

Beginning with this issue, PHILIPPINES is publishing a roster of Filipinos whose distinguished service to the United States and to their country have won for them official recognition or popular acclaim. The list will include the name, citation if any, and as much biographical data as is available here; it is intended to provide a reference source to those who would note the part that Filipinos have played, and are playing, in this war

Jose Calugas

Citation: "THE CONGRESSIONAL MEDAL OF HONOR TO JOSE CALUGAS, Sergeant. Battery B. 88th Field Artillery, Philippine scouts. United States Army for conspicuous gallantry and intrepidity above and beyond the call of duty in action with the enemy at Culis, Bataan Province, Philippine Islands, January 16, 1942. When the battery gun position was shelled and bombed until one piece was put out of action and casualties caused the removal of the remaining cannoneers to shelter. Sergeant Calugas, mess sergeant of another battery, voluntarily and of his own accord, proceeded 1,000 yards across the shell swept area to the gun position and joined the volunteer gun squad which fired effectively on the enemy although heavy bombing and shelling of the position continued."

To a Filipino soldier belongs the signal distinction of wearing the first Congressional Medal of Honor awarded in this war. This medal—the highest that the United States can bestow, was given to José Calugas, a sergeant in the Philippine Scouts.

He was born in 1908 in a small barrio called Tagsing in the town of Leon, Iloilo far from Culis in Bataan where he showed his heroism. His people are farmers. He attended and finished his high school in Iloilo, and enlisted in the Philippine Scouts in 1930—where he has an excellent record. A small man, he is 5 feet, 4 inches tall and weighs 116 pounds. He is married and has one son.

The action for which the award was made took place near Culis, Bataan, on January 16, 1942. Culis is a small barrio of about two thousand people near the town of Hermosa in the northeastern part of Bataan. The village nestling at the foot of the Bataan and Zambales hills, is only two miles from the picturesque military road that connects Pampanga with the Olongapo Naval Base. The place was thick with woods and underbrush and swift streams. But the Japanese had already captured that mili-

Jesus A. Villamor

Citation: "The DISTINGUISHED SERV-ICE CROSS is awarded to Jesus A. Villamor, Captain, Air Corp. Philippine Army, for extraordinary heroism in action at Zablan Field. Quezon City. Philippine Islands. December 10, 1941. In the face of heavy enemy fire from strong enemy air forces. Captain Villamor led his flight of three pursuit planes into action against attacking Japanese planes. By his conspicuous example of courage and leadership, and at great personal hazard beyond the call of duty, his flight was enabled to rout the attacking planes, thereby preventing appreciable damage to material at this station.

Captain Villamor is also awarded THE OAK LEAF CLUSTER. to be worn with his Distinguished Service Cross for the following act of extraordinary heroism in action near Batangas. Philippine Islands. December 12, 1941: During an attack on the airdrome at Batangas by approximately fifty-four Japanese bombers, Captain Villamor took off from that field leading six pursuit planes and engaged the enemy. By this heroic action against enormous odds part of the attacking planes were driven off, one of the enemy planes being destroyed by fire from Captain Villamor's planes.

In contrast to Sergeant Calugas' victory on land, Captain Villamor's two victories have been in the air. His two awards are the result of two daring adventures in the sky,

Behind Jesus Villamor's background is a wealth of culture and high position which could have easily assured him a life of professional ease. But he chose to pioneer in Philippine Aviation. Six years younger than Calugas, Jesus is the youngest son of one of the Island's most distinguished jurists, the late Ignacio Villamor, Supreme Court Justice and first Filipino President of the University of the Philippines. Jesus took up commercial aviation, and, later he was sent

Jose Calugas (Continued)

tary road and cut off Olongapo. A successful stand at Culis had to be made to allow more time for the soldiers in the rear to strengthen their defenses.

This the Japanese knew. And on the morning of January 16th, they decided to wipe out all the batteries above the Culis sector with synchronized air and artillery bombardment of the defender's battery emplacements. Battery B to which Sergeant Calugas belonged was not in action that day. Another battery was answering the cannon fire and severe bombings. Sergeant Calugas was at his post in the kitchen.

