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The Nordamerikanischer Sängerbund versus the U.S. Treasury Department, 1944-46

Background

The heartbreak experienced by German-Americans, as their former homeland went to war with their native or adopted land, was not confined to World War I. Attacks on their loyalty to America sounded forth in World War II as well. On 27 January 1944 the U.S. Treasury Department revoked a ruling of 9 September 1941 which granted tax-exempt status to all of the German-American choruses which belonged to the Nordamerikanischer Sängerbund (NASB). In a letter to one of the groups, the Teutonia Männerchor of Pittsburgh of 21 September 1944, the Commissioner of the Internal Revenue Service, Joseph D. Nunan Jr., explained that the groups were suspected of "furthering pro-Nazi and Pan-German movements."¹

The nightmare of nativism that haunted all German-Americans in World War I had returned to vex the largest of their nationwide singing organizations in World War II. Eventually, a vigorous defense by the NASB executive committee in Pittsburgh, Louisville, Ohio, and, above all, Chicago, was successful in defeating the IRS attack, but not before a significant number of German-Americans had once more been forced by their government to jump the hurdles of 100 percent Americanism.²

In outlining the strategies of the Nordamerikanischer Sängerbund which thwarted the renewed attack on their patriotism, this article will seek to answer two interesting questions raised by these documents concerning the history of German-Americans from 1917-46. If German-American assimilation during and after World War I was as complete as many historians have indicated, how did the U.S. Treasury Department get the idea that German-American singing groups represented a pro-Nazi danger and how did the NASB gather the sufficient morale and political authority to stifle this attack on German-Americans' allegiance to the United States?

The immediate and traumatic impact on German-Americans of their country's decision to enter World War I against Imperial Germany has been amply documented by LaVern Rippley, Frederick Luebke, Melvin Holli, and Rudolf Hofmeister, among others.³ There is little disagreement among these authors that the intent of the U.S. government and many Americans was to enforce a rigid, patriotic conformity upon its largest minority in the war years of 1917-18, and even afterwards to the point that: "there was no let up in the vigilance of the superloyalists."⁴ It is also agreed that:

World War I had the effect of accelerating the assimilation of most German-American groups, . . . in the wink of an eye, Germans threw away their *Deutschtum* as an embarrassing possession.⁵

There is less unanimity, however, on the long-range effects of the anti-German campaigns of World War I. Luebke says that:

a sort of cultural amnesia characterized the new generation of persons of German antecedents who grew up between the first and second world wars. They were thoroughly Americanized; they spoke almost no German and knew little of German culture. Few participated in ethnic associational activities of any kind.⁶

Holli is even stronger:

Not only were the haughty *Herrenvolken* [sic] attitudes to be swept away but also the transplanted German high culture. . . . The war damaged German ethnic, linguistic, and cultural institutions beyond repair.⁷

With reference to Chicago, Hofmeister agrees with Holli and Luebke that: "Chicago's German element received a staggering blow from which it has never fully recovered," and that: "in the case of singing clubs, it took a long time after the war before German songs were popular again, which certainly did not help to stimulate interest in joining these clubs."⁸

Rippley, on the other hand, looking at German-Americans in Wisconsin and the Upper Midwest, sees them as less totally intimidated:

Although German-American political power had dissipated, humanitarian concern for ethnic brothers in the Old World burned brightly after hostilities ceased . . . many Americans of German descent called for the shipment of relief food to Germany. At first, Congress was opposed . . . therefore, church groups, singing societies, and individuals in the German-American communities worked independently. Beginning in 1919, however, a variety of

programs were coordinated under Herbert Hoover and the American Friends Service committee.⁹

This author disagrees with the cataclysmic conclusions of Luebke, Holli and Hofmeister. In supporting Rippley's more optimistic conclusions I would argue that the word "Kultur" [culture with a "K"], as a hard-edged concept, representing an elitist [even racist] notion of German superiority over non-Germans, was jettisoned in the heat of World War I's patriotic hysteria, and did not return. But "Kultur" [culture with a "c"] as a soft-edged reference to German-American language, music, dress, food and social organizations was not eliminated. German-American culture as such goes on despite the direct pressures of World War I and the indirect pressures of World War II. What took place between 1917 and 1946 was not a thoroughgoing melting of Germans into the American pot, but a transition from a "Kaiserliche Kultur" [culture with a "K"] which reflected the jingoism of its time to a "German-American culture" [culture with a "c"] more in keeping with contemporary ideals which stressed a mosaic of ethnicities in the United States.

