C	11a.	7400
11b. Number on Line 7a. 2 multiply by \$3,000.....▶ from Form 500 or 500X	11b.	6000
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	13400
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12.	16400
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	16400
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X.....▶	14.	34441

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. 2. 3. 4.

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Georgia Form **500** (Rev. 06/22/17) **Page 1**
Individual Income Tax Return
Georgia Department of Revenue
2017 (Approved software version)

Fiscal Year
Beginning

Fiscal Year
Ending

YOUR DRIVER'S LICENSE/STATE ID

STATE ISSUED

YOUR FIRST NAME
1. ALAN

MI
W

YOUR SOCIAL SECURITY NUMBER
-7643

LAST NAME
CRITTENDEN

SUFFIX

SPOUSE'S FIRST NAME
MARIKO

MI
C

SPOUSE'S SOCIAL SECURITY NUMBER
-5305

LAST NAME
CRITTENDEN

SUFFIX

DEPARTMENT USE ONLY

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
2. PSC 80 BOX 16252

CITY (Please insert a space if the city has multiple names)
3. APO

STATE ZIP CODE
AP 96367

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number..... **4. 3**

Residency Status

1. FULL- YEAR RESIDENT 2. PART- YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Form 500 Schedule 3.

5. Enter Filing Status with appropriate letter (See IT-511 Tax Booklet)..... **5. B**

Filing Status

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
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YOUR SOCIAL SECURITY NUMBER
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- 7a. Number of Dependents (Enter details on Line 7c., and DO NOT include yourself or your spouse).....▶ 7a. 2
- 7b. Enter the total number of exemptions and dependents (Add Lines 6c and 7a)▶ 7b. 4
- 7c. Dependents (If you have more than 5 dependents, attach a list of additional dependents)

First Name, MI.

MICHAEL P

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

DAINEL G

Last Name

CRITTENDEN

Social Security Number

[REDACTED]

Relationship to You

SON

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

INCOME COMPUTATIONS

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ).....▶ 8. 52506
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s you must include a copy of your Federal Form 1040 Pages 1 and 2.
9. Adjustments from Form 500 Schedule 1 (See IT-511 Tax Booklet).....▶ 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9).....▶ 10.

Pages (1-5) are Required for Processing
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YOUR SOCIAL SECURITY NUMBER
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11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) ▶ 11a.
(See IT-511 Tax Booklet)
b. Self: 65 or over? ☐ Blind? ☐
Spouse: 65 or over? ☐ Blind? ☐ Total x 1,300=..... ▶ 11b.
c. Total Standard Deduction (Line 11a + Line 11b)..... ▶ 11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must include Federal Schedule A
- a. Federal Itemized Deductions (Schedule A-Form 1040) ▶ 12a.
b. Less adjustments: (See IT-511 Tax Booklet) ▶ 12b.
c. Georgia Total Itemized Deductions..... ▶ 12c.
13. Subtract either Line 11c or Line 12c from Line 10; enter balance..... ▶ 13.
- 14a. Enter the number from Line 6c. Multiply by \$2,700 for filing status A ▶ 14a.
or D OR multiply by \$3,700 for filing status B or C
- 14b. Enter the number from Line 7a. Multiply by \$3,000..... ▶ 14b.
- 14c. Add Lines 14a. and 14b. Enter total..... ▶ 14c.
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) ▶ 15. 36254
16. Tax (Use Tax Table in the IT-511 Tax Booklet)..... ▶ 16. 1915
17. Low Income Credit 17a. 17b. ▶ 17c.
18. Other State(s) Tax Credit (Include a copy of the other state(s) return)..... ▶ 18.
19. Credits used from IND-CR Summary Worksheet ▶ 19.
20. Total Credits Used from Schedule 2 Georgia Tax Credits ▶ 20.
21. Total Credits Used (sum of Lines 17-20) cannot exceed Line 16 ▶ 21.
22. Balance (Line 16 less Line 21) if zero or less than zero, enter zero ▶ 22. 1915
23. Georgia Income Tax Withheld on Wages and 1099s ▶ 23. 2275
(Enter Tax Withheld Only and include W-2s and/or 1099s)
24. Other Georgia Income Tax Withheld..... ▶ 24.
(Must include G2-A, G2-FL, G2-LP and/or G2-RP)

PLEASE COMPLETE INCOME STATEMENT DETAILS ON PAGE 4.



YOUR SOCIAL SECURITY NUMBER
-7643

INCOME STATEMENT DETAILS Only enter income on which Georgia Tax was withheld. Enter W-2s, 1099s, and G2-As on Line 4 GA Wages/Income. For other income statements complete Line 4 using the income reported from Form G2-RP Line 12 or 13; Form G2-LP Line 11, or for Form G2-FL enter zero.

(INCOME STATEMENT A)

1. WITHHOLDING TYPE:
☒ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☒ SSN ☐
539990000

3. EMPLOYER/PAYER STATE WITHHOLDING ID
73PQ

4. GA WAGES / INCOME
52654

5. GA TAX WITHHELD
2275

(INCOME STATEMENT B)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT C)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT D)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT E)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

(INCOME STATEMENT F)

1. WITHHOLDING TYPE:
☐ W-2s ☐ G2-A ☐ G2-LP
☐ 1099s ☐ G2-FL ☐ G2-RP
2. EMPLOYER/PAYER FEDERAL
ID NUMBER (FEIN) ☐ SSN ☐

3. EMPLOYER/PAYER STATE WITHHOLDING ID

4. GA WAGES / INCOME

5. GA TAX WITHHELD

Please complete the Supplemental W-2 Income Statement if additional space is needed.

25. Estimated Tax paid for 2017 and Form IT-560 25.
26. Total prepayment credits (Add Lines 23, 24 and 25)..... 26. 2275
27. If Line 22 exceeds Line 26, subtract Line 26 from Line 22 and enter
balance due..... 27.
28. If Line 26 exceeds Line 22, subtract Line 22 from Line 26 and enter
overpayment 28. 360
29. Amount to be credited to 2018 ESTIMATED TAX 29.

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Georgia Form **500**
Individual Income Tax Return
Georgia Department of Revenue
2017



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YOUR SOCIAL SECURITY NUMBER
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30. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)..... ▶ 30.
31. Georgia Fund for Children and Elderly (No gift of less than \$1.00)..... ▶ 31.
32. Georgia Cancer Research Fund (No gift of less than \$1.00) ▶ 32.
33. Georgia Land Conservation Program (No gift of less than \$1.00)..... ▶ 33.
34. Georgia National Guard Foundation (No gift of less than \$1.00) ▶ 34.
35. Dog & Cat Sterilization Fund (No gift of less than \$1.00) ▶ 35.
36. Saving the Cure Fund (No gift of less than \$1.00)..... ▶ 36.
37. Realizing Educational Achievement Can Happen (REACH) Program ▶ 37.
(No gift of less than \$1.00)
38. Public Safety Memorial Grant (No gift of less than \$1.00)..... ▶ 38.
39. Form 500 UET (Estimated tax penalty) ☐ 500 UET exception attached.... ▶ 39.
40. (If you owe) Add Lines 27, 30 thru 39
MAKE CHECK PAYABLE TO GEORGIA DEPARTMENT OF REVENUE..▶ 40.
41. (If you are due a refund) Subtract the sum of Lines 29 thru 39 from Line 28
THIS IS YOUR REFUND..... ▶ 41.

360

41a. Direct Deposit (For U.S. Accounts Only) Type: Checking ☒ Savings ☐

Routing
Number

Account
Number

If you do not enter Direct Deposit information or if
you are a first time filer a paper check will be issued.

(PAYMENT)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND and NO
BALANCE DUE)

PROCESSING CENTER
GEORGIA DEPARTMENT OF REVENUE
PO BOX 740380
ATLANTA, GA 30374-0380

INCLUDE ALL ITEMS IN ENVELOPE, DO NOT STAPLE YOUR CHECK, W-2s, OTHER WITHHOLDING DOCUMENTS, OR TAX RETURN
I/we declare under the penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of my/our knowledge
and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer(s), this declaration is based on all information of which the preparer has knowledge.
Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Taxpayer's Signature ☐ (Check box if deceased)

Spouse's Signature ☐ (Check box if deceased)

Date

Date

Taxpayer's Phone Number
[REDACTED]

☐ I authorize DOR to discuss this return with the named preparer.

Preparer's Phone Number

Signature of Preparer

Name of Preparer Other Than Taxpayer

Preparer's FEIN

Preparer's Firm Name

Preparer's SSN/PTIN/SIDN

Pages (1-5) are Required for Processing

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EXHIBIT A

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Georgia Form **500**
(Rev. 06/22/17)
Schedule 3
Part-Year Nonresident



Schedule 3
Page 1

YOUR SOCIAL SECURITY NUMBER
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2017 (Approved software version)

DO NOT USE LINES 9 THRU 14 OF PAGES 2 AND 3 FORM 500 or 500X

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See IT-511 Tax Booklet.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA (COLUMN B)	GEORGIA INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc 52654	1. WAGES, SALARIES, TIPS, etc	1. WAGES, SALARIES, TIPS, etc 52654
2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS	2. INTERESTS AND DIVIDENDS
3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)	3. BUSINESS INCOME OR (LOSS)
4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)	4. OTHER INCOME OR (LOSS)
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 52654	5. TOTAL INCOME: TOTAL LINES 1 THRU 4	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 52654
6. TOTAL ADJUSTMENTS FROM FORM 1040 148	6. TOTAL ADJUSTMENTS FROM FORM 1040 148	6. TOTAL ADJUSTMENTS FROM FORM 1040
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 52506	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 -148	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 52654
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage.....▶	9.	100.00 % Not to exceed 100%
10a. Itemized <input type="checkbox"/> or Standard Deduction <input checked="" type="checkbox"/> (See IT-511 Tax Booklet).....▶	10a.	3000
10b. Additional Standard Deduction Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Total x 1,300=	10b.	
11. Personal Exemption from Form 500 (See IT-511 Tax Booklet)		
11a. Enter the number on Line 6c. from Form 500 or 500X 2 multiply by \$2,700 for filing status A or D or multiply by \$3,700 for filing status B or C	11a.	7400
11b. Enter the number on Line 7a. from Form 500 or 500X 2 multiply by \$3,000.....▶	11b.	6000
11c. Add Lines 11a. and 11b. Enter total.....▶	11c.	13400
12. Total Deductions and Exemptions: Add Lines 10a, 10b, and 11c.....▶	12.	16400
13. Multiply Line 12 by Ratio on Line 9 and enter result.....▶	13.	16400
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 3 of Form 500 or Form 500X.....▶	14	36254

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. 2. 3. 4.

175a

EXHIBIT A

165

日本国とアメリカ合衆国との間の相互協力及び安全保障条約第六条に基づく施設及び区域並びに日本国における合衆国軍隊の地位に関する協定

昭和 35 年 1 月 19 日ワシントンで署名
昭和 35 年 6 月 19 日国会承認
昭和 35 年 6 月 21 日承認の内閣決定
昭和 35 年 6 月 23 日承認を通知する公文交換
昭和 35 年 6 月 23 日公布 条約第 7 号)
昭和 35 年 6 月 23 日効力発生

日本国及びアメリカ合衆国は、千九百六十年一月十九日にワシントンで署名された日本国とアメリカ合衆国との間の相互協力及び安全保障条約第六条の規定に従い、次に掲げる条項によりこの協定を締結した。

第一条

この協定において、

㉮ 合衆国軍隊の構成員」とは、日本国の領域にある間におけるアメリカ合衆国の陸軍、海軍又は空軍に属する人員で現に服役中のものをいう
㉮ 軍属」とは、合衆国の国籍を有する文民で日本国にある合衆国軍隊に雇用され、これに勤務し、又はこれに随伴するもの 通常日本国に居住する者及び第十四条 1 に掲げる者を除く。)をいう この協定のみの適用上、合衆国及び日本国の二重国籍者で合衆国が日本国に入れたものは、合衆国国民とみなす。

㉮ 家族」とは、次のものをいう

- (1) 配偶者及び二十才未満の子
- (2) 父、母及び二十才以上の子で、その生計費の半額以上を合衆国軍隊の構成員又は軍属に依存するもの

第二条

1 ㉮ 合衆国は、相互協力及び安全保障条約第六条の規定に基づき、日本国内の施設及び区域の使用を許される。個々の施設及び区域に関する協定は、第二十五条に定める合同委員会を通じて両政府が締結しなければならない。施設及び区域」には、当該施設及び区域の運営に必要な現存の設備、備品及び定着物を含む。

㉮ 合衆国が日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定の終了の時に使用している施設及び区域は、両政府が ㉮ の規定に従って合意した施設及び区域とみなす。

AGREEMENT UNDER ARTICLE VI OF THE
TREATY OF MUTUAL COOPERATION AND
SECURITY BETWEEN JAPAN AND THE
UNITED STATES OF AMERICA, REGARDING
FACILITIES AND AREAS AND THE STATUS OF
UNITED STATES ARMED FORCES IN JAPAN

Signed at Washington, January 19, 1960
Approved by the diet, June 19, 1960
Approval decided by the cabinet, June 21, 1960
Notes of approval exchanged at Tokyo, June 23, 1960
Promulgated, June 23, 1960
Entered into force, June 23, 1960

Japan and the United States of America, pursuant to Article VI of the Treaty of Mutual Cooperation and Security between Japan and the United States of America signed at Washington on January 19, 1960, have entered into this Agreement in terms as set forth below:

ARTICLE I

In this Agreement the expression-

- (a) "members of the United States armed forces" means the personnel on active duty belonging to the land, sea or air armed services of the United States of America when in the territory of Japan.
- (b) "civilian component" means the civilian persons of United States nationality who are in the employ of, serving with, or accompanying the United States armed forces in Japan, but excludes persons who are ordinarily resident in Japan or who are mentioned in paragraph 1 of Article XIV. For the purposes of this Agreement only, dual nationals, Japanese and United States, who are brought to Japan by the United States shall be considered as United States nationals.
- (c) "dependents" means
 - 1 Spouse, and children under 21;
 - 2 Parents, and children over 21, if dependent for over half their support upon a member of the United States armed forces or civilian component.

ARTICLE II

1. (a) The United States is granted, under Article VI of the Treaty of Mutual Cooperation and Security, the use of facilities and areas in Japan. Agreements as to specific facilities and areas shall be concluded by the two Governments through the Joint Committee provided for in Article XXV of this Agreement. "Facilities and areas" include existing furnishings, equipment and fixtures necessary to the operation of such facilities and areas.
- (b) The facilities and areas of which the United States has the use at the time of expiration of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, shall be considered as facilities and areas agreed upon between the two Governments in accordance with sub-paragraph (a) above.

2 日本国政府及び合衆国政府は、いずれか一方の要請があるときは、前記の取極を再検討しなければならない、また、前記の施設及び区域を日本国に返還すべきこと又は新たに施設及び区域を提供することを合意することができる。

3 合衆国軍隊が使用する施設及び区域は、この協定の目的のため必要でなくなったときは、いつでも、日本国に返還しなければならない。合衆国は、施設及び区域の必要性を前記の返還を目的としてたえず検討することに同意する。

4 a) 合衆国軍隊が施設及び区域を一時的に使用していないときは、日本国政府は、臨時にそのような施設及び区域をみずから使用し、又は日本国民に使用させることができる。ただし、この使用が、合衆国軍隊による当該施設及び区域の正規の使用の目的にとって有害でないことが合同委員会を通じて両政府間に合意された場合に限る。

b) 合衆国軍隊が一定の期間を限って使用すべき施設及び区域に関しては、合同委員会は、当該施設及び区域に関する協定中に、適用があるこの協定の規定の範囲を明記しなければならない。

第三条

1 合衆国は、施設及び区域内において、それらの設定、運営、警護及び管理のため必要なすべての措置を執ることができる。日本国政府は、施設及び区域の支持、警護及び管理のための合衆国軍隊の施設及び区域への出入の便を図るため、合衆国軍隊の要請があつたときは、合同委員会を通ずる両政府間の協議の上で、それらの施設及び区域に隣接し又はそれらの近傍の土地、領水及び空間において、関係法令の範囲内で必要な措置を執るものとする。合衆国も、また、合同委員会を通ずる両政府間の協議の上で前記の目的のため必要な措置を執ることができる。

2 合衆国は、1に定める措置を、日本国の領域への、領域からの又は領域内の航海、航空、通信又は陸上交通を不必要に妨げるような方法によつては執らないことに同意する。合衆国が使用する電波放射の装置が用いる周波数、電力及びこれらに類する事項に関するすべての問題は、両政府の当局間の取極により解決しなければならない。日本国政府は、合衆国軍隊が必要とする電気通信用電子装置に対する妨害を防止し又は除去するためのすべての合理的な措置を関係法令の範囲内で執るものとする。

3 合衆国軍隊が使用している施設及び区域における作業は、公共の安全に妥当な考慮を払つて行なわなければならない。

第四条

1 合衆国は、この協定の終了の際又はその前に日本国に施設及び区域を返還するに当たつて、当該施設及び区域をそれらが合衆国軍隊に提供された時の状態に回復し、又はその回復の代りに日本国に補償する義務を負わない。

2 日本国は、この協定の終了の際又はその前における施設及び区域の返還の際、当該施設及び区域に加えられている改良又はそこに残さ

2 . At the request of either Government, the Governments of Japan and the United States shall review such arrangements and may agree that such facilities and areas shall be returned to Japan or that additional facilities and areas may be provided.

3 . The facilities and areas used by the United States armed forces shall be returned to Japan whenever they are no longer needed for purposes of this Agreement, and the United States agrees to keep the needs for facilities and areas under continual observation with a view toward such return.

4. a) When facilities and areas are temporarily not being used by the United States armed forces, the Government of Japan may make, or permit Japanese nationals to make, interim use of such facilities and areas provided that it is agreed between the two Governments through the Joint Committee that such use would not be harmful to the purposes for which the facilities and areas are normally used by the United States armed forces.

b) With respect to facilities and areas which are to be used by United States armed forces for limited periods of time, the Joint Committee shall specify in the agreements covering such facilities and areas the extent to which the provisions of this Agreement shall apply.

ARTICLE III

1 . Within the facilities and areas, the United States may take all the measures necessary for their establishment, operation, safeguarding and control. In order to provide access for the United States armed forces to the facilities and areas for their support, safeguarding and control, the Government of Japan shall, at the request of the United States armed forces and upon consultation between the two Governments through the Joint Committee, take necessary measures within the scope of applicable laws and regulations over land, territorial waters and airspace adjacent to, or in the vicinities of the facilities and areas. The United States may also take necessary measures for such purposes upon consultation between the two Governments through the Joint Committee.

2 . The United States agrees not to take the measures referred to in paragraph 1 in such a manner as to interfere unnecessarily with navigation, aviation, communication, or land travel to or from or within the territories of Japan. All questions relating to frequencies, power and like matters used by apparatus employed by the United States designed to emit electric radiation shall be settled by arrangement between the appropriate authorities of the two Governments. The Government of Japan shall, within the scope of applicable laws and regulations, take all reasonable measures to avoid or eliminate interference with telecommunications electronics required by the United States armed forces.

3. Operations in the facilities and areas in use by the United States armed forces shall be carried on with due regard for the public safety.

ARTICLE IV

1. The United States is not obliged, when it returns facilities and areas to Japan on the expiration of this Agreement or at an earlier date, to restore the facilities and areas to the condition in which they were at the time they became available to the United States armed forces, or to compensate Japan in lieu of such restoration.

2. Japan is not obliged to make any compensation to the United States

れる建物若しくはその他の工作物について、合衆国にいかなる補償を
する義務も負わない。

3 前記の規定は、合衆国政府が日本国政府との特別取極に基づい
て行なう建設には適用しない。

第五条

1 合衆国及び合衆国以外の国の船舶及び航空機で、合衆国によつ
て、合衆国のために又は合衆国の管理の下に公の目的で運航されるも
のは、入港料又は着陸料を課されないで日本国の港又は飛行場に出
入することができる。この協定による免除を与えられない貨物又は旅客
がそれらの船舶又は航空機で運送されるときは、日本国の当局にその
旨の通告を与えなければならない、その貨物又は旅客の日本国への入
国及び同国からの出国は、日本国の法令による。

2 1に掲げる船舶及び航空機、合衆国政府所有の車両 機甲車両を
含む。)並びに合衆国軍隊の構成員及び軍属並びにそれらの家族は、
合衆国軍隊が使用している施設及び区域に出入し、これらのものの間
を移動し、及びこれらのものと日本国の港又は飛行場との間を移動する
ことができる。合衆国の軍用車両の施設及び区域への出入並びにこれ
らのものの間の移動には、道路使用料その他の課徴金を課さない。

3 1に掲げる船舶が日本国の港に入る場合には、通常の状態におい
ては、日本国の当局に適当な通告をしなければならない。その船舶は、
強制水先を免除される。もつとも、水先人を使用したときは、相当する料
率で水先料を支払わなければならない。

第六条

1 すべての非軍用及び軍用の航空交通管理及び通信の体系は、緊
密に協調して発達を図るものとし、かつ、集団安全保障の利益を達成
するため必要な程度に整合するものとする。この協調及び整合を図るた
め必要な手続及びそれに対するその後の変更は、両政府の当局間の
取極によつて定める。

2 合衆国軍隊が使用している施設及び区域並びにそれらに隣接し又
はそれらの近傍の領水に置かれ、又は設置される燈火その他の航行補
助施設及び航空保安施設は、日本国で使用されている様式に合致し
なければならない。これらの施設を設置した日本国及び合衆国の当局
は、その位置及び特徴を相互に通告しなければならない、かつ、それらの
施設を変更し、又は新たに設置する前に予告をしなければならない。

第七条

合衆国軍隊は、日本国政府の各省その他の機関に当該時に適用さ
れている条件よりも不利でない条件で、日本国政府が有し、管理し、又
は規制するすべての公益事業及び公共の役務を利用することができ、
並びにその利用における優先権を享有するものとする。

第八条

日本国政府は、両政府の当局間の取極に従い、次の気象業務を合
衆国軍隊に提供することを約束する。

for any improvements made in the facilities and areas or for the
buildings or structures left thereon on the expiration of this Agreement
or the earlier return of the facilities and areas.

3. The foregoing provisions shall not apply to any construction which
the Government of the United States may undertake under special
arrangements with the Government of Japan.

ARTICLE V

1 . United States and foreign vessels and aircraft operated by, for, or
under the control of the United States for official purposes shall be
accorded access to any port or airport of Japan free from toll or landing
charges. When cargo or passengers not accorded the exemptions of this
Agreement are carried on such vessels and aircraft, notification shall be
given to the appropriate Japanese authorities, and their entry into and
departure from Japan shall be according to the laws and regulations of
Japan.

2 . The vessels and aircraft mentioned in paragraph 1, United States
Government-owned vehicles including armor, and members of the
United States armed forces, the civilian component, and their dependents
shall be accorded access to and movement between facilities and areas in
use by the United States armed forces and between such facilities and
areas and the ports or airports of Japan. Such access to and movement
between facilities and areas by United States military vehicles shall be
free from toll and other charges.

3 . When the vessels mentioned in paragraph 1 enter Japanese ports,
appropriate notification shall, under normal conditions, be made to the
proper Japanese authorities. Such vessels shall have freedom from
compulsory pilotage, but if a pilot is taken pilotage shall be paid for at
appropriate rates.

ARTICLE VI

1 . All civil and military air traffic control and communications systems
shall be developed in close coordination and shall be integrated to the
extent necessary for fulfillment of collective security interests.
Procedures, and any subsequent changes thereto, necessary to effect this
coordination and integration will be established by arrangement between
the appropriate authorities of the two Governments.

2. Lights and other aids to navigation of vessels and aircraft placed or
established in the facilities and areas in use by United States armed
forces and in territorial waters adjacent thereto or in the vicinity thereof
shall conform to the system in use in Japan. The Japanese and United
States authorities which have established such navigation aids shall
notify each other of their positions and characteristics and shall give
advance notification before making any changes in them or establishing
additional navigation aids.

ARTICLE VII

The United States armed forces shall have the use of all public utilities
and services belonging to, or controlled or regulated by the Government
of Japan, and shall enjoy priorities in such use, under conditions no less
favorable than those that may be applicable from time to time to the
ministries and agencies of the Government of Japan.

- ㉔ 地上及び海上からの気象観測 気象観測船からの観測を含む。))
㉕ 気象資料 気象庁の定期的概報及び過去の資料を含む。)
- ㉖ 航空機の安全かつ正確な運航のため必要な気象情報を報ずる電気通信業務
- ㉗ 地震観測の資料 地震から生ずる津波の予想される程度及びその津波の影響を受ける区域の予報を含む。)

第九条

1 この条の規定に従うことを条件として、合衆国は、合衆国軍隊の構成員及び軍属並びにそれらの家族である者を日本国に入れることができる。

2 合衆国軍隊の構成員は、旅券及び査証に関する日本国の法令の適用から除外される。合衆国軍隊の構成員及び軍属並びにそれらの家族は、外国人の登録及び管理に関する日本国の法令の適用から除外される。ただし、日本国の領域における永久的な居所又は住所を要求する権利を取得するものとみなされない。

3 合衆国軍隊の構成員は、日本国への入国又は日本国からの出国に当たつて、次の文書を携帯しなければならない。

㉔ 氏名、生年月日、階級及び番号、軍の区分並びに写真を掲げる身分証明書

㉕ その個人又は集団が合衆国軍隊の構成員として有する地位及び命令された旅行の証明となる個別的又は集団的旅行の命令書

合衆国軍隊の構成員は、日本国にある間の身分証明のため、前記の身分証明書を携帯していなければならない。身分証明書は、要請があるときは日本国の当局に提示しなければならない。

4 軍属、その家族及び合衆国軍隊の構成員の家族は、合衆国の当局が発給した適当な文書を携帯し、日本国への入国若しくは日本国からの出国に当たつて又は日本国にある間のその身分を日本国の当局が確認することができるようにしなければならない。

5 1の規定に基づいて日本国に入国した者の身分に変更があつてその者がそのような入国の資格を有しなくなった場合には、合衆国の当局は、日本国の当局にその旨を通告するものとし、また、その者が日本国から退去することを日本国の当局によつて要求されたときは、日本国政府の負担によらないで相当の期間内に日本国から輸送することを確保しなければならない。

6 日本国政府が合衆国軍隊の構成員若しくは軍属の日本国の領域からの送出国を要請し、又は合衆国軍隊の旧構成員若しくは旧軍属に対し若しくは合衆国軍隊の構成員、軍属、旧構成員若しくは旧軍属の家族に対し退去命令を出したときは、合衆国の当局は、それらの者を自国の領域内に受け入れ、その他日本国外に送出することにつき責任を負ふ。この項の規定は、日本国民でない者で合衆国軍隊の構成員若しくは軍属として又は合衆国軍隊の構成員若しくは軍属となるために日本国に入国したもの及びそれらの者の家族に対してのみ適用する。

ARTICLE VIII

The Government of Japan undertakes to furnish the United States armed forces with the following meteorological services in accordance with arrangements between the appropriate authorities of the two Governments:

(a) Meteorological observations from land and ocean areas including observations from weather ships.

(b) Climatological information including periodic summaries and the historical data of the Meteorological Agency.

(c) Telecommunications service to disseminate meteorological information required for the safe and regular operation of aircraft.

(d) Seismographic data including forecasts of the estimated size of tidal waves resulting from earthquakes and areas that might be affected thereby.

ARTICLE IX

1 . The United States may bring into Japan persons who are members of the United States armed forces, the civilian component, and their dependents, subject to the provisions of this Article.

2 . Members of the United States armed forces shall be exempt from Japanese passport and visa laws and regulations. Members of the United States armed forces, the civilian component, and their dependents shall be exempt from Japanese laws and regulations on the registration and control of aliens, but shall not be considered as acquiring any right to permanent residence or domicile in the territories of Japan.

3. Upon entry into or departure from Japan members of the United States armed forces shall be in possession of the following documents:

(a) personal identity card showing name, date of birth, rank and number, service, and photograph; and

(b) individual or collective travel order certifying to the status of individual or group as a member or members of the United States armed forces and to the travel ordered.

For purposes of their identification while in Japan, members of the United States armed forces shall be in possession of the foregoing personal identity card which must be presented on request to the appropriate Japanese authorities.

4. Members of the civilian component, their dependents, and the dependents of members of the United States armed forces shall be in possession of appropriate documentation issued by the United States authorities so that their status may be verified by Japanese authorities upon their entry into or departure from Japan, or while in Japan.

5 . If the status of any person brought into Japan under paragraph 1 of this Article is altered so that he would no longer be entitled to such admission, the United States authorities shall notify the Japanese authorities and shall, if such person be required by the Japanese authorities to leave Japan, assure that transportation from Japan will be provided within a reasonable time at no cost to the Government of Japan.

6. If the Government of Japan has requested the removal from its territory of a member of the United States armed forces or civilian component or has made an expulsion order against an ex-member of the United States armed forces or the civilian component or against a dependent of a member or ex-member, the authorities of the United States shall be responsible for receiving the person concerned within its

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第十条

1 日本国は、合衆国が合衆国軍隊の構成員及び軍属並びにそれらの家族に対して発給した運転許可証若しくは運転免許証又は軍の運転許可証を、運転者試験又は手数料を課さないで、有効なものとして承認する。

2 合衆国軍隊及び軍属用の公用車両は、それを容易に識別させる明確な番号標又は個別の記号を付けていなければならない。

3 合衆国軍隊の構成員及び軍属並びにそれらの家族の私有車両は、日本国民に適用される条件と同一の条件で取得する日本国の登録番号標を付けていなければならない。

第十一条

1 合衆国軍隊の構成員及び軍属並びにそれらの家族は、この協定中に規定がある場合を除くほか、日本国の税関当局が執行する法令に服さなければならない。

2 合衆国軍隊、合衆国軍隊の公認調達機関又は第十五条に定める諸機関が合衆国軍隊の公用のため又は合衆国軍隊の構成員及び軍属並びにそれらの家族の使用のため輸入するすべての資材、需品及び備品並びに合衆国軍隊が専用すべき資材、需品及び備品又は合衆国軍隊が使用する物品若しくは施設に最終的には合体されるべき資材、需品及び備品は、日本国に入れることを許される。この輸入には、関税その他の課徴金を課さない。前記の資材、需品及び備品は、合衆国軍隊、合衆国軍隊の公認調達機関又は第十五条に定める諸機関が輸入するものである旨の適当な証明書 合衆国軍隊が専用すべき資材、需品及び備品又は合衆国軍隊が使用する物品若しくは施設に最終的には合体されるべき資材、需品及び備品にあつては、合衆国軍隊が前記の目的のために受領すべき旨の適当な証明書)を必要とする。

3 合衆国軍隊の構成員及び軍属並びにそれらの家族に仕向けられ、かつ、これらの者の私用に供される財産には、関税その他の課徴金を課する。ただし、次のものについては、関税その他の課徴金を課さない。

㉞ 合衆国軍隊の構成員若しくは軍属が日本国で勤務するため最初に到着した時に輸入し、又はそれらの家族が当該合衆国軍隊の構成員若しくは軍属と同居するため最初に到着した時に輸入するこれらの者の私用のための家具及び家庭用品並びにこれらの者が入国の際持ち込む私用のための身回品

㉟ 合衆国軍隊の構成員又は軍属が自己又はその家族の私用のため輸入する車両及び部品

㊱ 合衆国軍隊の構成員及び軍属並びにそれらの家族の私用のため合衆国において通常日常用として購入される種類の合理的な数量の衣類及び家庭用品で、合衆国軍事郵便局を通じて日本国に郵送されるもの

own territory or otherwise disposing of him outside Japan. This paragraph shall apply only to persons who are not nationals of Japan and have entered Japan as members of the United States armed forces or civilian component or for the purpose of becoming such members, and to the dependents of such persons.

ARTICLE X

1 . Japan shall accept as valid, without a driving test or fee, the driving permit or license or military driving permit issued by the United States to a member of the United States armed forces, the civilian component, and their dependents.

2 . Official vehicles of the United States armed forces and the civilian component shall carry distinctive numbered plates or individual markings which will readily identify them.

3 . Privately owned vehicles of members of the United States armed forces, the civilian component, and their dependents shall carry Japanese number plates to be acquired under the same conditions as those applicable to Japanese nationals.

ARTICLE XI

1 . Save as provided in this Agreement, members of the United States armed forces, the civilian component, and their dependents shall be subject to the laws and regulations administered by the customs authorities of Japan.

2. All materials, supplies and equipment imported by the United States armed forces, the authorized procurement agencies of the United States armed forces, or by the organizations provided for in Article XV, for the official use of the United States armed forces or for the use of the members of the United States armed forces, the civilian component, and their dependents, and materials, supplies and equipment which are to be used exclusively by the United States armed forces or are ultimately to be incorporated into articles or facilities used by such forces, shall be permitted entry into Japan; such entry shall be free from customs duties and other such charges. Appropriate certification shall be made that such materials, supplies and equipment are being imported by the United States armed forces, the authorized procurement agencies of the United States armed forces, or by the organizations provided for in Article XV, or, in the case of materials, supplies and equipment to be used exclusively by the United States armed forces or ultimately to be incorporated into articles or facilities used by such forces, that delivery thereof is to be taken by the United States armed forces for the purposes specified above.

