

R E S T R I C T E D  
HEADQUARTERS NINTH UNITED STATES ARMY  
Office of the Commanding General

MEMORANDUM )  
NUMBER 141 )

APO 339  
8 April 1945

- I. CASUALTY REPORTING. 1. Rescissions. Memorandum No 53, 1944 and all changes thereto; Section III, Memorandum No 147, 1944; Section II, Memorandum No 62, 1945; Section II, Memorandum No 109, 1945; Section VII, Memorandum No 115, 1945; and 1st Ind, this headquarters, 15 March 1945, 704.1 CNMAG-BC (2 Mar 45), to Letter, Hq European Theater of Operations, U. S. Army, AG 705 MRGA, 2 March 1945, subject: "Standard Hospital Admission and Disposition Report, WD, AGO, Form R-5013 (Modified)".
2. Reference. Circular No 31, Hq European Theater of Operations, U. S. Army, 23 March 1945.
3. Application and Scope. The provisions hereof apply to all persons serving in this command subject to military law under Article of War 2, including civilians accompanying or serving with the Army, who become casualties.
4. Purpose. Casualty reports are rendered for the purpose of providing the War Department with prompt, complete and accurate information on each individual casualty in order that the emergency addressee and next-of-kin may be notified accordingly.
5. Accuracy and Promptness. The need for accuracy and promptness in reporting casualties cannot be over-emphasized. The element of time involved will be thought of in terms of hours rather than days. The highest possible priority will be given every phase of casualty reporting.
6. Responsibility. The prompt and accurate reporting of casualties is a command function. In order to maintain a constant check on the efficiency of the system of handling all matters relating to casualty reporting, all commanders will cause frequent command and technical inspections to be made. Inspections will completely cover all activities relating to the subject, including:
- a. Unit Personnel Sections.
  - b. Army Post Office (casualty mail sections).
  - c. Unit Censors.
  - d. Casualty Sections.
  - e. Graves Registration Units.
  - f. Hospitals (Admission and Disposition Reports and Progress Reports).
  - g. Provost Marshal (stragglers, arrests, etc).
  - h. Machine Records Unit.
  - i. Casualty Report Transmission Service.
  - j. All other installations and/or individuals concerned in any manner with matters connected, directly or indirectly, with casualty reports.
7. Notification to Emergency Addressee. a. The original notification to the emergency addressee or next-of-kin of all casualties occurring in this theater will be made by The Adjutant General, Washington, D. C., except when the emergency addressee or next-of-kin resides in this theater, in which case such notification will be made by the theater commander.
- b. Commanders will take action to insure that emergency addressee information on file in the Office of The Adjutant General, Washington, D. C., is, at all times,

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current, in accordance with instructions contained in Sections II and III, WD Circular No 447, 1944.

8. Release of Casualty Information. No casualty information of any kind, including injuries or death by accident or natural causes, will be included in any correspondence written to relatives or friends by personnel of this command subject to military law, except:

- a. Letters of condolence, as authorized in paragraph 24, below.
- b. Letters in reply to letters of inquiry from relatives and friends, prepared in accordance with the provisions of paragraph 11, below.
- c. Letters written by personnel concerning their own relatives after it is positively known that the emergency addressee or next-of-kin has been officially notified of the casualty by the War Department. In the absence of such positive knowledge, it may be assumed that such notification has been sent to the emergency addressee or next-of-kin thirty (30) days after the official report has been forwarded from the unit, and,
- d. Letters may be written by or for personnel concerning their own wounds or injuries (battle or non-battle) five (5) days after the wounds or injuries have been incurred. Where letters are written for patients in hospitals, great care will be exercised to insure that the letter is dated the same day as dictated. No reference to the engagement during which wound or injury was incurred will be included in such letters until security restrictions covering such engagement have been lifted.

9. Correspondence Written by Members of the American Red Cross. Except as indicated in paragraph 8 d, above, personal or official correspondence written by members of the American Red Cross containing information pertaining to battle or non-battle casualties will, if the addressee resides in the United States, be sent to the Home Service National Headquarters, American Red Cross, Washington, D. C., for clearance with the War Department prior to their release to the addressee. If the addressee resides in the United Kingdom, the casualty status of the person concerned will be obtained by the American Red Cross from AG Casualty Division, Headquarters European Theater of Operations, U. S. Army, APO 887, prior to release.

10. Individuals of Public Interest. Under no circumstances will casualty information of any kind on any individual, regardless of the public's interest in such individual, be released for publication before the official notification of such casualty has been made to the emergency addressee or next-of-kin by the War Department. In order to avoid delay in release of such information to the press, notification will be made by radio or telephone to the Casualty Division of the Adjutant General's Office, this headquarters, rear echelon, followed by the appropriate casualty report and a complete statement of the circumstances surrounding the occurrence of the casualty.

11. Inquiries from Relatives and Friends. a. Direct inquiries to units of this command seeking information concerning individual casualties, will be answered by individual letters which will contain replies to all queries in the letters of inquiry, all available details of the circumstances surrounding the occurrence of the casualty, insofar as is consistent with security regulations, and any other information of a personal or sentimental nature which may be of comfort to the addressees. Such letters will be prepared in the same style as a letter of condolence.

b. Letters will be carefully checked at each casualty section through which they pass for accuracy as to name, grade, serial number and type of casualty and for



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violation of security regulations.

c. Such letters will be forwarded through casualty channels to this headquarters (Attention: AG Casualty Division), in triplicate, accompanied by a franked envelope addressed to the inquirer. No letter of transmittal is required.

12. Official Inquiries. Official casualty inquiries will be acted upon immediately and, in the case of inquiries from higher headquarters, where replies cannot be dispatched within twenty-four (24) hours, this headquarters will be advised of the date on which a reply may be expected.

13. Types of Casualties. a. Battle: All casualties due to enemy action are battle casualties. They are grouped under the following categories:

- (1) Killed in action.
- (2) Died as a result of wounds received in action.
- (3) Died as a result of injuries received in action.
- (4) Seriously wounded in action.
- (5) Seriously injured in action.
- (6) Slightly wounded in action (requiring hospitalization in excess of twenty-four (24) hours).
- (7) Slightly injured in action (requiring hospitalization in excess of twenty-four (24) hours).
- (8) Missing in action, presumed to be the result of enemy action.
- (9) Captured (only when it is definitely known that the person was captured, will he be reported in this category).
- (10) Known to have been interned in neutral country as result of enemy action, and,
- (11) Seriously ill, gas casualty.

b. Non-battle: All casualties not due to enemy action are non-battle casualties. Reports of non-battle casualties will be submitted only on personnel who are missing, dead or interned. Seriously ill non-battle casualty personnel will be reported by hospitals as provided in paragraph 23 b, below.

14. Determination of Injury or Death. a. Due to Enemy Action: (1) When injury or death (other than death from disease) occurs as a direct result of enemy action during an engagement or otherwise.

(2) When injury or death (other than death from disease) occurs while immediately engaged in, going to, or returning from a combat mission, whether or not directly due to enemy action.

(3) When injury or death is the result of any act of the United States or allied forces while engaging the enemy.

b. Not Due to Enemy Action: All casualties not listed in paragraph 13 a, above, are non-battle casualties (such as non-battle incurred injuries, frostbite, trench-foot, immersion foot, normal illnesses, disease, self-inflicted wounds or suicides).

15. Determination of Status. a. Deceased: Any person will be reported deceased when there is reasonably conclusive evidence of death or when there are circumstances that lead to no other logical conclusion.

(1) In applying the term "reasonably conclusive evidence of death" it must be kept in mind that circumstances indicative of death are not always reasonably conclusive evidence.