Suddenly one gun was pur out of commission. All the cannoneers were killed or wounded. Upon seeing this, Sergeant Calugas voluntarily and without being ordered ran 1,000 yards across the shell-swept area to the gun position. Exposed to increasing shell fire, surroundered by the dead and mangled bodies of his comrades, he successfully organized a squad to place the gun back in commission. By their gallantry in action these men were able to stop the advancing enemy for several days.

Sergeant Calugas' present whereabouts are not known, it is presumed that he is in a Japanese prison camp.

Here and There (Continued)

Under the present law, it has been held that while Filipinos may not be classified as aliens, they can not be considered citizens of the United States; and, therefore, can not enjoy the resident's hunting and trapping privileges in Alaska. They have been classified as non-residents and have been paying \$50 license for large game and \$10 for small game instead of the \$2 for both large and small game licenses charged to residents.

Citizens of the Commonwealth of the Philippines are not prohibited by law from engaging in commercial fishing in the Territorial waters of Alaska.



ONLY Filipinos who have served or hereafter serve honorably in the military or naval forces of the United States during the present war are eligible for naturalization. Pending in Congress, however, is a bill "to authorize the naturalization of Filipinos who are permanent residents of the United States."



NDER the Philippine income tax law, every citizen of the Commonwealth of the Philippines, whether residing at home or abroad, having a gross income of P1,000.000 or over, including dividends, for the taxable year, is required to file income tax returns with the Philippine Collector of Internal Revenue.

During the present war emergency, Philippine income tax returns may be filed with the Office of the Resident Commissioner of the Philippines at 1617 Massachusetts Avenue, N. W., Washington, D. C. Payment should be made out in United States currency, in favor of the Philippine National Bank, New York Agency.

Jesus A. Villamor (Continued)

to Randolph Field, Texas, to study military aviation. He also went to Kelly and Chanute Fields and specialized in aerial photography.

Back home after his brief stay in America, he taught other Filipino boys how to fly. He was aware of the coming of war and so prepared himself for that.

In his first adventure against the enemy, that won him the Distinguished Service Cross, he displayed coolness and courage in the face of overwhelming odds.

Two days after his first encounter, on December 12, 1941, the airdromes in Batangas province were besieged by fifty-four Japanese bombers. This time Villamor had six planes only, but the olds failed to daunt him. He said, "I got so mad, I forgot to be scared."

Later he saw a second flight of twenty-seven planes which he thought were Americans. He found out his mistake in time and forthwith led his group in a headlong charge that broke the enemy's formation and drove them off.

Villamor was last heard of from Australia where he sent a card to his friends in the First Filipino Infantry in California with the message, "See you in Manilat"

UNDER the recent ruling of the United States Commissioner of Internal Revenue, wages or salaries received by Filipino citizens from other sources than the Philippine Government, for services rendered in this country, are subject to the Federal income tax and such Filipino citizens should file their income tax returns with the Federal Government, and pay the corresponding income tax to the United States Government.

The allowance paid by a foreign government to cover the living expenses of students sent by that government to the United States for advanced training is not subject to income tax. Any amount paid by an employer to such student is considered compensation for services performed in the United States and is taxable to the student.

The Philippine Library of Information, located in the Philippine Commonwealth Building at 1617 Massachusetts Avenue, N. W., was organized early this year, under the Office of Special Services of the Philippine Commonwealth, to serve as a clearing house for information about the Philippines.

It maintains close relations with the Library of Congress and the libraries of other governments and agencies; it provides data to other offices of the Commonwealth and to the general public, Filipinos and Americans, for use in speeches, pamphlets, magazine articles, feature stories, radio programs; and it gives assistance to schools and other organizations preparing study-programs, bibliographies, and related materials on the Philippines.

Solomon V. Arnaldo, formerly assistant professor in library science at the University of the Philippines, is chief of the Library and Miss Remedios C. Vergara is the librarian.