3. Property consigned to and for the personal use of members of the United States armed forces, the civilian component, and their dependents, shall be subject to customs duties and other such charges, except that no duties or charges shall be paid with respect to:

a) Furniture and household goods for their private use imported by the members of the United States armed forces or civilian component when they first arrive to serve in Japan or by their dependents when they first arrive for reunion with members of such forces or civilian component, and personal effects for private use brought by the said persons upon entrance.

b) Vehicles and parts imported by members of the United States armed forces or civilian component for the private use of themselves or their

4 2及び3で与える免除は、物の輸入の場合のみに適用するものとす
し、関税及び内国消費税がすでに徴収された物を購入する場合に、当
該物の輸入の際税関当局が徴収したその関税及び内国消費税を払い
もどすものと解してはならない。

5 税関検査は、次のものの場合には行なわないものとする。

㉔ 命令により日本国に入国し、又は日本国から出国する合衆国
軍隊の部隊

㉕ 公用の封印がある公文書及び合衆国軍事郵便路線上にある
公用郵便物

㉖ 合衆国政府の船荷証券により船積みされる軍事貨物

6 関税の免除を受けて日本国に輸入された物は、日本国及び合衆国
の当局が相互間で合意する条件に従つて処分を認める場合を除くほ
か、関税の免除を受けて当該物を輸入する権利を有しない者に対して
日本国内で処分してはならない。

7 2及び3の規定に基づき関税その他の課徴金の免除を受けて日本
国に輸入された物は、関税その他の課徴金の免除を受けて再輸出する
ことができる。

8 合衆国軍隊は、日本国の当局と協力して、この条の規定に従つて
合衆国軍隊、合衆国軍隊の構成員及び軍属並びにそれらの家族に与
えられる特権の濫用を防止するため必要な措置を執らなければなら
ない。

9 ㉔ 日本国の当局及び合衆国軍隊は、日本国政府の税関当局
が執行する法令に違反する行為を防止するため、調査の実施及び証
拠の収集について相互に援助しなければならない。

㉕ 合衆国軍隊は、日本国政府の税関当局によつて又はこれに代
わつて行なわれる差押えを受けるべき物件がその税関当局に引き渡さ
れることを確保するため、可能なすべての援助を与えなければならない。

㉖ 合衆国軍隊は、合衆国軍隊の構成員若しくは軍属又はそれら
の家族が納付すべき関税、租税及び罰金の納付を確保するため、可能
なすべての援助を与えなければならない。

㉗ 合衆国軍隊に属する車両及び物件で、日本国政府の関税又
は財務に関する法令に違反する行為に関連して日本国政府の税関当
局が差し押えたものは、関係部隊の当局に引き渡さなければならない。

第十二条

1 合衆国は、この協定の目的のため又はこの協定で認められるところ
により日本国で供給されるべき需品又は行なわれるべき工事のため、供
給者又は工事を行なう者の選択に関して制限を受けずに契約するこ
とができる。そのような需品又は工事は、また、両政府の当局間で合意
されるときは、日本国政府を通じて調達することができる。

2 現地で供給される合衆国軍隊の維持のために必要な資材、需品、備
品、及び役務でその調達が日本国の経済に不利な影響を及ぼすおそ
れがあるものは、日本国の権限のある当局との調整の下に、また、望ま
しいときは日本国の権限のある当局を通じて又はその援助を得て、調
達しなければならない。

3 合衆国軍隊又は合衆国軍隊の公認調達機関が適当な証明書を附

dependents.

㉔ Reasonable quantities of clothing and household goods of a type
which would ordinarily be purchased in the United States for everyday
use for the private use of members of the United States armed forces,
civilian component, and their dependents, which are mailed into Japan
through United States military post offices.

4 . The exemptions granted in paragraphs 2 and 3 shall apply only to
cases of importation of goods and shall not be interpreted as refunding
customs duties and domestic excises collected by the customs authorities
at the time of entry in cases of purchases of goods on which such duties
and excises have already been collected.

5 . Customs examination shall not be made in the following cases:

㉔ Units of the United States armed forces under orders entering or
leaving Japan;

㉕ Official documents under official seal and official mail in United
States military postal channels;

㉖ Military cargo shipped on a United States Government bill of lading.

6. Except as such disposal may be authorized by the Japanese and
United States authorities in accordance with mutually agreed conditions,
goods imported into Japan free of duty shall not be disposed of in Japan
to persons not entitled to import such goods free of duty.

7 . Goods imported into Japan free from customs duties and other such
charges pursuant to paragraphs 2 and 3. may be re-exported free from
customs duties and other such charges.

8. The United States armed forces, in cooperation with Japanese
authorities, shall take such steps as are necessary to prevent abuse of
privileges granted to the United States armed forces, members of such
forces, the civilian component, and their dependents in accordance with
this Article.

9. ㉔ In order to prevent offenses against laws and regulations
administered by the customs authorities of the Government of Japan, the
Japanese authorities and the United States armed forces shall assist each
other in the conduct of inquiries and the collection of evidence.

㉕ The United States armed forces shall render all assistance within
their power to ensure that articles liable to seizure by, or on behalf of,
the customs authorities of the Government of Japan are handed to those
authorities.

㉖ The United States armed forces shall render all assistance within
their power to ensure the payment of duties, taxes, and penalties payable
by members of such forces or of the civilian component, or their
dependents.

㉗ Vehicles and articles belonging to the United States armed forces
seized by the customs authorities of the Government of Japan in
connection with an offense against its customs or fiscal laws or
regulations shall be handed over to the appropriate authorities of the
force concerned.

ARTICLE XII

1 . The United States may contract for any supplies or construction work
to be furnished or undertaken in Japan for purposes of, or authorized by,
this Agreement, without restriction as to choice of supplier or person
who does the construction work. Such supplies or construction work
may, upon agreement between the appropriate authorities of the two
Governments, also be procured through the Government of Japan.

して日本国で公用のため調達する資材、需品、備品及び役務は、日本の次の租税を免除される。

- ㉑ 物品税
- ㉒ 通行税
- ㉓ 揮発油税
- ㉔ 電気ガス税

最終的には合衆国軍隊が使用するため調達される資材、需品、備品及び役務は、合衆国軍隊の適当な証明書があれば、物品税及び揮発油税を免除される。両政府は、この条に明示していない日本の現在の又は将来の租税で、合衆国軍隊によつて調達され、又は最終的には合衆国軍隊が使用するため調達される資材、需品、備品及び役務の購入価格の重要なかつ容易に判別することができる部分をなすと認められるものに関しては、この条の目的に合致する免税又は税の軽減を認めるための手続について合意するものとする。

4 現地の労務に対する合衆国軍隊及び第十五条に定める諸機関の需要は、日本国の当局の援助を得て充足される。

5 所得税、地方住民税及び社会保障のための納付金を源泉徴収して納付するための義務並びに、相互間で別段の合意をする場合を除くほか、賃金及び諸手当に関する条件その他の雇用及び労働の条件、労働者の保護のための条件並びに労働関係に関する労働者の権利は、日本国の法令で定めるところによらなければならない。

6 合衆国軍隊又は、適当な場合には、第十五条に定める機関により労働者が解雇され、かつ、雇用契約が終了していない旨の日本国の裁判所又は労働委員会の決定が最終的なものとなつた場合には、次の手続が適用される。

㉕ 日本国政府は、合衆国軍隊又は前記の機関に対し、裁判所又は労働委員会の決定を通報する。

㉖ 合衆国軍隊又は前記の機関が当該労働者を就労させることを希望しないときは、合衆国軍隊又は前記の機関は、日本国政府から裁判所又は労働委員会の決定について通報を受けた後七日以内に、その旨を日本国政府に通告しなければならない。暫定的にその労働者を就労させないことができる。

㉗ 前記の通告が行なわれたときは、日本国政府及び合衆国軍隊又は前記の機関は、事件の実際的な解決方法を見出すため遅滞なく協議しなければならない。

㉘ ㉕の規定に基づく協議の開始の日から三十日の期間内にそのような解決に到達しなかつたときは、当該労働者は、就労することができない。このような場合には、合衆国政府は、日本国政府に対し、両政府間で合意される期間の当該労働者の雇用の費用に等しい額を支払わなければならない。

7 軍属は、雇用の条件に関して日本国の法令に服さない。

8 合衆国軍隊の構成員及び軍属並びにそれらの家族は、日本国における物品及び役務の個人的購入について日本国の法令に基づいて課される租税又は類似的公課の免除をこの条の規定を理由として享有

2. Materials, supplies, equipment and services which are required from local sources for the maintenance of the United States armed forces and the procurement of which may have an adverse effect on the economy of Japan shall be procured in coordination with, and, when desirable, through or with the assistance of, the competent authorities of Japan.

3. Materials, supplies, equipment and services procured for official purposes in Japan by the United States armed forces, or by authorized procurement agencies of the United States armed forces upon appropriate certification shall be exempt from the following Japanese taxes:

- ㉑) Commodity tax
- ㉒) Travelling tax
- ㉓) Gasoline tax
- ㉔) Electricity and gas tax.

Materials, supplies, equipment and services procured for ultimate use by the United States armed forces shall be exempt from commodity and gasoline taxes upon appropriate certification by the United States armed forces. With respect to any present or future Japanese taxes not specifically referred to in this Article which might be found to constitute a significant and readily identifiable part of the gross purchase price of materials, supplies, equipment and services procured by the United States armed forces, or for ultimate use by such forces, the two Governments will agree upon a procedure for granting such exemption or relief therefrom as is consistent with the purposes of this Article.

4. Local labor requirements of United States armed forces and of the organizations provided for in Article XV shall be satisfied with the assistance of the Japanese authorities.

5. The obligations for the withholding and payment of income tax, local inhabitant tax and social security contributions, and, except as may otherwise be mutually agreed, the conditions of employment and work, such as those relating to wages and supplementary payments, the conditions for the protection of workers, and the rights of workers concerning labor relations shall be those laid down by the legislation of Japan.

6. Should the United States armed forces or as appropriate an organization provided for in Article XV dismiss a worker and a decision of a court or a Labor Relations Commission of Japan to the effect that the contract of employment has not terminated become final, the following procedures shall apply:

㉕) The United States armed forces or the said organization shall be informed by the Government of Japan of the decision of the court or Commission;

㉖) Should the United States armed forces or the said organization not desire to return the worker to duty, they shall so notify the Government of Japan within seven days after being informed by the latter of the decision of the court or Commission, and may temporarily withhold the worker from duty;

㉗) Upon such notification, the Government of Japan and the United States armed forces or the said organization shall consult together without delay with a view to finding a practical solution of the case;

㉘) Should such a solution not be reached within a period of thirty days from the date of commencement of the consultations under (c) above, the worker will not be entitled to return to duty. In such case, the Government of the United States shall pay to the Government of Japan an amount equal to the cost of employment of the worker for a period of

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することはない。

9 3に掲げる租税の免除を受けて日本国で購入した物は、日本国及び合衆国の当局が相互間で合意する条件に従つて処分を認める場合を除くほか、当該租税の免除を受けて当該物を購入する権利を有しない者に対して日本国内で処分してはならない。

第十三条

1 合衆国軍隊は、合衆国軍隊が日本国において保有し、使用し、又は移転する財産について租税又は類似の公課を課されない。

2 合衆国軍隊の構成員及び軍属並びにそれらの家族は、これらの者が合衆国軍隊に勤務し、又は合衆国軍隊若しくは第十五条に定める諸機関に雇用された結果受ける所得について、日本国政府又は日本国にあるその他の課税権者に日本の租税を納付する義務を負わない。この条の規定は、これらの者に対し、日本国の源泉から生ずる所得についての日本の租税の納付を免除するものではなく、また、合衆国の所得税のために日本国に居所を有することを申し立てる合衆国市民に対し、所得についての日本の租税の納付を免除するものではない。これらの者が合衆国軍隊の構成員若しくは軍属又はそれらの家族であるという理由のみによつて日本国にある期間は、日本の租税の賦課上、日本国に居所又は住所を有する期間とは認めない。

3 合衆国軍隊の構成員及び軍属並びにそれらの家族は、これらの者が一時的に日本国にあることのみに基づいて日本国に所在する有体又は無体の動産の保有、使用、これらの者相互間の移転又は死亡による移転についての日本国における租税を免除される。ただし、この免除は、投資若しくは事業を行なうため日本国において保有される財産又は日本国において登録された無体財産権には適用しない。この条の規定は、私有車両による道路の使用について納付すべき租税の免除を与える義務を定めるものではない。

第十四条

1 通常合衆国に居住する人（合衆国の法律に基づいて組織された法人を含む。）及びその被用者で、合衆国軍隊のための合衆国との契約の履行のみを目的として日本国にあり、かつ、合衆国政府が2の規定に従い指定するものは、この条に規定がある場合を除くほか、日本国の法令に服さなければならない。

2 1にいう指定は、日本国政府との協議の上で行なわれるものとし、かつ、安全上の考慮、関係業者の技術上の適格要件、合衆国の標準に合致する資材若しくは役務の欠如又は合衆国の法令上の制限のため競争入札を実施することができない場合に限り行なわれるものとする。

前記の指定は、次のいずれかの場合には、合衆国政府が取り消すものとする。

(a) 合衆国軍隊のための合衆国との契約の履行が終了したとき。

(b) それらの者が日本国において合衆国軍隊関係の事業活動以外の事業活動に従事していることが立証されたとき。

time to be agreed between the two Governments.

7 . Members of the civilian component shall not be subject to Japanese laws or regulations with respect to terms and conditions of employment.

8 . Neither members of the United States armed forces, civilian component, nor their dependents, shall by reason of this Article enjoy any exemption from taxes or similar charges relating to personal purchases of goods and services in Japan chargeable under Japanese legislation.

9 . Except as such disposal may be authorized by the Japanese and United States authorities in accordance with mutually agreed conditions, goods purchased in Japan exempt from the taxes referred to in paragraph 3, shall not be disposed of in Japan to persons not entitled to purchase such goods exempt from such tax.

ARTICLE XIII

1. The United States armed forces shall not be subject to taxes or similar charges on property held, used or transferred by such forces in Japan.

2. Members of the United States armed forces, the civilian component, and their dependents shall not be liable to pay any Japanese taxes to the Government of Japan or to any other taxing agency in Japan on income received as a result of their service with or employment by the United States armed forces, or by the organizations provided for in Article XV. The provisions of this Article do not exempt such persons from payment of Japanese taxes on income derived from Japanese sources, nor do they exempt United States citizens who for United States income tax purposes claim Japanese residence from payment of Japanese taxes on income. Periods during which such persons are in Japan solely by reason of being members of the United States armed forces, the civilian component, or their dependents shall not be considered as periods of residence or domicile in Japan for the purpose of Japanese taxation.

3 . Members of the United States armed forces, the civilian component, and their dependents shall be exempt from taxation in Japan on the holding, use, transfer interest, or transfer by death of movable property, tangible or intangible, the presence of which in Japan is due solely to the temporary presence of these persons in Japan, provided that such exemption shall not apply to property held for the purpose of investment or the conduct of business in Japan or to any intangible property registered in Japan. There is no obligation under this Article to grant exemption from taxes payable in respect of the use of roads by private vehicles.

ARTICLE XIV

1. Persons, including corporations organized under the laws of the United States, and their employees who are ordinarily resident in the United States and whose presence in Japan is solely for the purpose of executing contracts with the United States for the benefit of the United States armed forces, and who are designated by the Government of the United States in accordance with the provisions of paragraph 2 below, shall, except as provided in this Article, be subject to the laws and regulations of Japan.

2 . The designation referred to in paragraph 1 above shall be made upon consultation with the Government of Japan and shall be restricted to cases where open competitive bidding is not practicable due to security considerations, to the technical qualifications of the contractors involved,

④ それらの者が日本国で違法とされる活動を行なっているとき。
3 前記の人及びその被用者は、その身分に関する合衆国の当局の証明があるときは、この協定による次の利益を与えられる。

④ 第五条 2 に定める出入及び移動の権利

④ 第九条の規定による日本国への入国

④ 合衆国軍隊の構成員及び軍属並びにそれらの家族について
第十一条 3 に定める関税その他の課徴金の免除

④ 合衆国政府により認められたときは、第十五条に定める諸機関の役務を利用する権利

④ 合衆国軍隊の構成員及び軍属並びにそれらの家族について
第十九条 2 に定めるもの

④ 合衆国政府により認められたときは、第二十条に定めるところにより軍票を使用する権利

④ 第二十一条に定める郵便施設の利用

④ 雇用の条件に関する日本国の法令の適用からの除外

4 前記の人及びその被用者は、その身分の者であることが旅券に記載されていなければならない。その到着、出発及び日本国にある間の居所は、合衆国軍隊が日本国の当局に随時に通告しなければならない。

5 前記の人及びその被用者が 1 に掲げる契約の履行のためにのみ保有し、使用し、又は移転する減価償却資産（家屋を除く。）については、合衆国軍隊の権限のある官憲の証明があるときは、日本の租税又は類似の公課を課されない。

6 前記の人及びその被用者は、合衆国軍隊の権限のある官憲の証明があるときは、これらの者が一時的に日本国にあることに基づいて日本国に所在する有体又は無体の動産の保有、使用、死亡による移転又はこの協定に基づいて租税の免除を受ける権利を有する人若しくは機関への移転についての日本国における租税を免除される。ただし、この免除は、投資のため若しくは他の事業を行なうため日本国において保有される財産又は日本国において登録された無体財産権には適用しない。この条の規定は、私有車両による道路の使用について納付すべき租税の免除を与える義務を定めるものではない。

7 1 に掲げる人及びその被用者は、この協定に定めるいずれかの施設又は区域の建設、維持又は運営に関して合衆国政府と合衆国において結んだ契約に基づいて発生する所得について、日本国政府又は日本国にあるその他の課税権者に所得税又は法人税を納付する義務を負わない。この項の規定は、これらの者に対し、日本国の源泉から生ずる所得についての所得税又は法人税の納付を免除するものではなく、また、合衆国の所得税のために日本国に居所を有することを申し立てる前記の人及びその被用者に対し、所得についての日本の租税の納付を免除するものではない。これらの者が合衆国政府との契約の履行に関してのみ日本国にある期間は、前記の租税の賦課上、日本国に居所又は住所を有する期間とは認めない。

8 日本国の当局は、1 に掲げる人及びその被用者に対し、日本国に

or to the unavailability of materials or services required by United States standards, or to limitations of United States law.

The designation shall be withdrawn by the Government of the United States:

④ upon completion of contracts with the United States for the United States armed forces;

④ upon proof that such persons are engaged in business activities in Japan other than those pertaining to the United States armed forces; or

④ when such persons are engaged in practices illegal in Japan.

3. Upon certification by appropriate United States authorities as to their identity, such persons and their employees shall be accorded the following benefits of this Agreement:

④ Rights of accession and movement, as provided for in Article V, paragraph 2;

④ Entry into Japan in accordance with the provisions of Article IX;

④ The exemption from customs duties, and other such charges provided for in Article XI, paragraph 3, for members of the United States armed forces, the civilian component, and their dependents;

④ If authorized by the Government of the United States, the right to use the services of the organizations provided for in Article XV;

④ Those provided for in Article XIX, paragraph 2, for members of the armed forces of the United States, the civilian component, and their dependents;

④ If authorized by the Government of the United States, the right to use military payment certificates, as provided for in Article XX;

④ The use of postal facilities provided for in Article XXI;

④ Exemption from the laws and regulations of Japan with respect to terms and conditions of employment.

4 . Such persons and their employees shall be so described in their passports and their arrival, departure and their residence while in Japan shall from time to time be notified by the United States armed forces to the Japanese authorities.

5. Upon certification by an authorized officer of the United States armed forces, depreciable assets except houses, held, used, or transferred, by such persons and their employees exclusively for the execution of contracts referred to in paragraph 1 shall not be subject to taxes or similar charges of Japan.

6. Upon certification by an authorized officer of the United States armed forces, such persons and their employees shall be exempt from taxation in Japan on the holding, use, transfer by death, or transfer to persons or agencies entitled to tax exemption under this Agreement, of movable property, tangible or intangible, the presence of which in Japan is due solely to the temporary presence of these persons in Japan, provided that such exemption shall not apply to property held for the purpose of investment or the conduct of other business in Japan or to any intangible property registered in Japan. There is no obligation under this Article to grant exemption from taxes payable in respect of the use of roads by private vehicles.

7. The persons and their employees referred to in paragraph 1 shall not be liable to pay income or corporation taxes to the Government of Japan or to any other taxing agency in Japan on any income derived under a contract made in the United States with the Government of the United States in connection with the construction, maintenance or operation of

において犯す罪で日本国の法令によつて罰することができるものについて裁判権を行使する第一次の権利を有する。日本国の当局が前記の裁判権を行使しないことに決定した場合には、日本国の当局は、できる限りすみやかに合衆国の軍当局にその旨を通告しなければならない。この通告があつたときは、合衆国の軍当局は、これらの者に対し、合衆国の法令により与えられた裁判権を行使する権利を有する。

第十五条

1 a) 合衆国の軍当局が公認し、かつ、規制する海軍販売所、ピーエックス、食堂、社交クラブ、劇場、新聞その他の歳出外資金による諸機関は、合衆国軍隊の構成員及び軍属並びにそれらの家族の利用に供するため、合衆国軍隊が使用している施設及び区域内に設置することができる。これらの諸機関は、この協定に別段の定めがある場合を除くほか、日本の規制、免許、手数料、租税又は類似の管理に服さない。

b) 合衆国の軍当局が公認し、かつ、規制する新聞が一般の公衆に販売されるときは、当該新聞は、その頒布に関する限り、日本の規制、免許、手数料、租税又は類似の管理に服する。

2 これらの諸機関による商品及び役務の販売には、1 a) に定める場合を除くほか、日本の租税を課さず、これらの諸機関による商品及び需品の日本国内における購入には、日本の租税を課する。

3 これらの諸機関が販売する物品は、日本国及び合衆国の当局が相互間で合意する条件に従つて処分を認める場合を除くほか、これらの諸機関から購入することを認められない者に対して日本国内で処分してはならない。

4 この条に掲げる諸機関は、日本国の当局に対し、日本国の税法が要求するところにより資料を提供するものとする。

第十六条

日本国において、日本国の法令を尊重し、及びこの協定の精神に反する活動、特に政治的活動を慎むことは、合衆国軍隊の構成員及び軍属並びにそれらの家族の義務である。

第十七条

1 この条の規定に従うことを条件として、

a) 合衆国の軍当局は、合衆国の軍法に服するすべての者に対し、合衆国の法令により与えられたすべての刑事及び懲戒の裁判権を日本国において行使する権利を有する。

b) 日本国の当局は、合衆国軍隊の構成員及び軍属並びにそれらの家族に対し、日本国の領域内で犯す罪で日本国の法令によつて罰することができるものについて、裁判権を有する。

2 a) 合衆国の軍当局は、合衆国の軍法に服する者に対し、合衆国の法令によつて罰することができる罪で日本国の法令によつては罰することができないもの(合衆国の安全に関する罪を含む。)について、専属的裁判権を行使する権利を有する。

any of the facilities or areas covered by this Agreement. The provisions of this paragraph do not exempt such persons from payment of income or corporation taxes on income derived from Japanese sources, nor do they exempt such persons and their employees who, for United States income tax purposes, claim Japanese residence, from payment of Japanese taxes on income. Periods during which such persons are in Japan solely in connection with the execution of a contract with the Government of the United States shall not be considered periods of residence or domicile in Japan for the purposes of such taxation.

8. Japanese authorities shall have the primary right to exercise jurisdiction over the persons and their employees referred to in paragraph 1 of this Article in relation to offenses committed in Japan and punishable by the law of Japan. In those cases in which the Japanese authorities decide not to exercise such jurisdiction they shall notify the military authorities of the United States as soon as possible. Upon such notification the military authorities of the United States shall have the right to exercise such jurisdiction over the persons referred to as is conferred on them by the law of the United States.

ARTICLE XV

1. a) Navy exchanges, post exchanges, messes, social clubs, theaters, newspapers and other non-appropriated fund organizations authorized and regulated by the United States military authorities may be established in the facilities and areas in use by the United States armed forces for the use of members of such forces, the civilian component, and their dependents. Except as otherwise provided in this Agreement, such organizations shall not be subject to Japanese regulations, license, fees, taxes or similar controls.

b) When a newspaper authorized and regulated by the United States military authorities is sold to the general public, it shall be subject to Japanese regulations, license, fees, taxes or similar controls so far as such circulation is concerned.

2. No Japanese tax shall be imposed on sales of merchandise and services by such organizations, except as provided in paragraph 1 (b), but purchases within Japan of merchandise and supplies by such organizations shall be subject to Japanese taxes.

3. Except as such disposal may be authorized by the Japanese and United States authorities in accordance with mutually agreed conditions, goods which are sold by such organizations shall not be disposed of in Japan to persons not authorized to make purchases from such organizations.

4. The organizations referred to in this Article shall provide such information to the Japanese authorities as is required by Japanese tax legislation.

ARTICLE XVI

It is the duty of members of the United States armed forces, the civilian component, and their dependents to respect the law of Japan and to abstain from any activity inconsistent with the spirit of this Agreement, and, in particular, from any political activity in Japan.

ARTICLE XVII

1. Subject to the provisions of this Article,

a) the military authorities of the United States shall have the right to

6) 日本国の当局は、合衆国軍隊の構成員及び軍属並びにそれらの家族に対し、日本国の法令によつて罰することができる罪で合衆国の法令によつては罰することができないもの日本国の安全に関する罪を含む。)について、専属的裁判権を行使する権利を有する。

6) 2及び3の規定の適用上、国の安全に関する罪は、次のものを含む。

0 当該国に対する反逆

(ii) 妨害行為 サボタージュ)、諜報行為又は当該国の公務上若しくは国防上の秘密に関する法令の違反

3 裁判権を行使する権利が競合する場合には、次の規定が適用される。

6) 合衆国の軍当局は、次の罪については、合衆国軍隊の構成員又は軍属に対して裁判権を行使する第一次の権利を有する。

0) もつばら合衆国の財産若しくは安全のみに対する罪又はもつばら合衆国軍隊の他の構成員若しくは軍属若しくは合衆国軍隊の構成員若しくは軍属の家族の身体若しくは財産のみに対する罪

(i) 公務執行中の作為又は不作為から生ずる罪

6) その他の罪については、日本国の当局が、裁判権を行使する第一次の権利を有する。

6) 第一次の権利を有する国は、裁判権を行使しないことに決定したときは、できる限りすみやかに他方の国の当局にその旨を通告しなければならない。第一次の権利を有する国の当局は、他方の国がその権利の放棄を特に重要であると認めた場合において、その他方の国の当局から要請があつたときは、その要請に好意的考慮を払わなければならない。

4 前諸項の規定は、合衆国の軍当局が日本国民又は日本国に通常居住する者に対し裁判権を行使する権利を有することを意味するものではない。ただし、それらの者が合衆国軍隊の構成員であるときは、この限りでない。

5 6) 日本国の当局及び合衆国の軍当局は、日本国の領域内における合衆国軍隊の構成員若しくは軍属又はそれらの家族の逮捕及び前諸項の規定に従つて裁判権を行使すべき当局へのそれらの者の引渡しについて、相互に援助しなければならない。

6) 日本国の当局は、合衆国の軍当局に対し、合衆国軍隊の構成員若しくは軍属又はそれらの家族の逮捕についてすみやかに通告しなければならない。

6) 日本国が裁判権を行使すべき合衆国軍隊の構成員又は軍属たる被疑者の拘禁は、その者の身柄が合衆国の手中にあるときは、日本国により公訴が提起されるまでの間、合衆国が引き続き行なうものとする。

6 6) 日本国の当局及び合衆国の軍当局は、犯罪についてのすべての必要な捜査の実施並びに証拠の収集及び提出 犯罪に関連する物件の押収及び相当な場合にはその引渡しを含む。)について、相互に援助しなければならない。ただし、それらの物件の引渡しは、引渡しを行なう当局が定める期間内に還付されることを条件として行なうことができる。

6) 日本国の当局及び合衆国の軍当局は、裁判権を行使する権

exercise within Japan all criminal and disciplinary jurisdiction conferred on them by the law of the United States over all persons subject to the military law of the United States;

6) the authorities of Japan shall have jurisdiction over the members of the United States armed forces, the civilian component, and their dependents with respect to offenses committed within the territory of Japan and punishable by the law of Japan.

2. 6) The military authorities of the United States shall have the right to exercise exclusive jurisdiction over persons subject to the military law of the United States with respect to offenses, including offenses relating to its security, punishable by the law of the United States, but not by the law of Japan.

6) The authorities of Japan shall have the right to exercise exclusive jurisdiction over members of the United States armed forces, the civilian component, and their dependents with respect to offenses, including offenses relating to the security of Japan, punishable by its law but not by the law of the United States.

6) For the purposes of this paragraph and of paragraph 3 of this Article a security offense against a State shall include

(i) treason against the State;

(ii) sabotage, espionage or violation of any law relating to official secrets of that State, or secrets relating to the national defense of that State.

3. In cases where the right to exercise jurisdiction is concurrent the following rules shall apply:

6) The military authorities of the United States shall have the primary right to exercise jurisdiction over members of the United States armed forces or the civilian component in relation to

(i) offenses solely against the property or security of the United States, or offenses solely against the person or property of another member of the United States armed forces or the civilian component or of a dependent;

(ii) offenses arising out of any act or omission done in the performance of official duty.

6) In the case of any other offense the authorities of Japan shall have the primary right to exercise jurisdiction.

6) If the State having the primary right decides not to exercise jurisdiction, it shall notify the authorities of the other State as soon as practicable. The authorities of the State having the primary right shall give sympathetic consideration to a request from the authorities of the other State for a waiver of its right in cases where that other State considers such waiver to be of particular importance.

4. The foregoing provisions of this Article shall not imply any right for the military authorities of the United States to exercise jurisdiction over persons who are nationals of or ordinarily resident in Japan, unless they are members of the United States armed forces.

5. 6) The authorities of Japan and the military authorities of the United States shall assist each other in the arrest of members of the United States armed forces, the civilian component, or their dependents in the territory of Japan and in handing them over to the authority which is to exercise jurisdiction in accordance with the above provisions.

6) The authorities of Japan shall notify promptly the military authorities of the United States of the arrest of any member of the United States armed forces, the civilian component, or a dependent.

利が競合するすべての事件の処理について、相互に通告しなければならない。

7 a) 死刑の判決は、日本国の法制が同様の場合に死刑を規定していない場合には、合衆国の軍当局が日本国内で執行してはならない。

b) 日本国の当局は、合衆国の軍当局がこの条の規定に基づいて日本国の領域内で言い渡した自由刑の執行について合衆国の軍当局から援助の要請があつたときは、その要請に好意的考慮を払わなければならない。

8 被告人がこの条の規定に従つて日本国の当局又は合衆国の軍当局のいずれかにより裁判を受けた場合において、無罪の判決を受けたとき、又は有罪の判決を受けて服役しているとき、服役したとき、若しくは赦免されたときは、他方の国の当局は、日本国の領域内において同一の犯罪について重ねてその者を裁判してはならない。ただし、この項の規定は、合衆国の軍当局が合衆国軍隊の構成員を、その者が日本国の当局により裁判を受けた犯罪を構成した作為又は不作為から生ずる軍紀違反について、裁判することを妨げるものではない。

9 合衆国軍隊の構成員若しくは軍属又はそれらの家族は、日本国の裁判権に基づいて公訴を提起された場合には、いつでも、次の権利を有する。

a) 遅滞なく迅速な裁判を受ける権利

b) 公判前に自己に対する具体的な訴因の通知を受ける権利

c) 自己に不利な証人と対決する権利

d) 証人が日本国の管轄内にあるときは、自己のために強制的手続により証人を求める権利

e) 自己の弁護のため自己の選択する弁護人をもつ権利又は日本国でその当時通常行なわれている条件に基づき費用を要しないで若しくは費用の補助を受けて弁護人をもつ権利

f) 必要と認めるときは、有能な通訳を用いる権利

g) 合衆国の政府の代表者と連絡する権利及び自己の裁判にその代表者を立ち会わせる権利

10 a) 合衆国軍隊の正規に編成された部隊又は編成隊は、第二条の規定に基づき使用する施設及び区域において警察権を行なう権利を有する。合衆国軍隊の軍事警察は、それらの施設及び区域において、秩序及び安全の維持を確保するためすべての適当な措置を執ることが出来る。

b) 前記の施設及び区域の外部においては、前記の軍事警察は、必ず日本国の当局との取極に従うことを条件とし、かつ、日本国の当局と連絡して使用されるものとし、その使用は、合衆国軍隊の構成員の間の規律及び秩序の維持のため必要な範囲内に限るものとする。

11 相互協力及び安全保障条約第五条の規定が適用される敵対行為が生じた場合には、日本国政府及び合衆国政府のいずれの一方も、他方の政府に対し六十日前に予告を与えることによつて、この条のいずれの規定の適用も停止させる権利を有する。この権利が行使されたときは、日本国政府及び合衆国政府は、適用を停止される規定に代わるべき適当な規定を合意する目的をもつて直ちに協議しなければならない。

12 この条の規定は、この協定の効力発生前に犯したいかなる罪にも適用しない。それらの事件に対しては、日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定第十七条の当該時に存在した規定を適用する。

c) The custody of an accused member of the United States armed forces or the civilian component over whom Japan is to exercise jurisdiction shall, if he is in the hands of the United States, remain with the United States until he charged by Japan.

6. a) The authorities of Japan and the military authorities of the United States shall assist each other in the carrying out of all necessary investigations into offenses, and in the collection and production of evidence, including the seizure and, in proper cases, the handing over of objects connected with an offense. The handing over of such objects may, however, be made subject to their return within the time specified by the authority delivering them.

b) The authorities of Japan and the military authorities of the United States shall notify each other of the disposition of all cases in which there are concurrent rights to exercise jurisdiction.