(2) A report of death based on testimony concerning an aircraft crash behind enemy lines and beyond the scope of investigation by our forces is of questionable accuracy no matter how severe the crash described by the witness. Such testimony is indicative but not reasonably conclusive evidence of death.

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(3) Submission of reports of death on personnel who, after suffering severe wounds or injuries or being last seen in a highly perilous situation, are left behind in territory occupied by the enemy or over-run by enemy counter-attack are also of questionable accuracy. The possibility of capture by the enemy and eventual recovery in this type of case make decision as to the fate of such personnel highly susceptible to error.

(4) Conversely, in the absence of identified remains of the deceased, reliable reports of death can be submitted if casualty occurs in territory controlled by Allied forces where facilities for complete investigation and thorough search exist. This is particularly true in the case of surface craft and aircraft lost in allied-controlled waters where prompt and thorough search fails to recover all personnel involved. The rescue or recovery of the remains of a portion of the group involved in such an incident leads with considerable certainty to the conclusion that the remainder of the group may justifiably be reported as deceased. A similar situation exists in the case of personnel who disappear after a direct hit on their position by an enemy shell or bomb or of personnel who fail to escape from a burning armored vehicle. In such instances, the recovery of identifiable remains is probably impossible and the failure to recover the remains of those casualties should not deter the submission of a report of death.

(5) When a date of death is to be reported under circumstances permitting selection of a date, the latest date that death could reasonably be presumed to have occurred under such circumstances will be selected. If an estimated date of death or date of burial is used as a basis for determining date of death, consideration would be given to the fact that in many cases individuals are reinterred or buried long after they have become deceased. In cases where there is an interval of time between date individual was reported missing or missing in action and date established as date of death, complete circumstances and reasons for selecting the established date will be forwarded to this headquarters with the change of status report.

b. Missing or Missing in Action: (1) Any person unaccounted for, except those in the category referred to in subparagraph a, above, will be reported as "missing" or "missing in action", and dropped by his organization after a minimum absence of seventy-two (72) hours.

(a) Missing in action results from the physical absence of a person who may be presumed to have participated in action with the enemy and whose presence elsewhere cannot be ascertained or accounted for.

(b) Missing results from the physical absence of a person not definitely known to be AWOL, who may not be presumed to have participated in action with the enemy and whose presence elsewhere cannot be ascertained or accounted for.

(2) Investigation of the circumstances attending the case of any person reported missing or missing in action will follow when the conditions indicate the advisability thereof. When conclusive evidence justifies a change from a report of missing or missing in action to one of death, an appropriate correcting casualty report will be promptly submitted.

(3) When the whereabouts of the individual is unknown, a change of status report from wounded or injured in action to one of missing in action will be made when a review of the circumstances indicates that the wounded or injured report was submitted without sufficient foundation. A statement of the circumstances requiring such a report will accompany the correcting report to this headquarters.

(4) A statement, as required in paragraph 28 a (2) (c), below, will be submitted on persons reported missing or missing in action. (See subparagraphs e and f, below, "Captured" and "Interned".)

c. Wounded or Injured in Action: (1) Wounded in action casualties are those resulting from:

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- (a) Piercing of the body by a projectile, a fragment of shell or bomb, or an object set in motion by enemy weapons or by weapons of U. S. or allied forces while engaging the enemy.
- (b) Piercing of the body by any weapon in the hands of, or hurled or thrown by, the enemy.
- (c) Torn flesh or broken bones received from a moving object propelled by the enemy or by U. S. or allied forces while engaging the enemy.
- (2) Injured in action casualties are those resulting from abrasions, sprains, fractures and concussions, where the body has not been pierced resulting from a source as outlined in subparagraph (1), above. Hospitalization must be for twenty-four (24) hours or longer.
- (3) Wounds or injuries sustained by airborne troops jumping from aircraft or landing aircraft on a combat mission are classified either as wounded or injured in action.
- (4) In those cases where both a wound and an injury are present, the casualty will be classified and reported as wounded in action.

d. Classification of Wounds and Injuries: (1) Wounds and injuries will be carefully classified as "slight" or "serious". Previous reports indicate that many wounds are incorrectly classified. Many individuals have died of reported "slight" wounds and other individuals who were reported "seriously wounded" have been reported returned to duty within a few days after the initial report. Wounds and injuries that jeopardize life or are likely to result in permanent severe disability such as blindness, extreme disfigurement or the loss of one or more extremities, will be classified as seriously wounded or injured.

(2) The decision as to whether a casualty, incurred under the conditions indicated in paragraph 14, above, should be classified as a battle or non-battle casualty, rests with the commander concerned.

e. Captured: Captured by the enemy casualties are those positively known to have fallen into the hands of the enemy. Casualties believed to have fallen into the hands of the enemy, but without positive proof thereof, will be reported "missing in action".

f. Interned: Interned casualties are those detained by a foreign government under international law. There are two types of "interned" casualties: "battle" and "non-battle". Internments caused by enemy action are "battle" casualties and will be reported on battle casualty reports. Internments from any other cause are "non-battle" casualties. Reports will be rendered within forty-eight (48) hours after individuals have been officially dropped as "interned".

g. Casualties Not to be Reported on Battle Casualty Reports: Casualties which will not be reported on battle casualty reports are:

(1) Psychoneurosis and mental diseases developing under battle conditions, commonly but improperly designated "battle neurosis", "anxiety", "hysteria", "shell-shock", etc.

(2) Trenchfoot, immersion foot, frostbite and similar injuries.

(3) Re-admissions for old battle wounds and injuries (previously reported), and

(4) Light wounds, injuries and gas casualties that do not require hospitalization for more than twenty-four (24) hours, but such wounds or injuries will be reported, as of the date wound or injury was incurred, when an individual is later re-hospitalized for the same wounds or injuries for longer than twenty-four (24) hours. This in no way affects the right of the individual to a Purple Heart award for wounds or injuries received in action. Individuals severely frostbitten in combat, although not reported as battle casualties, are eligible for the Purple Heart award. All wounds or injuries received in action, however slight, that require medical attention, will be recorded under "Remarks Administrative" in WD AGO Form No 24 for enlisted men and under "Remarks" in WD AGO Form No 66-1 for

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officers and warrant officers, and also under "Remarks" in the Morning Report (see paragraph 24, AR 345-400).

16. Malingering and Self-Inflicted Wounds. Unit commanders will be informed of the necessity of being alert to malingering and self-inflicted injuries, for in the stress of combat conditions such wounds and injuries are frequently reported as battle casualties initially and their true character ascertained at a later date. In this connection, immediate action will be taken to intercept reports which erroneously show battle casualty status. Telephone or radio communication will be used if necessary.

17. Classification of Reports and Correspondence. Reports and correspondence relating to battle or non-battle casualties will be classified "CONFIDENTIAL".

18. Channels of Communication. Casualty reports, records and correspondence will be forwarded by courier direct to the casualty division of the Adjutant General's Office, this headquarters, rear echelon, APO 339. Delivery will be made as early as possible the day following their preparation. Casualty correspondence for this headquarters will be addressed as follows: COMMANDING GENERAL, NINTH U. S. ARMY, REAR ECHELON, APO 339 (ATTENTION: AG CASUALTY DIVISION).

a. Divisions: (1) Reports of organic and attached units will be forwarded daily, grouped under one letter of transmittal. The subject of the letter will show the BCR control number for the division, i.e., "SUBJECT: BCR Control No 1", and each subsequent letter will be numbered in progressive numerical sequence. Negative reports are desired.