Evidence for the survival of German-American culture with a "c" can be found in the festival program and advertising books of the many singing societies that comprised the NASB from World War I to the present. An examination of two program books for festivals held in Chicago in 1924 and 1938 shows that this thriving group of singing organizations was only temporarily set back by World War I, functioned well in the 1920s, and expanded its children's choruses dramatically in the 1930s. These books and other records also show that the NASB was well prepared to survive an attack on its members' patriotism, and its tax-exempt status in 1944-46.¹⁰

World War I and the Diamond Jubilee Festival, 1914-24

German-American culture with a "c" was well established by 1914, and had succeeded in the nineteenth century in the teeth of much Know-Nothing nativism. As Kathleen Conzen points out:

Festive culture was an important weapon in both facets of the campaign . . . to mold German immigrants into a group capable of preserving the valued parts of the homeland culture and defending it through the vote if necessary, [and] . . . to convince non-German Americans . . . that the American republic could survive, even thrive, without cultural conformity, and that German cultural differences were valued contributions to America.¹¹

The festive culture strategy satisfied intellectual definitions of commentators in German-American journals as well as "the German masses,

[who], when [they] re-created in America accustomed and comforting forms of public celebrations, they were importing a vocabulary of celebration that spoke almost unthinkable in nationalistic, and therefore ethnic, accents."¹²

"Then," as Phyllis Keller put it, "came the First World War. Its effect was to draw German-Americans together: the threat that it posed to their status gave them an urgent need for self-defense and ultimately for self-assertion."¹³ In Chicago, German songs could not be heard in public for several years after the war. The Chicago Symphony Orchestra, which had been founded by Theodor Thomas and bore his name until 1913, was put out of business for the years 1918 and 1919 simply because the orchestra was composed almost exclusively of Germans.¹⁴

What was needed after World War I was a festival strategy for the twentieth century. While culture with a "c" could be proudly pursued, its integration into a civic setting could only succeed with an accompanying assimilationist politics. Such a counteroffensive was undertaken by the Chicago Germans of the NASB. As John Dizikes points out in *Opera in America*, Chicago had become a focal point for German musical success well before World War I.¹⁵ This city now became the rallying point for German festival culture against the renewed outbreak of nativism which characterized much of the anti-German sentiment produced by World War I. In examining a series of festival programs, one can observe the combination of culture and politics in German Chicago begun between 1918 and 1924. There was one important difference. The men who led this revival were politically savvy and, in some cases, political office holders.

One of the first of these men was Ernest Kreutgen, a lithographer by trade, vice-president of the Chicago Sing-Verein, president of the Germania Club, 1915-16, 1917-23 and postmaster of Chicago, 1933-41. On 10 November 1918, in a speech celebrating Chicago's centennial at the Lincoln Club, he poignantly described the agony of German-Americans forced to take up arms on behalf of their adopted country against the country of their heritage:

Faithful and loyal Americans as the German Americans are, they cherish the memory of their childhood days, their literature and their music. A man may give his son for his adopted country, or may even shed the last drop of his blood for it, but the man who could change the love for his own, his native land into hatred could never become a good and trustworthy citizen of any other country.¹⁶

In 1919 Theodor Thomas's successor, Frederick Stock, was reinstated as conductor in time for the fall season of the Chicago Symphony Orchestra. In 1920 Kreutgen attempted an early revival of nineteenth-century festive culture with a German Day festival in 1920, but it failed to draw much interest.¹⁷ Four years later he was much more successful. Frederick Stock

appeared on the program of the Diamond Jubilee concert of the NASB. The festival president was Ernest Kreutgen, appearing in the welcoming ceremonies with Chicago Mayor, William E. Dever. Kreutgen would become Chicago postmaster in the 1930s, by which time the German vote had become more obvious than in the 1920s, a major political force in the election of Mayor Anton Cermak.¹⁸

Since the singing festival in Chicago in 1924 was the first for the NASB in ten years, a brief reference to World War I was included:

And now we come to Chicago, the young giant on the shores of beautiful Lake Michigan. . . . The organization has just passed through the most trying time of its existence, but it can now be said that, like a noble ship, it has successfully weathered the storm. Owing to conditions created by the late war, ten years have rolled by, without seeing one of these gigantic musical festivals staged, festivals that have done so much toward instilling a love for the very best in song and music in the hearts of the American nation.¹⁹

The festival program listed the name of virtually every participant, from symphony orchestra member to usher. It also listed each of the 5,748 adult singers by section [Tenor I, Bass II, etc.] from each of the 184 singing groups in each city and state.²⁰ Chicago had the largest representation, including many church choirs and a *Kinderchor* of 2,363 children especially organized for the occasion.²¹ There obviously was quality to go along with the quantity. Besides the Chicago Symphony Orchestra, the festival featured soloists like Alexander Kipnis, who went on to an illustrious career with Samuel Insull's Chicago Civic Opera.²²