7. a) A death sentence shall not be carried out in Japan by the military authorities of the United States if the legislation of Japan does not provide for such punishment in a similar case.

b) The authorities of Japan shall give sympathetic consideration to a request from the military authorities of the United States for assistance in carrying out a sentence of imprisonment pronounced by the military authorities of the United States under the provisions of this Article within the territory of Japan.

8. Where an accused has been tried in accordance with the provisions of this Article either by the authorities of Japan or the military authorities of the United States and has been acquitted, or has been convicted and is serving, or has served, his sentence or has been pardoned, he may not be tried again for the same offense within the territory of Japan by the authorities of the other State. However, nothing in this paragraph shall prevent the military authorities of the United States from trying a member of its armed forces for any violation of rules of discipline arising from an act or omission which constituted an offense for which he was tried by the authorities of Japan.

9. Whenever a member of the United States armed forces, the civilian component or a dependent is prosecuted under the jurisdiction of Japan he shall be entitled:

a) to a prompt and speedy trial;

b) to be informed, in advance of trial, of the specific charge or charges made against him;

c) to be confronted with the witnesses against him;

d) to have compulsory process for obtaining witnesses in his favor, if they are within the jurisdiction of Japan;

e) to have legal representation of his own choice for his defense or to have free or assisted legal representation under the conditions prevailing for the time being in Japan;

f) if he considers it necessary, to have the services of a competent interpreter; and

g) to communicate with a representative of the Government of the United States and to have such a representative present at his trial.

10. a) Regularly constituted military units or formations of the United States armed forces shall have the right to police any facilities or areas which they use under Article II of this Agreement. The military police of such forces may take all appropriate measures to ensure the maintenance of order and security within such facilities and areas.

b) Outside these facilities and areas, such military police shall be

第十八条

1 各当事国は、自国が所有し、かつ、自国の陸上、海上又は航空の防衛隊が使用する財産に対する損害については、次の場合には、他方の当事国に対するすべての請求権を放棄する。

㉔ 損害が他方の当事国の防衛隊の構成員又は被用者によりその者の公務の執行中に生じた場合

㉕ 損害が他方の当事国が所有する車両、船舶又は航空機でその防衛隊が使用するものの使用から生じた場合。ただし、損害を与えた車両、船舶若しくは航空機が公用のため使用されていたとき、又は損害が公用のため使用されている財産に生じたときに限る。

海難救助についての一方の当事国の他方の当事国に対する請求権は、放棄する。ただし、救助された船舶又は積荷が、一方の当事国が所有し、かつ、その防衛隊が公用のため使用しているものであった場合に限り。

2 ㉔ いずれか一方の当事国が所有するその他の財産で日本国内にあるものに対して 1 に掲げるようにして損害が生じた場合には、両政府が別段の合意をしない限り、㉕ の規定に従って選定される一人の仲裁人が、他方の当事国の責任の問題を決定し、及び損害の額を査定する。仲裁人は、また、同一の事件から生ずる反対の請求を裁定する。

㉔ ㉕ に掲げる仲裁人は、両政府間の合意によつて、司法関係の上級の地位を現に有し、又は有したことがある日本国民の中から選定する。

㉔ 仲裁人が行なつた裁定は、両当事国に対して拘束力を有する最終的のものとする。

㉔ 仲裁人が裁定した賠償の額は、5 ㉔ 0、Gi) 及び Gii) の規定に従つて分担される。

㉔ 仲裁人の報酬は、両政府間の合意によつて定め、両政府が、仲裁人の任務の遂行に伴う必要な費用とともに、均等の割合で支払う。

㉔ もつとも、各当事国は、いかなる場合においても千四百合衆国ドル又は五十万四千円までの額については、その請求権を放棄する。これらの通貨の間の為替相場に著しい変動があつた場合には、両政府は、前記の額の適当な調整について合意するものとする。

3 1 及び 2 の規定の適用上、船舶について「当事国が所有する」というときは、その当事国が採用した船舶、裸の条件で徴発した船舶又は拿捕した船舶を含む。ただし、損失の危険又は責任が当該当事国以外の者によつて負担される範囲については、この限りでない。

4 各当事国は、自国の防衛隊の構成員がその公務の執行に従事している間に被つた負傷又は死亡については、他方の当事国に対するすべての請求権を放棄する。

5 公務執行中の合衆国軍隊の構成員若しくは被用者の作為若しくは不作為又は合衆国軍隊が法律上責任を有するその他の作為、不作為若しくは事故で、日本国において日本国政府以外の第三者に損害を与えたものから生ずる請求権（契約による請求権及び 6 又は 7 の規定の適用を受ける請求権を除く。）は、日本国が次の規定に従つて処理する。

employed only subject to arrangements with the authorities of Japan and in liaison with those authorities, and in so far as such employment is necessary to maintain discipline and order among the members of the United States armed forces.

11. In the event of hostilities to which the provisions of Article V of the Treaty of Mutual Cooperation and Security apply, either the Government of Japan or the Government of the United States shall have the right, by giving sixty days' notice to the other, to suspend the application of any of the provisions of this Article. If this right is exercised, the Governments of Japan and the United States shall immediately consult with a view to agreeing on suitable provisions to replace the provisions suspended.

12. The provisions of this Article shall not apply to any offenses committed before the entry into force of this Agreement. Such cases shall be governed by the provisions of Article XVII of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, as it existed at the relevant time.

ARTICLE XVIII

1. Each Party waives all its claims against the other Party for damage to any property owned by it and used by its land, sea or air defense services, if such damage-

(a) was caused by a member or an employee of the defense services of the other Party in the performance of his official duties; or

(b) arose from the use of any vehicle, vessel or aircraft owned by the other Party and used by its defense services, provided either that the vehicle, vessel or aircraft causing the damage was being used for official purposes, or that the damage was caused to property being so used.

Claims for maritime salvage by one Party against the other Party shall be waived, provided that the vessel or cargo salvaged was owned by a Party and being used by its defense services for official purposes.

2. (a) In the case of damage caused or arising as stated in paragraph 1 to other property owned by either Party and located in Japan, the issue of the liability of the other Party shall be determined and the amount of damage shall be assessed, unless the two Governments agree otherwise, by a sole arbitrator selected in accordance with subparagraph (b) of this paragraph. The arbitrator shall also decide any counter-claims arising out of the same incident.

(b) The arbitrator referred to in subparagraph (a) above shall be selected by agreement between the two Governments from amongst the nationals of Japan who hold or have held high judicial office.

(c) Any decision taken by the arbitrator shall be binding and conclusive upon the Parties.

(d) The amount of any compensation awarded by the arbitrator shall be distributed in accordance with the provisions of paragraph 5 (e) (i), (ii) and (iii) of this Article.

(e) The compensation of the arbitrator shall be fixed by agreement between the two Governments and shall, together with the necessary expenses incidental to the performance of his duties, be defrayed in equal proportions by them.

(f) Nevertheless, each Party waives its claim in any such case up to the

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㉔ 請求は、日本国の自衛隊の行動から生ずる請求権に関する日本国の法令に従つて、提起し、審査し、かつ、解決し、又は裁判する。

㉕ 日本国は、前記のいかなる請求をも解決することができるものとし、合意され、又は裁判により決定された額の支払を日本円で行なふ。

㉖ 前記の支払 合意による解決に従つてされたものであると日本国の権限のある裁判所による裁判に従つてされたものであると問われない。)又は支払を認めない旨の日本国の権限のある裁判所による確定した裁判は、両当事国に対し拘束力を有する最終的のものとする。

㉗ 日本国が支払をした各請求は、その明細並びに ㉔ ㉕ 及び ㉖ の規定による分担案とともに、合衆国の当局に通知しなければならない。二箇月以内に回答がなかつたときは、その分担案は、受諾されたものとみなす。

㉘ ㉔ から ㉗ まで及び 2 の規定に従い請求を満たすために要した費用は、両当事国が次のとおり分担する。

0 合衆国のみが責任を有する場合には、裁定され、合意され、又は裁判により決定された額は、その二十五パーセントを日本国が、その七十五パーセントを合衆国が分担する。

(ii) 日本国及び合衆国が損害について責任を有する場合には、裁定され、合意され、又は裁判により決定された額は、両当事国が均等に分担する。損害が日本国又は合衆国の防衛隊によつて生じ、かつ、その損害をこれらの防衛隊のいずれか一方又は双方の責任として特定することができない場合には、裁定され、合意され、又は裁判により決定された額は、日本国及び合衆国が均等に分担する。

(iii) 比率に基づく分担案が受諾された各事件について日本国が六箇月の期間内に支払つた額の明細書は、支払要請書とともに、六箇月ごとに合衆国の当局に送付する。その支払は、できる限りすみやかに日本円で行なわなければならない。

㉙ 合衆国軍隊の構成員又は被用者 日本国籍のみを有する被用者を除く。)は、その公務の執行から生ずる事項については、日本国においてその者に対して与えられた判決の執行手続に服さない。

㉚ この項の規定は、㉔ の規定が 2 に定める請求権に適用される範囲を除くほか、船舶の航行若しくは運用又は貨物の船積み、運送若しくは陸揚げから生じ、又はそれらに関連して生ずる請求権には適用しない。ただし、4 の規定の適用を受けない死亡又は負傷に対する請求権については、この限りでない。

6 日本国内における不法の作為又は不作為で公務執行中に行なわれたものでないものから生ずる合衆国軍隊の構成員又は被用者 日本国民である被用者又は通常日本国に居住する被用者を除く。)に対する請求権は、次の方法で処理する。

㉛ 日本国の当局は、当該事件に関するすべての事情 損害を受けた者の行動を含む。)を考慮して、公平かつ公正に請求を審査し、及び請求人に対する補償金を査定し、並びにその事件に関する報告書を作成する。

㉜ その報告書は、合衆国の当局に交付するものとし、合衆国の当局は、遅滞なく、慰謝料の支払を申し出るかどうかを決定し、かつ、申し出る場合には、その額を決定する。

㉝ 慰謝料の支払の申出があつた場合において、請求人がその請

amount of 1,400 United States dollars or 504,000 yen. In the case of considerable variation in the rate of exchange between these currencies the two Governments shall agree on the appropriate adjustments of these amounts.

3. For the purposes of paragraphs 1 and 2 of this Article the expression "owned by a Party" in the case of a vessel includes a vessel on bare boat charter to that Party or requisitioned by it on bare boat terms or seized by it in prize (except to the extent that the risk of loss or liability is borne by some person other than such Party).

4. Each Party waives all its claims against the other Party for injury or death suffered by any member of its defense services while such member was engaged in the performance of his official duties.

5. Claims (other than contractual claims and those to which paragraphs 6 or 7 of this Article apply) arising out of acts or omissions of members or employees of the United States armed forces done in the performance of official duty, or out of any other act, omission or occurrence for which the United States armed forces are legally responsible, and causing damage in Japan to third parties, other than the Government of Japan, shall be dealt with by Japan in accordance with the following provisions:

㉔ Claims shall be filed, considered and settled or adjudicated in accordance with the laws and regulations of Japan with respect to claims arising from the activities of its Self-Defense Forces.

㉕ Japan may settle any such claims, and payment of the amount agreed upon or determined by adjudication shall be made by Japan in yen.

㉖ Such payment, whether made pursuant to a settlement or to adjudication of the case by a competent tribunal of Japan, or the final adjudication by such a tribunal denying payment, shall be binding and conclusive upon the Parties.

㉗ Every claim paid by Japan shall be communicated to the appropriate United States authorities together with full particulars and a proposed distribution in conformity with subparagraphs (c) ㉔) and ㉕) below. In default of a reply within two months, the proposed distribution shall be regarded as accepted.

㉘ The cost incurred in satisfying claims pursuant to the preceding subparagraphs and paragraph 2 of this Article shall be distributed between the Parties as follows:

㉔) Where the United States alone is responsible, the amount awarded or adjudged shall be distributed in the proportion of 25 percent chargeable to Japan and 75 percent chargeable to the United States.

㉕) Where Japan and the United States are responsible for the damage, the amount awarded or adjudged shall be distributed equally between them. Where the damage was caused by the defense services of Japan or the United States and it is not possible to attribute it specifically to one or both of those defense services, the amount awarded or adjudged shall be distributed equally between Japan and the United States.

㉖) Every half-year, a statement of the sums paid by Japan in the course of the half-yearly period in respect of every case regarding which the proposed distribution on a percentage basis has been accepted, shall be sent to the appropriate United States authorities, together with a request for reimbursement. Such reimbursement shall be made, in yen, within the shortest possible time.

㉗) Members or employees of the United States armed forces, excluding

求を完全に満たすものとしてこれを受諾したときは、合衆国の当局は、みずから支払をしなければならない、かつ、その決定及び支払った額を日本国の当局に通知する。

④ この項の規定は、支払が請求を完全に満たすものとして行なわれたものでない限り、合衆国軍隊の構成員又は被用者に対する訴えを受理する日本国の裁判所の裁判権に影響を及ぼすものではない。

7 合衆国軍隊の車両の許容されていない使用から生ずる請求権は、合衆国軍隊が法律上責任を有する場合を除くほか、6の規定に従って処理する。

8 合衆国軍隊の構成員又は被用者の不法の作為又は不作為が公務執行中にされたものであるかどうか、また、合衆国軍隊の車両の使用が許容されていたものであるかどうかについて紛争が生じたときは、その問題は、2 ④の規定に従って選任された仲裁人に付託するものとし、この点に関する仲裁人の裁定は、最終的のものとする。

9 ⑥ 合衆国は、日本国の裁判所の民事裁判権に関しては、5 ⑥に定める範囲を除くほか、合衆国軍隊の構成員又は被用者に対する日本国の裁判所の裁判権からの免除を請求してはならない。

⑥ 合衆国軍隊が使用している施設及び区域内に日本国の法律に基づき強制執行を行なうべき私有の動産 合衆国軍隊が使用している動産を除く。)があるときは、合衆国の当局は、日本国の裁判所の要請に基づき、その財産を差し押えて日本国の当局に引き渡さなければならない。

⑥ 日本国及び合衆国の当局は、この条の規定に基づく請求の公平な審理及び処理のための証拠の入手について協力するものとする。

10 合衆国軍隊による又は合衆国軍隊のための資材、備品、備品、役務及び労務の調達に関する契約から生ずる紛争でその契約の当事者によつて解決されないものは、調停のため合同委員会に付託することができる。ただし、この項の規定は、契約の当事者が有することのある民事の訴えを提起する権利を害するものではない。

11 この条にいう「防衛隊」とは、日本国についてはその自衛隊をいい、合衆国についてはその軍隊をいうものと了解される。

12 2及び5の規定は、非戦闘行為に伴つて生じた請求権についてのみ適用する。

13 この条の規定は、この協定の効力発生前に生じた請求権には適用しない。それらの請求権は、日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定第十八条の規定によつて処理する。

第十九条

1 合衆国軍隊の構成員及び軍属並びにそれらの家族は、日本国政府の外国為替管理に服さなければならない。

2 1の規定は、合衆国ドル若しくはドル証券で、合衆国の公金であるもの、合衆国軍隊の構成員及び軍属がこの協定に関連して勤務し、若しくは雇用された結果取得したもの又はこれらの者及びそれらの家族が日本国外の源泉から取得したものの日本国内又は日本国外への移転を妨げるものと解してはならない。

those employees who have only Japanese nationality, shall not be subject to any proceedings for the enforcement of any judgment given against them in Japan in a matter arising from the performance of their official duties.

④ Except in so far as subparagraph (c) of this paragraph applies to claims covered by paragraph 2 of this Article, the provisions of this paragraph shall not apply to any claim arising out of or in connection with the navigation or operation of a ship or the loading, carriage, or discharge of a cargo, other than claims for death or personal injury to which paragraph 4 of this Article does not apply.

6. Claims against members or employees of the United States armed forces (except employees who are nationals of or ordinarily resident in Japan) arising out of tortious acts or omissions in Japan not done in the performance of official duty shall be dealt with in the following manner:

⑥ The authorities of Japan shall consider the claim and assess compensation to the claimant in a fair and just manner, taking into account all the circumstances of the case, including the conduct of the injured person, and shall prepare a report on the matter.

⑦ The report shall be delivered to the appropriate United States authorities, who shall then decide without delay whether they will offer an ex gratia payment, and if so, of what amount.

⑧ If an offer of ex gratia payment is made, and accepted by the claimant in full satisfaction of his claim, the United States authorities shall make the payment themselves and inform the authorities of Japan of their decision and of the sum paid.

⑨ Nothing in this paragraph shall affect the jurisdiction of the courts of Japan to entertain an action against a member or an employee of the United States armed forces unless and until there has been payment in full satisfaction of the claim.

7. Claims arising out of the unauthorized use of any vehicle of the United States armed forces shall be dealt with in accordance with paragraph 6 of this Article, except in so far as the United States armed forces are legally responsible.

8. If a dispute arises as to whether a tortious act or omission of a member or an employee of the United States armed forces was done in the performance of official duty or as to whether the use of any vehicle of the United States armed forces was unauthorized, the question shall be submitted to an arbitrator appointed in accordance with paragraph 2 (b) of this Article, whose decision on this point shall be final and conclusive.

9. ⑥ The United States shall not claim immunity from the jurisdiction of the courts of Japan for members or employees of the United States armed forces in respect of the civil jurisdiction of the courts of Japan except to the extent provided in paragraph 5 (f) of this Article.

⑦ In case any private movable property, excluding that in use by the United States armed forces, which is subject to compulsory execution under Japanese law, is within the facilities and areas in use by the United States armed forces, the United States authorities shall, upon the request of Japanese courts, possess and turn over such property to the Japanese authorities.

⑧ The authorities of Japan and the United States shall cooperate in the procurement of evidence for a fair hearing and disposal of claims under this Article.

10. Disputes arising out of contracts concerning the procurement of

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3 合衆国の当局は、2に定める特権の濫用又は日本国の外国為替管理の回避を防止するため適当な措置を執らなければならない。

第二十条

1 a) ドルをもつて表示される合衆国軍票は、合衆国によつて認可された者が、合衆国軍隊の使用している施設及び区域内における相互間の取引のため使用することができる。合衆国政府は、合衆国の規則が許す場合を除くほか、認可された者が軍票を用いる取引に従事することを禁止するよう適当な措置を執るものとする。日本国政府は、認可されない者が軍票を用いる取引に従事することを禁止するため必要な措置を執るものとし、また、合衆国の当局の援助を得て、軍票の偽造又は偽造軍票の使用に関与する者で日本国の当局の裁判権に服すべきものを逮捕し、及び処罰するものとする。

b) 合衆国の当局が認可されない者に対し軍票を行使する合衆国軍隊の構成員及び軍属並びにそれらの家族を逮捕し、及び処罰すること並びに、日本国における軍票の許されない使用の結果として、合衆国又はその機関が、その認可されない者又は日本国政府若しくはその機関に対していかなる義務をも負うこととはないことが合意される。

2 軍票の管理を行なうため、合衆国は、その監督の下に、合衆国が軍票の使用を認可した者の用に供する施設を維持し、及び運営する一定のアメリカの金融機関を指定することができる。軍用銀行施設を維持することを認められた金融機関は、その施設を当該機関の日本国における商業金融業務から場所的に分離して設置し、及び維持するものとし、これに、この施設を維持し、かつ、運営することを唯一の任務とする職員を置く。この施設は、合衆国通貨による銀行勘定を維持し、かつ、この勘定に関するすべての金融取引（第十九条2に定める範囲内における資金の受領及び送付を含む。）を行なうことを許される。

第二十一条

合衆国は、合衆国軍隊の構成員及び軍属並びにそれらの家族が利用する合衆国軍事郵便局を、日本国にある合衆国軍事郵便局間及びこれらの軍事郵便局と他の合衆国郵便局との間における郵便物の送達のため、合衆国軍隊が使用している施設及び区域内に設置し、及び運営することができる。

第二十二条

合衆国は、日本国に在留する適格の合衆国市民で合衆国軍隊の予備役団体への編入の申請を行なうものを同団体に編入し、及び訓練することができる。

第二十三条

日本国及び合衆国は、合衆国軍隊、合衆国軍隊の構成員及び軍属並びにそれらの家族並びにこれらのものの財産の安全を確保するため随時に必要となるべき措置を執ることについて協力するものとする。日

materials, supplies, equipment, services, and labor by or for the United States armed forces, which are not resolved by the parties to the contract concerned, may be submitted to the Joint Committee for conciliation, provided that the provisions of this paragraph shall not prejudice any right which the parties to the contract may have to file a civil suit.

11. The term "defense services" used in this Article is understood to mean for Japan its Self-Defense Forces and the United States its armed forces.

12. Paragraphs 2 and 5 of this Article shall apply only to claims arising incident to non-combat activities.

13. The provisions of this Article shall not apply to any claims which arose before the entry into force of this Agreement. Such claims shall be dealt with by the provisions of Article XVIII of the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America.

ARTICLE XIX

1. Members of the United States armed forces, the civilian component, and their dependents, shall be subject to the foreign exchange controls of the Government of Japan.

2. The preceding paragraph shall not be construed to preclude the transmission into or outside of Japan of United States dollars or dollar instruments representing the official funds of the United States or realized as a result of service or employment in connection with this Agreement by members of the United States armed forces and the civilian component, or realized by such persons and their dependents from sources outside of Japan.

3. The United States authorities shall take suitable measures to preclude the abuse of the privileges stipulated in the preceding paragraph or circumvention of the Japanese foreign exchange controls.

ARTICLE XX

1. a) United States military payment certificates denominated in dollars may be used by persons authorized by the United States for internal transactions within the facilities and areas in use by the United States armed forces. The Government of the United States will take appropriate action to insure that authorized personnel are prohibited from engaging in transactions involving military payment certificates except as authorized by United States regulations. The Government of Japan will take necessary action to prohibit unauthorized persons from engaging in transactions involving military payment certificates and with the aid of United States authorities will undertake to apprehend and punish any person or persons under its jurisdiction involved in the counterfeiting or uttering of counterfeit military payment certificates.

b) It is agreed that the United States authorities will apprehend and punish members of the United States armed forces, the civilian component, or their dependents, who tender military payment certificates to unauthorized persons and that no obligation will be due to such unauthorized persons or to the Government of Japan or its agencies from the United States or any of its agencies as a result of any unauthorized use of military payment certificates within Japan.

2. In order to exercise control of military payment certificates the United States may designate certain American financial institutions to maintain and operate, under United States supervision, facilities for the use of

本国政府は、その領域において合衆国の設備、備品、財産、記録及び公務上の情報の十分な安全及び保護を確保するため、並びに適用されるべき日本国の法令に基づいて犯人を罰するため、必要な立法を求め、及び必要なその他の措置を執ることに同意する。

第二十四条

1 日本国に合衆国軍隊を維持することに伴うすべての経費は、2に規定するところにより日本国が負担すべきものを除くほか、この協定の存続期間中日本国に負担をかけないで合衆国が負担することが合意される。

2 日本国は、第二条及び第三条に定めるすべての施設及び区域並びに路線権 飛行場及び港における施設及び区域のよう共同に使用される施設及び区域を含む。)をこの協定の存続期間中合衆国に負担をかけないで提供し、かつ、相当の場合には、施設及び区域並びに路線権の所有者及び提供者に補償を行なうことが合意される。

3 この協定に基づいて生ずる資金上の取引に適用すべき経理のため、日本国政府と合衆国政府との間に取極を行なうことが合意される。

第二十五条

1 この協定の実施に関して相互間の協議を必要とするすべての事項に関する日本国政府と合衆国政府との間の協議機関として、合同委員会を設置する。合同委員会は、特に、合衆国が相互協力及び安全保障条約の目的の遂行に当たって使用するため必要とされる日本国内の施設及び区域を決定する協議機関として、任務を行なう。

2 合同委員会は、日本国政府の代表者一人及び合衆国政府の代表者一人で組織し、各代表者は、一人又は二人以上の代理及び職員団を有するものとする。合同委員会は、その手続規則を定め、並びに必要な補助機関及び事務機関を設ける。合同委員会は、日本国政府又は合衆国政府のいずれか一方の代表者の要請があるときはいつでも直ちに会合することができるように組織する。

3 合同委員会は、問題を解決することができないときは、適当な経路を通じて、その問題をそれぞれの政府にさらに考慮されるように移すものとする。

第二十六条

1 この協定は、日本国及び合衆国によりそれぞれの国内法上の手続に従って承認されなければならない、その承認を通知する公文が交換されるものとする。

2 この協定は、1に定める手続が完了した後、相互協力及び安全保障条約の効力発生の日に効力を生じ、千九百五十二年二月二十八日に東京で署名された日本国とアメリカ合衆国との間の安全保障条約第三条に基づく行政協定 改正を含む。)は、その時に終了する。

3 この協定の各当事国の政府は、この協定の規定中その実施のため予算上及び立法上の措置を必要とするものについて、必要なその措置を立法機関に求めることを約束する。

persons authorized by the United States to use military payment certificates. Institutions authorized to maintain military banking facilities will establish and maintain such facilities physically separated from their Japanese commercial banking business, with personnel whose sole duty is to maintain and operate such facilities. Such facilities shall be permitted to maintain United States currency bank accounts and to perform all financial transaction in connection therewith including receipt and remission of funds to the extent provided by Article XIX, paragraph 2, of this Agreement.

ARTICLE XXI

The United States may establish and operate, within the facilities and areas in use by the United States armed forces, United States military post offices for the use of members of the United States armed forces, the civilian component, and their dependents, for the transmission of mail between United States military post offices in Japan and between such military post offices and other United States post offices.

ARTICLE XXII

The United States may enroll and train eligible United States citizens residing in Japan, who apply for such enrollment, in the reserve organizations of the armed forces of the United States.

ARTICLE XXIII

Japan and the United States will cooperate in taking such steps as may from time to time be necessary to ensure the security of the United States armed forces, the members thereof, the civilian component, their dependents, and their property. The Government of Japan agrees to seek such legislation and to take such other action as may be necessary to ensure the adequate security and protection within its territory of installations, equipment, property, records and official information of the United States, and for the punishment of offenders under the applicable laws of Japan.

ARTICLE XXIV

1. It is agreed that the United States will bear for the duration of this Agreement without cost to Japan all expenditures incident to the maintenance of the United States armed forces in Japan except those to be borne by Japan as provided in paragraph 2.

2. It is agreed that Japan will furnish for the duration of this Agreement without cost to the United States and make compensation where appropriate to the owners and suppliers thereof all facilities and areas and rights of way, including facilities and areas jointly used such as those at airfields and ports, as provided in Articles II and III.

3. It is agreed that arrangements will be effected between the Governments of Japan and the United States for accounting applicable to financial transactions arising out of this Agreement.

ARTICLE XXV

1. A Joint Committee shall be established as the means for consultation between the Government of Japan and the Government of the United States on all matters requiring mutual consultation regarding the implementation of this Agreement. In particular, the Joint Committee shall serve as the means for consultation in determining the facilities and

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第二十七條
いずれの政府も、この協定のいずれの条についてもその改正をいつでも要請することができる。その場合には、両政府は、適当な経路を通じて交渉するものとする。

第二十八條
この協定及びその合意された改正は、相互協力及び安全保障条約が有効である間、有効とする。ただし、それ以前に両政府間の合意によって終了させたときは、この限りでない。

以上の証拠として、下名の全権委員は、この協定に署名した。

千九百六十年一月十九日にワシントンで、ひとしく正文である日本語及び英語により本書二通を作成した。

日本国のために

岸 信介
藤山愛一郎
石井光次郎
足立 正
朝海浩一郎

アメリカ合衆国のために

クリスチャン・A・ハーター
ダグラス・マックアーサー二世
J・グレイアム・パーソンズ

areas in Japan which are required for the use of the United States in carrying out the purposes of the Treaty of Mutual Cooperation and Security.

2. The Joint Committee shall be composed of a representative of the Government of Japan and a representative of the Government of the United States, each of whom shall have one or more deputies and a staff. The Joint Committee shall determine its own procedures, and arrange for such auxiliary organs and administrative services as may be required.

The Joint Committee shall be so organized that it may meet immediately at any time at the request of the representative of either the Government of Japan or the Government of the United States.

3. If the Joint Committee is unable to resolve any matter, it shall refer that matter to the respective Governments for further consideration through appropriate channels.

ARTICLE XXVI

1. This Agreement shall be approved by Japan and the United States in accordance with their legal procedures, and notes indicating such approval shall be exchanged.

2. After the procedure set forth in the preceding paragraph has been followed, this Agreement will enter into force on the date of coming into force of the Treaty of Mutual Cooperation and Security, at which time the Administrative Agreement under Article III of the Security Treaty between Japan and the United States of America, signed at Tokyo on February 28, 1952, as amended, shall expire.

3. The Government of each Party to this Agreement undertakes to seek from its legislature necessary budgetary and legislative action with respect to provisions of this Agreement which require such action for their execution.

ARTICLE XXVII

Either Government may at any time request the revision of any Article of this Agreement, in which case the two Governments shall enter into negotiation through appropriate channels.

ARTICLE XXVIII

This Agreement, and agreed revisions thereof, shall remain in force while the Treaty of Mutual Cooperation and Security remains in force unless earlier terminated by agreement between the two Governments.

IN WITNESS WHEREOF of the undersigned Plenipotentiaries have signed this Agreement.

DONE at Washington, in duplicate, in the Japanese and English languages, both texts equally authentic, this 19th day of January, 1960.

FOR JAPAN:

Nobusuke Kishi
Aichiro Fujiyama
Mitsujiro Ishii
Tadashi Adachi
Koichiro Asakai

FOR THE UNITED STATES OF AMERICA:

Christian A. Herter
Douglas MacArthur 2nd
J. Graham Parsons

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EXHIBIT B

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Christian A. Herter
Douglas MacArthur 2nd
J. Graham Parsons

195a

- 19 -

EXHIBIT B

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IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

CERTIFICATE OF SERVICE

Comes now counsel for Plaintiff in the above styled case and hereby files a Certificate of Service of the following pleading: **PLAINTIFF'S RESPONSE TO DEFENDANT'S MOTION TO DISMISS.**

I, the undersigned, certify that on this date I have served a copy of the foregoing pleading on Defendant by placing a copy in the U.S. Mail with adequate postage attached thereto addressed to:

N. Jason Thompson
THE SIEMON LAW FIRM, P.C.
Corporate Square
347 Dahlonega Street
Cumming, Georgia 30040

This 5th day of August, 2018.

D. KENT SHELTON, P.C.

/s/ D. Kent Shelton

By:

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

305 Lawrence Street
Marietta, Georgia 30060
678-945-7550
678-945-7084 (Fax)
kent@kentsheltonlaw.com

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

CONSENT ORDER ON DEFENDANT'S MOTION TO DISMISS

The above-styled case comes before the Court on Defendant's Motion to Dismiss filed on July 6, 2018. A hearing was set for August 14, 2018. At the hearing, after the Defendant made out her case through counsel, Plaintiff's counsel called the Plaintiff to testify and Defendant's counsel objected. The objection was based on the representation to the Court from Defendant's counsel that the judge's office advised that there would be no live testimony at the hearing only oral argument. * Plaintiff's counsel advised the Court that he was not aware of the conversation between the judge's office and the Defendant's counsel nor that the hearing was limited to oral argument only. The substitute judge hearing the case suspended the hearing and took the matter off the Court's calendar. Because the Plaintiff lives in Maryland and the Defendant is believed to live in Okinawa, respective counsel conferred and have agreed to submit the Motion to Dismiss on the pleadings with each party being permitted to file supplemental briefs and affidavits to the Court not later September 24, 2018.

PAGE -1-


*While Defendant's counsel did inquire of Court Staff as to whether his client was required to appear, the only information provided was that the client was not required to appear and that counsel could argue the case without client. No limitations were discussed.

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The parties submit this Consent Order and, after reviewing the record

IT IS SO ORDERED

This the _____ day of 9/13/2018, 2018.



JACKSON HARRIS, JUDGE
SUPERIOR COURT OF CHEROKEE COUNTY

Prepared by:

/s/ D. Kent Shelton

D. Kent Shelton
Georgia Bar No. 640545
D. Kent Shelton, PC
305 Lawrence Street
Marietta, Georgia 30060
678-945-7550
678-945-7084 FAX
kent@kentsheltonlaw.com
Counsel for Plaintiff

Consented to:

*/s/ N. Jason Thompson w/ express
permission by D. Kent Shelton*

N. Jason Thompson
Georgia Bar No. 148908
Siemon Law Firm, P.C.
Corporate Square
347 Dahlonga Street
Cumming, Georgia 30040
770.521.4316 (T)
770.521.4317 (F)
jthompson@siemonlaw.com
Counsel for Defendant

(C) By other means not prohibited by international agreement as may be directed by the court.

3.

The Affidavit of Service previously filed with this Court shows that the Defendant was improperly served in Japan, and by an individual unknown to this Court.

4.

A true and correct copy of said Affidavit is attached hereto as "Exhibit A" and included herein by reference.

4.

Defendant notes that the apparent stamps at the bottom of the page are referencing not the alleged process server, but the notary. 10 USC 1044(a) denotes those military personnel and associated persons granted authority to act as notary.

5.

Plaintiff has failed to make any, much less a proper showing of the propriety of the alleged service in this matter. There is no evidence of a Motion for Appointment of Process Server, nor is there an Order allowing for said unknown person to be allowed to serve Defendant, by the Court.

6.