(2) Reports, records and correspondence will be dispatched daily to the AG Casualty Division of corps headquarters to arrive on an hour specified by corps commanders. (See subparagraph b (2), below.) In the event that a division is so located that it is more practicable to have reports delivered direct to this headquarters, corps commanders are authorized to approve such direct courier service for as long as necessary.

(3) Divisions directly under this headquarters and those authorized to make direct delivery of reports, in accordance with subparagraph (2), above, will maintain a daily courier service to this headquarters to arrive not later than 1330 the day following preparation of the reports.

b. Corps: (1) Commanders of corps troops (assigned or attached) will forward reports, records and correspondence to corps headquarters where they will be processed in accordance with instructions contained in paragraph 21 h (3), below. Reports will be forwarded daily, grouped under one letter of transmittal prepared in the same manner as prescribed in subparagraph a (1), above. Negative reports are desired.

(2) Reports, records and correspondence pertaining to corps troops, together with division shipments, will be dispatched daily to this headquarters to arrive not later than 1600. Processing of division reports, records and correspondence at corps headquarters is not desired.

(3) Corps commanders will, however, maintain a control to insure that a daily shipment or negative report is received from each division under their control. (See subparagraph a (2), above.)

c. Army: Commanders of army troops will forward reports, records and correspondence direct to this headquarters by courier. Reports may be forwarded by division or corps courier when more practicable.

d. Postal Channels: Casualty reports, records and correspondence will not be forwarded through the army postal system.

e. Morning Reports: Morning reports may be forwarded through casualty channels.



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19. Dissemination of Casualty Information. a. All casualty information contained in unit admission and disposition reports, graves registration lists, straggler lists, etc, which pertain to persons belonging to other organizations will be extracted by AG Casualty Divisions of division and corps headquarters and forwarded direct to the organization concerned, and an information copy of such extracts will be furnished this headquarters.

b. Information pertaining to personnel whose organization assignment is unknown will be extracted and forwarded to this headquarters through the headquarters furnishing MRU service at which place MRU records will be checked to locate the organization of the personnel concerned. Information concerning those individuals whose names cannot be located will be forwarded to this headquarters with a statement that they are not members of the command.

c. Entries pertaining to Allied personnel will be extracted and forwarded to this headquarters.

20. Reproduction of Forms. In the event that printed forms are not available, commanders will reproduce forms as needed. Extreme care will be exercised to insure that the information on the reproduced form is identical with that of the printed form.

21. Battle Casualty Reports. a. Form: Battle casualties will be reported on ETO CAS Forms 1 and 1A, only. Form 1 will be prepared as the first page of each report and Form 1A will be utilized in preparing additional pages when necessary. The original and duplicate copy will be forwarded to this headquarters. Sufficient copies will be prepared so that one may be retained at each headquarters through which the report passes. Due to the shortage of printed forms, the original will be prepared on a printed form and the duplicate copies on manifold sheets.

b. By Whom Rendered: Reports will be prepared by the personnel officers of regiments, separate battalions, companies, detachments and similar units and will include casualties of military personnel attached (including observers). The organization assignment of attached individuals will be shown in the "Remarks" column and an information copy of the report will be forwarded direct to the organization to which the individual is assigned. These reports will be typed where practicable. Block type printing will be used when typewriters are not available. Reports will not be prepared in longhand.

c. When Prepared: Casualties will be reported immediately upon the receipt of information establishing the casualty status, except as indicated in paragraph 15 b (1), above. Any initial report of casualty rendered more than six (6) days after the date of casualty will be accompanied by an explanation of the reasons for delay and, if corrective action has been taken, statement to that effect will be included.

d. Use of Ditto Marks: Ditto marks are not authorized and will not be used in casualty reporting. Each remark will be written out.

e. Erasures, Strike-overs and Deletions: All erasures, strike-overs and deletions will be initialed by the officer who authenticates the report.

f. Listing: Personnel may be listed on battle casualty reports without regard to type of casualty, alphabetical sequence or rank.

g. Preparation of the Form: (1) Organization: The official organization number of title designated by the War Department will be used, i.e., 17th Inf, 4th Inf, 3rd Bomb Gp, etc. Combat teams, landing groups, shipment numbers, force numbers and codes will not be given as the organization.

(2) Date: The date will be shown as follows: "19 July 1944", "19 Jul 44", "20 March 1945" or "20 Mar 45". The month will be either spelled out or indicated by authorized abbreviations.

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(3) BCR Control Number: BCR Control Number will be entered in the space provided therefor. The initial report will be numbered "BCR Control No 1" and each subsequent report will be numbered in progressive numerical sequence.

(4) Army Serial Number: The army serial number must agree with that shown on the enlisted man's service record (WD AGO Form No 24) or officer's qualification card (WD AGO Form No 66-1).

(5) Name: Last name, first name and middle initial will be shown in that order and must agree with that shown on the enlisted man's service record (WD AGO Form No 24) or officer's qualification card (WD AGO Form No 66-1). Where no middle initial exists or initials only exist, (NMI) or (IO) will be shown despite recent changes in Army Regulations, i.e., "Smith, Joseph J.", "Smith, Joseph (NMI)" or "Smith, J. J. (IO)". Race of casualty will be indicated, in parenthesis, after the name, using the following codes:

- |                 |                         |                      |
|-----------------|-------------------------|----------------------|
| (1) for White   | (4) for Japanese        | (7) for Filipino     |
| (2) for Negro   | (5) for Hawaiian        | (8) for Puerto Rican |
| (3) for Chinese | (6) for American Indian | (9) for Others       |

(6) Grade: Grade and rank must agree with that shown on the enlisted man's service record (WD AGO Form No 24) or officer's qualification card (WD AGO Form No 66-1) on the date of casualty.

(7) Arm or Service: Enter appropriate abbreviation, i.e., "Inf", "FA", "Cav", "FA(TD)", "Inf(Armd)", "FA(Armd)", "Cav(Armd)", etc.

(8) Type of Casualty: Type of casualty codes shown in paragraph 7, ETO CAS Form No 1, will be used. (See subparagraph i (3), below.)

(9) Date of Casualty: The day, month (abbreviated) and the year will be shown, i.e., "15 Mar 45", "2 Apr 45", etc. Numerals will not be used to designate the month.

(10) Flying or Jump Status: Type of codes to be entered are shown in paragraph 9, ETO CAS Form No 1 and the following which are added: Expert Infantryman - Code "U"; Combat Infantryman - Code "V"; and, all glider personnel not in flying pay or parachute jumping pay status who are required to participate in regular and frequent glider flights by competent orders - Code "W". Under no circumstances will this code information be entered in the "TYPE OF CASUALTY" column.

(11) Place: Place of casualty will indicate country only.

(12) Specification Serial Number: The first half inch of the "REMARKS" column of ETO CAS Form 1 will be used to enter SSN of the assigned duty at the time of casualty. The duty codes (SSN) reported will be in accordance with TM 12-406 for officers and AR 615-26 for enlisted personnel. Duty for officers will reflect only the four digit code and will not include the fifth digit showing organization level. The SSN's will be kept current on WD AGO Forms No 20 and 66-1.

(13) Remarks: Changes in status, corrections of previous reports and other miscellaneous remarks will be shown. Inclosure No 1 and subparagraph i, below, should be carefully studied.

(14) Emergency Addressee: When the emergency addressee of a casualty resides in this theater, the casualty report will include the emergency addressee's name, address and the relationship, in parenthesis, on the line following the name of the casualty.

(15) Page Numbering: If the report consists of more than one page, the appropriate figure will be entered under the remark "This report consists of \_\_\_ pages". Each page will be numbered.