The 1924 Diamond Jubilee featured five concerts. The Chicago Symphony Orchestra opened 11 June with the Chicago Sngerfest Male Chorus, and the Chicago Sngerfest Mixed Chorus. Five of the ten numbers were by Wagner.²³ On Thursday afternoon the United Male Chorus of St. Louis was added. The emphasis on Wagner was replaced by Weber, Beethoven, Schubert, Schumann, Mozart, Glck and Brahms-Dvorak.²⁴ On Thursday the orchestra and soloists were joined by the massed Male Choir, which sang traditional German folksongs and the Scottish "Annie Laurie."²⁵ Friday afternoon featured the Sngerfest Children's Chor.²⁶

On Friday evening a specifically American touch was added. The massed Male Chorus performed a composition by Edward Strubel which had received first prize in a contest instituted by the United Male Choirs of Chicago. Strubel's "When Evening Shadows Fall" was set to James Whitcomb Riley's poem of that name. The second and third prizes were awarded also to songs set to poems in the English language ["A Little Song for Two" and "My Stout Old Heart and I"].²⁷ The contest was held "purely out of a desire to enrich the stock of American folksongs."²⁸ Was this the gesture of culture

with a "K," or culture with a "c"? Perhaps a bit of both, but the effort to remain true to German folksong tradition and American soil is unmistakably there, an effort reminiscent of nineteenth-century festival strategy.²⁹

The program listings for all five concerts included a brief reference to the composers and often a complete listing of the lyrics, in German and English. Two examples are: "[Franz] Abt is the composer of more than 700 songs, of which some have become folksongs"; "Rimsky-Korsakov, one of the most renowned of Russian composers, is especially prominent in two fields: in the opera and in the orchestra composition."³⁰ Also contained in the program was a brief history of the German folksong movement from the late eighteenth century through 1924, along with synopses of the histories of the German Male Chorus and the North American Sngerbund. On the last page a brief history of the United Male Choruses of Chicago is included.³¹

The Depression, Hitler and the Thirty-Ninth National Singing Festival, 1929-38

The Depression and the rise of Hitler brought new economic and political challenges to members of the Nordamerikanischer Sngerbund. Like other Americans, German-Americans were deeply affected by the ravages of the Depression, but not so much that they did not have time for music, or the willingness to pay for it. Ludwig Lohmiller, a prominent director in the 1938 and 1949 singing festivals, came over with the large 1920s wave of German immigrants and made a good living solely from his earnings as a director of twenty-two German-American men's, women's, mixed, and children's choruses in the Chicago and Milwaukee area; something that today's directors of the remaining groups could not hope to do.³²

Like the executive committee of the NASB, Lohmiller and his fellow choral directors did not fall victim to any temptation to nurse grievances from World War I. He, therefore, did not succumb to Nazi overtures for a renewed emphasis on German culture with a "K."³³ One of Lohmiller's fellow 1920s immigrants was Fritz Kuhn, founder of the stridently pro-Nazi German-American Bund. According to Luebke, however, that group represented no more than 1 percent of the German-American population:

Kuhn . . . contended unsuccessfully with the leaders of the older, gentler, established German ethnic organizations-moderate men whose memories of 1918 remained vivid. Even though the latter were sympathetic to Germany, they were determined to remain within the American consensus.³⁴

Ripley concurs:

Few of the Germans in America responded positively to the Fuehrer's dictates. If anything, the blatant propaganda caused them to sever whatever loyalty they still felt for the Fatherland. . . . There were nearly seven million persons of German stock in the States, but over 75 percent of these were born in America. The mere 600,000 more recent immigrants from German represented a tiny minority in a total U.S. population of 124 million. . . . Both the Justice department and the F.B.I. held to an estimated membership in the [German-American] Bund of about 6,500—the same figure reported secretly in 1938 to the German Foreign Office.³⁵

Lohmiller and the NASB executive committee went to great lengths to avoid the Nazi embrace and to make sure that the doings of the NASB were strictly within the realm of culture with a "c." They made sure, for example, to order music from New York University, the only place to get authentic, up-to-date choral sheet music in the German language without swastikas printed on it.³⁶ Among other documents of these cultural efforts is the program for the Thirty-Ninth National Sngerfest of the NASB in Chicago in the International Amphitheater, 22-24 June, 1938. As in 1924, the 96-page festival book once again has the singers listed by name and by group, 181 attending choruses, with 5,953 singers.³⁷ Whether that total actually showed up for one or more of the concerts is less likely, owing to illness or other unforeseen causes. Nevertheless, the names are there, a declaration of the strength of the NASB and the intention of its membership to participate in the festival.