Like O.C.G.A. § 9-11-4, the Article 5 of the Hague Convention authorizes service under the laws of the signing country. In Japan, service requires that Plaintiff to translate the service documents. Japan's declaration to Article 5(3) requires translation and, although the defendant may speak flawless English, omitting translated documents will prompt the Central Authority to reject your request. *Id.* Article 5 of the Hauge Convention further requires Plaintiff to fill out a USM-94, completely and concisely, ensuring that it is signed by a court official or an attorney. *Id.* All service must go through the Japanese Central Authority. *Id.*

Plaintiff failed to serve Defendant under Article 5 of the Hague Convention, as required under O.C.G.A. § 9-11-4(3).

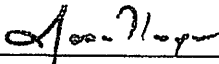
WHEREFORE, Defendant respectfully prays:

1. That this Amendment be filed, read and considered; and
2. That Plaintiff's Complaint be dismissed with all costs and fees cast as against Plaintiff;
3. That discovery be stayed pursuant to O.C.G.A. §§ 9-11-12 and 26-2-435;
4. That this Court order Plaintiff to pay Defendant's attorney's fees pursuant to O.C.G.A. § 9-15-14, and other relevant Georgia Statutes; and
5. This Court grant Defendant such additional relief as this Court deems appropriate and just under the given factual circumstances.

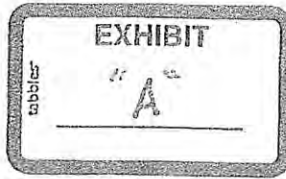
Respectfully submitted, this 24th day of September, 2018.

Corporate Square
347 Dahlonaga Street
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(770) 521.4316 (t)
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jthompson@siemonlaw.com

THE SIEMON LAW FIRM, P.C.



N. Jason Thompson
State Bar Number: 660911
Attorneys for Defendant Crittenden



Superior Court of Cherokee County
E-Filed
18CVE0936
6/8/2018 10:27 AM JW
Patty Baker, Clerk
Civil Division

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W CRITTENDEN

Plaintiff,

V.

MARIKO C. CRITTENDEN

Defendant

Civil Action File No.

18cve0936

AFFIDAVIT OF SERVICE OF PROCESS

Comes now the undersigned, Annette M. Eddie-Callagain, and gives this her affidavit of service of process testifying and deposing as follows:

(1)

I am the age of the majority and laboring with no mental disabilities. I give this affidavit based on personal knowledge.

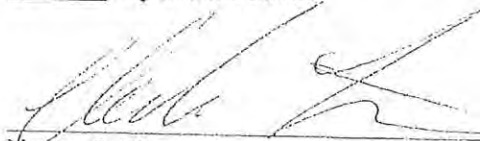
(2)

I personally served upon Mariko C. Crittenden a Summons, Complaint for Divorce, Verification, Domestic Standing Order, and General Civil and Domestic Relations Case Filing Information Form, in regards to the above-styled action in the parking garage at her place of residence, 3-220 Apartment #207 Miyagi, Chatan, Okinawa, Japan, on 04 June 2018 at 5:20 P.M.

Further affiant sayeth not. This 6th day of June 2018.


Signature - ANNETTE M. EDDIE-CALLAGAIN

Sworn to and subscribed before me this
6th day of June 2018.


Notary Public
My commission expires:

CHELSEA FAVER
CAPT USMC
JUDGE ADVOCATE
EXP INDEFINITE
10 US CODE 1044A

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,)
)
Plaintiff,) CIVIL ACTION
)
v.) FILE NO.: 18CVE0936
)
MARIKO C. CRITTENDEN,)
)
Defendant.)

DEFENDANT'S BRIEF IN SUPPORT OF HER MOTION TO DISMISS

COMES NOW MARIKO C. CRITTENDEN, Defendant named above who, by and through undersigned counsel, and hereby files this, her *Brief in Support of her Motion to Dismiss*, and shows this Honorable Court the following:

PROCEDURAL HISTORY

Plaintiff filed the Complaint giving rise to the instant action on or about May 30, 2018. Plaintiff alleges and purports that Defendant was served, the propriety thereof being at issue before this Court, on or about June 6, 2018 in Japan. Plaintiff additionally filed *Petition for Emergency Hearing* on or about June 8, 2018. And shortly thereafter, on or about June 12, 2018, Plaintiff filed his *Brief in Support for Petition for Emergency Hearing*.

Through counsel, Defendant filed her *Motion to Dismiss, Answer, Affirmative Defenses, and Counterclaim* on or about July 6, 2018.

The matter as pled thus far came before this Court for Hearing, wherein Defendant objected to Plaintiff's live testimony after Counsel's good faith belief that a conversation regarding the need to file a Motion for Telephonic Conference with his client was not necessary and he believed that only oral argument was to occur at the hearing, as counsel believed the issues were legal, and not factual. The Senior Judge

continued the matter, and the parties consented to filing briefs and this Court entered a Consent Order detailing same on or about September 13, 2018.

STATEMENT OF RELEVANT FACTS

Ms. Crittenden was born and raised in Okinawa, Japan, to a United States Citizen father and a Japanese Citizen Mother. See "Exhibit A." Thus, Ms. Crittenden is a natural born Japanese Citizen. Moreover, Ms. Crittenden has never rescinded her Japanese Citizenship. Additionally, Ms. Crittenden is a United States Citizen by virtue of her father being a United States Citizen. Prior to her marriage to Plaintiff, Ms. Crittenden never resided in the United States.

Plaintiff was from Cherokee County, Georgia. After joining the United States Marine Corps and while stationed in Okinawa, Plaintiff met, courted, and married Ms. Crittenden in Okinawa, Japan, and Plaintiff never returned to Cherokee County, Georgia.

The Couple was married on January 7, 2004, in Okinawa. The parties, apart for a brief sojourn in California and Louisiana, as a result of temporary deployment lived in Japan. The parties do not, or have not, own(ed) any real or personal property located in Georgia. The parties never maintained a matrimonial residence in Georgia. Ms. Crittenden never resided in Georgia.

The Minor Children have lived with the parties in Japan for the majority of their entire lives. Moreover, the Minor Children have never been to Georgia. Ms. Crittenden does not transact business within the State of Georgia. Ms. Crittenden has not committed a tortious act or injury in this State. Ms. Crittenden owns no property in the State of Georgia.

As Plaintiff acknowledges in his Complaint for Divorce, In the UCCJEA section of Plaintiff's Complaint for Divorce he alleges under oath that the Minor Children have lived at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan, since their birth. *Complaint*, Paragraph 4. Ms. Crittenden and One (1) of the parties' Minor

Children are citizens of the United States and Japan. The Status of Forces Agreement, which expired on July 31, 2018, does not apply to Japanese Citizens, as well as this case since Defendant is a Japanese Citizen, as well as one of the Minor Children is a Japanese Citizen. The younger Minor Child is legally in Japan by virtue of his mother's Japanese Citizenship. Defendant's family resides in Okinawa. Plaintiff was recently deployed and now resides in Maryland.

RELEVANT LAW AND AUTHORITY

Defendant herewith shows the relevant statutory and binding case law authority relied upon in the instant Motion is as follows:

- O.C.G.A. § 9-11-4(3)
- *Bonner v. Bonner*, 272 Ga. 545 (2000)
- *Jahanbin v. Rafieishad*, 292 Ga. 806 (2013)
- O.C.G.A. § 19-5-2
- *Kawakita v. U.S.*, 343 U.S. 717 (1952)
- *Mandoli v. Acheson*, 344 U.S. 133 (1952)
- *Snyder v. Carter*, 276 Ga. App. 426 (2005)
- *Black v. Black*, 292 Ga. 691 (2013)
- *Williams v. Williams*, 191 Ga. 437 (1940)
- *Kuriatnyk v. Kuriatnyk*, 286 Ga. 589 (2010)
- *Padron v. Padron*, 281 Ga. 646 (2007)
- *Campbell v. Campbell*, 231 Ga. 214 (1973)
- *Sorrells v. Sorrells*, 247 Ga. 9, (1981)
- *Swain v. Thompson*, 281 Ga. 30 (2006)
- *Kean v. Marshall*, 294 Ga. App. 459 (2008) (Distinguished)
- O.C.G.A. § 9-10-91(5)
- *Williams v. Williams*, 259 Ga. 788, 397, 533 S.E.2d 334 (1990)
- O.C.G.A. § 19-9-67

APPLICATION OF RELEVANT LAW TO THE FACTS OF THE INSTANT MATTER

A. Plaintiff has not secured proper service, and thus this Court, does not have personal jurisdiction over Defendant.

Georgia law is abundantly clear: "When there is no proper service, and no valid waiver of service, the court does not have jurisdiction over the defendant." *Bonner v. Bonner*, 272 Ga. 545, (2000), citing *Williams v. Fuller*, 244 Ga. 846, 849(3), (1979).

O.C.G.A. § 9-11-4(3) states:

Service upon persons in a foreign country. Unless otherwise provided by law, service upon a person from whom a waiver has not been obtained and filed, other than an infant or an incompetent person, may be effected in a place not within the United States:

- (A) By any internationally agreed means reasonably calculated to give notice, such as those means authorized by the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents;
- (B) If there is no internationally agreed means of service or the applicable international agreement allows other means of service, provided that service is reasonably calculated to give notice:
 - (i) In the manner prescribed by the law of the foreign country for service in that country in an action in any of its courts of general jurisdiction;
 - (ii) As directed by the foreign authority in response to a letter rogatory or letter of request; or
 - (iii) Unless prohibited by the law of the foreign country, by:
 - (I) Delivery to the person of a copy of the summons and the complaint; or
 - (II) Any form of mail requiring a signed receipt, to be addressed and dispatched by the clerk of the court to the party to be served; or
- (C) By other means not prohibited by international agreement as may be directed by the court.

Further, "The Central Authority of the State addressed shall itself serve the document or shall arrange to have it served by an appropriate agency, either – a) by a method prescribed by its internal law for the service of documents...., or b) by a particular method requested by the applicant..." *Hague Treaty*, Article 5. Additionally, "If the document is to be served under the first paragraph above, the Central Authority may require the document to be written in, or translated into, the official language or one of the official languages of the State addressed." *Id.*

Moreover, in *Jahanbin v. Rafieishad*, 292 Ga. 806, 741 S.E.2d 648 (Ga., 2013), the Supreme Court reminds us that "in general (The Supreme Court) has required strict compliance with the service provisions of OCGA § 9-11-4. See *Bible v. Bible*, 259 Ga. 418, 383 S.E.2d 108 (1989)."

As evidenced by Plaintiff's Affidavit of Service Plaintiff purports to have perfected service upon Ms. Crittenden in her hometown in Japan. Plaintiff, in his Affidavit of Service, does not show the affiant is either affiliated with or appointed by any official Japanese government agency. In fact, the apparent stamps at the bottom of the page are referencing the alleged process server, but are actually stamps belonging to the Notary Public, pursuant to 10 U.S.C. 1044(a), who is likely a U.S. servicemember on mission in Japan, and not a member of the government of Japan, as mandated by the Hague Treaty. Further, Plaintiff fails to show service of process of Japanese citizens upon Japanese soil by U.S. Service members is permitted by Japanese law. Thus, Plaintiff's alleged service is insufficient pursuant to the Hague treaty and Japanese law.

As Plaintiff has not and cannot show that the service method complies with the aforementioned Code Section, the Hague Treaty, or Japanese law. Accordingly, Plaintiff's Complaint must be dismissed.

B. Plaintiff has not resided in Georgia for Six (6) months immediately preceding filing his Complaint for Divorce.

In Georgia, no court shall grant a divorce to any person who has not been a bona fide resident of this state for six months before the filing of the petition for divorce. O.C.G.A. § 19-5-2. Subject matter jurisdiction is established by our laws, and there is nothing parties to a suit can do to give a court jurisdiction over a matter that has not been conferred by law." *Snyder v. Carter*, 276 Ga. App. 426, 427 (2005). For instance, subject matter jurisdiction in divorce and alimony actions requires a valid marriage, and plaintiff must be a "bona fide resident of this state for six months" prior to filing the complaint. O.C.G.A. § 19-5-2.

Further, O.C.G.A. § 19-5-2 requires Plaintiff to have a single fixed place of abode in Georgia, with the intent of returning. *Black v. Black*, 292 Ga. 691 (2013). To acquire a domicile in a particular jurisdiction,

one must actually reside there with the intention of remaining permanently or for an indefinite time, and a domicile once established continues until a new domicile is acquired. *Williams v. Williams*, 191 Ga. 437, (1940).

The party petitioning for a divorce bears the burden to prove that he was a "bona fide resident" of Georgia for the time required by OCGA § 19-5-2, and to carry this burden, the petitioner must show that he was domiciled in Georgia for the six months preceding his filing of the petition. *Kuriatnyk v. Kuriatnyk*, 286 Ga. 589, 590(1) (2010). To show such domicile, the petitioner must prove that he maintained actual residence in Georgia during the relevant time and that he had an intent at that time to remain in Georgia indefinitely. *Padron v. Padron*, 281 Ga. 646, 646 (2007). If one intends to remain indefinitely in the place of his actual residence, he is domiciled in that place, even if he has "a floating intention to return [to some earlier residence] or to move somewhere else at some future period." *Campbell v. Campbell*, 231 Ga. 214 (1973). Further, "[t]here must be a concurrence of actual residence and the intention to remain, to acquire a domicile. There must be either the tacit or the explicit intention to change one's domicile before there is a change of legal residence." (Citations and punctuation omitted.) *Sorrells, Id.*

Notwithstanding his Complaint, Plaintiff has not been a resident of Georgia since he joined the Marine Corps more than Fourteen (14) years ago. Plaintiff has never brought Ms. Crittenden to Georgia. Plaintiff and Ms. Crittenden never bought property in Georgia, or took other affirmative steps to plan for a future in Georgia. Plaintiff has failed to list any physical address in Cherokee County, instead, Plaintiff listed a Post Office Box Address for service members. Also, in Plaintiff's own Affidavit, Plaintiff states that he "is a resident of Okinawa, Japan." Defendant, at least since 2004, has lived in Okinawa, California, and Louisiana. Further, Plaintiff married a person with dual citizenship of the United States AND Japan, who had lived her entire life in Okinawa., and one can infer, since Plaintiff has failed to prove otherwise, that the family planned on remaining in Okinawa, indefinitely.

Plaintiff has a duty to cure jurisdictional defects after a defendant has raised the defenses of lack of personal jurisdiction, insufficiency of service of process, insufficiency of process or improper venue in a motion to dismiss. *Swain v. Thompson*, 281 Ga. 30, 31 (2006). The Plaintiff can cure at any point prior to a Motion to Dismiss. *Id.* Thus, as of current, Plaintiff has failed to cure the pleadings and list a physical address linking the parties to Cherokee County, Georgia.

Plaintiff cites *Kean v. Marshall*, 294 Ga. App. 459 (2008) as authority as to why the court should have subject matter jurisdiction over this action. In *Kean*, the Court held that an Alabama resident was not a Georgia resident because there was no evidence that Kean intended to change his residence to Georgia. Plaintiff opines that since Plaintiff paid income taxes to the State of Georgia, voted absentee in Georgia, and has maintained a Georgia Driver's License, that his intent was not to relocate his domicile. However, in *Kean*, the factors were more substantial than those listed by Plaintiff in his response to Defendant's Motion to Dismiss. In *Kean*, the party was born and raised in Alabama, attended school in Alabama, and enlisted in the Army in Alabama. Kean also was registered to vote in Alabama, has always paid Alabama income taxes, had an Alabama driver's license, and cared for his elderly father in Alabama. His vehicles were registered in Alabama. *Id.*

Kean further testified that he, his wife, and two sons live in Alabama with his father. *Id.* During Kean's two tours of duty, Kean was stationed in Missouri, Texas and Hawaii. But, he contended, he always had considered himself domiciled in Alabama. *Id.*

Unlike the facts in *Kean*, neither Ms. Crittenden, nor the parties' Two (2) Minor Children, have ever been to Georgia, much less lived in Georgia. Plaintiff has not shown a vehicle registration in Georgia. Plaintiff nor Defendant have traveled to Georgia to care for his parents, or even, to build a relationship between the Minor Children and his parents. The record does not show that Plaintiff has any relatives that live in Georgia.

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Further, Ms. Crittenden has never paid income tax to the State of Georgia. Ms. Crittenden's name was merely on the taxes as a benefit to Plaintiff as getting the marital deductions. By virtue of being married, Plaintiff was forced to list Ms. Crittenden on the taxes, even though she had no income and paid no tax to Georgia. Also, Plaintiff voting absentee and maintaining a driver's license can all be done while outside of the state, and said acts show no evidence of his intent to return. Moreover, Plaintiff has failed to mention his intent to return to Georgia, at all. In fact, the parties' plan was always for Plaintiff to retire and to do private work in Okinawa, Japan. The mere fact that Plaintiff paid taxes in Georgia is insufficient to establish Plaintiff's domicile in Georgia, as *Kean* clearly demonstrates that Plaintiff has not met the burden of proving domicile in Georgia. Therefore the Court should find that Plaintiff is not a resident of Georgia. As a result, Plaintiff has not met the required Six (6) months of residency required for this Court to have jurisdiction of the instant matter. Accordingly, Plaintiff's Complaint should be dismissed.

C. The Court lacks subject matter jurisdiction over Defendant because she is not a resident of the State of Georgia and the Domestic Long Arm Statute's requirements are not met.

O.C.G.A. § 9-10-91(5) ("Domestic Long Arm Statute") states..."A court of this state may exercise personal jurisdiction over any nonresident or his or her executor or administrator, as to a cause of action arising from any of the acts, omissions, ownership, use, or possession enumerated in this Code section, in the same manner as if he or she were a resident of this state, if in person or through an agent, he or she:

(5) With respect to proceedings for divorce, separate maintenance, annulment, or other domestic relations action or with respect to an independent action for support of dependents, maintains a matrimonial domicile in this state at the time of the commencement of this action or if the defendant resided in this state preceding the commencement of the action, whether cohabiting during that time or not. This paragraph shall not change the residency requirement for filing an action for divorce.

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Plaintiff states in his Complaint for Divorce that Defendant is subject to the jurisdiction and venue of this Court via the Georgia Domestic Relations Long Arm Statute. The relevant inquiries for the Court, and the only logical conclusions are thus as follows:

a. Do the parties maintain a matrimonial domicile in Georgia?

As this Action is a divorce we would look to O.C.G.A. § 9-10-91(5) for guidance. The first task would be to determine if Ms. Crittenden "maintains a matrimonial domicile in this state at the time of the commencement of this action." Ms. Crittenden was born in Okinawa, to a United States Citizen father, and a Japanese Citizen Mother. As alleged by Plaintiff, Ms. Crittenden is a United States Citizen, but Ms. Crittenden has never resided in the United States, as the couple met, married, and maintained a marital residence at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan. The Supreme Court of the United States has stated that dual nationality is "a status long recognized in the law" and that "a person may have and exercise rights of nationality in two countries and be subject to the responsibilities of both. The mere fact that he [sic] asserts the rights of one citizenship does not, without more, mean that he renounces the other. See Kawakita v. U.S., 343 U.S. 717 (1952). Further, United States law does not contain any provisions requiring U.S. Citizens who are born with dual nationality or who acquire a second nationality at an early age to choose one nationality or the other when they become adults. Mandoli v. Acheson, 344 U.S. 133 (1952). Prior to joining the military, Plaintiff possibly resided with family in Cherokee County, Georgia, but is not believed to own property in said county, and regardless, any potential property would not meet the requirements of a "matrimonial domicile." Plaintiff has failed to plead any physical address in Georgia. Said element is not met and Plaintiff's Complaint for Divorce should be dismissed for lack of personal jurisdiction over Ms. Crittenden.

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b. Did Defendant reside in Georgia preceding the commencement of the Action?

The second element of the Domestic Relations Long Arm Statute states..."or if the defendant resided in this state preceding the commencement of the action, whether cohabitation during that time or not." O.C.G.A. § 9-10-91(5). Defendant has never resided in Georgia. Before, and during the marriage, Plaintiff and Ms. Crittenden have only resided at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan, with the exception of temporary deployments to California and Louisiana. The second element is not met, and therefore Georgia does not have personal jurisdiction over Ms. Crittenden in this action, and Plaintiff's Complaint for Divorce should be dismissed for lack of personal jurisdiction over Ms. Crittenden.

D. Cherokee County is an improper venue.

Even if the Court were to decide that Georgia had subject matter and personal jurisdiction over the Ms. Crittenden, and service was proper, Georgia Courts have held that the purpose of the State of Georgia Constitution's venue requirement is to protect defendants in divorce actions from having to respond in a foreign, and perhaps hostile court. *Williams v. Williams*, 259 Ga. 788, 397 (1990). Neither Ms. Crittenden nor Plaintiff are (nor have they been in recent memory) residents of Cherokee County, Georgia. Ms. Crittenden has never been a resident of Cherokee County, and Plaintiff has taken no affirmative steps to state a physical address tying the parties to Cherokee County, Georgia, in the Record. Venue in Cherokee County is improper, and, there being no other Georgia venue to transfer the matter, Plaintiff's Complaint must be dismissed.

E. The forum is an inconvenient forum.

Assuming that this Court found that subject matter jurisdiction, personal jurisdiction and service were proper, as the instant matter involves (primarily, if not solely) the well-being of Two (2) Minor Children,

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Cherokee County is nonetheless an inconvenient forum. Though the term "inconvenient" minimizes the difficulties associated with the instant matter, O.C.G.A. § 19-9-67 states that a Court may find that it is an inconvenient forum under the following conditions:

(a) A court of this state which has jurisdiction under this article to make a child custody determination may decline to exercise its jurisdiction at any time if it determines that it is an inconvenient forum under the circumstances and that a court of another state is a more appropriate forum. The issue of inconvenient forum may be raised upon motion of a party, the court's own motion, or request of another court.

(b) Before determining whether it is an inconvenient forum, a court of this state shall consider whether it is appropriate for a court of another state to exercise jurisdiction. For this purpose, the court shall allow the parties to submit information and shall consider all relevant factors, including:

(1) Whether family violence has occurred and is likely to continue in the future and which state could best protect the parties and the child;

(2) The length of time the child has resided outside this state;

(3) The distance between the court in this state and the court in the state that would assume jurisdiction;

(4) The relative financial circumstances of the parties;

(5) Any agreement of the parties as to which state should assume jurisdiction;

(6) The nature and location of the evidence required to resolve the pending litigation, including testimony of the child;

(7) The ability of the court of each state to decide the issue expeditiously and the procedures necessary to present the evidence; and

(8) The familiarity of the court of each state with the facts and issues in the pending litigation.

(c) If a court of this state determines that it is an inconvenient forum and that a court of another state is a more appropriate forum, it shall stay the proceedings upon condition that a child custody proceeding be promptly commenced in another designated state and may impose any other condition the court considers just and proper.

(d) A court of this state may decline to exercise its jurisdiction under this article if a child custody determination is incidental to an action for divorce or another proceeding while still retaining jurisdiction over the divorce or other proceeding.

Ms. Crittenden and the minor children reside with her family in Okinawa. Plaintiff has not lived in Georgia in over Fourteen (14) years. The parties Fourteen (14) year marriage was rooted in Okinawa, and with the exception of temporary deployments to California and Louisiana, occurred in Okinawa. All of the

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witnesses to this action, besides Plaintiff, are in Okinawa. Plaintiff is not in Georgia. Plaintiff is in Maryland. Japan offers relief when a servicemember is married to a Japanese Citizen. See "Exhibit C." The children have no relationships with anyone in Georgia. There are no allegations in the pleadings of Family Violence by Plaintiff. The children have NEVER been to Georgia, or subject to any proceedings in the State of Georgia. The Court, due to the witnesses being outside of Georgia, and mostly outside of the United States, cannot expeditiously move this case forward. Ms. Crittenden is not financially able to afford to defend this action in Georgia, as demonstrated by her Domestic Relations Financial Affidavit, attached, hereto. Plaintiff is financially able to prosecute this case in Okinawa, Japan.

To require all of the parties to appear in Georgia, witnesses to appear in Georgia, and discovery to be conducted mostly in Japan, is burdensome, and at least, inconvenient. The divorce should occur in Japan. A Japanese court is the most convenient forum, and thus, this Court should dismiss Plaintiff's action.

F. The Status of Forces Agreement does not apply in this case, as the Defendant was a Japanese Citizen, and not using her status as a spouse of an armed forces member for residency status.

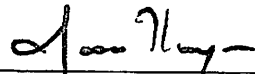
Plaintiff also alleges that Article IX, Paragraph 2 of the Status of Forces Agreement applies in this case. However, as the Minor Children were born to a mother, born in Japan, with Japanese Citizenship, as her mother is Japanese, the Status of Forces Agreement does not apply. Further, even in Paragraph Four (4) of Plaintiff's Emergency Motion is clear evidence that even Plaintiff understands that the Status of Forces Agreement does not apply to said service members "*acquiring any right to permanent residency.*" Ms. Crittenden was born in Japan and exercised dual citizenship. One child is a Japanese Citizen, and the other is a legal resident, with rights to acquire citizenship. The Courts in Japan certainly have jurisdiction over its' citizens and legal residents. She is not acquiring any right to permanent residence in Japan, as said was born in Japan to a Japanese mother. When a service member takes a spouse to foreign land, the

Status of Forces Agreement would apply. Here, Plaintiff married a woman that had been born in Japan, was raised in Japan, and was fully subject to the laws of Japan, at all times relevant. The Status of Forces argument does not apply to Ms. Crittenden or the Minor Children, and that argument therefore, fails. Further, the Status of Forces Agreement expired on July 31, 2018. See "Exhibit D."

THEREFORE, based upon all matters of record and the foregoing Authority, uncontroverted facts and Argument, Defendant's *Motion to Dismiss* must be granted, and Plaintiff's Complaint for Divorce be dismissed with prejudice.

Respectfully submitted, this 24th day of September, 2018.

THE SIEMON LAW FIRM, P.C.



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IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER: 18CVE0936

VERIFICATION

PERSONALLY APPEARED before the undersigned attesting officer duly authorized to administer oaths in the Territory, pursuant to Title 10, U.S.C. § 1044, aforesaid MARIKO C. CRITTENDEN, who, on oath, states that the facts contained in the foregoing Document is true and correct to the best of her information and belief.

Mariko C. Crittenden

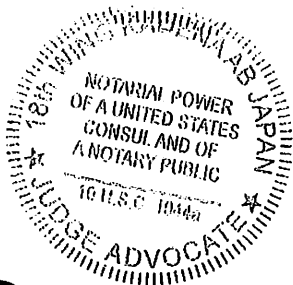
MARIKO C. CRITTENDEN
Defendant

Sworn to and subscribed before me,
this 6th day of July, 2018.

Doni

NOTARY PUBLIC

My Commission Expires: 01/02/2021





9/21/2018

MATSUZAKI, AKIFUMI Esq.

AFFIRMATION OF CITIZENSHIP AND RESIDENCY

I Matsuzaki, Akifumi do hereby Swear and Affirm that:

From Mariko Crittenden's (Mariko Matsumoto) certified copy of Family Register (Koseki), I understand she was born in Chatan-cho, Okinawa Prefecture, Japan on September 21, 1982 and according to Japanese law, a person who has his or her name registered on the Family Register is deemed to be a Japanese citizen. Therefore the validity of her Family register affirms her citizenship and the right to reside in Japan, which she currently does.

Akifumi Matsuzaki
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Tel: +81 98-855-7435
a.matsuzaki@yui-lawoffice.com

Mariko C. Crittenden
Mariko C. Crittenden

WITH THE UNITED STATES AIR FORCE
AT KADENA AIR BASE, OKINAWA, JAPAN
On this 21, day of Sept, 2018 subscribed, sworn,
and acknowledged before me, personally appeared
Mariko C. Crittenden, presented
positive identification and who signed and executed
the foregoing instrument in my presence.

L Leigh A Dedrick
Leigh A Dedrick, USAF



WITH THE UNITED STATES AIR FORCE
AT KADENA AIR BASE, OKINAWA, JAPAN
On this 21, day of Sept, 2018 subscribed, sworn,
and acknowledged before me, personally appeared
Akifumi Matsuzaki, presented
positive identification and who signed and executed
the foregoing instrument in my presence.

L Leigh A Dedrick
Leigh A Dedrick, USAF



(2の1)

全部事項証明

本 籍 氏 名	福岡県柳川市上町26番地2 松本 泰子
戸籍事項 戸籍改製 更 正	【改製日】平成12年9月30日 【改製事由】平成6年法務省令第51号附則第2条第1項による改製 【更正日】平成17年3月21日 【更正事項】本籍 【更正事由】平成17年3月21日土地の名称変更 【従前の記録】 【本籍】福岡県柳川市大字上町26番地2
戸籍に記録されている者	【名】泰子 【生年月日】昭和28年11月23日 【父】高岡者好道 【母】松本榮子 【続柄】長女
身分事項 出 生	【出生日】昭和28年11月23日 【出生地】福岡県柳川市 【届出日】昭和28年12月2日 【届出人】父
婚 姻	【婚姻日】昭和54年5月11日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【配偶者の生年月日】西暦1957年12月2日 【送付を受けた日】昭和54年5月19日 【受理者】沖縄県宜野湾市長
離 婚	【離婚日】平成18年3月24日 【配偶者氏名】ベネット、マイケルアール 【配偶者の国籍】アメリカ合衆国 【送付を受けた日】平成18年3月30日 【受理者】沖縄県沖縄市長
戸籍に記録されている者	【名】クリストファ 【生年月日】昭和55年1月15日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長男
身分事項 出 生	【出生日】昭和55年1月15日

発行番号 00118F13114426083 柳川庁舎

以下次頁

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全部事項証明

	【出生地】沖縄県中頭郡北谷町
戸籍に記録されている者	【名】まり子 【生年月日】昭和57年9月21日 【父】ベネット、マイケルアール 【母】松本泰子 【続柄】長女
身分事項 出生	【出生日】昭和57年9月21日 【出生地】沖縄県中頭郡北谷町
	以下余白

発行番号 00118F13114426083 柳川庁舎

これは、戸籍に記録されている事項の全部を証明した書面である。

平成30年6月13日

福岡県柳川市長 金子 健次



Permanent Domicile Name	#26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture Matsumoto, Yasuko
Family Register Items Family Register Amendments Correction	【Amendment Date】 September 30th, 2000 【Amendment Grounds】 Section 1 of Article 2 of the Supplementary Provisions, Ministry of Justice Ordinance No. 51 of the year 1994 【Date of Correction】 March 21st, 2005 【Correction Matter】 Permanent Domicile 【Grounds of Correction】 Land name and Lot Number change on March 21st, 2005 【Previous Record】 【Permanent Domicile】 #26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture
Recorded Family Register	【First Name】 Yasuko 【Date of Birth】 November 23rd, 1953 【Father】 Takagawa, Yoshinichi 【Mother】 Matsumoto, Eiko 【Relationship】 1st Daughter
Identification Items Birth Date	【Date of Birth】 November 23rd, 1953 【Place of Birth】 Yanagawa City, Fukuoka Prefecture 【Notification Date】 December 2nd, 1953 【Notification Person】 Father
Marriage	【Marriage Date】 May 11th, 1979 【Spouse Name】 Bennett, Michael Earl 【Spouse Nationality】 United States of America 【Spouse Date of Birth】 December 2nd, 1957 【Date of Documents Sent】 May 19th, 1979 【Public Office Receiver】 Mayor of Ginowan City, Okinawa Prefecture
Divorce	【Divorce Date】 March 24th, 2006 【Spouse Name】 Bennett, Michael Earl 【Spouse Nationality】 United States of America 【Date of Documents Sent】 March 30th, 2006 【Public Office Receiver】 Mayor of Okinawa City, Okinawa Prefecture
Recorded Family Register	【First Name】 Christopher 【Date of Birth】 January 15th, 1980 【Father】 Bennett, Michael Earl 【Mother】 Matsumoto, Yasuko 【Relationship】 1st Son
Identification Items Birth Date	【Date of Birth】 January 15th, 1980

	【Place of Birth】 Chatan Town, Nakagami District, Okinawa Prefecture
Recorded Family Register	【First Name】 Mariko 【Date of Birth】 September 21st, 1982 【Father】 Bennett, Michael Earl 【Mother】 Matsumoto, Yasuko 【Relationship】 1st Daughter
Identification Items	
Birth Date	【Date of Birth】 September 21st, 1982 【Place of Birth】 Chatan Town, Nakagami District, Okinawa Prefecture
	Excess Space Below

Issue Number: 0018F13114426083 Yanagawa Municipal Office

This document and all the matters recorded for the people involved are proven in this family register.

June 13th, 2018

Mayor of Yanagawa City, Fukuoka Prefecture

Kaneko, Kenji

Signed by the
Mayor of
Yanagawa City

I certify that the foregoing is a correct translation.

Translator's Signature:

Translator's Name: David Vincent Higgins 沖繩 翻訳

Date: July 5th, 2018

 〒904-0114 日本沖縄県北谷町港
 10番地20 ステーションみなと 201号室
 電話: 050-5534-5965

 Okinawa Translator
 David Vincent Higgins
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TOP > Nationality Administration > THE NATIONALITY LAW

The Nationality Law (Law No.147 of 1950, as amended by Law No.268 of 1952, Law No.45 of 1984, Law No.89 of 1993 and Law.No.147 of 2004, Law No.88 of 2008)

(Purpose of this Law)

Article 1.

The conditions necessary for being a Japanese national shall be determined by the provisions of this Law.

(Acquisition of nationality by birth)

Article 2.