(16) Authentication: Prior to affixing signature, reports will be checked for compliance with all of the requirements set forth in this memorandum. Reports will be signed by an officer or warrant officer whose name, grade and title will be legibly stamped, typed or printed under the signature. Reports will not be authenticated by enlisted personnel. All copies will be signed.

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h. Checking: (1) MRU Rosters: Reports will be checked against the latest corrected MRU personnel rosters prior to forwarding. If discrepancies are noted between data contained in MRU personnel rosters and that obtained from service records, such discrepancies will be noted on a separate listing and securely fastened behind the original and duplicate copy of the report. This will prevent referring many reports to units for verification.

(2) BCR Control Record: To insure receipt of all reports, a control system will be maintained at division and corps headquarters of all battle casualty reports received from lower echelons. Units newly assigned or attached will indicate the last BCR control number reported to the headquarters to which previously assigned or attached. However, should a report be received not in numerical sequence (see subparagraph g (3), above), such report will be processed without waiting for the missing report and immediate action instituted to secure the missing report.

(3) Card Records: Each headquarters rendering battle casualty reports will maintain a card record on each casualty reported which will include information from morning reports, reports of burial, admission and disposition reports from medical installations, straggler reports, etc. Reports will be checked against these cards to prevent an individual from being reported as missing in action when a parallel report reveals a different status. When errors are discovered, names will be deleted by lining out and initialing before forwarding to higher headquarters. In such cases, the unit concerned will be notified and instructed to submit an appropriate report.

i. Correcting Reports: An individual reported as a battle casualty whose status changes to another battle casualty status or who returns to duty will be reported immediately on ETO CAS Form 1 or 1A, with other initial casualty reports. Such reports will be rendered within three (3) days. Under the "REMARKS" column, the previous and the new status will be shown together with dates, and the "TYPE OF CASUALTY" and "DATE OF CASUALTY" columns will reflect the new status.

(1) Where the status of MIA is changed to KIA other than on the date in which initially reported MIA, a statement, accounting for the period between the MIA and KIA dates, will accompany the report. (See paragraph 15 a (5), above.)

(2) Reports which change the dates of death previously reported will be accompanied by statements of the reasons therefor.

(3) The use of the code "EBC" (Erroneous Battle Casualty) is discontinued. To remove the individual from a battle casualty status, an appropriate correcting report will be rendered using the codes listed on the reverse side of the model ETO CAS Form 1A (Inclosure No 1).

(4) To correct clerical errors appearing in previous reports, the report will be resubmitted in correct form with an entry in the "REMARKS" column, containing a comparison between information shown on the previous report and the new report.

(5) Inclosure No 1, hereto, illustrates the manner in which correcting reports will be entered on battle casualty reports.

22. Non-Battle Casualty Report. a. Form: Non-battle deaths, missing and interned personnel will be reported on ETO CAS Form 2. This report will be forwarded to this headquarters in triplicate. All copies will be signed.

b. Preparation: All applicable provisions of paragraph 21, above, will be followed in the preparation of the report. All spaces on the form will be filled out and, where applicable, negative statements will be made.

c. Death Cases: Reports will be rendered immediately upon receipt of information of death and will contain a detailed statement of the circumstances surrounding the casualty. Such reports will not be held pending the action of investigating officers or final processing of personnel records.

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(1) When death occurs in a hospital or clearing station of this command, the commanding officer of the hospital or medical installation will prepare so much of ETO CAS Form 2 as possible and forward it direct to the individual's former organization for completion and forwarding to this headquarters. (See paragraph 23 e, below.)

(2) When death occurs in a Communications Zone hospital, a copy of the ETO CAS Form 2, rendered by the hospital to Headquarters European Theater of Operations, U. S. Army, will be furnished to the individual's former organization. This copy will be used as the basis upon which a supplementary report, prepared in accordance with subparagraphs a and b, above, will be rendered by the individual's former organization. The report will be marked "SUPPLEMENTARY REPORT".

d. Missing and Interned: Reports will give full particulars and circumstances surrounding the disappearance, date, place of departure, place of internment, duty and additional pay status at the time of disappearance.

e. Correcting Reports: When an erroneous report has been rendered or a change of status has occurred a new report will be rendered indicating the reasons for submission, in paragraph 10 of ETO CAS Form 2.

f. Reports of Investigation, WD AGO Form No 51: Reports of investigation, when required in cases of death, will be accomplished in accordance with the provisions of AR 600-550, 23 December 1944, and forwarded, in triplicate, (original and two copies), direct to Headquarters European Theater of Operations, U. S. Army, APO 887 (Attention: AG Casualty Division). This report should be dispatched within fifteen (15) days after date of death.

23. Reports by Medical Installations. a. Admission and Disposition Report, WD AGO Form R-5013 (Modified ETOUSA). The standard admission and disposition report will:

(1) Be prepared daily in accordance with instructions contained in Inclosure No 3, "Instructions for the Preparation of A and D Reports by Hospitals in the European Theater of Operations", by each hospital and clearing station. The admission and disposition report form will be reproduced locally.

(2) Be distributed as follows: (a) Hospitals will forward the original, attached to the morning report, to the 47th Machine Records Unit (Mbl), one copy to this headquarters, rear echelon, APO 339, (Attention: AG Casualty Division) and two copies to the Office of the Chief Surgeon, European Theater of Operations, U. S. Army, APO 887 (Attention: Medical Records Forward).

(b) Division, corps and army clearing stations will forward the original to AG Casualty Division of the division, corps or army headquarters to which assigned or attached and two copies direct to the Office of the Chief Surgeon, European Theater of Operations, U. S. Army, APO 887 (Attention: Medical Records Forward).

(3) Be prepared by aid stations upon direction of unit commanders when necessary for casualty reporting. Distribution of the report will be made to the unit personnel section only.

(4) Be forwarded by courier from medical installations to units of this command. Immediately upon receipt of admission and disposition reports, they will be broken down and processed against the casualty file. They will be used as the basis for changing an individual's status where applicable, and may be used as the basis for an initial report of casualty. Information concerning individuals of other or unknown units will be disseminated in accordance with provisions of paragraph 19, above.

b. Reports on Seriously Ill Non-Battle Casualties: (1) Whenever a non-battle casualty patient becomes seriously ill, due either to disease or injury, to the extent that his life is in danger, the commanding officer of the hospital con-



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cerned will make a report, in duplicate, by means of an immediate action letter addressed to the Commanding General, European Theater of Operations, U. S. Army, APO 887 (Attention: AG Casualty Division). Those individuals who, by reason of insanity or other mental conditions, are unable to write home, will be placed in the category of "seriously ill".

(2) Diagnosis of illness or injury will be given. Every effort will be made to confine the diagnosis to a one word description.

(3) An individual will be removed from the seriously ill list when his life is no longer in danger, or if a mental case, when he is able to write home. Such removal will be accomplished by the forwarding of a progress card (WD AGO Form No 234), as provided in subparagraph c, below.

c. Reports of Progress, WD AGO Form No 234: Semi-monthly progress reports (WD AGO Form No 234) will be addressed to the emergency addressee on all battle casualties and all non-battle patients reported as seriously ill (see subparagraph b, above) when their progress is favorable (making normal improvement or convalescing). The first progress report will be submitted fifteen (15) days after date wound or injury was incurred if a battle casualty, or if non-battle seriously ill, fifteen (15) days after date such report was submitted to Commanding General, European Theater of Operations, U. S. Army. These reports will continue at fifteen (15) day intervals until patient is released from hospital if battle casualty, or removed from seriously ill list if non-battle.