In 1938, as in 1924, there were five concerts, assisted by sixty members of the Chicago Symphony Orchestra. The reception concert on Wednesday evening, 22 June, featured the 1,500 Chicago Male Chorus and 2,000 member Chicago Mixed Chorus. Works included Wagner, Schumann, Beethoven, Richard Strauss and Carl Maria von Weber. The closing song was Francis Scott Key's "Star Spangled Banner," which had not been on the program at any of the 1924 concerts, and which reflected the trend toward using an American national anthem at public programs in the early 1930s.³⁸

Thursday's matinee concert featured choruses from Ohio and St. Louis. Compositions by Schubert, Johann Strauss, Silcher and Brahms were on the program.³⁹ Thursday evening's concert began with Wagner, added Mozart, Bizet, Romberg, and Glck, and ended with Edvard Grieg.⁴⁰ Friday's matinee concert featured the Chicago Children's Choruses and Humperdinck's *Hansel and Gretel*, Franz Abt's "Waldeinsamkeit," Rubenstein-Rich's "Welcome Sweet Springtime," Lowell Mason's "Wildwood Flowers," Nana Zucca's "Big Brown Bear," and Mendelssohn-Bartholdy's "Abschied Vom Walde."⁴¹ Friday evening's final concert added Tchaikowsky, two Irish folk Songs and "My Country 'Tis of Thee" to a program of Wagner, Silcher and von Weber.⁴²

Synopses of symphonic presentations and the scores for all of the *Lieder* were included for each concert. Also included were short historical essays on

"the German Folk Song," "The German Element in American Music," "Richard Wagner," "The Early History of Choral Singing and the North-American Sängerbund," and "The United Male Choruses of Chicago," in German and English.⁴³ In German language only were histories of the men's and women's choruses of the Northwest Singers Union, a history of *Lieder* among students in nineteenth-century Germany, and the account of the decision to establish permanent children's choruses throughout the Chicago area in 1935. These *Kinderchöre* were founded in four groups [Northside, Southside, Westside, and Northwestside] in order to preserve German songs and the German language among the German-Americans in Chicago.⁴⁴

As in 1924 there were no advertisements. There was, however, a politically revealing list of guarantors and the amounts they contributed, between \$15 and \$1,000, for a total of \$9,110.⁴⁵ Box ticket holders for all five concerts and other sponsors included numerous business and political luminaries of the time, among them, Oscar Mayer; Mayor Edward J. Kelly; Joseph Gill, Clerk of Municipal Court; and Charles H. "Charlie" Weber, the boss of the Forty-fifth Ward when it comprised the western end of Lakeview, now the Thirty-second and Forty-seventh Ward areas.⁴⁶ Charlie Weber, like Ernest Kreutgen, Matthias "Paddy" Bauler [Forty-third Ward], and Judge John Gutknecht, was one of a growing number of German-American office holders in Cook County and Illinois.⁴⁷

World War II and the U.S. Treasury versus the NASB, 1944-46

The crucial challenge for the Nordamerikanischer Sängerbund came when the United States, once again, was plunged into war with Germany. Pearl Harbor guaranteed that the specific wrath of Americans would be focused mostly on Japanese-Americans, but as the war wore on, and as Nazi atrocities became more apparent, anti-German sentiments increased. On 27 January 1944, as mentioned above, the NASB was targeted by the Internal Revenue Service as a pro-Nazi organization and entered a two-year struggle to regain its tax-exempt status as a non-profit organization. The virtual indictment by the IRS read as follows:

The ruling of January 27, 1944 . . . was due to the fact that a general investigation had disclosed that a very large proportion of these German-American societies of various kinds throughout the United States, including the singing societies, have been grouped into roof organizations through which they have been made use of in furthering pro-Nazi and Pan-German movements, and that some of the members of many of the component societies have participated in such movements. . . .

... It appears that you are a member of the North American Sängerbund, which is reported to be a roof organization of the type above described. ...⁴⁸

In order to gain back their tax-exempt status each local singing group was ordered by the Treasury Department to: 1) sever its ties with the "roof organization" [NASB] and show that it had "purged itself of all pro-Nazi and Pan-German members ...," and 2) provide affidavits from the president and secretaries that the purge had taken effect.⁴⁹

Despite the severity of the ruling, the IRS was providing little in the way of information as to how it had come about. As of 17 October 1944 a lawyer, and friend of William H. Kroeger, president of the Akron [Ohio] Liedertafel, Dow Harter, could ascertain from Nunan only that "the man who made the investigation with reference to the German Society was a lawyer by the name of Clauss who has been in Europe and who is expected back here this week."⁵⁰ On 12 January 1945 Harter wrote the first vice president of the NASB, Gustave F. Kappauf of Pittsburgh, to explain the severity of the situation:

At the request of my friend, Mr. William H. Kroeger, ... I am enclosing Power of Attorney, in my favor, which has been requested by the General Council [*sic*] of the Bureau of Internal Revenue, before he or the Commissioner will discuss with me any charges which they may have against individuals connected with the North American Singers Union. ...⁵¹