A child shall, in any of the following cases, be a Japanese national:

- (1) When, at the time of its birth, the father or the mother is a Japanese national;
- (2) When the father who died prior to the birth of the child was a Japanese national at the time of his death;
- (3) When both parents are unknown or have no nationality in a case where the child is born in Japan.

(Acquisition of nationality by an Acknowledged Child)

Article 3.

A child (excluding a child who was once a Japanese national) under twenty years of age whose father or mother has acknowledged paternity or maternity respectively, may acquire Japanese nationality through a notification to the Minister of Justice, if the father or mother who made the acknowledgement was a Japanese national at the time of the child's birth, and such father or mother is presently a Japanese national or was a Japanese national at the time of his or her death.

2. A child who makes notification in accordance with the preceding paragraph shall acquire Japanese nationality at the time of the notification.

(Naturalization)

Article 4.

A person who is not a Japanese national (hereinafter referred to as "an alien") may acquire Japanese nationality by naturalization.

2. The permission of the Minister of Justice shall be obtained for naturalization.

Article 5.

The Minister of Justice shall not permit the naturalization of an alien unless he or she fulfills all of the following conditions:

- (1) that he or she has domiciled in Japan for five years or more consecutively;
- (2) that he or she is twenty years of age or more and of full capacity to act according to the law of his or her home country;
- (3) that he or she is of upright conduct;
- (4) that he or she is able to secure a livelihood by one's own property or ability, or those of one's spouse or other relatives with whom one lives on common living expenses;
- (5) that he or she has no nationality, or the acquisition of Japanese nationality will result in the loss of foreign nationality;
- (6) that he or she has never plotted or advocated, or formed or belonged to a political party or other organization which has plotted or advocated the overthrow of the Constitution of Japan or the Government existing thereunder, since the enforcement of the Constitution of Japan.

2. When an alien is, regardless of his or her intention, unable to deprive himself or herself of his or her current nationality, the Minister of Justice may permit the naturalization of the alien, notwithstanding that the alien does not fulfill the conditions set forth in item (5) of the preceding paragraph, if the Minister of Justice finds exceptional circumstances in his or her family relationship with a Japanese national, or other circumstances.

Article 6.

The Minister of Justice may permit the naturalization of an alien notwithstanding that the alien does not fulfill the condition set forth in item (1) of paragraph 1 of the last preceding Article, provided that the said alien falls under any one of the following items, and is presently domiciled in Japan:

- (1) One who has had a domicile or residence in Japan for three consecutive years or more and who is the child of a person who was a Japanese national (excluding a child by adoption);
- (2) One who was born in Japan and who has had a domicile or residence in Japan for three consecutive years or more, or whose father or mother (excluding father and mother by adoption) was born in Japan;
- (3) One who has had a residence in Japan for ten consecutive years or more.

Article 7.

The Minister of Justice may permit the naturalization of an alien who is the spouse of a Japanese national notwithstanding that the said alien does not fulfill the conditions set forth in items (1) and (2) of paragraph 1 of Article 5, if the said alien has had a domicile or residence in Japan for three consecutive years or more and is presently domiciled in Japan. The same rule shall apply in the case where an alien who is the spouse of a Japanese national has been married with the Japanese national for three years or more and has had a domicile in Japan for one consecutive year or more.

Article 8.

The Minister of Justice may permit the naturalization of an alien notwithstanding that the alien does not fulfill the conditions set forth in items (1), (2) and (4) of paragraph 1 of Article 5, provided that the alien falls under any one of the following items:

- (1) One who is a child (excluding a child by adoption) of a Japanese national and has a domicile in Japan;
- (2) One who is a child by adoption of a Japanese national and has had a domicile in Japan for one consecutive year or more and was a minor according to the law of its native country at the time of the adoption;
- (3) One who has lost Japanese nationality (excluding one who has lost Japanese nationality after

naturalization in Japan) and has a domicile in Japan;

(4) One who was born in Japan and has had no nationality since the time of birth, and has had a domicile in Japan for three consecutive years or more since then.

Article 9.

With respect to an alien who has rendered especially meritorious service to Japan, the Minister of Justice may, notwithstanding the provision of Article 5, paragraph 1, permit the naturalization of the alien with the approval of the Diet.

Article 10.

The Minister of Justice shall, when permitting naturalization, make an announcement to that effect by public notice in the Official Gazette.

2. The naturalization shall come into effect as from the date of the public notice under the preceding paragraph.

(Loss of nationality)

Article 11.

A Japanese national shall lose Japanese nationality when he or she acquires a foreign nationality by his or her own choice.

2. A Japanese national having a foreign nationality shall lose Japanese nationality if he or she chooses the foreign nationality in accordance with the laws of the foreign country concerned.

Article 12.

A Japanese national who was born in a foreign country and has acquired a foreign nationality by birth shall lose Japanese nationality retroactively as from the time of birth, unless the Japanese national clearly indicates his or her volition to reserve Japanese nationality according to the provisions of the Family Registration Law (Law No.224 of 1947).

Article 13.

A Japanese national having a foreign nationality may renounce Japanese nationality by making notification to the Minister of Justice.

2. The person who made notification in accordance with the preceding paragraph shall lose Japanese nationality at the time of the notification.

(Choice of nationalities)

Article 14.

A Japanese national having a foreign nationality shall choose either of the nationalities before he or she reaches twenty two years of age if he or she has acquired both nationalities on and before the day when he or she reaches twenty years of age or, within two years after the day when he or she acquired the second nationality if he or she acquired such nationality after the day when he or she reached twenty years of age.

2. Choice of Japanese nationality shall be made either by depriving himself or herself of the foreign nationality or by the declaration provided for in the Family Registration Law in which he or she swears that he or she chooses to be a Japanese national and that he or she renounces the foreign nationality (hereinafter referred to as "declaration of choice").

Article 15.

The Minister of Justice may, by written notice, require a Japanese national having a foreign nationality who fails to choose Japanese nationality within the period prescribed in paragraph 1 of the last preceding Article to choose one of the nationalities he or she possesses.

2. The notice provided for in the preceding paragraph may be made by means of announcement thereof in the Official Gazette, in the case where the person who is to receive the notice is missing or in any other circumstances where it is impossible to send the notice to the person concerned. In this case, the notice shall be deemed to reach the person concerned on the day following the day when the announcement is made in the Official Gazette.

3. The person to whom the notice has been sent in accordance with the preceding two paragraphs shall lose Japanese nationality at the expiration of one month after the day he or she receives the notice, unless he or she chooses Japanese nationality within such period. This shall not, however, apply in the case where the person concerned is unable to choose Japanese nationality within such period due to a natural calamity or any other cause not imputable to him or her and he or she has made such choice within two weeks after he or she has become able to do so.

Article 16.

A Japanese national who has made the declaration of choice shall endeavour to deprive himself or herself of the foreign nationality.

2. In the case where a Japanese national who has made the declaration of choice but still possesses a foreign nationality has voluntarily taken public office in the foreign country (excluding an office which a person not having the nationality of such country is able to take), the Minister of Justice may declare that he or she shall lose Japanese nationality if the Minister finds that taking such public office would substantially contradict his or her choice of Japanese nationality.

3. The hearing concerning the declaration under the last preceding paragraph shall be conducted publicly.

4. The declaration provided for in paragraph 2 of this Article shall be made by public notice in the Official Gazette.

5. The person against whom the declaration has been made under paragraph 2 of this Article shall lose Japanese nationality on the day of the public notice under the last preceding paragraph.

(Reacquisition of nationality)

Article 17.

A person under twenty years of age who has lost Japanese nationality in accordance with Article 12 may reacquire Japanese nationality by making notification to the Minister of Justice if he or she has a domicile in Japan.

2. A person who has received a notice under paragraph 2 of Article 15 and has lost Japanese nationality under paragraph 3 of the said Article may reacquire Japanese nationality by making notification to the Minister of Justice within one year after he or she has become aware of the fact that he or she has lost Japanese nationality, if he or she fulfills the condition set forth in item (5) of paragraph 1 of Article 5. However, in the case where he or she is unable to make notification within the period due to natural calamity or any other cause not imputable to him or her, such period shall be one month after he or she becomes able to do so.

3. The person who has made notification in accordance with the preceding two paragraphs shall acquire Japanese nationality at the time of the notification.

(Notification, etc., by legal representative)

Article 18.

In the case where the person who intends to acquire, choose or renounce nationality is under fifteen years of age, notification of the acquisition of nationality under Article 3, paragraph 1 or Article 17, paragraph 1, the application for naturalization permission, the declaration of choice or the notification of renunciation of nationality shall be made by the person's legal representative on his or her behalf.

(Ministerial ordinance)

Article 19.

Except as provided for in this Law, the procedures concerning the acquisition or renunciation of nationality as well as other rules necessary to enforce this Law shall be prescribed in the Ordinance of the Ministry of Justice.

(Penal provisions)

Article 20.

Any person who has made a false notification when filing a notification pursuant to the provision of Article 3, paragraph 1 shall be punished by imprisonment with work for not more than one year or a fine of not more than 200,000 yen.

2. The crime set forth in the preceding paragraph shall be governed by the provision of Article 2 of the Penal Code (Act No. 45 of 1907).

 [Go Top](#)

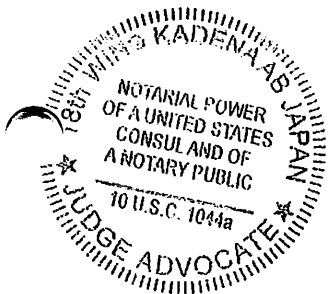
owns no property in the State of Georgia. I own no property in the State of Georgia. I have never owned property in the State of Georgia. I have never transacted business in the State of Georgia. I have never cause a tortious act or injury in the State of Georgia. I have no prior judgments from the State of Georgia.

This 6th day of ^{JULY}~~JUNE~~, 2018. *MC*

Mariko C. Crittenden
Mariko C. Crittenden, Defendant

Sworn to and subscribed before me,
this 6th day of JULY, 2018.

Don
NOTARY PUBLIC
My Commission Expires: 01/02/2021



Introduction

In the United States, you would follow state law to find the requirements for getting a divorce or legal separation. If you are stationed in Japan, you may be able to file for divorce in the state of your legal residency.

Getting divorced in the United States will generally be more beneficial than getting a Japanese divorce.

On the other hand, you may want to file for divorce in Japan if you do not meet the residency requirements for your state. However, you should also be aware of the pitfalls that are involved.

This handout describes the general information you will need to begin the process to obtain a divorce in a Japanese court.

OTHER RESOURCES:

List of Japanese Translators

Handout on Divorce and Retirement Pay

U.S. Embassy in Japan:

<http://japan.usembassy.gov/e/acs/tacs-7117.html>

Legal Assistance Hours:
By Appointment Only

Notary Hours:
Monday-Thursday
0900-1500



374th Airlift Wing
Office of the Staff Judge Advocate
Building 315, Airlift Avenue
Yokota Air Base, Japan

DSN Phone: 315-225-8069
DSN Fax: 315-225-7180
Commercial Phone from U.S:
011-81-42-552-2510-58069
Commercial Phone from off-base Japan:
042-552-2511 (Op 225) Ext 58069

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374th Airlift Wing
Office of the Staff Judge Advocate
DSN: 315-225-8069

DIVORCE IN JAPAN

This Brochure Includes:

- Options for Divorce in Japan
- Japanese Handling of Alimony, Support, Custody
- Effect of a Japanese Divorce in the U.S.
- Air Force Recognition of Foreign Divorce Decrees
- Further Resources



The information in this brochure is of a general nature and is not intended as a substitute for legal counsel.

Last updated October 2017

Effects of Japanese Divorce in the United States

There is no treaty in force between the United States and any country on the enforcement of judgments, including recognition of foreign divorces. Generally states recognize and enforce foreign divorce decrees based on the concept of comity (respect among nations), provided both parties to the divorce received adequate notice, and, generally, provided one of the parties to the divorce was a resident in the foreign nation at the time of the divorce.

Proof of Foreign Divorce: In order to have your divorce decree enforced in the United States, obtain a certified copy of the foreign divorce decree from the court where the divorce decree was issued. Obtain a certified English translation of the divorce decree. Get a notarized copy of a sworn affidavit by the translator that the translation of the divorce decree is a true and accurate translation. The legal office can provide you a list of translators and help you with the notary.

*We recommend that you get a Japanese divorce decree recognized in a state court in the U.S.

Air Force Recognition of Foreign Divorce Decrees

Air Force Benefits: The Air Force will not establish or terminate benefits based on foreign divorces which are of "doubtful validity." Foreign divorces are of doubtful validity when the foreign court lacked jurisdiction to grant the divorce because neither party established a bona fide domicile in the foreign country. If a divorce is of doubtful validity, the Air Force will not establish or terminate benefits unless a U.S. court declares that the divorce is valid.

Retired Pay and Garnishment: Under the Uniform Services Former Spouses' Protection Act, divisions of military retired pay and garnishments of active duty pay may only be made through a court order issued by a "court of competent jurisdiction." Divorce decrees from Japan are not recognized as being issued by a court of competent jurisdiction, so a decree that divides Air Force retirement pay or orders garnishment of Air Force pay will not be enforced by the Air Force.

Divorce in Japan:

Mutual Consent Divorce: (*kyogi rikon*), also known as the Ward Office Divorce, is the simplest type of divorce available in Japan.

At least one spouse in the marriage must be a Japanese citizen in order for the Mutual Consent Divorce to be available. The procedure merely requires several forms be filed in the ward office of the ward where the Japanese citizen's family register is located. The non-Japanese spouse need not be physically present at the ward office to register the divorce, provided that the registration documents have been properly signed and sealed by both parties. This divorce is free of charge, however, there is a charge for copies of the divorce certificate.

This type of divorce will establish the custody of any children, but it will not address property division. Therefore, this type of divorce is not available for any divorce case where property division is at issue or if child custody cannot be agreed upon.

WARNING: The U.S. Air Force may not recognize this type of divorce. However, the divorce decree will be recognized if adopted by a court in the United States.

Family Court Divorce (step one): Filing for divorce in the Family Court is the second type of divorce and it is where couples will begin the divorce process if both spouses are not Japanese citizens. The first step in the Family Court involves conciliation meetings in which the couple attempts to come to an agreement upon the divorce settlement.

A couple that wants to get a divorce will register with the Family Court and then will later have one or more conciliation meetings. The purpose of the conciliation meeting is to attempt to reconcile the couple or to provide amicable terms for a divorce. At least one of the parties must be a legal resident of Japan in order to obtain a Family Court divorce. Legal residence in Japan requires a party to physically reside in Japan; however, there is no minimum period of residence required prior to filing. If both parties have SOFA status that qualifies as a legal resident, a court will not have jurisdiction to grant the divorce if the parties came to Japan merely to get a divorce.

If one of the parties to the divorce is Japanese, Japanese law will apply. If both parties to the divorce are not Japanese, the court will apply the divorce laws of the home state of the parties (generally the laws of the state where the couple resided together). If the spouses have different

home states).

While both spouses need not be present for the entire divorce process, generally, the Family Court will require both parties to attend at least one joint hearing.

Please see our other handout on the requirements for obtaining a Japanese Family Court Divorce.

Family Court Divorce (step two): If the divorce is contested and the conciliatory efforts of the Family Court fail, the second step will require the couple to litigate the divorce in the Family Court. This process will require a Japanese attorney and can be complicated. Additionally, there must be grounds for divorce that satisfy Japanese law.

See the following website has additional information on Divorce in Japan: <https://jp.usembassy.gov/u-s-citizen-services/local-resources-of-u-s-citizens/divorce/>

Alimony, Support & Custody

1. Family Courts in Japan may make awards in these areas, but the authority of the Family Court to impose such awards is questionable.

2. Alimony in Japan is not the same as the United States. Spousal support is not awarded, but a lump sum of money may be granted depending on whether one of the spouses is at fault (for example, adultery).

3. The courts may award child support after considering the needs of the child, the financial situation of the parties, and other circumstances.

4. Child custody will be determined by taking into account what is in the best interest of the child. Generally, the wife is given the custody of children in Japan. The nationality of the children is not a determining factor in who should have custody.

5. Generally, if a party wants to change the decree for any reason (such as to modify child support or child custody), that party will need to apply for a modification in the Japanese court that issued the decree – even if the party has long since left Japan.

EXHIBIT

D

CANCELLATION OF STATUS OF FORCES AGREEMENT (SOFA) RECOGNITION

PRIVACY ACT STATEMENT

AUTHORITY: The US/DOJ Status of Forces Agreement; section 301, Title 5, United States Code; section 5013g, Title 10, United States Code.
PRINCIPAL PURPOSE(S): To obtain information for evaluating an application for SOFA status. To issue a letter indicating that the applicant no longer rates SOFA status.
ROUTINE USE(S): In addition to those disclosures generally permitted under 5 U.S.C. 552a(b) of the Privacy Act, all or a portion of the information requested may be disclosed outside MCIPAC as a routine use pursuant to 5 U.S.C. 552a(b)(3). The DoD Blanket Routine Uses found at http://privacy.defense.gov/blanket_uses.shtml also apply.
DISCLOSURE: Disclosure of all information is voluntary, but failure to provide all information could delay or prevent the issuance of certain rights and privileges under the SOFA to persons otherwise eligible.

FROM: STAFF JUDGE ADVOCATE



United States Marine Corps
Marine Corps Installations Pacific
Unit 35001
FPO AP 96373-5001

TO: Chief of Naha Immigration Office
Fukuoka Regional Immigration Bureau
Naha City, Okinawa Prefecture

Identification Card Supervisor
Passport and Naturalization Supervisor
Base Safety
Joint Service Vehicle Registration Office

1. The following below named individual is no longer a member of the United States armed forces serving in Japan in accordance with 1 (a) of the SOFA or no longer in the employ of, serving with, or accompanying the United States armed forces in Japan in accordance with 1 (b) of the SOFA:

a. Name: Alan W. Crittenden
b. Passport Number: EDIPI: 1240806718
c. Branch of Service/Employer: USMC
d. Date of SOFA expiration: Jul 1, 2018

2. In addition, if applicable, the below named legal family member(s) are no longer the dependent(s) of the aforementioned individual, under 1 (c) of the SOFA:

	Name	Relationship	Passport #
a.	Mariko Crittenden	Spouse	481213531
b.	Michael P. Crittenden	Son	561325732
c.	Daniel G. C. Crittenden	Son	561325731
d.			
e.			

3. Therefore, it is respectfully requested that the passport(s) of the aforementioned individual(s) be stamped accordingly.

4. Should you have any questions, please contact me at (098) 970-7461/2 or DSN 645-7461/2

Respectfully,

WEAVER.ROBERT.THOMAS
S.1530514265

Digitally signed by
WEAVER.ROBERT.THOMAS.1530514265
Date: 2018.07.13 13:17:36 +09'00'

Installation Law Officer
Office of the Staff Judge Advocate

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IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

**PLAINTIFF'S SUPPLEMENTAL BRIEF IN SUPPORT OF PLAINTIFF'S
RESPONSE TO DEFENDANT'S MOTION TO DISMISS**

COMES NOW, ALAN W. CRITTENDEN, Plaintiff in the above-styled matter, and hereby files this Supplemental Brief in Support of his response to Defendant's Motion to Dismiss.

1.

This brief is supplemental to and not in lieu of any previously pleading filed by the Plaintiff.

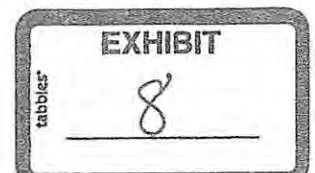
2.

The Defendant is a United States citizen. The Affidavit filed along herewith shows multiple passports for the Defendant over a period of at least fifteen years that all show here citizenship and nationality as "United States." She cannot now be said to be a Japanese citizen able to avail herself of Japanese law simply because she wants to or because it is advantageous for her to do so.

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3.

Further, the children of the parties are United States citizens as shown clearly in the passports of the children.

4.

The parties and their children entered Japan under the Status of Forces Agreement (SOFA) that, as shown previously to this Court, prohibits any such person from acquiring any rights under Japanese law.

5.

As shown in the Certificate of Residence attached to said Affidavit, the Defendant applied for Japanese citizenship after she was served with the Complaint for Divorce in this case.

6.

The Defendant's claimed addresses are cities 600 miles apart and she has never lived at either one and neither are near the last marital residence. The Certificate of Residence and the Family Registry are translated by the Defendant's mother.

7.

All of the documents in the said Affidavit show that the Defendant is and always has been a citizen of the United States. The Defendant has never voted in Japan and has never held a Japanese driver's license. She has never held a job in Japan.

8.

If the Court denies jurisdiction over the parties, their children, and the divorce, then the Plaintiff is left without a remedy. There is no other state in the United States which can assert jurisdiction over the parties and their children. Neither party can legally assert any rights in

Japan with respect to this matter.

This 24th day of September, 2018.

D. KENT SHELTON, P.C.

s/ D. Kent Shelton

By:

D. Kent Shelton
Georgia Bar No. 640545
Attorney for Plaintiff

305 Lawrence Street
Marietta, Georgia 30060
678-945-7550
678-945-7084 (Fax)
[kent@kentsheltonlaw](mailto:kent@kentsheltonlaw.com)

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

-vs-

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NO.

18-CVE-0936

**AFFIDAVIT OF ALAN W. CRITTENDEN IN SUPPORT OF PLAINTIFF'S
SUPPLEMENTAL RESPONSE TO DEFENDANT'S MOTION TO DISMISS**

This Affidavit is given by after being sworn before an officer authorized to administer oaths:

1.

I am ALAN W. CRITTENDEN and I currently reside at address is 8772 Foster Circle, Fort Meade, Maryland 20755.

2.

I am making this Affidavit in support of my supplemental response to the Defendant's Motion to Dismiss my Complaint for Divorce.

3.

At the hearing held on August 14, 2018, the Defendant, through counsel, presented two documents to me which are attached hereto as Attachments 1 and 2. Attachment 1 is a "Certificate of Residence" and Attachment 2 is an excerpt from a Japanese government "Family

Awc
Affiant's Initials

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Registry" referred to as a *Koseki*.

4.

The Certificate of Residence states that it is from Ginowan City, Okinawa Prefecture and that the Defendant's "permanent domicile" is in Yanagawa City, Fukuoka Prefecture. It is about 600 miles between Ginowan and Yanagawa. The Yanagawa address is the address of the Defendant's mother and the Ginowan address is the address of the Defendant's father. The Defendant has never resided at either address. The last marital address was 3-220 Apartment Number 207, Miyagi, Chatan Okinawa Japan. Attachment 3 is the lease termination which shows the lease from June 2012 to June 2018. The residency date is not only after the Defendant was served divorce papers, but also after the lease was terminated as well.

5.

The Certificate of Residence also states that the date the Defendant became a resident was June 28, 2018 which is after the date the pending divorce was filed and after the Defendant was served with the divorce.

6.

It should also be noted that the Defendant's step mother is the one who translated the Certificate of Residence. The Defendant's step-mother resides at the Ginowan address. The Certificate of Residence shows the Defendant listed as head of household at the Ginowan address, but that is obviously not correct.

7.

The Family Registry is the Defendant's mothers. If the Koseki is the family registry for

Awc
Affiant's Initials

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all Japanese citizens, but the Defendant does not present her own Koseki. The Koseki only shows that the Defendant was born, it is not proof of Japanese citizenship.

8.

Attachment 4 is the Marriage Certificate between myself and the Defendant which states the Defendant's nationality as United States. The Attachment is a copy of the original document which is a true and accurate copy of the Marriage Certificate and the copy has not been altered from the original document nor have contents have not been altered in any way.

9.

The United States Passport of the Defendant is attached hereto as Attachment 5. The passport was issued on May 4, 2011 and states her nationality as United States of America, not Japan as she is now claiming. The Attachment is a photo taken by the Defendant and the photo accurately reflects the passport as it appears and the photo and the contents have not been altered in any way.

10.

The United States Passport of my son Daniel is attached hereto as Attachment 6. The passport was issued on December 27, 2017 and states his nationality as United States of America, not Japan as the Defendant is now claiming. The Attachment is a photo taken by the Defendant and the photo accurately reflects the passport as it appears and the photo and the contents have not been altered in any way.

11.

The United States Passport of my son Michael is attached hereto as Attachment 7. The

Awc
Affiant's Initials

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passport was issued on December 27, 2017 and states his nationality as United States of America, not Japan. The Attachment is a photo taken by the Defendant and the photo accurately reflects the passport as it appears and the photo and the contents have not been altered in any way.

12.

Attachment 8 is the Affidavit of Certificate of a United States citizen to marry a United States citizen, which was required by my command prior to myself and the Defendant getting married. This is from 2003 and it is notarized with both our signatures and states that the Defendant is a United States citizen. The Attachment is a copy of the original document which is a true and accurate copy of the said Certificate and the copy has not been altered from the original document nor have contents have not been altered in any way.

13.

Attachment 9 is the travel orders for myself, the Defendant, and our son, Michael, to fly to Okinawa on 1 May 2012. The second page has our passenger names on the top. The Attachment is a copy of the original document which is a true and accurate copy of the travel orders and the copy has not been altered from the original document nor have contents have not been altered in any way.

14.

Attachment 10 is the Defendant's old passport which was issued in 2003. This also states that the Defendant is a United States citizen and that she entered Japan under the authority of the Status of Forces Agreement. The Attachment is a copy of the original document which is a true and accurate copy of the said passport and the copy has not been altered from the original

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Affiant's Initials

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document nor have contents have not been altered in any way.

15.

Attachment 11 is three pages and is the Defendant's passport issued 7 May 2012. This passport was issued for limited purposes and exists parallel to the passport issued to the Defendant in 2011 as set out in Attachment 5. This 2012 passport is known as a "No Fee Passport" issued for the limited purpose of military service member accompanied travel. The second page has a stamp stating that the Defendant entered Japan under the United States-Japan Status of Forces Agreement ("SOFA"). The third page shows that the passport is only valid for dependant travel with a U.S. military service member. The Attachment is a copy of the original document which is a true and accurate copy of the Defendant's 2012 passport and the copy has not been altered from the original document nor have contents have not been altered in any way.

16.

I affirm all the facts alleged in my Petition for Emergency Hearing.

AFFIANT FURTHER SAYETH NOT.


ALAN W. CRITTENDEN

Sworn to and subscribed before me

this the 24 day of September, 20 18.


Notary Public

A. Michelle Brimingham, Notary Public
Anne Arundel County, Maryland
Commission Expires Apr 30, 2022



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沖繩県宜野湾市

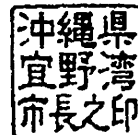
[illegible]

この写しは、世帯全員の住民票の原本と相違ないことを証明する。

平成 3 0 年 7 月 3 1 日

沖繩県宜野湾市長

佐喜眞 淳



2/3/5

Certificate of Residence

Ginowan City, Okinawa Prefecture

Address		2-24-12 Oyama, Ginowan City			
Name of householder		Mariko Matsumoto			
Name	Mariko Matsumoto	Date of birth	September 21, 1982	Sex	Female
		Relationship	Householder		
*****		Date of becoming resident	June 28, 2018		
Permanent domicile		26-2 Kamimachi, Yanagawa City, Fukuoka Prefecture			
*****		Householder	Yasuko Matsumoto		
*****		Resident's card code	* * omitted * *		
		Date of becoming resident	June 28, 2018		
	*****	Individual number	* * omitted * *		
	*****	* * * * *			
Former address	Address unknown		Fixed on June 28, 2018		
			Notified on June 28, 2018		
	* * * Blank below * * *				

I confirm that this transcript is the exact copy of the original certificate of residence listing the whole household.

July 31, 2018

Mayor of Ginowan City, Okinawa Prefecture

Atsushi Sakima

//Seal//

Black official electronic signature is used as the certification mark for this certificate.

I certify that the foregoing is a correct translation of the document.

Translator: Motoko Bennett

Date

Motoko Bennett

8 Aug '18

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[illegible]

以下余白

発行番号 0011871314126083 柳川町





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200

Permanent Domicile Name	#26-2 Kamimachi, Yamagawa City, Fukuoka Prefecture Matsumoto, Yasuko
Locally Registered Family Register Amendments Correction	[Amendment Date] September 30th, 2000 [Amendment Grounds] Section 1 of Article 2 of the Supplementary Provisions, Ministry of Justice Ordinance No. 51 of the year 1994 [Date of Correction] March 21st, 2005 [Correction Matter] Permanent Domicile [Grounds of Correction] Last name and First Name change on March 21st, 2005 [Previous Record] [Permanent Domicile] #26-2 Kamimachi, Yamagawa City, Fukuoka Prefecture
Registered Family Register	[First Name] Yasuko [Date of Birth] November 23rd, 1953 [Father] Takagawa, Yoshimichi [Mother] Matsumoto, Fiko [Relationship] 1st Daughter
Identification Items Birth Date	[Date of Birth] November 23rd, 1953 [Place of Birth] Yamagawa City, Fukuoka Prefecture [Notification Date] December 2nd, 1953 [Notification Person] Father
Marriage	[Marriage Date] May 11th, 1979 [Spouse Name] Bennett, Michael Earl [Spouse Nationality] United States of America [Spouse Date of Birth] December 2nd, 1937 [Date of Documents Sent] May 19th, 1979 [Public Office Receiver] Mayor of Okinawa City, Okinawa Prefecture
Divorce	[Divorce Date] March 24th, 2006 [Spouse Name] Bennett, Michael Earl [Spouse Nationality] United States of America [Date of Documents Sent] March 29th, 2006 [Public Office Receiver] Mayor of Okinawa City, Okinawa Prefecture
Registered Family Register	[First Name] Christopher [Date of Birth] January 15th, 1980 [Father] Bennett, Michael Earl [Mother] Matsumoto, Yasuko [Relationship] 1st Son
Identification Items Birth Date	[Date of Birth] January 15th, 1980

Issue Number: 001011114429-03, Yamagawa Municipal Office

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 Ministry of Health, Labour and Welfare
 Director General
 1-1-1, Higashi-Shinjuku 1-chome, Shinjuku-ku, Tokyo 162-8601, Japan
 Tel: 03-5263-3111 (ext. 2222) Fax: 03-5263-3111 (ext. 2223)



Ministry of Health, Labour and Welfare

Page 2 of 2

This document and all the matters recorded for the people involved are proven in this family register.

Issued under the Act on the Issuance of Family Registers (Act No. 141 of 1947)	
Recorded Family Register [First Name] Mariko [Date of Birth] September 21st, 1982 [Father] Bennett, Michael Earl [Mother] Matsumoto, Yasuko [Relationship] 1st Daughter	Main Page
	[Date of Birth] September 21st, 1982 [Place of Birth] Chitao Town, Nakagami District, Chikama Prefecture
[Place of Birth] Chitao Town, Nakagami District, Chikama Prefecture	

NOTIFICATION OF INTENT TO VACATE OFFBASE RENTAL

賃貸家屋明け渡し通告書

I, 1st Sgt. Alana W. Contreras, hereby give notification that, I intend to vacate
(Name, Rank, Branch of Service/氏名、階級、所属部署)

private rental quarters number Chetow 16 Mar II Apt 207 Mayagui Chetow
(Apt. No, Street Address, City/物件所在地)

on / or about 6/14/2018
(Date/日付)

私は、上記の日付をもって、上記住所における賃貸家屋を明け渡しますのお知らせいたします。

I will be vacating above quarters because I:
理由は以下の通りです。

- ☒ Received orders assigning me Off-Island.
転勤のため
- ☐ DRO (Dependents to Remain in Island)
単身赴任のため
- ☐ Retirement/Military Separation
退役/除隊のため
- ☐ RELOCATING FROM OFF-BASE TO ANOTHER OFF-BASE.
新しい借家に移るため (Please make an appointment for Change OHA/LQA at Housing Office Tel: 634-0582)
- ☐ Have been assigned to Government Quarters.
基地内家族用住宅への転居のため (Please bring Completed Off-base Clearance, attachment2 to the Housing Office)
- ☐ Have been assigned to Dorm/Barracks
基地内単身者用住宅への転居のため
- ☐ Purchased a home.
住宅購入のため

[Signature]
(Signature of Tenant/賃借人署名)

SUNNY'S HOUSING AGENCY
(Print Name of Agent/Owner/家主又は管理業者名)

acknowledges that notification of intent to vacate was

received on May 5 2018
(Date/日付)

私は、上記の日付をもって当該家屋を明け渡す旨を告げる本通告書を受理いたしました。

M. Kuniyoshi
(Agency/受付者名)

[Signature]
SUNNY'S HOUSING AGENCY
(Signature and Han of Agent/Owner 家主又は管理業者署名 捺印)

LESSOR'S STATEMENT FOR OFF-BASE RENTAL CLEARANCE

賃貸借契約解約清算書(賃貸人作成)

THIS FORM MUST BE COMPLETED BY YOUR AGENCY / LANDLORD AND RETAINED BY YOU
WHEN YOU MOVE OUT OF OFF-BASE RENTAL HOUSING

オフベース賃貸住宅を明け渡す場合、賃貸人が当証書を作成し、退去する賃借人がこれを保有するものとする。

1. Name(s) who **VACATED** from Off-Base Rental Housing who is entitled to OHA/LQA.
住宅手当を支給されている退去人すべての氏名を記入 (ルームシェア賃借人が契約を継続する場合はNo.5に記入する事)

Lessee's name (Last, First, MI)	Rank	Service	Last4 of SSN	Reason (FOUO)
Cromenden, Alan U	MSGC	USMC	7643	PCS
Cristenden, Marika C	CW	NA	5305	

2. Address (Apt No, street address, City) / 住所 (物件所在住所)

Chateau le Mer II Apt 207, Mysog, Clover

3. Name of Agency/Owner (管理業者/家主名):

4. Lease Contract :FROM
賃貸借契約期間

June 26 2012
(Commencing Date / 契約開始年月日)

TO

6/14/2018
(Move Out Date / 契約終了年月日)

5. Sharer's Name Remaining on above address (item#2) who is entitle to OHA/LQA.

*****Please process the changes at Kadena Housing Office*****

シェア物件の場合、上記の住所(#2)に賃貸契約をそのまま継続する入居人の氏名をすべて記入 (住宅手当を支給されている者に限る)

Lessee's name (Last, First, MI)	Rank	Service	Last 4 of SSN

6. Cleared government furniture / appliance

Agency "Han" stamp

7. Additional Remarks:

PROPERTY MANAGEMENT

718 CES/CEH
UNIT 5261
APO AP 96368
DATE 15 Jun 18

718 CES/CEH
UNIT 5261
APO AP 96368

RS
15 Jun 18

8. The LESSOR hereby state that the LESSEE has satisfied all rents and other charges such as utilities and damages in relation to his tenancy at the premises located at the above address. In consideration of the final payment of all accounts due, I will not bring any charges or make any claim in regard to the premises described above and hereby release said tenant of any claim whatsoever in relation thereto.