(1) The first progress report (WD AGO Form No 234) submitted on a battle casualty will, in addition to the remark "making normal improvement" or "convalescing", as the case may be, contain brief diagnosis in non-technical language.

(2) A final progress report (WD AGO Form No 234) will be submitted immediately when the patient is:

(a) Returned to duty.

(b) Released from seriously ill list if non-battle casualty.

Under space on form provided for "diagnosis", which word will be deleted, all such final reports will contain appropriate statement as indicated in subparagraph (3) (b), below.

(3) Remarks to be entered on progress report (WD AGO Form No 234):

(a) Other than Final:

Making normal improvement

Convalescing

(b) Final:

Returned to duty - final report.

Sufficiently recovered to correspond - final report. (To be used only in case of release from seriously ill (non-battle) list, which includes also mental patient sufficiently recovered to correspond).

(4) WD AGO Form No 234 will not be submitted on battle casualties readmitted for old wounds or injuries unless the patient's condition is considered serious, in which case a report as required in subparagraph b (1), above, will be submitted, explaining reason for readmission. This report will be followed with a progress report every fifteen (15) days as long as the patient remains on the seriously ill list.

(5) Progress reports will continue to be submitted semi-monthly on all patients originally classified as battle casualties who remain in medical installations for treatment for other ailments after original battle symptoms have disappeared. This provision applies also to those patients who are originally classified as battle casualties on Emergency Medical Tag but who appear to have been erroneously classified as battle casualties upon examination at hospital installations. It must be recognized that patients admitted as battle casualties have been reported to the next-of-kin as such and that the next-of-kin must be kept informed as to their



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progress and advised of their final disposition.

(6) When the condition of the patient is such that he cannot indicate the person to whom progress report is to be addressed or refuses to disclose such information, the report will be prepared minus addressee and forwarded under separate cover to Commanding General, European Theater of Operations, U. S. Army, APO 887 (Attention: AG Casualty Division).

(7) Each hospital will install a suspense card file system separated in fifteen (15) groups to insure that cards are prepared when due. When a patient is transferred to another hospital within the theater, the suspense card, showing name and address of person notified, will be placed in the Field Medical Jacket, Form 52d, and forwarded along with other medical records.

(8) Cards will be forwarded in duplicate, unseparated. The day's shipment will be placed in one container marked "Casualty Reports - Expedite" and addressed to Commanding General, European Theater of Operations, U. S. Army, APO 887 (Attention: AG Casualty Division). They will be dispatched by courier through message center, this headquarters. Card shipments should contain no other correspondence. A careful checking system will be installed by each hospital to insure complete accuracy with particular emphasis upon names, serial numbers and street addresses. Each half of WD AGO Form No 234 will show the emergency addressee and complete address on the reverse side. When it is found that a progress card has been submitted containing erroneous information, a corrected card, marked as such, will be submitted immediately.

d. Battle Casualty Reports: Hospitals will render battle casualty reports on all assigned personnel and all patients who become casualties while hospitalized. Reports will be prepared and forwarded in accordance with the provisions of paragraphs 18 and 21, above.

e. Non-Battle Casualty Reports: (1) Hospitals will prepare and forward non-battle casualty reports (ETO CAS Form 2) relative to assigned personnel only, as prescribed in paragraphs 18 and 22, above.

(2) When any patient dies from non-battle causes, the commanding officers of hospitals will immediately prepare so much of ETO CAS Form 2 as possible and forward it direct to the patient's former organization. (See paragraph 22, above.)

f. Letters of Condolence: (1) Hospitals will prepare and forward letters of condolence, in accordance with paragraph 24, below, relative to assigned personnel only.

(2) Immediately upon the death of any patient, the commanding officer of the hospital will dispatch an immediate action letter, containing the circumstances and country of death, direct to the patient's former organization, upon the basis of which a letter of condolence will be written.

g. Reports on War Correspondents: Hospitals will submit reports on all U. S. War Correspondent casualties, as provided in paragraph 25, below, immediately upon the admission of such patients.

h. Reports on Allied Forces Personnel: Reports pertaining to allied forces personnel admitted to, transferred to another hospital, discharged from hospital, or dying in hospitals of this command will be prepared in triplicate on ETOUSA MD Form No 1 (Notification of death, admission to or discharge from U. S. hospital) and sent to Office of the Chief Surgeon, Headquarters European Theater of Operations, U. S. Army, APO 887 (Attention: Medical Records Division).

24. Letters of Condolence. a. In every case of death an appropriate letter of condolence will be written immediately to the emergency addressee or next-of-kin. Commanders are responsible that such letters are written. They may, however, designate either unit personnel or chaplains to prepare them. In every case of death in a hospital of this command, the commanding officer of the hospital will immedi-



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ately forward a statement containing the circumstances surrounding death directly to the organization to which the deceased was assigned or attached. In the event that an organization obtains information that a former member of the organization has died in a hospital of this command and does not receive a statement of circumstances of death within a reasonable time, the organization will initiate a request for such statement directly to the hospital. (See paragraph 23 f (2), above.)

b. Insofar as practicable, letters of condolence will contain information relative to the circumstances surrounding the death, including:

(1) Specific cause and place (only general locality to be given when specific locality would violate security).

(2) Grave location. Only general locality and country, such as "Normandy, France", will be furnished when burial is in a temporary grave (battlefield burial). Where the body is completely destroyed or when no report of burial is available, the letter will omit reference to burial. In such cases, the letter of condolence will be forwarded by letter of transmittal stating the reasons for omission of the grave location. When burial is in a military cemetery established for the duration of the war, it may be identified by name and location.

(3) Information about the burial service. In this connection, it will always be assumed that a chaplain of the deceased's faith officiated at the burial, and after ascertaining the individual's religious preference from his service record or qualification card, it will be stated, in substance, that a Catholic (Jewish, Protestant) chaplain so officiated. It is important that the correct faith be specifically mentioned, except when the deceased's records show his religious preference as "none" or when such records are incomplete in this respect, in which case such statement will be appropriately modified.

(4) All other information of a personal or sentimental nature which may be of comfort to the family. Where applicable, a brief description of the type of mission the individual was on at the time of his becoming a casualty will be incorporated in the letter of condolence, when such information will not violate security regulations.

c. Letters of condolence will:

(1) Contain the same categorical description and date of casualty as does the official report (See paragraph 13, above.)

(2) State the subject's full name and serial number.

(3) Be completely factual and accurate. However, no gruesome or distressing details will be given. Good taste and consideration of the addressee's feelings will be the guiding factors. Information regarding insurance, settlement of accounts, disposal of remains and effects, will not be included.

d. Letters will not indicate, directly or by implication, that any information is withheld.

e. Where death is not the result of enemy action, for example, suicide, legal execution, homicide or any circumstances where line of duty or misconduct is in question, the specific cause and place of death will be omitted if derogatory to the deceased or if it would add to the family's grief or anxiety. Whenever possible, the letter will include a statement as to the work the deceased was performing prior to his death as his contribution toward winning the war, except that no specific statement that death occurred in line of duty will be included.

f. Security and censorship regulations must be observed. However, the letter of condolence will contain no reference to such regulations. Information that cannot be given because of security regulations will be included in a letter of transmittal to the letter of condolence, when forwarded to this headquarters. Photographs of graves and of funeral services may be furnished with letters of condolence, or at a later date, if not available when such letters are written, if interment is in a military cemetery established for the duration of the present war, and if such



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photographs in no way violate military security. Photographs of temporary graves (battlefield burials) and those in civilian cemeteries will not be released.

g. Letters of condolence pertaining to casualties other than deceased are not required, but may be written and, where applicable, the provisions of subparagraphs a, b, c, d and f, above, will govern. In cases of sickness or injury, care will be taken not to magnify the patient's condition and not to indicate that there is or is not the possibility of return to duty.

h. In order to insure that the letter of condolence does not precede the official War Department notification, it will be submitted through casualty reporting channels, in triplicate, for review and dispatch, accompanied by a franked envelope addressed to the addressee. Letters will not be attached to service records or other similar documents, but will be segregated and forwarded without a letter of transmittal or indorsement, except as indicated in subparagraphs b (2) and g, above.

i. Each headquarters which processes casualty reports will maintain such records as may be necessary to insure that a letter of condolence is prepared and dispatched within twenty-five (25) days from date of death and that the information therein is in agreement with the casualty report rendered.