Kappauf in turn wrote to Andrew Nauth, secretary of the NASB, enclosing letters from Kroeger and Harter:

... Talking to John Kraker (Treasurer, Akron) over the phone last night. We figured that conditions for our organization by our government are not in favor of us on account of some doing by some of our members, and I want you to write every one of our Executive members to come to Akron Ohio on Feb. 4 Sunday afternoon 1 o'clock for a special Meeting as I don't intend to take this step by myself [*sic*]. [Fred] Nuetzel (Honorary President, Louisville, Kentucky) [Paul] Wagner (Librarian, Chicago) [John] Daum (2nd Vice President, Cincinnati) Kraker also [Justus] Emme (President, Chicago) and yourself [*sic*]. You can explain this to them why this special meeting is called. Expense will have to be stood by our organization. ...⁵²

Before the February meeting, however, Honorary President Fred Nuetzel wrote Secretary Andrew Nauth that to surrender the authority of the Society to an attorney-in-fact was too extreme and farfetched a step:

. . . I profess that I can see no relation between the matter of taxation and pro Nazi elements which may exist in the organization. As you stated, it cannot assume responsibility for the personal conduct or political views of members. . . .

. . . From cursory reading, this power delegates absolute power to commit the Society to whatever course he desires even to the dissolution thereof without further consent of the members and without recourse or restraint.

Of course, if specific charges of disloyalty have been brought against the N.A.S.U., that is another matter. So far as I know, this is not true. I take it too, that our funds were invested in U.S. War Bonds, as I proposed at Chicago several years ago. Therefore, I am at a loss to know what this is all about. . . .⁵³

Although the February meeting produced no immediate action on the power-of-attorney proposal, the fate of several hundred choruses in major and minor cities between Pittsburgh and Omaha, New Orleans and Minneapolis, were affected by the decisions of these men. A few months later, on 1 May, Kroeger wrote Kappauf, Kraker and Nauth that Dow Harter had postponed the idea of using a power-of-attorney, owing (presumably) to the death of President Roosevelt:

. . . The purpose of this letter is to tell you that I have again talked with Mr. Harter and discussed things and he advises now not to do anything, especially as the change in Washington brought on a different feeling which may also affect the attitude of the Treasurer and Internal Revenue Departments. I thought perhaps we should wait sixty or ninety days to see if they do anything, and we could be guided by their action as to what action we should take. I would suggest that when you write Mr. Wagner in Chicago that he have the Chicago attorneys contact Mr. Harter the next time they are in Washington and they discuss the matter together and determine the course to pursue. . . .⁵⁴

When it became clear that the IRS would not change its position, each of the member groups of the NASB was faced with four choices:

Severance—They could resign from the North American Singers Union and attempt thereby to disassociate themselves from the taint of pro-Nazism;

Acceptance [Affidavits/Purges]—They could accept the validity of the Treasury Department charges and swear out affidavits or resolutions that all pro-Nazi elements were out of their groups in particular and hope that the IRS would accept their appeal;

Resistance—They could fight back in the courts; or

Lobbying—They could lobby Washington for a reversal of the decision.

Each group elected to pursue one or more of these options.

Between January and September 1944, some efforts had been made by individual members of the North American Sägerbund to mitigate the IRS ruling. One was defensive, reminiscent of the frantic efforts of German-Americans to prove that they were 100 percent American during and after World War I. A report of a Chicago area group on 1 April indicated that their members had been canvassed for information on their citizenship, propertied status, contributions to Victory Bonds, service of their men in the Armed Forces of the U.S. and service of their women in the Red Cross.⁵⁵ The preliminary answers of the Harlem Männerchor, Forest Park, Illinois, were in pencil and crossed out. They indicated forty-four active and thirty-seven passive members and that, among other things, they had contributed \$25,600.00 in Victory Bonds; twenty-seven members, sons and grandsons were in the Armed Forces; seventeen wives, daughters and granddaughters were in Red Cross work and auxiliary service of the U.S.; thirty-seven members, children and grandchildren owned their own homes and that sixty-eight members, and their families, were regular contributors of money to the Red Cross or U.S.O.⁵⁶

While the response of the Harlem Männerchor was similar to the responses of German-American groups in World War I,⁵⁷ the singing groups did not cease their activities. The Schwäbischer Sängerbund held their Fifty-Year Golden Jubilee Concert in Chicago's Orchestra Hall on Sunday, 23 April 1944.⁵⁸ Their director, Ludwig Lohmiller, noted that an F.B.I. agent was present; not, as he told Lohmiller, to investigate any of the members of the Sängerbund, but to make sure that the festivities were not disrupted by anyone whose patriotic fervor had gone to the point of confusing Nazis with German-Americans.⁵⁹