賃貸人は上記物件の当該賃貸借契約にかかわるすべての賃料およびユティリティー料金、建物の破損箇所の補修経費等を含むその他の必要経費をすべて清算したことをここに証する。賃借人によるすべての支払いが履行されたことから私は今後、本物件に関して上記賃借人に対するすべての請求権を放棄する。

M Kuniyoshi
(AGENCY / 受付者氏名)

Sunny K. Kuniyoshi
(SIGNATURE & HAN OF LESSOR / DATE / 賃貸者署名/捺印/日付)

*** Make sure to bring this form to the Kadena Housing Office or the Satellite Offices when completed***

Cert.No.3

Husband's name in full: Alan Windsor Crittenden
Date of birth: 11 February 1982

Wife's name in full: Mariko Catherine Bennett
Date of birth: 21 September 1982

The notification of marriage of the above-mentioned parties was submitted with the signatures of witnesses Sakae Nakamura and Kunie Suzuki, whereupon this office, after due examination, duly accepted the notification on 6 January 2004.

Therefore, the marriage is hereby legally established.

This is to certify that the above is true to the record filed in this office.

Date of issue: 7 January 2004

Nasakazu Nakasone/Official stamp affixed
Mayor of Okinawa City, Okinawa Prefecture, Japan
Person authorized to handle family registration and
Japanese government.

[illegible]

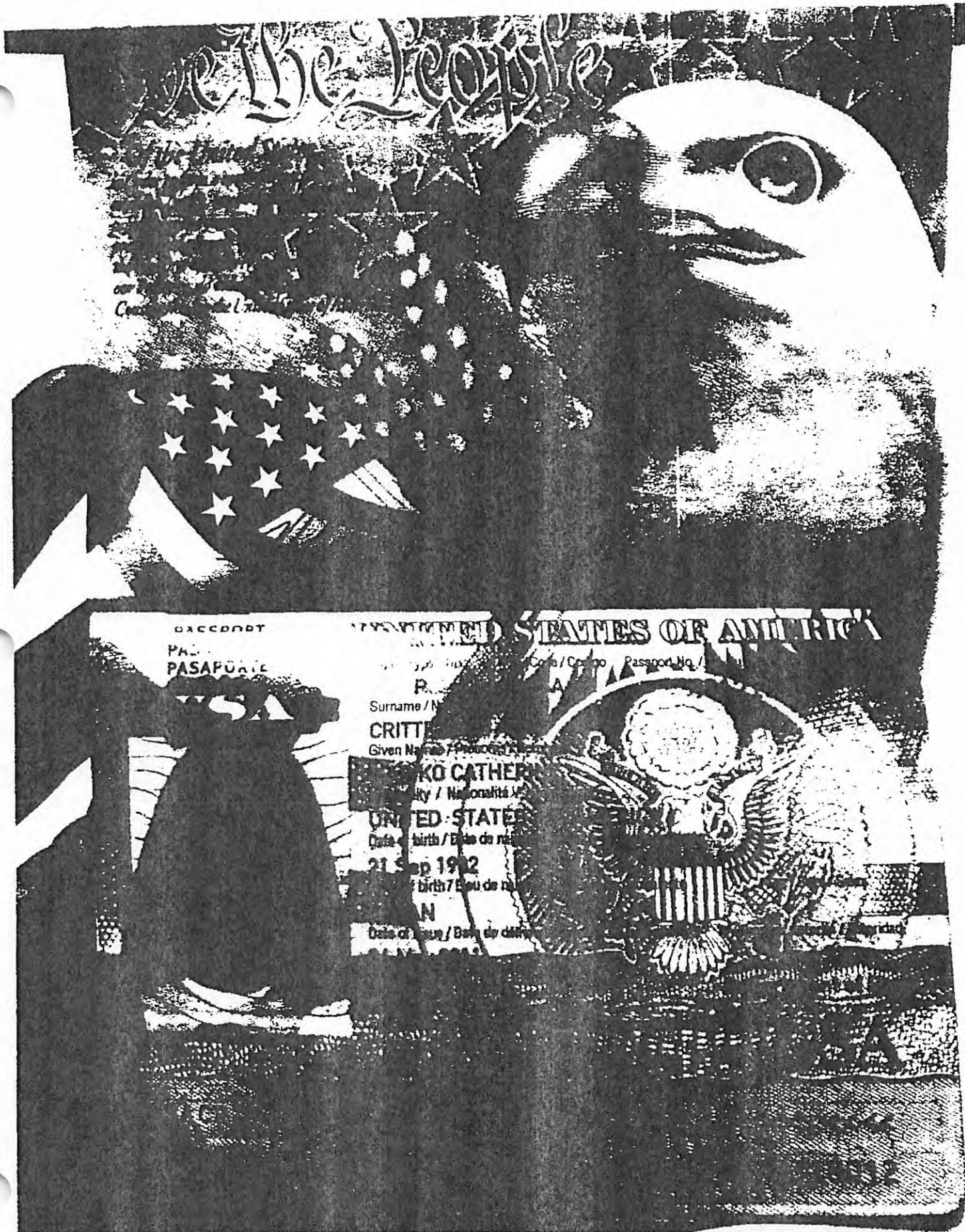
I, the undersigned, hereby certify that the above translation from Japanese into English is true and correct to the best of my knowledge and belief.

Date: 7 January 2004

Translated by:

Sakae Nakamura
Administrative Scrivener
Reg. No. 87470504
1-10, Nakasone, Okinawa City, Okinawa
Prefecture, Japan

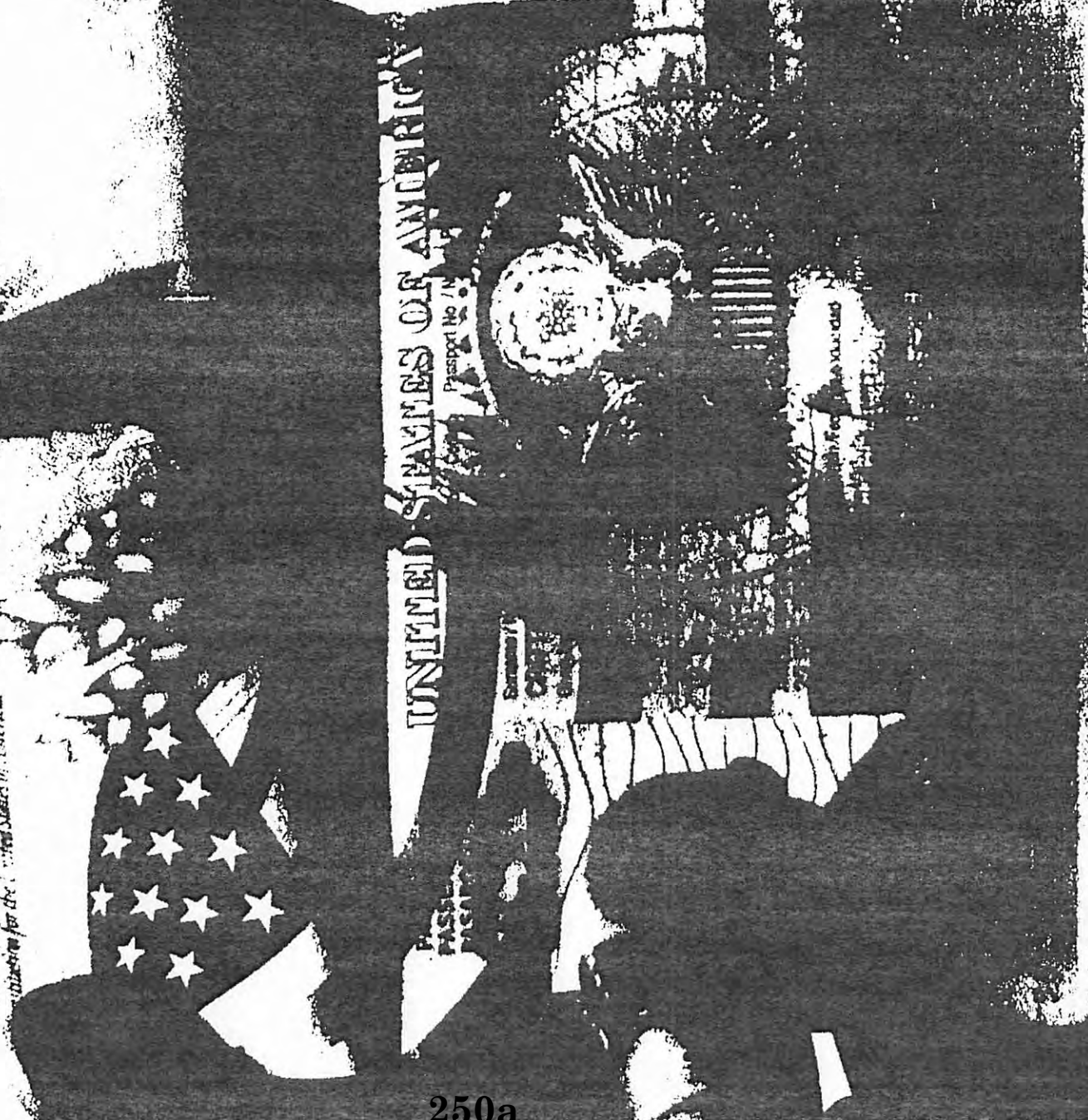
20



THE LIFE OF THE

Of the United States,

*in Order to form a more perfect Union,
establish Justice, insure domestic Tranquility,
provide for the common defence,
promote the general Welfare, and secure
the Blessings of Liberty to ourselves and
our Posterity, do ordain and establish this
Constitution for the United States of America.*



250a

AMERIC/
2564 NI
URASOE

ATTACHMENT 1

ATTACHMENT 6

2564 NI
URASOE

PASSPORT
PASSEPORT
PASAPORTE

UNITED STATES OF AMERICA

Type / Type / Tipo / Code / Code / Código / Passport No. / No. / No.

Surname / Nom
CRITTE

Given Name / Prénoms
MICHAEL PAUL

Nationality / Nationalité / Nacionalidad

UNITED STATES

Date of Birth / Date de naissance / Fecha de nacimiento

27 DEC 2011

State / État / Estado

CALIFORNIA, U.S.

Date of Issue / Date de délivrance / Fecha de expedición

2011

Authority / Autorité / Autoridad

2011

Signature / Signature / Firma

2011

Official Seal / Sceau officiel / Sello oficial

2011

Remarks / Remarques / Observaciones

2011

2011

2011

2011

2011

2011

2011

2011

2011

251a
263

WITH THE ARMED FORCES OF THE)
)
UNITED STATES OF AMERICA)

AFFIDAVIT OF:
CERTIFICATE OF COMPETENCY OF U. S. CITIZEN TO MARRY A U. S.
CITIZEN

Declarant:

I Alan W. Crittenden, the son of Wayne P. Crittenden and Mary A. Crittenden, citizens of the United States provide the following information.

Legal Domicile: United States
Date of Birth: February, 11, 1982
Place of Birth: Atlanta, Georgia
Occupation: United States Marine
Evidence of Citizenship: Birth Certificate
Local Address: H&S Bn, 3d FSSG
Evidence of Prior Divorce: None
(If applicable)

Legal Domicile: United States
Date of Birth: September, 21, 1982
Place of Birth: Okinawa, Japan
Occupation: None
Evidence of Citizenship: Birth Certificate
Local Address: Okinawa City, Japan
Evidence of Prior Divorce: None
(If applicable)

I, the above named Alan W. Crittenden being duly sworn, do declare that according to the laws of my Country:

I am a United States citizen:

That I have attained the age of 18 years, as stated by the birth date listed above:

That I have not been married before, and that there is no hindrance, legal or otherwise, to our uniting this day in marriage in Okinawa, Japan, with Mariko C. Bennett a United States Citizen.

Alan W. Crittenden
ALAN W. CRITTENDEN

Mariko C. Bennett
MARIKO C. BENNETT

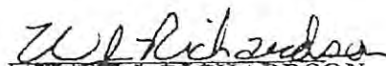
255
264

ACKNOWLEDGMENT

I, WILLIE J. RICHARDSON, the undersigned authority, do hereby certify that on this 24th day of December 2003, before me personally appeared Alan W. Crittenden, who is known to me to be the identical person who is described in, whose name is subscribed to, and who signed and executed the foregoing instrument. Further, after having made known to him/her the contents thereof, he/she personally acknowledged to me that he/she signed and sealed the same as his/her true, free, and voluntary act and deed for the uses, purposes, and considerations therein set forth.

AUTHORIZED AND DESIGNATED TO ACT AS A NOTARY PUBLIC BY
10 U.S.C. SECTIONS 936 AND 1044A AND JAGMAN SEC. 0902.

NOTARY'S SIGNATURE
NAME
RANK
TITLE


WILLIE J. RICHARDSON
SERGEANT
U. S. MARINE CORPS
3D FSSG LEGAL CHIEF

Authorized and designated
to act as a Notary under
10 U.S. Code Sections
936 and 1044a.

265
26a

UNITED STATES MARINE CORPS
Distribution Management Office
PO Box 555004
Marine Corps Base
Camp Pendleton, CA 92055

B4600
PAX/EBA
01 MAY 12

From: Distribution Management Office, Marine Corps Base, Camp Pendleton
To: GYSGT CRITTENDEN, ALAN W./ XXX XX 7643 USMC

Subj: COMMERCIAL/AMC TRANSPORTATION ENDORSEMENT

Ref: (a) MCO 4650.30K

THIS IS AN OFFICIAL ENDORSEMENT TO YOUR TRAVEL ORDERS RETAIN AND FILE WITH YOUR TRAVEL CLAIM

1. In accordance with the reference, the following information's provided:

Number of Passengers: 003

Routing: LOS ANGELES, CA to SEATTLE, WA (Comm)
SEATTLE, WA to OKINAWA, JAPAN (AMC)

Commercial Flight

Airline: ALASKA AIRLINES
Flight Number: 463T
Showtime: 1825 06 JUN 12
Departure: 2025 06 JUN 12
Arrival Time: 2301 06 JUN 12
Commercial Cost: \$89.80 PER PERSON


AMC Flight

AMD: SEA DNA 3 EA MZ
CIC: 64002712CTB1Y68
AMC: TKC12790E159
Report NLT: 0530 07 JUN 12
Departure: 0850 07 JUN 12
Arrival Time: 2020 08 JUN 12
AMC Cost: \$1865.00 PER PERSON

2. Upon issuance of your tickets, you are to follow the itinerary listed above. Once you arrive in Seattle-Tacoma, Wa report to the **AMC ticket counter** for your connecting flight to your final destination. Appropriate civilian attire is authorized for all flights.

Remarks: Baggage entitlement per traveler is 2 BAGS not to exceed 70 LBS PER PIECE AND 62 LINEAR INCHES. Traveler must contact the Seattle AMC Ticket counter at COMM 206-444-9096/7259, 72 HOURS PRIOR to flight date.

3. Points of contact for this matter are GySgt Nevels at 760-725-3875, E-mail anabell.nevels@usmc.mil or SSgt Hayes, Derek at 760-725-8631, E-mail Derek.j.hayes@usmc.mil.


TA/ FOR
C. J. COX
LTCOL USMC

*N*I*P6*#

1.3CRITTENDEN/ALAN W/MARIKO C/MICHAEL P

1 AS 463T 06JUN W LAXSEA BK3 825P 1101P HRS /DCAS*FIZOLB /E

REMARKS

2.#SO YOUR AIRFARE IS 89.80 OW PP
8.#SO ***NO PARE IS GUARANTEED UNTIL TICKETED***
9.#SO ***SERVICE FEES ARE NON REFUNDABLE*****
10.#-----*****
11.#CONFIRM WITH YOUR AIRLINE THAT CHECKIN IS 90MIN
12.#PRIOR DOMESTIC DEPARTURS OR 120MIN FOR INTERNATIONAL
13.#RESERVED SEATS SUBJECT TO CANCEL 30MIN BEFORE DEPT
14.#FOR BAGGAGE RESTRICTIONS CHECK SPECIFIC AIRLINES
15.#.....
16.#LOCAL OFFICE HOURS -MONDAY-FRIDAY 0800-1630PST
17.#LOCAL GOV RESERVATIONS- 866-950-1640
18.#GOV RESERVATIONS-FAX.....866-897-8466
19.#GOV RES-MAIL...CAMP.PENDLETON/AT/CWTSATOTRAVEL.COM
20.#VACATION TRAVEL.....800-755-5670 OPTION 3
21.#USMC EMERGENCY ASSISTANCE 24 HOURS....866-433-9427
22.#EMERGENCY WORLDWIDE COLLECT.....210-877-6828
23.#WHEN CALLING THE EMERGENCY SERVICE GIVE CODE 12XA
24.#-----
25.#TO COMPLETE A CUSTOMER SERVICE SURVEY GO TO
26.#WWW.CWTSATOTRAVEL.COM.
27.#-----
31.#-----
32.#*****FOR INFORMATION ON THE TSA SECURE...***
33.#*****...FLIGHT PROGRAM VISIT WWW.TSA.GOV***
34.#-----
35.#---*RENTAL CAR INFORMATION***PLEASE READ*****
36.#ALL RENTAL CARS ON GOV RATE INCLUDE LDW INSURANCE
37.#YOUR GOV CC COVERS THE REST OF INSURANCE NEEDED
38.#YOU WILL NOT BE REIMBURSED IF YOU PURCHASE ADDITIONAL
39.#INSURANCE *****
77.#...*****ATTENTION*****
78.#ORDERS ARE REQUIRED TO ISSUE AIRLINE TICKETS
79.#FAX ORDERS TO 760-725-8634 OR EMAIL TO
80.#CAMP.PENDLETON/AT/CWTSATOTRAVEL.COM
81.#CWTSATOTRAVEL WILL NOT ISSUE AIRLINES TICKETS
82.#WITHOUT A COPY OF ORDERS.
83.#...*****...

RECEIVED FROM - ABEL/BB

12XA.12XA*A79 1219/01MAY12 PGIXYS B

12XA.12XA*A79 1219 01-MAY-2012 FC88A5

El Secretario de Estado de los Estados Unidos de América por el presente solicita a las autoridades competentes permitir el pago del ciudadano o nacional de los Estados Unidos aquí nombrado, sin demora ni dificultades, y en caso de necesidad, prestarle toda la ayuda y protección lícitas.

SIGNATURE OF BEARER/SIGNATURE DU TITULAIRE/FIRMA DEL TITULAR

NOT VALID UNTIL SIGNED



UNITED STATES OF AMERICA

Type / Type / Tipo Code / Code / Código Passport No. / No. du Passeport / No. de Pasaporte
P USA 710179188

Surname / Nom / Apellidos
BENNETT

Given names / Prénoms / Nombres
MARIKO CATHERINE

Nationality / Nationalité / Nacionalidad
UNITED STATES OF AMERICA

Date of birth / Date de naissance / Fecha de nacimiento
21 Sep 1982

Sex / Sexe / Sexo Place of birth / Lieu de naissance / Lugar de nacimiento
F JAPAN

Date of issue / Date de délivrance / Fecha de expedición Authority / Autorité / Autoridad
23 Jan 2003 National

Date of expiration / Date d'expiration / Fecha de caducidad Passport Center
22 Jan 2013

Amendments / Modifications / Enmiendas

See Page 24

P<USABENNETT<<MARIKO<CATHERINE<<<<<<<<<<<<<<<<<<<<<<
710179.88USA8209212F1301221<<<<< <<<<<<06

26A

<i>Entrées</i> <i>Entrées / Entradas</i>	<i>Visas</i>	<i>Departures</i> <i>Sorties / Salidas</i>	<i>Entrées</i> <i>Entrées / Entradas</i>	<i>Visas</i>	<i>Departures</i> <i>Sorties / Salidas</i>

31 JAN 2003

Under US-Japan Status of Forces Agreement ENTERED KADENA AIR BASE	
DATE: 8 July 2012	
Signature	Number 3

Visas

Let us raise a standard to which

the wise and honest can repair.
George Washington

Visas

The cause of it is the cause of

THIS PASSPORT IS VALID ONLY FOR
USE IN CONNECTION WITH THE
BEARER'S RESIDENCE ABROAD AS
A DEPENDENT OF A MEMBER OF
THE AMERICAN MILITARY OR NAVAL
FORCES ON ACTIVE DUTY OUTSIDE
THE UNITED STATES.

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

Alan W. Crittenden,
Plaintiff,

v.

Mariko C. Crittenden,
Defendant.

FILE NO. 18CVE0936JH

ORDER

The above matter came before the Court on Defendant, Mariko Crittenden's *Motions to Dismiss* but was continued by the Court and then agreed upon by the parties that the Motion would be heard on the Pleadings. The parties filed their Supplemental Briefs on September 24, 2018 and the Court, having reviewed the record, motions, responses, and relevant case law finds as follows.

O.C.G.A. § 9-11-4(c) states "Process shall be served by: ... (3) Any citizen of the United States specially appointed by the court for that purpose; (4) A person who is not a party, not younger than 18 years of age, and has been appointed by the court to served process or as a permanent process server..." "Personal service must be made by an authorized person." Zimmerman v. Hammer, 220 Ga. App. 864, 865 (1996). "In the absence of service in conformity with O.C.G.A. § 9-11-4, the court does not obtain jurisdiction over the defendant." Merck v. Saint Joseph's Hosp. of Atlanta, Inc., 251 Ga. App. 631, 632 (2001).

Here, there was no Motion for Special Process Server filed and no Order authorizing the Process Server who signed Plaintiff's Affidavit of Service of Process. Therefore, service of process was not in conformity with O.C.G.A. § 9-11-4 which leads this Court to have no jurisdiction over Defendant.

Next, "a court of this state may exercise personal jurisdiction over any nonresident ... as if he or she were a resident of this state, if in person or through an agent, he or she: (5) With respect to proceedings for divorce, ... maintains a matrimonial domicile in this state at the time

Alan W. Crittenden v. Mariko C. Crittenden
File No. 18CVE0936JH




of the commencement of this action or if the defendant resided in this state preceding the commencement of the action..." O.C.G.A. § 9-10-91(5). "No court shall grant a divorce to any person who has not been a bona fide resident of this state for six months before the filing of the petition for divorce..." O.C.G.A. § 19-5-2.

Moreover, "the party petitioning for a divorce bears the burden to prove that he was a "bona fide resident" of Georgia for the time required by OCGA § 19-5-2, and to carry that burden, the petitioner must show that he was domiciled in Georgia for the six months preceding his filing of the petition. [And] to show such domicile, the petitioner must prove that he maintained actual residence in Georgia during the relevant time and that he had an intent at that time to remain in Georgia indefinitely." Black v. Black, 292 Ga. 691, 692 (2013); (quoting Kuriatnyk v. Kuriatnyk, 286 Ga. 589, 590 (2010); Padron v. Padron, 281 Ga. 646, 646 (2007)).

Plaintiff has admitted that he resides in Maryland and his wife is in Japan. Plaintiff has provided no evidence that he and his wife maintain an actual residence in Georgia with an intent to remain in Georgia indefinitely. In fact, Defendant and their children have never been to Georgia once in their life. Moreover, the tax returns Plaintiff provided with his Motion describes a P.O. Box and not an actual residence with an intent to remain in Georgia indefinitely. For all these reasons, Plaintiff has not met his burden to prove he was a "bona fide resident" of Georgia and this Court is without jurisdiction to hear this matter.

Therefore, Defendant's Motion is granted.

SO ORDERED, this _____ day of 9/28/18, 2018.


 Jackson Harris, Chief Judge
 Superior Court of Cherokee County
 Blue Ridge Judicial Circuit

Alan W. Crittenden v. Mariko C. Crittenden
 File No. 18CVE0936JH

274

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

vs.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER

18CVE0936

NOTICE OF APPLICATION FOR APPEAL

COMES NOW, Plaintiff, ALAN W. CRITTENDEN (hereinafter referred to as "Plaintiff") makes and files this Notice of Application for Appeal, and shows that he has submitted an Application for Appeal to the Supreme Court of Georgia, seeking review of this Court's September 28, 2018 Order (granting Defendant's Motion to Dismiss Plaintiff's Complaint for Divorce and Petition for Emergency Hearing).

In the event the Application is granted, Plaintiff will provide immediate Notice and asks that the Clerk of Court omit nothing from the record and shows that transcripts of evidence and proceedings should be filed for inclusion in the record on appeal.

Plaintiff shows that the discretionary application lies within the exclusive jurisdiction of the Supreme Court of Georgia as conferred by Georgia Constitution, Article VI, Section CI, Par. III, O.C.G.A. Section 5-6-35(a)(2) and Toff v. Todd, 287 Ga. 250, 703 S.E.2d 597 (2010).

This 26 day of October, 2018.

Respectfully submitted,
STEARNS-MONTGOMERY & PROCTOR



Teresa "Tracy" Crider
Georgia Bar No. 198276
Attorneys for Plaintiff

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

vs.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER

18CVE0936

CERTIFICATE OF SERVICE

This is to certify that I have served Judge, prior attorney for Plaintiff, and the opposing party on the date below with a copy of the within and foregoing *Notice of Substitution of Counsel* via eservice as applicable and/or by depositing said documents in the United States mail with adequate postage affixed thereon, addressed as follows:

The Honorable N. Jackson Harris, Chief Judge
Cherokee County Justice Center
90 North Street, Suite 260
Canton, GA 30114

D. Kent Shelton, Esq.
D. Kent Shelton, P.C.
305 Lawrence Street
Marietta, GA 30060
kent@kentsheltonlaw.com

N. Jason Thompson, Esq.
Attorney for Defendant
Siemon Law Firm, P.C.
347 Dahlonega Street
Cumming, GA 30040
jthompson@siemonlaw.com

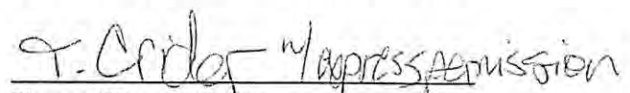
This 26th day of October, 2018.

PLEASE RESPOND TO
THE MARIETTA OFFICE

Law Offices
STEARNS-MONTGOMERY
& PROCTOR

MARIETTA OFFICE:
291 SE ALEXANDER STREET
MARIETTA, GA 30060
TELE 770.426.1148
FAX 770.426.1809

Respectfully submitted,
STEARNS-MONTGOMERY & PROCTOR


Teresa "Tracy" Crider
Substituting Attorneys for Plaintiff
Georgia Bar No. 198276

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

vs.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER

18CVE0936

NOTICE OF SUBSTITUTION OF COUNSEL

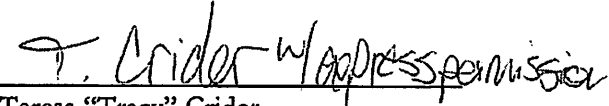
Please substitute Teresa Tracy Crider, Esq. and remove D. Kent Shelton, Esq. as counsel for Plaintiff, Alan W. Crittenden in this case. Substitute counsel's address, telephone number and bar number are as follows:

Teresa "Tracy" Crider, Esq.
STEARNS-MONTGOMERY & PROCTOR
291 SE Alexander Street
Marietta, Georgia 30060-2084
770.426.1148 Telephone, 770.426.1809 Facsimile
Georgia Bar No. 198276
crider@stearns-law.com

All further pleadings, orders and notices should be sent to substitute counsel and all court records and e-filing systems shall be modified to reflect the substitution of counsel.

This 26th day of October, 2018.

Prepared and Presented By:
STEARNS-MONTGOMERY & PROCTOR


Teresa "Tracy" Crider
Substituting Attorney for Plaintiff
Georgia Bar No. 198276

PLEASE RESPOND TO
THE MARIETTA OFFICE

Law Offices
STEARNS-MONTGOMERY
& PROCTOR

MARIETTA OFFICE:
291 SE ALEXANDER STREET
MARIETTA, GA 30060
TELE 770.426.1148
FAX 770.426.1809

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

vs.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION FILE NUMBER

18CVE0936

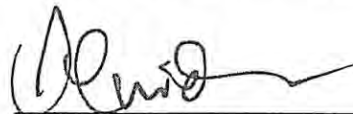
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served a true and correct copy of the foregoing *Notice of Application for Appeal* upon opposing counsel, by electronic mail and by placing a true and correct copy of same in the U.S. Mail in a properly addressed envelope with adequate postage thereon, to the following:

N. Jason Thompson, Esq.
The Siemon Law Firm, P.C.
Corporate Square
347 Dahlonega Street
Cumming, GA 30040
jthompson@siemonlaw.com

This 16 of October, 2018.

Respectfully Submitted,
STEARNS-MONTGOMERY & PROCTOR



Teresa "Tracy" Crider
Georgia Bar No: 198276
Attorneys for Plaintiff

291 SE Alexander Street
Marietta, GA 30060
770-426-1148(t)/770-426-1809 (f)
Crider@stearns-law.com

IN THE SUPERIOR COURT OF CHEROKEE COUNTY

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

v.

MARIKO C. CRITTENDEN,

Defendant.

CIVIL ACTION

FILE NO.: 18CVE0936

MOTION FOR ATTORNEY'S FEES AND EXPENSES OF LITIGATION
PURSUANT TO O.C.G.A. §9-15-4 AND BRIEF IN SUPPORT THEREOF

COMES NOW Defendant MARIKO C. CRITTENDEN, and pursuant to O.C.G.A. §9-15-14 and moves this Court for an award of reasonable and necessary attorney's fees and expenses of litigation under O.C.G.A. §§ 9-15-14(a) and 9-15-14(b) against Plaintiff, as appropriate. In support thereof, Defendant shows this honorable Court, as follows:

GENERAL BACKGROUND AND HISTORY

Defendant was born and raised in Okinawa, Japan, to a United States Citizen father and a Japanese Citizen Mother. Thus, Defendant is a natural born Japanese Citizen. Moreover, Defendant has never rescinded her Japanese Citizenship. Additionally, Defendant is a United States Citizen by virtue of her father being a United States Citizen. Prior to her marriage to Plaintiff, Defendant never resided in the United States.

Plaintiff was from Cherokee County, Georgia. After joining the United States Marine Corps and while stationed in Okinawa, Plaintiff met, courted, and married Defendant in Okinawa, Japan. Since the parties' marriage, Plaintiff never returned to Cherokee County, Georgia.

The Couple was married on January 7, 2004, in Okinawa. Apart for two brief sojourns in the United States during Plaintiff's temporary deployments to California and Louisiana, the parties lived in Japan. Defendant did have a California Driver's License while the parties were on temporary deployment in California. The parties have never owned any real or personal property located in Georgia. The parties never maintained a matrimonial residence in Georgia. Defendant never resided in Georgia.

The Minor Children have lived with the parties in Japan for the majority of their entire lives. Neither Defendant nor the Minor Children have ever been to Georgia. Defendant does not transact business within the State of Georgia. Defendant owns no property in the State of Georgia.

As Plaintiff acknowledges under oath in his Complaint for Divorce, the Minor Children have lived at 3-220 Apartment 207 Miyagi, Chatan, Okinawa Japan, or since their birth. *Complaint*, Paragraph 4.

Defendant and One (1) of the parties' Minor Children are citizens of both the United States and Japan. Since Defendant and one of the Minor Children are Japanese Citizens, the Status of Forces Agreement, which expired on July 31, 2018, does not apply to Defendant or this case. The younger Minor Child is legally in Japan by virtue of his mother's Japanese Citizenship. Defendant's family resides in Okinawa. Moreover, prior to filing this action, Plaintiff and his counsel knew Defendant never had any contacts with Georgia.

Notwithstanding Defendant's total absence of contacts with this forum, Plaintiff filed his Complaint giving rise to the instant action on or about May 30, 2018. Plaintiff alleges and purports that Defendant was served, the propriety thereof being at issue before this Court, on or about June 6, 2018 in Japan. Plaintiff additionally filed *Petition for Emergency Hearing* on or about June 8,

2018. Shortly thereafter, on or about June 12, 2018, Plaintiff filed his *Brief in Support for Petition for Emergency Hearing*.

Through counsel, Defendant filed her *Motion to Dismiss, Answer and Affirmative Defenses* on or about July 6, 2018.

The parties consented to filing briefs and this Court entered a Consent Order detailing same on or about September 13, 2018. On or about September 24, 2018, Defendant amended her Motion to Dismiss to raise the defense of inadequate service. Both parties submitted briefs on September 24, 2018, as well. The Trial Court issued an Order granting Defendant's Motion to Dismiss on September 28, 2018 due to lack of personal and subject matter jurisdiction.