25. Casualty Reports on Naval and Non-Military Personnel. Navy Department and non-military personnel who become casualties within the Army area will be reported as follows:

a. Navy Department personnel will be reported in the same manner as U. S. Army personnel.

b. American Red Cross, USO, etc, personnel will be reported by immediate action letter which will contain a complete statement of the circumstances surrounding the occurrence of the casualty, through casualty channels.

c. U. S. War Correspondents will be reported by telephone to the Publicity and Psychological Warfare Section of this headquarters, followed by an immediate action letter which will contain a complete statement of the circumstances surrounding the occurrence of the casualty. Immediately upon the admission of such personnel to Army hospitals, the Publicity and Psychological Warfare Section of this headquarters will be informed by telephone and confirmation of such admission will be indicated by an appropriate entry on the Admission and Disposition Report (WD AGO Form R-5013 - Modified ETOUSA).

26. Straggler and Apprehension Reports. Corps, divisions and separate units will submit to this headquarters two (2) copies of all reports on personnel from other units who are stragglers or are apprehended for desertion or absence without leave. One (1) copy will be marked "For the AG Casualty Division" and the other "For the Provost Marshal", this headquarters. The Provost Marshal of this headquarters will publish a list daily of all stragglers and deserters apprehended as of 2400 hours.

27. Persons Who May Return to Military Control from a Missing or Other Status. It is incumbent upon all commanders to make an immediate report, to this headquarters (Attention: AG Casualty Division) of all persons, whether of their own commands or otherwise, who return to military control from a missing, missing in action, prisoners of war or other absent status. In addition, commanders will similarly report all evidence of marked graves in captured territory, reports made by escaped, rescued or returned prisoners, etc.

28. Records. a. Casualties Other than Hospitalized: Personnel records of deceased, missing, captured and interned will, after verification and check

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against existing casualty files, be forwarded by letter of transmittal to this headquarters, through casualty channels. Every effort will be made to forward at the same time all records required to be forwarded. If records are not available or any part of the records are missing, a statement to that effect will be submitted. The chart below indicates the records required to be forwarded for the various types of casualties:

	Battle Casualty	Non-Battle Casualty	Casualty	
	KIA	MIA	DIED	MISSING
	DOW	CAP		INTERNEED
	DOI	INT		
Service Record, WD AGO Form No 24*	1	1	1	1
Soldier's Qualification Card, WD AGO Form No 20	-	1	-	1
Officer's Qualification Card, WD AGO Form No 66-1	1	1	1	1
Identification Card, WD AGO Form No 65-1 or 65-4 (if available)	1	1	1	1
Inventory of Effects	1	1	1	1
Report of Investigation, WD AGO Form No 51 (when applicable)	-	-	3	-
Statement of Circumstances Sur- rounding Disappearance (See Inclosure No 2	-	1 (MIA only)	-	1 (Missing only)
Soldier's Deposit Book WD FD Form No 33	-	1	-	1

\*TM 12-230, as amended, will be strictly complied with.

(1) Records for deceased personnel will be forwarded immediately after death. Particular attention is invited to the completion of the following records:

SERVICE RECORD, WD AGO FORM NO 24.

- (a) Cover: Date of death must agree with date given on casualty report.
- (b) Page 6: Show service in the UK and any other countries, except that service on the European continent will be shown under "Remarks Administrative".
- (c) Page 11: The remark "WD FD Form No 33 (Soldier's Deposit Book) has been attached to final statement" will be made under the last entry on page 11, when applicable.
- (d) Page 13: The remark "Final Statement or Final Payment Roll, in triplicate, submitted to (name, rank, arm or service, APO address of finance officer and date submitted)" will be shown.
- (e) Page 15: The remark "Served in France from \_\_\_ to \_\_\_, inclusive", will be made and a separate entry for each country in which served on the European continent. Show also date, geographical location and cause of casualty. If soldier died of wounds, date wounded will be indicated.
- (f) Page 23: In the heading of the indorsement, the APO number of the unit, but not its geographical location, will be used. Delete inappropriate words to show "Final Statement has been furnished". Show whether outstanding accounts are "Due the United States or Soldier", if none, so state. The rating, "Unknown" will not be given when an enlisted man becomes a battle casualty regardless of

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the length of time he served with the unit. Following ratings are authorized:  
CHARACTER: Excellent, Very Good, Good, Fair and Poor; EFFICIENCY: Superior,  
Excellent, Satisfactory, Unsatisfactory and Inferior.

(g) Page 24: Initials of officer making final entries, with name, rank and organization stamped or printed will be entered.

SOLDIER'S QUALIFICATION CARD, WD AGO FORM NO 20.

(h) WD AGO Form No 20 of deceased personnel will be retained in the files of the reporting unit for thirty (30) days after the submission of the report of death, at the expiration of which it will be destroyed.

OFFICER'S AND WARRANT OFFICER'S QUALIFICATION CARD, WD AGO FORM NO 66-1.

(i) Item 15: Show date, place (geographical location) and cause of death under "Record of Service". (See paragraph 16 g (4), above.)

INVENTORY OF EFFECTS, WD AGO FORM NO 54.

(j) A copy of inventory of effects (WD AGO Form No 54), prepared in strict compliance with the provisions of ETO SOP No 26, Burials and Effects, European Theater of Operations, U. S. Army, 1944, as amended, will accompany the personnel records.

(2) Records on missing, missing in action, captured and interned personnel will be forwarded through casualty channels within twenty (20) days after the casualty has been reported. With appropriate changes, entries on records will follow those indicated in subparagraphs (1) (b), (d), (e), (g) and (i), above, plus:

SERVICE RECORD, WD AGO FORM NO 24.

(a) Next unused indorsement other than FINAL: Address to THE ADJUTANT GENERAL, WASHINGTON, D. C., using subparagraph (1) (f), above, as a guide in the preparation of this indorsement.

SOLDIER'S QUALIFICATION CARD, WD AGO FORM NO 20.

(b) WD AGO Form No 20 will be closed out by entries in the "Record of Current Service" section, which will indicate date, place and type of casualty.

STATEMENT OF CIRCUMSTANCES SURROUNDING DISAPPEARANCE.