A more aggressive response, dated 22 May 1944, was submitted by two Chicago German-Americans who were lawyers, Oscar A. Stoffels and Charles F. Pattlock. Addressed to the commissioner of Internal Revenue, it was combative in nature and took the form of an eleven-page legal brief on behalf of Chicago-area singing groups and other societies such as "German Relief" and "German Day Association" for the purpose of "establishing right to exemption from payment of taxes under Revenue Act Section 101."⁶⁰ It is a remarkable document which not only serves as a defense of the

Nordamerikanischer Sängerbund, but also as a contribution to the history of German-American musical and festival culture.⁶¹

Oscar Stoffels was also the compiler and editor of the *Lieder Harfe*, a collection of songs designed for the Chicago Kinderchor, published in 1941 and made available to *Kinderchöre* all over the United States. These songs were intended to "... almost automatically teach the rudiments of the German language and give the student a vocabulary of at least 2500 words."⁶² There are 104 songs in the book. The first one is the "Star Spangled Banner" and ten of the first eleven are contemporary American folk and patriotic songs, all in English. The rest are traditional German folksongs and Christmas carols with a strong emphasis on Friedrich Silcher.⁶³ The music was selected by the directors of the Kinderchor, H. A. Rehburg, Ludwig Lohmiller and Reinhold Walter. Funds to publish and distribute the *Lieder Harfe* were provided from the trust of Ernest and Anna Kreutgen.⁶⁴

Oscar Stoffels was well aware of the suspicions which still attached themselves to German-Americans from World War I and which were intensified by the rise of the Nazis. In his introduction to the *Lieder Harfe* he explained:

All the people in the United States can trace their ancestry, be it near or remote, to some other country. Those who still think with fondness of their motherland appreciate generally only her cultural treasures and rarely claim to owe their allegiance to her. Our fair-minded administrative leaders recognize this fact, and therefore, no group of citizens should ever adopt an attitude of criticism and censure toward those who, due to family ties, suffer the sweet ache of a cherished memory.

To bolster his argument Stoffels quoted from Woodrow Wilson: "We have no criticism for men who love the places of their birth and the sources of their origin. We do not wish them to forget their mothers and their fathers, running back through long laborious generations, who have taken part in building up the strength and spirit of other nations."⁶⁵

Stoffels was also aware that, on a practical, day-to-day basis, the Chicago-area members of the Nordamerikanischer Sängerbund already had had to prove in the 1930s that they were free of the taint of Nazism. Lohmiller recalls that the recording secretaries of his singing groups had to turn their board of directors' minutes over to the F.B.I. for scrutiny. Lohmiller also refused to take a group of the Kinderchor over to Germany during the 1936 Olympics, even though some members of the Kinderchor board of directors were flattered by the invitation of the German government.⁶⁶

In their brief to the commissioner of Internal Revenue, Stoffels and Pattlock first noted in a "Statement of Facts" that their groups had always been in compliance with the laws of the state of Illinois:

Each and every one of said Societies was duly incorporated under the laws of the State of Illinois as a 'corporation not for profit.' Under this law said Societies are not authorized to have and never have had any capital stock or shares, or capital, or shareholders, or stock holders, and have only members who have not at any time received and do not have the right to receive from the Societies any dividends or pecuniary profit or assets, or cash by way of dividends, distribution or otherwise. . . .

. . . While none of the Societies have ever received a substantial income yet a special occasion such, for instance, as a golden anniversary or diamond jubilee usually results in larger than average income, but such surplus is never distributed but is used to defray current and future expenses, since lean years on income always follow major events which called for unusual activity. While the Societies may have a net income that mere fact does not make it taxable. In the case of *Trinidad vs. Sagrada Orden de Predicadores*, 263 U.S. 578, the Supreme Court of the United States in passing on this question under similar circumstances states: "Two matters bearing on the face of the clause go fully towards settling its meaning. First, it is recognized that a corporation may be organized for *** educational purposes and yet have no net income. Next it says nothing about the sources of the income but makes the distribution of the income an ultimate test of exemption."⁶⁷

Secondly, after a brief introduction,⁶⁸ the cultural objective was stated:

To afford training in singing as a male chorus, group singing and other branches of music, to foster and advance an interest in choral work with special emphasis upon the rendition of American and German folk songs for the esthetic and social benefits derivable therefrom, also to provide for the delivery and holding of song festivals and concerts, not only in Chicago, but in the entire United States, calculated directly or indirectly to advance the general cause of culture and musical education.⁶⁹

Thirdly, the brief stated that "these Societies never 'carry on any propaganda' nor has any one of them attempted to 'influence legislation.'"⁷⁰

Under point four of the brief's complaint, it was noted that the IRS wanted the groups to file tax returns dating back to 1933, but had not really explained why, especially since there had been no change in the law and no change in the behavior of the societies, and the IRS had been granting exemptions to the NASB groups from 1933-44.⁷¹

"Operation," "Membership," and "Repertoire" were then covered, with emphasis on their nonpolitical nature:

[Operation] Each of the above mentioned Societies excepting only the German Day Association may be described as a chorus, the members gathering at a convenient hall once a week for the purpose of rehearsal and the mastery of classic songs.⁷²

[Members] Each Society has two classes of members. Active members are those who sing; they are expected to attend every rehearsal. Their dues are usually \$.50 per month. . . .