Plaintiff should be sanctioned by this court by awarding attorney's fees and expenses of litigation to Defendant in an amount determined by this Court to have been reasonable and necessary in the defense of this action.

ARGUMENT AND CITATION OF AUTHORITY

Defendant respectfully requests that the Court consider the within motion in the context of Plaintiff's and Plaintiff's counsel's conduct in bringing claims lacking any justiciable issue, as Georgia lacked both subject matter jurisdiction and personal jurisdiction. Further, Plaintiff's conduct, throughout this litigation, had the effect of expanding these proceedings. Defendant requests that the Court, as required by O.C.G.A. §9-15-14, to make specific findings of fact as to the misconduct of Plaintiff and Plaintiff's counsel (see Hardwick Morrison Co. v. Maryland, 206 Ga. App. 426, 427, 425 S.E.2d 416, 417 (1992) [remanding award under O.C.G.A. §9-15-14 where 'order does not include findings of conduct which would authorize the award of attorney's fees']); that Defendant be awarded attorney's fees against Plaintiff and Plaintiff's counsel in this litigation; and that the Court hold a hearing as to the amount of attorney's fees incurred as a result of the

alleged misconduct (see Lawrence v. Direct Mortgage Lenders Corp., 254 Ga. App. 672, 676, 563 S.E.2d 533, 537 (2002) (remanding for a hearing on the amount of fees associated with sanctionable conduct)).

O.C.G.A. §9-15-14(f) allows the Court, alone, to determine an award of reasonable and necessary attorney's fees or expenses of litigation without the need of a jury; and the award is essentially left to the Court's discretion. The standard of review for an award granted under O.C.G.A. §9-15-14(a) is the "any evidence standard" and the standard of review for an award granted under O.C.G.A. §9-15-14(b) is the "abuse of discretion" standard. (See Bircoll v. Rosenthal, 267 Ga. App. 431, 439, 600 S.E.2d 388, 395 (2004); see also Gibbs v. Abiose, 235 Ga. App. 214, 219, 508 S.E. 2d 690, 695 (1998), *cert. denied* (1999)).

Although O.C.G.A. §9-15-14(c) provides a defense to an attorney's fees and expenses of litigation claim ("no attorney or party shall be assessed attorney's fees as to any claim or defense which the Court determines what is asserted by said attorney or party in a good faith attempt to establish a new theory of law in Georgia if such new theory of law is based on some recognized precedential or persuasive authority"), no such claim has been asserted by Plaintiff in this action, and, therefore, O.C.G.A. §9-15-14(c) provides no protection for Plaintiff at bar and his counsel.

Georgia law is clear that if the Court finds that Plaintiff violated O.C.G.A. §9-15-14(a), then an award of attorneys' fees and costs in favor of Defendant is *mandatory*. (See Griggs v. Columbus Bank & Trust Co., 188 Ga. App. 741, 743-744, 374 S.E. 2d 347, 349 (1988) (subsection [a] "provides for a mandatory award") (quoting Haggard v. Board of Regents of the University System of Georgia, 257 Ga. 524, 527, 360 S.E.2d 566, 568 (1987))). An in-depth discussion of Defendant's claims for attorney's fees under O.C.G.A. §9-15-14(a) and (b) is set out below.

Further, "while the dismissal of a lawsuit generally deprives the trial court of jurisdiction to take further action in the case, that rule does not apply to OCGA § 9-15-14 motions. Subsection (a) of that statute allows a party to a civil action to recover "reasonable and necessary attorney fees and expenses of litigation" from any party who has asserted a claim "with respect to which there existed such a complete absence of any justiciable issue of law or fact that it could not be reasonably believed that a court would accept the asserted claim." Harris v. Werner, 278 Ga.App. 166 (2006). Subsection (e) of O.C.G.A. 9-15-14 authorizes the filing of a motion for attorney's fees and expenses "at any time during the course of the action but not later than 45 days after the final disposition of the action." *Id* and O.C.G.A. § 9-15-14(e).

A. DEFENDANT'S CLAIM FOR ATTORNEY'S FEES UNDER O.C.G.A. §9-15-14(a)

O.C.G.A. §9-15-14(a) provides:

"In any civil action in any court of this state, reasonable and necessary attorney's fees and expenses of litigation *shall be awarded* to any party against whom another party has asserted a claim, defense, or other position with respect to which there existed such a complete absence of any justiciable issue of law or fact that it could not be reasonably believed that a court would accept the asserted claim, defense, or other position. Attorney's fees and expenses so awarded shall be *against the party asserting such claim, defense, or other position, or against that party's attorney, or against both in such manner as is just.*"
(Emphasis added.)

Plaintiff's claims in the within action are comprised of claims "with respect to which there existed such a complete absence of any justiciable issue of law or fact that it could not be reasonably believe that a Court would accept the asserted claims" O.C.G.A. §9-15-14(a). Under such circumstances, "reasonable and necessary attorney's fees and expenses of litigation *shall be awarded* to any party against whom another party has asserted a claim" of such nature.

O.C.G.A. §9-15-14(a). Thus, an attorney's fees award under O.C.G.A. §9-15-14(a) is mandatory upon the movant making the proper showing.

1. DEFENDANT'S COMPLAINT FOR DIVORCE AND MOTION FOR EMERGENCY NO JUSTICIABLE ISSUES, THE FACTS OF THE CASE WERE CLEARLY CONTRARY, DEFENDANT SHOULD NOT HAVE PURSUED SUCH AN UNREASONABLE CLAIM.

Plaintiff's allegations were as follows:

Allegation 1. Plaintiff was a resident of the State of Georgia at the time of filing and for Six (6) months immediately preceding the filing.

Allegation 2. That Defendant was subject to the jurisdiction of the Court through Georgia's Domestic Long Arm Statute.

The failure to evaluate one's claim before, and during, a case is sanctionable, as demonstrated by the cases of Bircoll v. Rosenthal, 267 Ga. App. 431, 600 S.E.2d 388 (2004) and Gibbs v. Ablose, 235 Ga. App. 214, 508 S.E.2d 690 (1998). In Bircoll, the defendant brought real estate claims that both the trial Court and Court of Appeals recognized were 'plainly foreclosed' by 'binding precedent'. (267 Ga. App. 15 435, 600 S.E. 2d at 392). Among other things, the courts noted that the defendant had signed various real estate purchase agreements and would have proceeded with the closing even knowing of certain issues. The Bircoll trial court sanctioned the defendants because their claims were "based on nothing more than their unsubstantiated assumptions" (267 Ga. App. 435, 600 S.E. 2d at 391). In Gibbs, the Court of Appeals affirmed an award of attorney's fees under O.C.G.A. §9-15-14(a) and (b) where the Defendant continued to pursue claims for damages to a car, despite being 'put on notice ... pursuant to a letter from [Plaintiff's] counsel' that the alleged damages occurred before Defendant owned the car. (235 Ga. App. At 218-219, 508 S.E.2d at 695.) See also Ellis v. Stanford, 256 Ga. App. 294, 298, 568 S.E. 2d 157, 161 (2002), wherein the Court of Appeals affirmed an award of sanctions under O.C.G.A. §9-15-14, given the

frivolous nature of the party's position, when a Plaintiff 'lacked a viable defense to the action', and presented no evidence to substantiate her theory." And Smith v. Gwinnett County, 256 Ga. App. 533, 536, 568 S.E.2d 712, 714 (2002), affirming award under either O.C.G.A. §9-15-14(a) and (b) where party's position was not based upon any justiciable issue of law or fact and lacked substantial justification."

Allegation 1. Plaintiff was a resident of the State of Georgia at the time of filing and for Six (6) months immediately preceding the filing.

Plaintiff alleged that he had been a resident of Georgia for Six (6) months immediately prior to filing this action. Plaintiff's own Complaint only identified his address as a P.O. Box versus a physical address. Further, Plaintiff stated that the Minor Children have resided with him and Defendant for at least the last Five (5) years or since their birth. Plaintiff failed to state that he had not lived in Georgia since at least 2000, when he joined the Marines. Moreover, Plaintiff's own Affidavit filed with the Court stated that he resided in Japan. Plaintiff never even filed one piece of evidence linking himself with any physical address in the State of Georgia. Plaintiff merely stated over and over that he maintained a driver's license, voted absentee, and filed Georgia income taxes (used a post office box address instead of a physical address, as the Court noted), even though his employment had moved him from Georgia eighteen (18) years ago. Plaintiff knew that he had no physical presence in Georgia, at all, within the Six (6) months immediately preceding the filing of his Complaint for divorce, yet filed it anyway. Plaintiff's own Affidavit, the same one that stated that he resides in "Japan", gives Plaintiff's unsupported and incorrect legal opinion that "If my children are not with me when I leave on 19 June, they will be in the country illegally." Plaintiff failed to provide any evidence to said claim. Thus, Plaintiff's Complaint contained "a complete absence of any justiciable issue of law or fact..." O.C.G.A. §9-15-14(a). Accordingly, attorney's fees should be awarded against both Plaintiff and his counsel.

Allegation 2. That Defendant was subject to the jurisdiction of the Court through Georgia's Domestic Long Arm Statute.

Plaintiff alleged in his Complaint for Divorce that this Court has personal jurisdiction over Defendant pursuant to the Georgia Long Arm Statute. Said statute requires the parties either maintain a matrimonial residence or requires the Defendant to have at least "lived" in the state of Georgia. When the instant Complaint was filed, both Plaintiff and his counsel knew neither of these burdens were met. Plaintiff knew that Defendant had never been to Georgia, yet intentionally failed to state that in any of his Pleadings, Briefs, Motions, or Affidavits. Plaintiff failed to state that Defendant was born to a Japanese mother, yet over and over, wrongfully asserted and attempted to mislead this Court into believing that Defendant and the Minor Children were ONLY in Japan due to Plaintiff's military service, via the Status of Forces Agreement. Plaintiff asserted that Defendant was personally subject to Georgia's jurisdiction even though he knew that the parties maintained no matrimonial residence in Georgia. Defendant further asserted his claims for personal jurisdiction knowing that Defendant had NEVER been to Georgia, much less lived in Georgia.

In his Motion for Emergency Hearing, Plaintiff asserted that the Court should hear this action due to the Uniform Child Custody Jurisdiction Act while knowing that the Minor Children had never been to Georgia and that he had never attempted to file this action in Japan and been denied. Plaintiff filed this action in a blatant attempt to forum shop because, as evidenced by his argument in his appeal, that Japan does not allow "joint custody" of Minor Children, and hoped to obtain an Order from this Court to compel Japanese authorities to remove the children from Defendant's care.

In the absolute best-case scenario, giving Plaintiff's counsel the absolute benefit of the doubt, the facts, as set out above, clearly demonstrate that he failed to conduct due diligence to support Plaintiff's claims and statements; and that failure is sanctionable under O.C.G.A. §9-15-

14(a)- See also Forest Lakes Homeowners Association v. Green Industries, Inc., 218 Ga. App. 890, 895, 463 S.E.2d 723, 727 (1995) ("trial court's award of attorney's fees [was] supported by ample evidence", where "[w]ith a 'minimum amount of diligence, the party could have obtained information that belied their contentions in their complaint'; Haggard v. Board of Regents of the University System of Georgia, et al., 257 Ga. 524, 527, 360 S.E.2d 566, 568 (affirming award of attorney's fees under O.C.G.A. §9-15-14(a) and (b) where the [trial court found evidence that the [plaintiffs] and their attorney made inaccurate allegations, which easily could have been verified; made inaccurate representations ... which easily could have been verified, [and] asserted meritless claims, which they abandoned on the day of the hearing"). Even giving Plaintiff the benefit of the doubt (of which there is none), as stated above, that Plaintiff filed the within action in good faith; Plaintiff, himself, had direct knowledge of the facts of this case regarding the parties physical presence in Georgia, and knew at the time of filing, that the facts did not support the claims he was alleging regarding jurisdiction, both subject matter and personal, and were not substantiated by any fact, as evidenced by his complete failure to provide said evidence. Thus, Plaintiff's Complaint contained "a complete absence of any justiciable issue of law or fact..." O.C.G.A. §9-15-14(a). Accordingly, attorney's should be awarded against both Plaintiff and his counsel.

B. DEFENDANT'S CLAIM FOR ATTORNEY'S FEES UNDER O.C.G.A. §9-15-14(b).

A permissive award ("the Court may...") of attorney's fees and litigation expenses is available under O.C.G.A. §9-15-14(b) which states, as follows:

"The court may assess reasonable and necessary attorney's fees and expenses of litigation in any civil action in any Court of record if, upon the motion of any party or the Court itself, it finds that an attorney or party brought or defended an action, or any part thereof, that lacked substantial justification or that the action, or any part thereof, was interposed for delay or harassment, or if it finds that an attorney or party unnecessarily expanded the proceedings by either improper conduct, including, but not limited to, abuses of discovery procedures available under Chapter 11 of this title, the 'Georgia Civil Practice Act'. As used in this Code Section,

'lacks substantial justification' means substantially frivolous, substantially groundless, or substantially vexatious."

A permissive award against a party or attorney is authorized if one of three criteria is met:

- (1) The action brought or defended, or any part thereof, lacks substantial justification. A position lacks substantial justification if it is "substantially frivolous, substantially groundless or substantially vexatious";
- (2) The action, or any part thereof, was interposed for delay or harassment; or
- (3) The party or attorney unnecessarily expanded the proceedings by discovery abuse or otherwise.

It should be noted that any aggrieved party may recover such an award. The statute is meant to deter frivolous or abusive defenses the same as frivolous claims. In addition, an award against a non-prevailing party is authorized if the non-prevailing party improperly expanded the proceeding or otherwise violated the statute. (Betallic, Inc. v. Devaours, 263 Ga. 796, 493 S.E.2d 613 (1994)).

A party is not entitled to an award of attorney's fees simply because it prevailed in the case. In order to receive an award, it must be found that there was "no justiciable issue of law or fact" under O.C.G.A. §9-15-14(a) or that one of the three criteria of O.C.G.A. §9-15-14(b) was met.

1. THE CONDUCT OF PLAINTIFF

A. PLAINTIFF AND PLAINTIFF'S ATTORNEY BROUGHT AN ACTION THAT LACKED SUBSTANTIAL JUSTIFICATION.

Defendant's argument under O.C.G.A. §9-15-14(a) also applies herein with regard to Plaintiff's claim lacking substantial justification under O.C.G.A. §9-15-14(b) and is incorporated herein by reference and made a part of this section. Defendant would also refer this Court to Cobb

County School District v. MAT Factor, Inc., et al., 215 Ga. App. 697, 704, 452 S.E.2d 140, 146 (1994) (affirming sanctions under O.C.G.A. §9-15-14(b) where 'there was no cognizable claim').

In Gibbs, the Court of Appeals affirmed an award of attorney's fees under O.C.G.A. §9-15-14(a) and (b) where the Defendant continued to pursue claims for damages to a car, despite being 'put on notice ... pursuant to a letter from [Plaintiff's] counsel' that the alleged damages occurred before Defendant owned the car. (235 Ga. App. At 218-219, 508 S.E.2d at 695.) Plaintiff, knew facts that were detrimental to his case yet continued to pursue relief. Further, even if Plaintiff could argue, which he never did, he was unaware that Defendant had never been to Georgia, much less maintained a matrimonial residence or lived in Georgia, he would have been put on sufficient notice when Defendant filed her Motion to Dismiss, which was ultimately granted. Further, as the Court held, "Plaintiff has admitted that he resides in Maryland and his wife is in Japan. Plaintiff has provided no evidence that he and his wife maintain an actual residence in Georgia with an intent to remain indefinitely. In fact, Defendant their children have never been to Georgia once in their life." Order, page 2. As a result, Plaintiff's attempt to get a divorce in Georgia lacked substantial justification.

Even if Plaintiff could have shown the Court that he was a bona fide resident of the State of Georgia, and the Court hypothetically found that there was subject matter jurisdiction, the mere fact that Defendant had never stepped foot in Georgia, is clear that the elemental burdens of the Georgia Domestic Long Arm Statute (matrimonial residence or previously lived in Georgia) could NEVER be met. Defendant had no physical contact with the State of Georgia, yet Plaintiff knew the facts and alleged that Defendant had sufficient contacts. Further, Plaintiff's misstatement and omission of material facts evidence that Plaintiff and his counsel knowingly filed a claim which

lacked substantial justification, which as a result, expanded litigation directly by failing to provide cure his misstatements and omissions.

C. ATTORNEYS FEES INCURRED

The total amount of reasonable and necessary attorney's fees and expenses of litigation incurred by Defendant in the defense of this litigation as a result of the expenses and professional services rendered by The Siemon Law Firm, P.C. and its attorney N. Jason Thompson and staff is \$13,852.12, as set out in the Affidavit of Attorney N. Jason Thompson, attached, hereto, as Exhibit "A." Invoices are attached, hereto, as Exhibit "B."

D. HEARINGS AND FINDINGS OF FACT

Prior to awarding attorney's fees under a motion for attorney's fees brought under an aggrieved party, "[t]he trial court must conduct a hearing on a motion for attorney fees and make findings of fact that specify the conduct upon which the award is made." DeRossett Enters. v. GE Capital Corp., 275 Ga. App. 728, 731, 621 S.E.2d 755, 758 (Ga. Ct. App. 2005); see also See Meister v. Brock, 268 Ga. App. 849, 602 S.E. 2d 867 (Ga. Ct. App. 2004) (remanding for further proceedings the trial court's awarding of attorney's fees and expenses of litigation to the defendant after plaintiff filed and voluntarily dismissed a lawsuit because the trial court did not make appropriate findings of fact.)


CONCLUSION

Defendant is entitled to an award of attorney's fees under O.C.G.A. §9-15-14(a) and (b) because of the tactics employed by Plaintiff and his counsel in filing a Complaint for Divorce which lacked substantial justification and was "substantially frivolous, substantially groundless and substantially vexatious."

WHEREFORE, Defendant respectfully requests that this honorable Court grant defendant's motion for attorney's fees and expenses of litigation pursuant to O.C.G.A. §9-15-14, to conduct a hearing on this motion to make findings of fact consistent with this motion, and to award Defendant attorney's fees and expenses of litigation, under O.C.G.A. §9-15-14(a) and (b) against Plaintiff and his counsel for fees and expenses incurred in defending said frivolous litigation.

Respectfully submitted, this 9th day of November, 2018.

THE SIEMON LAW FIRM, P.C.



N. Jason Thompson
State Bar Number: 660911
Attorneys for Defendant

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347 Dahlonga Street
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(770) 521.4317 (f)
jthompson@siemonlaw.com

STATE OF GEORGIA

ALAN W. CRITTENDEN,

Plaintiff,

V.

MARIKO C. CRITTENDEN,

Defendant.

[illegible]

CIVIL ACTION

FILE NO.: 18CVE0936

AFFIDAVIT REGARDING ATTORNEY'S FEES

Personally appeared before the undersigned officer, authorized by law to administer oaths, N. Jason Thompson, Esq., who, after being sworn, deposes and states as follows:

1.

My name is N. Jason Thompson, Associate Attorney in The Siemon Law Firm. I am a member in good standing of the State Bar of Georgia, and I have personal knowledge of the matters set forth in this affidavit, and all statements contained herein are true and correct.

2.

Additionally, at all times relevant hereto, I have been lead counsel for Ms. Crittenden, Defendant in the above-styled matter.

3.

Pursuant to O.C.G.A. § 9-15-14, a true and correct copy of the billing statements sent to Ms. Crittenden, a detail of unbilled time, and a summary thereof are attached hereto cumulatively as "Exhibit A," and included herein by reference.

4.

As an Associate Attorney with The Siemon Law Firm, P.C., part of my duties includes the review and maintenance of the billing records for Ms. Crittenden, and said "Exhibit A" truly and accurately reflects the time and funds expended on behalf of and by Ms. Crittenden.

5.

I am an attorney licensed in all courts in the State of Georgia, and have been so licensed since 2010.
One Hundred Percent (100%) of my practice is devoted to Family Law.

6.

Alan W. Crittenden v. Mariko C. Crittenden
Affidavit Regarding Attorney Fees
Civil Action File No.: 18CVE0936JG

280a



My usual, customary and contracted rate is \$250.00 per hour, which is commensurate with my training, experience and locale. The time for Paralegals is billed at significantly lower rates, each commensurate with the individuals training and experience.

7.

I am intimately familiar with the matter, and have since reviewed the statements, and state that the time expended in the performance of these services, as well as the fees and expenses charged, were reasonable and necessary in the prosecution and defense of Mr. Comer's interests in this matter.


8.

I understand that these statements may be used in the action as stated above.

9.

If so called, I would testify in form and substance to the above.

Further affiant sayeth not.



N. Jason Thompson
Affiant

Sworn to and subscribed
before me this 9th day
of November 2018.


NOTARY PUBLIC

My Commission Expires: 4/24/2022

Katie Hail
NOTARY PUBLIC
Fulton County, GEORGIA
My Comm. Expires
04/24/2022



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Invoice # 11861
Date: 07/01/2018

Mariko Crittenden
3-220 Apartment 207
Miyagi, Chatan, Okinawa
Japan

Crittenden v Crittenden- Divorce

Team Member	Type	Date	Description	Time	Member Rate	Total
Katie Hall	Service	06/12/2018	Update Casefile	0.60	\$125.00	\$105.00
Jason Thompson	Service	06/12/2018	Review Documents	0.20	\$250.00	\$50.00
Jason Thompson	Service	06/12/2018	Receive and Consider Documents from Court	0.60	\$250.00	\$150.00
Jason Thompson	Service	06/12/2018	Multiple Emails from Client and Military Lawyer	0.30	\$250.00	\$75.00
Douglas Hassinger	Service	06/12/2018	Multiple Emails with Client	0.30	\$295.00	\$88.50
Jason Thompson	Service	06/12/2018	Team Strategy Meeting	0.20	\$250.00	\$50.00
Douglas Hassinger	Service	06/12/2018	Team Strategy Meeting	0.20	\$0.00	\$0.00
Katie Hall	Service	06/14/2018	Prepare Verifications	0.10	\$175.00	\$17.50
Jason Thompson	Service	06/14/2018	Telephone call with Client	0.10	\$250.00	\$100.00
Jason Thompson	Service	06/15/2018	Telephone call with Client	0.10	\$250.00	\$25.00
Katie Hall	Service	06/15/2018	Email to Client	0.10	\$175.00	\$17.50
Katie Hall	Service	06/18/2018	Prepare Entry of Appearance	0.30	\$175.00	\$52.50
Katie Hall	Service	06/18/2018	Prepare Certificate of Service	0.20	\$175.00	\$35.00
Katie Hall	Expense	06/18/2018	Reimbursable expense: Cherokee Co. Superior Court Filing Fee	1.00	\$7.23	\$7.23
Katie Hall	Service	06/26/2018	Email to Client	0.10	\$175.00	\$17.50
Douglas Hassinger	Service	06/26/2018	Review Documents	0.50	\$295.00	\$147.50
Jason Thompson	Service	06/26/2018	Receive and Consider Documents from Opposing Counsel	0.50	\$250.00	\$125.00
Jason Thompson	Service	06/26/2018	Research	2.40	\$250.00	\$600.00
Jason Thompson	Service	06/26/2018	Work on Motion	2.60	\$250.00	\$650.00
Jason Thompson	Service	06/26/2018	Prepare Affidavit	0.50	\$250.00	\$125.00



Jason Thompson	Service	06/26/2018	Email from Client	0.10	\$250.00	\$25.00
Jennica Haskell	Expense	06/26/2018	WestLaw Research	1.00	\$19.97	\$19.97
Jason Thompson	Service	06/27/2018	Multiple Emails with Client	0.10	\$250.00	\$25.00
Jason Thompson	Service	06/27/2018	Telephone call with Client	0.30	\$250.00	\$75.00
Jason Thompson	Service	06/29/2018	Telephone call with Opposing Counsel	0.10	\$0.00	\$0.00
Jason Thompson	Service	06/29/2018	Affirmative Defenses and Answer	1.80	\$250.00	\$450.00
Jason Thompson	Service	06/29/2018	Work on Affidavit	0.50	\$250.00	\$125.00
Jason Thompson	Service	06/29/2018	Email to Client	0.30	\$250.00	\$75.00
Alexis Pitt	Service	06/29/2018	Review Documents	0.40	\$295.00	\$118.00
Jason Thompson	Service	06/29/2018	Work on Answer	0.30	\$250.00	\$75.00
Jason Thompson	Service	06/29/2018	Email to Client	0.30	\$250.00	\$75.00

Total	\$3,501.20
Payment (07/03/2018)	-\$3,500.00
Payment (07/16/2018)	-\$1.20
Balance Owning	\$0.00

Statement of Account

Outstanding Balance	Current Charges	Payments Received	Amount Due
(\$0.00	+ \$3,501.20	)- (\$3,501.20	= \$0.00

Credit Card Payment History

Date	Reference	Note	Status	Amount
07/04/2018			Failed	\$1.20
07/04/2018			Failed	\$1.20
07/04/2018			Failed	\$1.20
07/04/2018			Failed	\$1.20
Total Payments				\$0.00

Account	Balance
WPIOLTA General Trust Account Balance	\$8,465.00
Trust Account Balance	\$8,465.00

If paying by check, please make all amounts payable to: The Siemon Law Firm, P.C. and mail to: 347 Dahlonega Street, Cumming, Georgia 30040

All past due and Trust replenish amounts are due upon receipt. Please refer to your Fee Agreement to ensure that your Trust balance is restored fully each month. All past due amounts that remain outstanding when your invoice is processed each month will accrue interest at the rate of 1.5% compounded monthly. We make every effort to ensure that your invoice is correct. Please contact us if you have any questions about your billing within Ten (10) days of receipt of your invoice. We appreciate being chosen as your trusted family law counsel.

3400 Peachtree Road, NE, Lenox Towers, Suite 555, Atlanta, Georgia 30326
347 Dahlonega Street, Corporate Square, Cumming, Georgia 30040
4555 Mansell Road, Suite 300, Alpharetta, Georgia 30022
770.521.4316 main line | 770.521.4317 facsimile



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Invoice # 12187
 Date: 08/01/2018

Mariko Crittenden
 3-220 Apartment 207
 Miyagi, Chatan, Okinawa
 Japan

Crittenden v Crittenden- Divorce

Team Member	Type	Date	Description	Time	Member Rate	Total	Discount
Katie Hall	Service	07/02/2018	Telephone call with Opposing Counsel	0.10	\$175.00	\$17.50	
Jason Thompson	Service	07/03/2018	Telephone call with Client	0.10	\$250.00	\$25.00	
Jason Thompson	Service	07/03/2018	Work on Motion	0.40	\$250.00	\$100.00	
Jason Thompson	Service	07/03/2018	Defendant's Response to Plaintiff's Motion	1.50	\$250.00	\$375.00	
Jason Thompson	Service	07/03/2018	Prepare Certificate of Service	0.10	\$250.00	\$17.50	30.0%
Jason Thompson	Service	07/03/2018	Prepare Certificate of Service	0.10	\$250.00	\$17.50	30.0%
Jason Thompson	Service	07/03/2018	Prepare Certificate of Service	0.10	\$250.00	\$17.50	30.0%
Jason Thompson	Service	07/03/2018	Email to Client	0.20	\$250.00	\$50.00	
Jason Thompson	Service	07/03/2018	Multiple Emails from Client	0.20	\$250.00	\$50.00	
Jason Thompson	Service	07/05/2018	Review Documents	0.20	\$250.00	\$50.00	
Jason Thompson	Service	07/05/2018	Work on Attorney Case Notes	0.30	\$250.00	\$75.00	
Jason Thompson	Service	07/05/2018	Email to Client	0.20	\$250.00	\$50.00	
Jason Thompson	Service	07/06/2018	Email from Client	0.10	\$250.00	\$25.00	
Jason Thompson	Service	07/06/2018	Receive and Consider Documents from Client	0.10	\$250.00	\$25.00	
Samuel Simon	Service	07/06/2018	Team Strategy Meeting	0.20	\$0.00	\$0.00	
Katie Hall	Expense	07/06/2018	Reimbursable expense: Cherokee Superior Filing Fee	1.00	\$7.23	\$7.23	
Katie Hall	Expense	07/06/2018	Reimbursable expense: Cherokee Superior Filing Fee	1.00	\$7.23	\$7.23	
Katie Hall	Expense	07/06/2018	Reimbursable expense: Cherokee Superior Court Filing Fee	1.00	\$7.23	\$7.23	
Katie Hall	Service	07/06/2018	Finalize Document	0.30	\$175.00	\$52.50	
Katie Hall	Service	07/06/2018	Email to Opposing Counsel	0.10	\$175.00	\$17.50	

Jason Thompson	Service	07/06/2018	Team Strategy Meeting	0.20	\$250.00	\$50.00
Katie Hall	Service	07/06/2018	Team Strategy Meeting	0.20	\$175.00	\$35.00
Jason Thompson	Service	07/16/2018	Correspondence to Court	0.40	\$250.00	\$100.00
Jason Thompson	Service	07/16/2018	Prepare Proposed Order	0.60	\$250.00	\$150.00
Katie Hall	Service	07/16/2018	Email to Opposing Counsel	0.10	\$175.00	\$17.50
Jason Thompson	Service	07/18/2018	Multiple Emails with Client	0.30	\$250.00	\$75.00
Jason Thompson	Service	07/18/2018	Work on Attorney Case Notes	0.10	\$250.00	\$25.00
Jason Thompson	Service	07/18/2018	Receive and Consider Documents from Court	0.10	\$250.00	\$25.00

Line Item Discount Subtotal - \$22.50

Total \$1,464.19

Payment (08/01/2018) - \$1,464.19

Balance Owing \$0.00

Statement of Account

Outstanding Balance	Current Charges	Payments Received	Amount Due
(\$0.00	+ \$1,464.19	)- ( \$1,464.19	)= \$0.00

Account	Balance
WEIOLEA General Trust Account Balance	\$8,465.00
Trust Account Balance	\$8,465.00

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Invoice # 12456
 Date: 08/31/2018

Mariko Crittenden
 3-220 Apartment 207
 Miyagi, Chatan, Okinawa
 Japan

Crittenden v Crittenden- Divorce

Team Member	Type	Date	Description	Time	Member Rate	Total
Jason Thompson	Service	08/01/2018	Email to Client	0.10	\$250.00	\$25.00
Katie Hall	Service	08/02/2018	Email to Client	0.10	\$175.00	\$17.50
Samuel Stemon	Service	08/01/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Jason Thompson	Service	08/02/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Katie Hall	Service	08/02/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Katie Hall	Service	08/03/2018	Prepared Conflict Letter	0.30	\$175.00	\$52.50
Jason Thompson	Service	08/06/2018	Email from Client	0.10	\$250.00	\$25.00
Jason Thompson	Service	08/09/2018	Telephone call with Client	0.30	\$250.00	\$75.00
Jason Thompson	Service	08/09/2018	Receive and Consider Documents from Court	0.80	\$250.00	\$200.00
Jason Thompson	Service	08/09/2018	Research	1.20	\$250.00	\$300.00
Jason Thompson	Service	08/09/2018	Receive and Consider Documents from Client	0.30	\$250.00	\$75.00
Jason Thompson	Service	08/09/2018	Multiple Emails from Client	0.20	\$250.00	\$50.00
Jason Thompson	Service	08/10/2018	Prepare Exhibits	0.90	\$250.00	\$225.00
Jason Thompson	Service	08/10/2018	Prepare for Hearing	2.30	\$250.00	\$575.00
Jason Thompson	Service	08/13/2018	Email from Client	0.20	\$250.00	\$50.00
Jason Thompson	Service	08/14/2018	Telephone call with Client	0.60	\$0.00	\$0.00
Jason Thompson	Service	08/14/2018	Attend Hearing (includes travel time to/from TSLF (Crimming))	4.60	\$250.00	\$1,150.00
Jason Thompson	Service	08/14/2018	Work on Attorney Case Notes	0.20	\$250.00	\$50.00
Jason Thompson	Service	08/14/2018	Email to Client	0.10	\$0.00	\$0.00
Jennica Haskell	Expense	08/14/2018	Reimbursable expense: Court Reporter: Invoice 0814-18-D-C	1.00	\$22.00	\$22.00

Jason Thompson	Service	08/21/2018	Email from Client	0.10	\$250.00	\$25.00
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Total	\$2,917.00
Payment (08/31/2018)	-\$2,917.00
Balance Owing	\$0.00

Statement of Account

Outstanding Balance	Current Charges	Payments Received	Amount Due
(\$0.00	+ \$2,917.00	) - ( \$2,917.00	) = \$0.00

Account	Balance
WTJOLIA General Trust Account Balance	\$8,465.00
Trust Account Balance	\$8,465.00

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Invoice # 12837
Date: 10/01/2018