(c) A statement of the circumstances surrounding the disappearance of personnel, not accounted for by a Missing Air Crew Report, will be made giving all available information, including a resume of the statements of witnesses which will be reduced to writing and accompany the individual's personnel records. To insure completeness and uniformity, the attached form (Inclosure No 2) is suggested as a guide in the preparation of the report.

b. Hospitalized Casualties: Personnel records of each hospitalized casualty will be held by the unit to which the individual was assigned until a request for them is received from a hospital or reinforcement command installation. If, upon the expiration of ninety (90) days, no request for the records is received, they will be forwarded to Central Records Branch, AG Casualty Division, European Theater of Operations, U. S. Army, APO 887, by indorsement in the service record for enlisted men and by letter of transmittal indicating location, if known, for officers and warrant officers. It is the responsibility of the unit holding records to maintain them in current status insofar as information is made available.

c. Medals, Decorations and Citations: Entries relative to medals, decorations, service ribbons and citations will be kept current on WD AGO Forms No 24 and 66-1. Any awards to which the individual is entitled but has not received, will be recorded. Particular attention is invited to the provisions of AR 35-1500, regarding the additional pay enlisted men receive for Medal of Honor, Distinguished Service Cross or Medal, Distinguished Flying Cross, Soldier's Medal, Combat Infantryman's and Expert Infantryman's Badges.

d. Miscellaneous Records: (1) Deceased Personnel: Clothing and equipment records, allotment forms, immunization register (MD Form No 81), 201 files and all



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other papers not a part of the service record, will not be forwarded with the personnel records, but will be retained with the organization files. ODB forms are a part of the service record and will be forwarded attached to the service record. WD FD Form No 38 (Receipt for Miscellaneous Collections) will not be forwarded with records of deceased personnel but disposition will be made in accordance with Part II, paragraph 15 b (3) (c), ETO SOP No 26, Burials and Effects, Headquarters European Theater of Operations, U. S. Army, 1944, as amended.

(2) Non-Fatal Casualties: All forms usually attached to or inserted in service record such as Soldier's Deposit Book (WD FD Form No 33), clothing and equipment records and immunization register (MD Form No 81), etc, will be forwarded with personnel records. Miscellaneous papers contained in 201 files will not be forwarded.

29. Settlement of Pay Accounts of Casualties. a. Action Taken - Deaths: Upon the death of an officer, enlisted person or civilian employee, the following action will be taken:

(1) Duty of Commanding Officer: (a) Officer: 1. Immediately upon the death of commissioned officers and others who certify their own pay vouchers, the commanding officer concerned will notify the finance disbursing officer who regularly administers the officer's account, giving the date of death and furnishing a certificate of non-indebtedness reading substantially as follows: "I certify that, to the best of my knowledge, \_\_\_\_\_, is not accountable nor responsible for public funds or property; that he is not indebted to the United States or any of its instrumentalities except as follows: \_\_\_\_\_."

(Note: List in space provided any indebtedness or accountability. Board of Officers Proceedings, if available, should be inclosed. Care will be taken to state the number of field rations for which the officer is indebted.)

2. If the deceased officer was on a flying status entitling him to flight pay, copies of his personnel orders and flight certificate should be furnished with the notification to the finance disbursing officer. (Reference: AR 35-1480.)

3. If the deceased officer was qualified as a diver, copies of orders covering each period of detail to diving duty, together with schedule of dives performed will be furnished to the finance disbursing officer. (References: AR 35-1485 and AR 775-50.)

4. If the deceased officer was on parachute duty entitling him to parachute pay, certificate so stating should also be furnished. (Reference: AR 35-1495.)

5. Information regarding known unpaid credits, i.e., uniform allowances, per diem or travel, etc, will also be furnished to the finance disbursing officer.

(b) Enlisted Person: 1. Immediately upon the death of an enlisted person, the commanding officer concerned will cause the unit personnel officer to submit a final statement on each such enlisted person, in triplicate, to the finance disbursing officer who regularly pays the unit. The final statement will be prepared from the original service record, temporary service record or any other information available to the officer having custody of the same.

2. If the deceased enlisted person was in a flight status entitling him to flight pay, copies of his personnel orders and flight certificate will be furnished.

3. If the deceased enlisted person was on parachute duty entitling him to parachute pay, certificate so stating will be furnished to the finance disbursing officer. (Reference: AR 35-1495.)

4. If the deceased enlisted person was assigned to diving duty by orders of competent authority, such orders, together with schedule of dives performed, showing the date and number of dives and the total depth and period of each dive, will be furnished to the finance disbursing officer. The schedule will be certified by the commanding officer. (References: AR 35-1485 and AR 775-50.)



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(c) Civilian Employees: See AR 35-4040. Vouchers prepared in accordance with these regulations will be forwarded to the finance disbursing officer regularly paying the deceased civilian employee.

(d) Allotments and Deductions: Elimination of Use of WD AGO Forms for Discontinuance of Allotments and Deductions in Cases of Deceased, Missing or Missing in Action Personnel.

1. The preparation and submission of forms for discontinuance of allotments and deductions of deceased, missing and missing in action military personnel is no longer required when casualty reports have been properly submitted. The forms referred to are: WD AGO Form No 30, Notification of Discontinuance of Allotment; WD AGO Form No 30-7, Request for Discontinuance of Class B Allotment War Savings Bonds; WD AGO Form No 641, Report of Change of Status and Address (Class F Deduction for Family Allowance).

2. Upon receipt of notice of death, the War Department will immediately inform all interested War Department agencies, and all existing allotments will be automatically cancelled. Allotments of personnel missing or missing in action will continue in effect.

(2) Transcript Statements of Account - When Issued: (a) Officer: 1. Upon receipt of notice that an officer is missing, missing in action, interned in a neutral country, captured by an enemy or deceased, a transcript statement of account will be issued in duplicate by the disbursing officer who made the last payment and forwarded to Army Service Forces, Office of the Fiscal Director, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y. Where the missing, interned, captured or deceased officer has not been paid locally, action will be taken by the commanding officer to advise the disbursing officer who last paid the officer in order that the proper disbursing officer may prepare the transcript statement of account. Transcript statements will be forwarded by air mail from overseas stations. Transcript statements pertaining to officers missing, missing in action, interned or captured will be conspicuously marked as such at the top of the form.

2. In the event disbursing officers are required to issue a transcript statement of account for a deceased officer, and the records of their office do not disclose having last paid such officer, and the personal effects of the deceased do not disclose by whom the deceased was last paid, the following procedure will be followed:

a. A transcript statement of account will be prepared as completely as possible, (name, rank and army serial number must be shown) and forwarded to the Audit Branch, Office of the Fiscal Director, APO 513, by letter, stating all pertinent information available, including copies of orders assigning the deceased to his unit or organization. Such transcript statements of account will not be signed by the disbursing officer. The Audit Branch, Office of the Fiscal Director, will endeavor to locate the disbursing officer who last paid the deceased and will forward the transcript statement of account to that officer for completion. In the event a disbursing officer cannot be located in the United Kingdom or on the continent, the Audit Branch, Office of the Fiscal Director, will forward the transcript statement of account and letter by first indorsement to Office of Special Settlement Accounts, 27 Pine Street, New York, 5, N. Y., immediately by air mail. When Transit Officers Payment Advice is received after the transcript statement of accounts has been mailed, corrected transcript statement of accounts will be prepared and forwarded by air mail immediately.

b. There will be issued by the Audit Branch, as often as required, an immediate action letter to be known as Letter of Inquiry, concerning pay accounts of deceased officers. Every disbursing officer and his Class "B" agent, upon receipt of such Immediate Action Letter, will be required to immediately reply



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thereto, directly to the Audit Branch, furnishing any information available in their respective offices as to the pay status of the deceased officers shown on such letters. The information furnished should be that which is required on a transcript statement of account.