. . . The passive members as a rule attend meetings only on festive occasions. . . .⁷³

Stoffels and Pattlock were careful to point out that repertoire included the simplest folksongs as well as operatic arias, and in the past thirty years many songs written by American composers, but that there was also: "an absolute restriction in respect to the songs so selected. In no case may the song present any foreign ideology nor so-called hymns of freedom or battle hymns. All German songs so selected are idealistic and treat of friendship, nature, seasons and parting, etc."⁷⁴

After pointing out that, with the exception of monthly routine business meetings, "all Meetings are in the nature of rehearsals and are held once every week," the brief specified the nonpolitical nature of the singing societies:

. . . Since the members of the various Societies belong to various creeds and are fairly equally divided between the two larger political groups it is a rule that no political or other controversial matter may be discussed. No political speeches are permitted at any time, no foreign ideology is voiced, no current questions are brought up for debate. None of these Societies has ever carried on any propaganda of a political or civic nature nor has any of them individually nor have they collectively ever attempted to influence legislation. . . .⁷⁵

The brief then went into the organization of the Nordamerikanischer Sängerbund ("Central Body,"⁷⁶ "National Organization,"⁷⁷ "United Ladies Chorus"⁷⁸) with a brief history of its focus:

Since 1849 when the first song festival was celebrated at Cincinnati, Ohio, a similar festival was celebrated about every four years. Chicago has been chosen as the festival city in 1868—1881—1924 and 1938 and the last was held June 22, 23 and 24, 1938 at which time

over 8,000 singers from the Middlewest attended. All of these took part in one or more of the five concerts during the festival. However, all these festivals were so well known nationally and so favorably commented on by daily papers of the festival city that little need be written about their cultural value. A festival which was to be held in 1942 has been postponed indefinitely as too many singers are in military service.⁷⁹

On the matter of "Affiliations" and the "German American National Alliance,"⁸⁰ Stoffels and Pattlock touched on what might have been a case of guilt by association, or even mistaken identity. The German American National Alliance had been under attack in 1918 and along with the "Friends of the New Germany" and Fritz Julius Kuhn's *Deutschamerikanischer Volksbund* had come under the scrutiny of Congress as well as the Treasury Department in the mid 1930s.⁸¹ One also needs to speculate on how non-German-speaking members of Congress and Treasury might easily have confused the "-bund" in Kuhn's German American *Volksbund* with the "-bund" in the North American *Sängerbund*. The brief asserts that the *Nordamerikanischer Sängerbund* had no connection with such groups as Kuhn's, or the German American National Alliance:

The question has frequently been raised whether these Societies became affiliated with the German American National Alliance. It seems an investigator of the Treasury Department reported such affiliation on the part of most of these Societies. Such report, however, upon investigation is found erroneous. It may be true no doubt that some individuals, misled by the object clause in the charter of that organization, joined individually before the war, but it would seem that they became decidedly disinterested once they discovered that the lofty principles proclaimed by the charter of that organization were not adhered to. The number of those joining the G.A.N.A. was but transitory and the few organizations that sent a delegate for observation soon withdrew their delegate so that when our war began there was a complete severance.⁸²

The brief then describes the "German American Children's Chorus" which had been formed in the 1930s⁸³ and the German Day Association, which had as its purpose the celebration of the landing of the first group of Germans on 6 October, 1683: ". . . an American affair. On this day the participants rededicate themselves to our country and redeclare their loyalty."⁸⁴ Stoffels and Pattlock went on to wrap the NASB in the mantle of Carl Schurz, who had spoken at a German Day celebration in Chicago on 12 August 1871, with events in Germany very much on his mind:

Nothing to me lies farther removed than the thought of a separate political organization of Germans in this Republic. Here we are American citizens—nothing more, nothing less. And it should be the pride of every German to be identified with the best of citizens. We have no special interests here other than those of the community of citizens.

Indeed we may point with proud satisfaction to the fact that in the hour of tragedy as in the hour of joy our new fatherland has never made a demand which the German citizens have not performed in the fullest measure with their purse and their blood.