Mariko Crittenden
3-220 Apartment 207
Miyagi, Chatan, Okinawa
Japan

Crittenden v Crittenden- Divorce

Team Member	Type	Date	Description	Time	Member Rate	Total
Katie Hall	Service	09/05/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Jason Thompson	Service	09/05/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Samuel Simon	Service	09/05/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Jason Thompson	Service	09/07/2018	Multiple Emails with Opposing Counsel: none received on 9.6.2018	0.20	\$250.00	\$50.00
Jason Thompson	Service	09/11/2018	Receive and Consider Documents from Client	0.20	\$250.00	\$50.00
Jason Thompson	Service	09/11/2018	Multiple Emails with Client	0.20	\$250.00	\$50.00
Jason Thompson	Service	09/12/2018	Email to Client	0.20	\$250.00	\$75.00
Jason Thompson	Service	09/19/2018	Telephone call with Non-Party	0.10	\$250.00	\$25.00
Jason Thompson	Service	09/19/2018	Work on Brief in Support of Motion	2.10	\$250.00	\$525.00
Jason Thompson	Service	09/21/2018	Research	2.10	\$250.00	\$525.00
Jason Thompson	Service	09/21/2018	Work on Brief in Support of Motion	2.30	\$250.00	\$575.00
Jason Thompson	Service	09/21/2018	Receive and Consider Documents from Client	0.20	\$250.00	\$50.00
Douglas Hassinger	Service	09/21/2018	Work on Amended Motion	0.60	\$295.00	\$177.00
Douglas Hassinger	Service	09/21/2018	Work on Brief in Support of Motion	1.50	\$295.00	\$442.50
Lance Cowens	Service	09/21/2018	Work on Motion: To Dismiss	1.50	\$295.00	\$442.50
Jason Thompson	Service	09/24/2018	Work on Motion: Amended	1.10	\$250.00	\$275.00
Jason Thompson	Service	09/24/2018	Prepare Certificate of Service	0.10	\$250.00	\$25.00
Jason Thompson	Service	09/24/2018	Research	0.90	\$250.00	\$225.00
Jason Thompson	Service	09/24/2018	Work on Brief in Support of Motion	1.10	\$250.00	\$275.00
Jason Thompson	Service	09/24/2018	Prepare Exhibits	0.40	\$250.00	\$100.00

Katie Hall	Expense	09/24/2018	Reimbursable expense: Cherokee Co. Filing Fee	1.00	\$7.23	\$7.23
Katie Hall	Service	09/24/2018	Finalize Document	0.10	\$175.00	\$175.00
Jason Thompson	Service	09/24/2018	Email from Opposing Counsel	0.10	\$250.00	\$250.00
Jason Thompson	Service	09/25/2018	Receive and Consider Documents from Opposing Counsel : Receive and Consider	0.70	\$250.00	\$175.00
Jason Thompson	Service	09/26/2018	Email from Client: Received on 9/25	0.20	\$250.00	\$50.00
Jason Thompson	Service	09/28/2018	Receive and Consider Documents from Court	0.30	\$250.00	\$75.00

Total	\$4,656.73
Payment (10/01/2018)	-\$4,656.73
Balance Owning	\$0.00

Statement of Account

Outstanding Balance		Current Charges		Payments Received		Amount Due
(\$0.00	+	\$4,656.73	)-(	\$4,656.73	)=	\$0.00

Account	Balance
WELCH General Trust Account Balance	\$8,465.00
Trust Account Balance	\$8,465.00

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Invoice # 13002
 Date: 11/01/2018

Mariko Crittenden
 3-220 Apartment 207
 Miyagi, Chatan, Okinawa
 Japan

Crittenden v Crittenden- Divorce

Team Member	Type	Date	Description	Time	Member Rate	Total
Kate Hall	Service	10/09/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Jason Thompson	Service	10/09/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Samuel Siemon	Service	10/09/2018	Team Strategy Meeting	0.10	\$0.00	\$0.00
Subtotal						\$0.00

Crittenden v. Crittenden - Appeal

Team Member	Type	Date	Description	Time	Member Rate	Total
Kate Hall	Service	10/31/2018	Organize Client's file	0.20	\$175.00	\$35.00
Subtotal						\$35.00
Total						\$35.00
Payment (11/01/2018)						-\$35.00
Balance Owng						\$0.00

Statement of Account

(	Outstanding Balance		Current Charges		Payments Received		Amount Due
	\$0.00	+	\$35.00	)-(	\$35.00	)=	\$0.00

Account	Balance
WFOH A General Trust Account Balance	\$8,465.00
Trust Account Balance	\$8,465.00

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Work in Progress Report (11/09/2018)

Mariko Crittenden

18-01481/Crittenden: Crittenden v. Crittenden - Appeal (Jason Thompson)

Date	User	Description	Note	Quantity	Price	Total
11/07/2018	Jason Thompson	Research		0.50	\$250.00	\$125.00
11/06/2018	Katie Hall	Team Strategy Meeting		0.40	\$175.00	\$70.00
11/06/2018	Jason Thompson	Multiple Emails with Court	*some received on 11.5 and 11.6	0.10	\$250.00	\$25.00
11/06/2018	Josie Slemon	Team Strategy Meeting		0.40	\$0.00	\$0.00
11/06/2018	Jason Thompson	Receive and Consider Documents from Client		0.20	\$250.00	\$50.00
11/06/2018	Jason Thompson	Multiple Emails with Client		0.20	\$250.00	\$50.00
11/06/2018	Jason Thompson	Team Strategy Meeting		0.40	\$250.00	\$100.00
11/06/2018	Jason Thompson	Update Case Notes		0.40	\$250.00	\$100.00
11/05/2018	Lance Gowens	Review Documents		1.00	\$295.00	\$295.00
11/05/2018	Katie Hall	Prepare Certificate of Service		0.20	\$175.00	\$35.00
11/05/2018	Jason Thompson	Research		1.90	\$250.00	\$475.00
11/05/2018	Jason Thompson	Finalize Document		0.30	\$250.00	\$75.00
11/05/2018	Jason Thompson	Work on Brief in Opposition		7.40	\$250.00	\$1,850.00
11/05/2018	Jason Thompson	Email to Opposing Counsel		0.10	\$250.00	\$25.00

11/05/2018	Jason Thompson	Review Documents		0.50	\$250.00	\$125.00
11/04/2018	Jason Thompson	Receive and Consider Documents from Opposing Counsel		1.20	\$250.00	\$300.00
11/04/2018	Jason Thompson	Receive and Consider Documents from Court		0.20	\$250.00	\$50.00
11/01/2018	Jason Thompson	Telephone Call with Client		0.20	\$250.00	\$50.00
10/30/2018	Jason Thompson	Email from Client	*Received on 10.28	0.10	\$250.00	\$25.00
10/30/2018	Jason Thompson	Multiple Emails from Opposing Counsel		0.10	\$250.00	\$25.00
Matter Total:				15.80		\$3,850.00

D18-01481/Crittenden: Crittenden v Crittenden- Divorce (Jason Thompson)

Date	User	Description	Note	Quantity	Price	Total
11/09/2018	Jason Thompson	Review Documents		0.40	\$250.00	\$100.00
11/09/2018	Lance Gowens	Review Documents		0.90	\$295.00	\$265.50
11/08/2018	Jason Thompson	Email to Client		0.10	\$250.00	\$25.00
11/08/2018	Jason Thompson	Work on Motion for Attorney's Fees		3.20	\$250.00	\$800.00
11/08/2018	Jason Thompson	Prepare Affidavit		0.40	\$250.00	\$100.00
Matter Total:				5.00		\$1,290.50
Client Total:				20.80		\$5,140.50
Total:				20.80		\$5,140.50



SUPREME COURT OF GEORGIA

Case No. S19D0350

Atlanta November 15, 2018

The Honorable Supreme Court met pursuant to adjournment.

The following order was passed:

ALAN W. CRITTENDEN v. MARIKO C. CRITTENDEN

Applicant seeks to appeal the trial court's September 28, 2018 order dismissing his complaint for divorce and his emergency petition for custody. He cites this Court's former appellate jurisdiction over "[a]ll divorce and alimony cases." Ga. Const. of 1983, Art. VI, Sec. VI, Par. III (6). However, appellate jurisdiction in this class of cases now lies in the Court of Appeals. See OCGA § 15-3-3.1 (a) (5) ("Pursuant to Article VI, Section VI, Paragraph III of the Constitution of this state, the Court of Appeals rather than the Supreme Court shall have appellate jurisdiction in the following classes of cases: . . . All divorce and alimony cases . . ."). See also Appellate Jurisdiction Reform Act of 2016, Ga. L. 2016, p. 883, § 6-1 (c). No other basis for jurisdiction in this Court is apparent. See generally Ga. Const. of 1983, Art. VI, Sec. VI, Par. II and III. Accordingly, this application is hereby transferred to the Court of Appeals.

All the Justices concur.

SUPREME COURT OF THE STATE OF GEORGIA

Clerk 's Office, Atlanta

I certify that the above is a true extract from the Minutes of the Supreme Court of Georgia.

Witness my signature and the seal of said court hereto affixed the day and year last above written.

Luc C. Hulton , Chief Deputy Clerk

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REMITTITUR

SUPREME COURT OF GEORGIA

Case No. S19D0350

Atlanta, November 15, 2018

The Honorable Supreme Court met pursuant to adjournment.

The following order was passed:

ALAN W. CRITTENDEN v. MARIKO C. CRITTENDEN

This case came before this Court upon an appeal from the Superior Court Court of Cherokee County and it is considered and adjudged that the remittitur be transmitted to that court with the attached decision.

All the Justices concur.

Lower Court Case No.
18CVE0936JH

Costs paid: \$300.00

SUPREME COURT OF THE STATE OF GEORGIA

Clerk's Office, Atlanta November 30, 2018



I hereby certify that the above is a true extract from the minutes of the Supreme Court of Georgia.

Witness my signature and the seal of said Court hereto affixed the day and year last above written.

Lia C. Britton, Chief Deputy Clerk

IN THE SUPERIOR COURT OF CHEROKEE COUNTY
STATE OF GEORGIA

ALAN W. CRITTENDEN,
Petitioner,

vs.

MARIKO C. CRITTENDEN,
Respondent.

Civil Action File Number

18CVE 0936

ORDER DENYING MOTION TO DISMISS APPEAL

Upon consideration of this case, upon evidence submitted as provided by law, it is the judgment of the Court that Respondent's Motion to Dismiss Petitioner's Notice of Appeal be and hereby is DENIED. In denying Respondent's Motion, the Court makes the following findings of fact and conclusions of law:

It is therefore **ORDERED, ADJUDGED and DECREED** that:

1. Petitioner timely filed his Notice of Appeal in the trial court on January 11, 2019. Thereafter, Petitioner requested for the transcript of the hearing in this matter to be prepared, paid all costs for preparation of the record to the Clerk of Court, and submitted payment for preparation of the transcript to the Court Reporter on or before February 6, 2019. The transcript in this matter was not filed with the Clerk of Court until February 24, 2019; and
2. Respondent, by and through counsel, filed her Motion to Dismiss Respondent's Notice of Appeal on or about February 12, 2019. Petitioner filed a Responsive brief on or about February 15, 2019, which was later amended on February 28, 2019.
3. A hearing on the Motion to Dismiss and Respondent's Response thereto was held on April 10, 2019 before the Honorable Jackson Harris.
4. The Court finds that it has subject matter jurisdiction over these issues listed in the parties' respective motions, specifically the propriety of the pending Notice of Appeal.
5. Upon review of O.C.G.A. §§5-6-39, 5-6-42, and 5-6-48, the Court finds that while Petitioner made some erroneous assumptions and was slower than would be ideal, there was no unreasonable delay of the Appeal in this matter. In considering the three-prong analysis set forth in In Re: DMC, 232 Ga.App. 466 (1998), before dismissing a Notice of Appeal the Court must find that the delay in filing the transcript was: (1) unreasonable; (2) inexcusable; and (3) was caused

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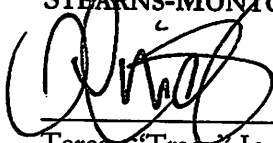
by the appellant. Based on the evidence presented, it appears that Appellant completed all necessary tasks with which he was charged to have the record prepared within thirty (30) days. The Court Reporter in this matter was not able to prepare the transcript within the time allotted based on her rigorous schedule. Therefore, the Court finds that this delay was not unreasonable. Because the Court so finds, it is not necessary to consider the additional prongs of the test set forth in In Re: DMC, 232 Ga.App. 466. (1998). THEREFORE, Respondent's Motion to Dismiss is hereby DENIED.

6. The parties, through counsel, have agreed on the record that the transcript of the hearing of today's date need not be included in the record. Therefore, there shall be no further delay and Appellant shall take every action to have the record transmitted to the Court of Appeals so that this matter can be heard on the merits.

SO ORDERED this _____ day of _____, 2019.

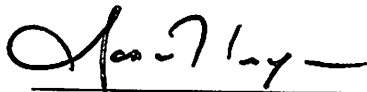
The Honorable N. Jackson Harris, Senior Judge
Cherokee County Superior Court

Prepared and presented by:
STEARNS-MONTGOMERY & PROCTOR



Teresa "Tracy" Jo Crider
Georgia Bar No. 198276
Attorneys for Petitioner

Approved as to form:



N. Jason Thompson
The Siemon Law Firm, P.C.
Georgia Bar No. 660911
Attorneys for Respondent

THE SUPERIOR COURT OF CHEROKEE COUNTY

BLUE RIDGE JUDICIAL CIRCUIT
STATE OF GEORGIA

ALAN W. CRITTENDEN,)	
)	
Plaintiff,)	
)	
vs.)	
	)	CASE NO.: 18 CVE 0936
MARIKO C. CRITTENDEN,)	
)	
Defendant.	)	HEARING
)	

The transcript of the proceedings held before the
HONORABLE LARRY SALMON, SENIOR JUDGE, commencing at the
Cherokee County Justice Center, Canton, Cherokee County,
Georgia, on Tuesday, the 14th day of August, 2018.

LEE H. PETUSKY, CCR
Blue Ridge Judicial Circuit
P.O. Box 3294
Rome, Georgia 30164
(706) 232-8866
299a

APPEARANCE OF COUNSEL:

FOR THE PLAINTIFF: D. KENT SHELTON, ESQ.
Attorney at Law
305 Lawrence Street
Marietta, GA 30060
678-945-7550
kent@kentsheltonlaw.com

FOR THE DEFENDANT: N. JASON THOMPSON, ESQ.
Attorney at Law
The Siemon Law Firm, PC
347 Dahlonaga Highway
Cumming, GA 30040
770-521-4316
jthompson@siemonlaw.com

LEE H. PETUSKY, CCR
Blue Ridge Judicial Circuit
P.O. Box 3294
Rome, Georgia 30164
300a (706) 232-8866

1 (Canton, Cherokee County, Georgia, Tuesday, the 14th day of
2 August, 2018, in open court.)

3 **THE COURT:** Okay. What do we have? And I've -- you
4 may not have been here at 9:00 when I was whining about
5 not having any access to the electronic records. I'm a
6 visiting Judge, so I don't have the magic number yet and
7 there's no computer up here, I don't think. All that's to
8 say, what are we here for?

9 **MR. THOMPSON:** Your Honor, we are here on Defendant's
10 Motion to Dismiss for lack of subject matter jurisdiction,
11 personal jurisdiction, and venue.

12 **THE COURT:** Okay.

13 **MR. SHELTON:** Also followed by, depending on how you
14 rule on that, sir, a temporary. It's a divorce.

15 **THE COURT:** All right. All right. Are you ready for
16 the Movant?

17 **MR. THOMPSON:** Yes, Your Honor. Do you have access
18 to a physical file so you can --

19 **THE COURT:** (Interposing) I've got access to what you
20 tell me.

21 **MR. THOMPSON:** Oh, okay. All right. Thank you. I
22 was just going to offer up some things.

23 Your Honor, on about May 30th, Plaintiff filed for
24 divorce here in Cherokee County against my client, the
25 Defendant. The Defendant and Plaintiff were married in

1 Okinawa, Japan, if my memory serves correctly, and my
2 client was actually born in Okinawa, Japan.

3 Mr. -- the Plaintiff here has resided in Georgia
4 until he joined the Marine Corps and in the Complaint for
5 Divorce, he'll allege that the parties -- or that
6 Plaintiff had been a resident of Georgia for six months
7 immediately preceding the filing of this action.

8 And, Your Honor, we -- that would be our first area
9 of contention, is to say that that is not true and in
10 looking at that, we look at the aspects of being a bona
11 fide resident. And the first thing I would point to is in
12 Mr. Crittenden's Affidavit for his emotion (sic) -- or his
13 Motion for Emergency Hearing, he stated that he was a
14 resident of Okinawa, Japan, and that was back in June.

15 So then, when, you know, we start getting this case
16 and thinking about it, opposing Counsel's argument, and
17 whole argument, was that there was -- he was a resident of
18 Georgia based on the fact that the parties had filed state
19 income taxes in Georgia.

20 So when we started looking at the Petition and
21 thinking about everything from top to bottom, we notice
22 that, one, there was no physical address listed anywhere.
23 Everything is an APO Box. So, for, instance in the UCCJA
24 statement it says: Children have been with the parents
25 for five years in Okinawa, Japan. Here is mother's

1 address, Okinawa, Japan. Here is father's PO Box. At no
2 point ever, in any motion, in any pleading has there ever
3 been any statement that ties Plaintiff to Cherokee County.

4 So then when we were looking at the case further, the
5 Petition says -- or the Complaint for Divorce says that my
6 client is subject to the jurisdiction of the Court because
7 of the Domestic Long Arm Statute.

8 We look at 9-10-61 for that and one of the
9 requirements is a marital residence. My client has never
10 been to Georgia. She is a Japanese dual citizen, so she
11 has dual citizenship in the United States. Her father was
12 in the military. Her mother was a Japanese national,
13 therefore, she is a dual citizen. She has never been to
14 Georgia.

15 The minor children, by way of her being a citizen,
16 both of those children are, therefore, citizens. But
17 there is no way the burden was met under the Long Arm
18 Statute to show that there's personal jurisdiction over my
19 client.

20 And then, when we look at venue, if her only contact
21 with Georgia was filing a state tax return, in which she
22 had no income, it was merely for the benefit of his
23 deduction, then I'm not sure Cherokee County is proper
24 venue. No Affidavit, nothing, has been linked this County
25 -- or linked this case to Cherokee County.

1 And, Your Honor, that's where we would start this
2 argument.

3 **THE COURT:** All right. What -- what's the response?

4 **MR. SHELTON:** Judge, our response is that, to fill in
5 the facts a little bit and give you a little more
6 information, Mr. Crittenden is a member of the active
7 component of the United States Army (sic) -- I'm sorry,
8 the United States Marine Corps. And his parents --

9 **THE COURT:** (Interposing) That'll get you in trouble.

10 **MR. SHELTON:** We've had some conversations about it,
11 sir.

12 **THE COURT:** All right.

13 **MR. SHELTON:** My dad was a Marine. He was a Marine.
14 So we -- we've had some off-line discussions about that
15 already.

16 **THE COURT:** All right.

17 **MR. SHELTON:** And they've even called each other
18 names and stuff. It's okay. Jarhead was the name.

19 Anyway, Mr. Crittenden and Ms. Crittenden were
20 married in 2004. They lived for a while in Louisiana.
21 They lived for a while in California. All the while, he's
22 been in the military, he joined the military 2000. Okay?

23 And then he got orders to go to Japan, to Okinawa,
24 and then while he lived in Okinawa, they continued to file
25 joint income taxes here. He's voted absentee here in

1 Georgia. I think the evidence is going to be that she --
2 she doesn't vote. She doesn't have a driver's license.
3 She never had a driver's license in Japan. She never
4 voted in Japan. Perhaps she was born in Japan. I think
5 her mother is Japanese. Her father was military and over
6 there and met her -- met the mother at some point.

7 In any event, Ms. Crittenden has never done anything
8 to establish residency in Japan. She does not -- she's
9 only in Japan because of his status in the military.
10 Right?

11 MR. CRITTENDEN: (Nods head in the affirmative.)

12 MR. SHELTON: So she's in Japan now by the way. I'm
13 not sure if you got that fact or not. They have two
14 children together. One born in 2011 and one born in 2014.
15 The younger child was born on a military post in Okinawa.

16 All right. Any time that the United States puts any
17 soldier on foreign soil, there is an agreement, not a
18 handshake, but a formal agreement that is almost like a
19 treaty between the two nations. It's called a Status of
20 Forces Agreement, also known as a SOFA.

21 THE COURT: (Interposing) That's one reason we got
22 out of the Middle East, I'm told.

23 MR. SHELTON: That's my understanding --

24 THE COURT: (Interposing) One of the countries.

25 MR. SHELTON: That's my understanding too. That's

1 the reason why we pulled out of Iraq when we did. We
2 couldn't get what we wanted -- we couldn't prosecutorial
3 immunity for our soldiers and that's always been a problem
4 in Okinawa. That's a recurring annual theme over there.

5 So the Status of Forces Agreement is what puts Mr.
6 and Ms. Crittenden and their two children legitimately on
7 the soil of Japan and that's the only reason. She never
8 made any kind of application for residency status until
9 after he had already filed for divorce and after he had
10 already left and -- and changed his station and got orders
11 to go to Maryland.

12 So our contention is that she has always been, always
13 enjoyed being a United States citizen. Her passport says
14 that she's a United States citizen. Other documentation
15 says that she's a United States citizen. So she's not a
16 Japanese citizen. She may have Japanese citizenship.
17 That may be established, but even if it is, that doesn't
18 mean that this isn't the -- this is the only court that
19 has jurisdiction.

20 When did he left Japan, -- Mr. Crittenden left Japan,
21 the -- Ms. Crittenden decided to stay. She hid out, hid
22 the children. They were all supposed to move to Maryland.
23 She decided not to.

24 The children are now in Japan illegally. They are
25 illegal immigrants. So is she, although I think she may

1 have applied for residency status, she was not a resident
2 of Japan when this divorce was filed.

3 So that brings us to, I guess, three components.
4 I've handled a few of these cases over the years, some in
5 Tennessee, some in Texas, some here. What does the Court
6 have the authority to hear? Well, you've got to consider,
7 can you get them -- can you divorce them? I say, yes. Do
8 you have authority to hear division of property and
9 assets? Yes. Although that's not an issue in this case.
10 And do you have jurisdiction to hear custody about the
11 children? And, of course, I say, yes, because of the
12 UCCJEA. There has been no custody determine --
13 determination anywhere.

14 Let me back up. I quote Article 9, Section 2 of the
15 Status of Forces Agreement that says, if a military person
16 is in Japan under the SOFA and under SOFA status, neither
17 that servicemember nor their dependents will acquire any
18 type of rights under Japanese law to prevail -- avail
19 themselves of Japanese law.

20 So when I consider this and I consider the
21 jurisdictions that were available to hear this divorce,
22 this is the only one that would be available. He lives in
23 Maryland now. He was ordered to Maryland. He was in
24 Japan on orders but under SOFA status, along with his wife
25 and two children.

1 And now, I thought about, well, they lived together
2 in Louisiana. Okay. Well, Louisiana certainly doesn't
3 have jurisdiction over them because it's been a long time
4 since they were there and neither does California.

5 So if jurisdiction and venue to hear the entire
6 divorce, including the custody issues, is not in Cherokee
7 County, then he's left without a remedy. Because even if
8 she has applied for residency status in Japan, she doesn't
9 have it yet and he's incommunicado with his children.

10 Well, we -- we did the same thing --

11 **THE COURT:** (Interposing) Well, if I had -- if I had
12 saved this case to last, I wouldn't have gotten to it.
13 Okay.

14 I'm ready to hear your evidence on the Motion to
15 Dismiss and we'll see where -- if anywhere to go after
16 that.

17 **MR. THOMPSON:** Thank you, Your Honor. If I may
18 approach, Your Honor, to give --

19 **THE COURT:** (Interposing) Yes, sir.

20 **MR. THOMPSON:** -- this is the Affidavit that I had
21 filed with the Court of my client for your review.

22 (Whereupon, Counsel approaches and document is presented to and
23 reviewed by the Court.)

24 **MR. THOMPSON:** Your Honor, I think the part that was
25 being missed in opposing Counsel's argument just there is

1 he said, the only reason that my client is in Japan is by
2 virtue of his service in the Marine Corps, which is not
3 true. She was born in Japan. She was a Japanese citizen
4 before she ever met Mr. Crittenden. She lived in Japan.
5 She lives in Japan now. Her family, her mother and
6 father, both live in Japan.

7 The Army, and I -- and I understand there's a
8 difference between Army and Marine Corps, the Army puts
9 out an Article for their servicemembers saying, divorce in
10 Japan. And it very clearly states that if a servicemember
11 is married to someone in Japan who is a Japanese citizen,
12 the Japan Courts can hear the divorce. That has been
13 completely ignored in every argument.

14 Because she was born a citizen, she has applied for
15 residency and it was granted, but she's there legally
16 because she was born there. Japanese immigration law says
17 that if you are a child of a Japanese national, only one
18 parent has to be a Japanese national for you to become a
19 citizen and that's a birthright. One which the Defendant
20 has. One which both of his children have and still have
21 to this day. So to call them illegal immigrants is kind
22 of a slap in the face to their heritage.

23 Nonetheless, the children, one was born in Georg --
24 or, excuse me, one was born in Japan. One was born in
25 California. Neither of them were born in Georgia. They

1 have never lived in Georgia. Opposing Counsel talked
2 about taxes and voting absentee. Well, there's a case,
3 Your Honor, that he cited in his response, if I may
4 approach?

5 (Whereupon, Counsel approaches and document is presented to the
6 Court.)

7 **MR. THOMPSON:** *King versus Marshall*, and I've taken
8 liberties to highlight and to underline what I'm going to
9 be talking about in this case.

10 This is a case kind of like this where there's a
11 servicemember and they're trying to get jurisdiction and
12 venue and he had paid taxes in Alabama.

13 But where this case is different is he was caring for
14 his elderly father in Alabama. Vehicles were registered
15 in Alabama. The wife was living in Alabama and then, I'd
16 like you to look over on the next page, it talks about
17 being in the jurisdiction and must actually reside there
18 with the intention of remaining.

19 Nothing in these pleadings mention Cherokee County.
20 No testimony. No affidavit. The Affidavit, to the
21 contrary, says, I live in Okinawa, Japan.

22 May I approach, Your Honor?

23 **THE COURT:** Uh-huh (affirmative).

24 **MR. THOMPSON:** This is Mr. Crittenden's Affidavit.

25 **THE COURT:** Okay.

1 (Whereupon, Counsel approaches and document is presented to the
2 Court.)

3 **MR. THOMPSON:** And, number one, he didn't say, I,
4 Alan Crittenden, reside at Okinawa, Japan, and Cherokee
5 County. He said, I reside in Okinawa, Japan. He was not
6 a resident of Georgia for six months prior to this. He
7 may have voted here, but when you join the military, you
8 have to pay taxes and to change residence and domicile,
9 you have to actually leave with the intention of residing
10 there indefinitely. As opposing Counsel said, that was
11 his permanent duty station because he was ordered there.

12 Now, when they came to the United States, to
13 Louisiana and California, those were temporary
14 deployments, I believe. Nonetheless, they didn't come to
15 Georgia.

16 So the minimal contact he's talking about would not
17 be minimal because it doesn't reach -- or the elements
18 that are required for the Georgia Long Arm Statute.

19 The SOFA that he talks about, that is true. If a
20 servicemember is married in Japan, they can't use being in
21 Japan to get legal immigration status. SOFA doesn't apply
22 to her. Number one: It was canceled on July 1st. Two:
23 She was a citizen, born in Japan before they ever met. So
24 I'm not exactly sure how SOFA even applies because it's
25 very narrow.

1 Your Honor, another document --

2 **THE COURT:** (Interposing) Well, now, I've been
3 presented an Affidavit of Mr. Crittenden and I have been
4 presented an Affidavit of Ms. Mariko Crittenden, but I
5 have been presented it, are these items offered as
6 evidence and, if so, is there an objection?

7 **MR. THOMPSON:** Well, right now, they're just a part
8 of the record, as what we have filed.

9 **THE COURT:** What you have filed?

10 **MR. THOMPSON:** Yes, sir.

11 **THE COURT:** Okay. All right. Thank you. Thank you.

12 **MR. THOMPSON:** Yes, Your Honor.

13 **THE COURT:** I told you I didn't know what was in the
14 file.

15 **MR. THOMPSON:** I'm just trying to give you what you
16 need.

17 **THE COURT:** Thank you. Thank you.

18 **MR. THOMPSON:** Yes, Your Honor. So going back, just
19 to re -- to reiterate, there's no physical address for
20 Cherokee County. His Affidavit says Japan. The case law
21 is not on point. There is nothing that shows that Mr.
22 Crittenden moved to Japan and intended to come back here.

23 They own no property or my client deposes in her
24 testimony that they're -- they own no property.

25 The children are not here. They are with her and her

1 family. They still live on the island of Japan.

2 So we really don't have subject matter jurisdiction
3 because of the six-month requirement. We don't have
4 personal because the Long Arm Statute is not met at all.

5 And something that we haven't talked about is the
6 non-convenient forum. He lives in Maryland. She lives in
7 Japan. The children are in Japan. They lived in Japan
8 from the beginning of the marriage to the end, with the
9 exception of deployments. All the witnesses are in Japan.
10 When I want to put my client up on the stand, it's
11 inconvenient. This is a non-convenient forum if there
12 ever was one.

13 But the argument is being made that if this Court
14 does not hear it, no other Court can, but that isn't true
15 because she's a Japanese citizen. And because she's a
16 Japanese citizen, the Japanese Court can hear the
17 argument.

18 So to have my client put the kids on a plane and come
19 to Georgia, him come to Georgia, it doesn't make sense.
20 This should be heard in Japan and our Motion to Dismiss
21 should be granted on the grounds of jurisdiction and
22 venue.

23 That's all, Your Honor.

24 **THE COURT:** All right.

25 **MR. SHELTON:** Sir, I would call Alan Crittenden to

1 the stand, please, sir.

2 **THE COURT:** All right.

3 (Whereupon, the witness takes the witness stand.)

4 **MR. THOMPSON:** Your Honor, I -- I'm going to object
5 and may we approach, please?

6 **THE COURT:** Yes.

7 **MR. THOMPSON:** Thank you.

8 (Whereupon, Counsel approaches and the following Bench
9 conference is had.)

10 **MR. THOMPSON:** Your Honor, when this was scheduled,
11 we -- we had call with -- or I had a call with chambers
12 (sic) and I asked if I needed to do a Motion for my camera
13 (sic) -- or my client to be heard over the phone. And the
14 Clerk came back and told me that no evidence -- we would
15 not be putting up witnesses and my client didn't even need
16 to be here. And I relied upon the Court's statement to
17 that. So with him putting up, you know, witnesses --

18 **THE COURT:** (Interposing) Now -- now -- now, walk me
19 through that again now. Let's -- let's make sure I
20 understand who you were talking to and who said what.

21 **MR. THOMPSON:** The Judge's Clerk, a young man, called
22 my office and said, hey, I want you to know this is here.
23 You know, we have this hearing scheduled and you had
24 called me and I'm calling you back.

25 And I said, I need my client to come here from Japan.

1 So I'm either going to have to do a Motion to hear her via
2 phone or Skype or something. And he said, no, we're not
3 going to have witnesses. It's just going to be argument
4 between the attorneys. And I, obviously, relied upon
5 that. If we go forward, we go forward. But I just want
6 it to be on the record that that was what I was instructed
7 in preparation for this hearing.

8 **THE COURT:** Okay.

9 **MR. SHELTON:** I was not contacted by the Judge's
10 Office regarding that. I never would have agreed to it.
11 My client is here to offer testimony both to the Motion to
12 Dismiss and the temporary hearing, if we get to a
13 temporary hearing. There's evidence I need to put into
14 the record and he's the only way I can do it.

15 **THE COURT:** Is that -- and I think if Counsel states
16 in his place what he has just told me about, the
17 information he received about no evidence, -- are you
18 stating that to the Court in your place?

19 **MR. THOMPSON:** Excuse me, Your Honor? I'm stating?

20 **THE COURT:** You -- you told me that you talked with a
21 member of the Judge's staff. Now, are you stating that in
22 your place as an attorney?

23 **MR. THOMPSON:** Yes, Your Honor.

24 **THE COURT:** All right. Okay. You're both going to
25 be unhappy because I'm going to continue the whole thing.

1 You're both going to be unhappy, but -- because you had no
2 way of knowing what you have been told and if you were
3 told not to be prepared for evidence, you should not be
4 prepared for evidence.

5 So that -- I'm continuing the case. I'm sorry,
6 gentlemen, but that's what we're doing.

7 MR. SHELTON: The whole thing?

8 THE COURT: The whole thing. The whole thing. All
9 right.

10 MR. THOMPSON: Thank you, Your Honor.

11 MR. SHELTON: Okay, Judge. Thank you, sir.

12 THE COURT: Well, you can come down, sir.

13 (Whereupon, the witness exits the witness stand.)
14

15 * * * * *

16 Whereupon, the proceedings are concluded.

17 * * * * *
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19
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C E R T I F I C A T I O N

STATE OF GEORGIA)
COUNTY OF FLOYD)

I, **LEE HALL PETUSKY**, Certified Court Reporter and Notary Public in and for the State of Georgia, do hereby certify that the foregoing testimony was taken down by me, as stated in the caption; and the questions and answers were reduced to print by me; that the foregoing pages 03 through 18 represent a true and correct, and complete transcript of the evidence given on Tuesday, the 14th day of August, 2018, that I am not a relative, employee, attorney, or counsel of any of the parties; am not a relative or employee of attorney or counsel for any of said parties; nor am I financially interested in the action.

This certification is expressly withdrawn and denied upon the disassembly or photocopying of the foregoing transcript of the proceedings or any part thereof, including exhibits, unless said disassembly or photocopying is done by the undersigned Certified Court Reporter and the original signature and seal is attached thereto.

This the 14th day of February, 2019,



LEE HALL PETUSKY, CCR
Original Certificate B-2110

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