3. Additional items to be stated on transcript: In issuing a transcript statement of account, the following additional items will be stated thereon or attached thereto, where applicable, using the reverse of the form if necessary.

a. Date and place of death; and, in cases where death occurred within the continental United States, the last duty station; date reported missing, missing in action, interned or captured.

b. For an officer in flying status, the date to which flying pay was last paid, where the period is different from that covered by the transcript statement of account.

c. A copy of the statement of service furnished the disbursing officer to the Fiscal Director, or statement of service furnished under the provisions of paragraph 2 b (2) (d), AR 35-1360.

d. Notation of any debit or credit information, including unpaid travel accounts or other data which might affect the current or final settlement of the individual's account.

e. The number of years, months and days of service which were credited for longevity pay purposes at the date of death or on the date the officer was reported missing, missing in action, captured or interned.

(b) Enlisted Person: 1. Regular Army. Upon receipt of final statement of a deceased enlisted person of the regular army, an expenditure and corresponding collection will be made as prescribed in paragraph 13 a, AR 35-2480. In making distribution of the collections, any balance due an enlisted person of the regular army will be designated for deposit to the credit of "Miscellaneous Receipts - 218920 - Proceeds from Estates of Deceased Soldiers (includes unclaimed pay) (TF) (Name of soldier; give fiscal year in which death occurred)". Immediately after settlement, one copy of such final statement, together with other supporting papers will be forwarded via air mail direct to the Fiscal Director, Army Service Forces, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y.

2. Other than Regular Army. a. When indebtedness to individuals or government instrumentalities is not involved. Upon receipt of final statement of deceased person other than those of the regular army, no expenditure or collection will be made and such final statement will not be computed or taken up in the accounts of the disbursing officer. Such final statement will be forwarded via air mail direct to the Fiscal Director, Army Service Forces, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y.

b. When indebtedness to individuals or government instrumentalities is involved: (1). The disbursing officer will effect settlement of final statements as provided in paragraph 18, AR 35-2480, changes No 5, in those cases where enlisted persons other than those of the regular army are indebted to individuals or government instrumentalities.

(2) In cases settled under (1), above, the balance remaining, if any, after authorized collections have been made in their order of precedence, will be left in the appropriation and a settlement showing such amount withheld will be entered on the voucher of the disbursing officer.

(c) Civilian Employee: Finance disbursing officers will not compute vouchers covering civilian employees reported deceased but will forward such vouchers via air mail direct to the Fiscal Director, Army Service Forces, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y.

(d) Place of Casualty: Geographical location of casualty will not be entered on final statements or transcript statements of account.



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b. Action Taken - Other Cases: The following action will be taken when an officer, enlisted person or civilian employee is reported "missing", "missing in action", "interned" or "captured":

(1) Duty of Commanding Officer: (a) Officer: The same action will be taken by the commanding officer that is prescribed in subparagraph a (1), above, giving the status of the officer as missing, missing in action, interned or captured instead of deceased.

(b) Enlisted Person: Immediately following determination of status of enlisted person reported missing, missing in action, interned or captured, one (1) original copy of WD Form 370 (Final Statement) or WD Form No 371 (Final Payroll) will be prepared by the appropriate personnel officer. This action will be taken and recorded in the service record at the time the service record is indorsed by the personnel officer of the organization to which the enlisted man was assigned. Such statements will be identical in all respects to final statements issued in cases of death, except that the word "final" will be deleted and the status of the individual, i.e., "missing", "missing in action", "interned" or "captured" will be shown as the reason for preparation of such statement in lieu of "discharged", "retired" or "died". Such modified final statements will indicate the number of years, months and days of service to be credited for longevity pay purposes on the date the enlisted person was reported missing, missing in action, interned or captured. There will also be shown any information affecting the rights of the individual to additional pay and allowances such as flying pay, monetary allowance in lieu of quarters because of dependents, etc. Soldier deposits, if any, will be listed as in case of deceased enlisted men, but the soldier's deposit book will not be forwarded with the final statement, but will accompany the service record. Final statement will be forwarded via air mail direct to the Fiscal Director, Army Service Forces, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y.

(c) Civilian Employees: See paragraph 3 b, AR 35-4040.

(2) Duty of Disbursing Officer: (a) Officer: See subparagraph b (1), above. Note: Transcript Statements of Accounts, WD Forms No 380, will be conspicuously marked "missing", "missing in action", "interned" or "captured".

(b) Enlisted Person: Disbursing officers to whom the original copy of WD Form 370 is submitted will not compute such final statement but will forward the form by letter of transmittal via air mail direct to the Fiscal Director, Army Service Forces, Office of Special Settlement Accounts, 27 Pine Street, New York 5, N. Y. GNMAG

By command of Lieutenant General SIMPSON:

J. E. MOORE,  
Brigadier General, GSC, Chief of Staff.

DISTRIBUTION:

"A" & "E"

Memo No 140 last memo to have Dist "E"

OFFICIAL  
HEADQUARTERS NINTH U.S. ARMY  
JOHN A. ALLEN  
Colonel, AGD, Adjutant General.

3 Incls.

COPY

Incl No 1 - Battle Casualty Report

Incl No 2 - Missing Report

Incl No 3 - Instructions for the Preparation of A and D  
Reports by Hospitals in the European Theater  
of Operations, Hq European Theater of Operations,  
U. S. Army, 2 March 1945.



INFORMATION INCLUDED ON ETOUSA CASUALTY FORM 1

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NOT FOR RELEASE

1. Organization submitting BCR and date of report.
2. BCR Control No. Assigned by organization submitting BCR in accordance with instructions from Army Air Force etc.
3. Army Serial No. To agree with enlisted service record or officers qualification card.
4. Name. Last name, first name and middle initial must be shown. Where no middle initial exists, (NMI) will be shown.
5. Grade. Will agree with that shown on service record, etc.
6. Arm or Service. Use proper abbreviations.

7. <u>Type of Casualty</u>	<u>Description</u>		<u>Description</u>	
	Killed in action	KIA	Captured	CA
	Died of wounds	DOW	Missing in action	MIA
	Died of injuries	DOI	was illness	WIL
	Seriously wounded in action	SWA	Interned by a neutral country	INT
	Slightly injured in action	LIA	Returned to duty	RTD
	Slightly wounded in action	LWA	Alive and well	AW
	Seriously injured in action	SIA		

8. Date of Casualty. The day, month (abbreviated) and year will be shown.
9. Flying or Jump Status.

Pilot, Copilot & Command pilot	A. Armorer gunner	I. Navigator bombardier Radar	P
Navigator	B. Parachutist on jump status	J. Power plant specialist gunner	Q
Bombardier	C. Gunner	K. Electric plant specialist gunner	R
Observer	D. All other air force personnel	L. Radar mechanic gunner	S
Flight Surgeon	E. in flying status	M. Photo gunner	T
Photographer	F. bombardier navigator	N. Expert Infantryman	U
Radio operator gunner	G. Flight or aerial engineer	O. Combat Infantryman	V
Engineer gunner	H. Central fire control gunner	P. All air force personnel not in flying status	Z

All glider personnel not in flying pay or parachute jumping pay status who are required to participate in regular and frequent glider flights by competent orders.

10. Place. General location only will be used, i.e., Germany, France, North Sea, English Channel, etc.

11. Duty. TM 12-406 for officers; AR 615-26 for enlisted men.

12. Remarks. Where the casualty status is changing from one type to another, this change will be shown. Date of previous status will be indicated (fr LWA 12 Mar 44 to RTD). Sub-unit, if desired by local headquarters (Co A, 425 Sqdn. etc.).

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\* Codes to be used on individuals erroneously reported in battle casualty status:

Code	Description
DIB	Non-battle death
MIS	Missing, Non-battle
BNH	Battle wound or injury not hospitalized
HNB	Hospitalized, Non-battle
SCW	Self-inflicted gunshot wound
SRC	Straggler returned to military control
DTM	Present for duty erroneously reported
AWO	Absent without leave

\* Added to form