More than that, when our fatherland forced by an overwhelming event [Franco-Prussian War] called our fathers and brothers to arms which rekindled our inborn love to our homeland even in this country into a great flame—even then our deep sympathy with our blood never sought to give expression in a manner which would be contrary to the laws of our Republic.

Even then we did not forget for a single moment that we are American citizens and we constantly remind ourselves of the duties of such citizenship.

And what we have proven in the past we shall not deny in the future.

The American Republic will always consider her German born citizens among the most loyal, law abiding and devoted children. Nor will our national origin ever impede our loyalty to our adoptive land.⁸⁵

The brief then adds: "History records that the American citizens of German extraction have faithfully abided by this principle from the very beginning of our history to the present day."⁸⁶

The brief then included a defense of two Swabian-American organizations dedicated to support and entertainment—the Schwäbischer Unterstützungs-Verein⁸⁷ and the Schwaben Verein.⁸⁸

The "Schwäbisch-Badischer Frauenverein No. 1," and the "German Relief Society" were added in an addendum because their notifications of revocation of exemption from taxes were received after the brief was in type. The latter, better known as the German Aid Society, was organized in 1853 and incorporated in 1868 and had continuously devoted itself to aiding citizens and residents of the city of Chicago who found themselves in financial distress. Like the other societies defended in the brief, the German Aid Society was nonpolitical, and it was noted that it "at no time engages in any propaganda except only to solicit funds for charity purposes. . . ."⁸⁹

Under the heading of "Loyalty," the authors had quite a bit to say:

... a canvass of 20 singing societies shows that the various members own and hold more than 1¼ million dollars of Victory Bonds, 590 members or their sons and grandsons are serving in the military forces of the U.S., 654 of their wives, daughters and granddaughters are engaged in Red Cross or similar work or are inducted into various women's auxiliary services, 1147 own their own homes, 3163 persons belonging to the immediate families are regular contributors to the Red Cross, U.S.O. and similar organizations. The Societies, out of their meagre funds, have purchased and own \$8200 in Victory Bonds and the Societies have contributed \$1849.00 to the Red Cross. There are 2630 children born in the United States to the families of these singers.

The Chicago singers, in their various organizations, have been an institution of which Chicago is very proud. The first male chorus is referred to as early as 1833 when Chicago was but a village. ...

... When the body of Lincoln came through Chicago where it temporarily rested in the Court House, the German singers added solemnity to the sorrowful event when they sang at the bier of the martyred president. ...⁹⁰

The brief then argued that German Singers of Chicago were like any other citizens of that city:

... These singers have always been an inseparable part of the city and it would be the height of folly on their part to hope for or aid in the destruction of the very things that they created after choosing Chicago as their home. These families pray for the security of their homes and the safety of the land that shelters them and their descendants. ...⁹¹

And the authors deplored, yet understood, the double standards of loyalty that plagued German-Americans during World War II:

... These Societies should be judged by the same standard that is applied in judging all other good citizens. It is quite natural that due to the present world war the sons of some nationals unfairly accord the citizens of German American extraction a treatment far less generous than they receive from the accused. German Americans seek the friendship of their fellow citizens; they are imbued by the real spirit of America, however never join in such unfair and undemocratic demonstrations. The German American element has nothing to fear for it knows that the percentage of disloyal in its ranks is negligible.⁹²

Stoffels and Pattock then touched on a phenomenon which was not really understood until well after the war, the matter of isolationism and German-American feelings left over from World War I:

It is often stated that citizens of German extraction opposed entry into the present war—many no doubt did—in fact, all Americans hoped that such entry might be averted. So strong was this feeling that it became a campaign issue during the last presidential election when it became necessary for our president-elect in all sincerity to assure our people again and again that not a single American would be called upon to fight on foreign soil.⁹³

In fact, many German-American voters did not trust President Roosevelt's word on the matter of war, and voted against him in 1940 in parts of the country he had carried in 1932 and 1936. This phenomenon was not discovered, however, until political pollster Samuel Lubell visited these areas, after Harry Truman's defeat of Thomas Dewey in 1948 had tarnished his profession as prognosticator. Lubell found that Truman's greatest gains had come in the German-American counties that had handed Roosevelt his biggest losses in 1940: "In view of the closeness of the 1948 election, the German-American swing can definitely be credited with giving Truman his margin of victory⁹⁴ . . . Truman made no special appeal to these German-Americans (even after the swing took place, he did not know what had happened). Still, German-Americans all over the country shifted together, as if in response to some subconscious instinct."⁹⁵

Lubell concluded that the previously held theory of a shift in Midwest farm votes away from Roosevelt in 1940 and back to Truman's "Fair Deal" in 1948 had to be modified:

The Midwest's defection from the Democratic party in 1940 was largely a revolt of German-American farmers against involvement in war with Germany. With the war's end and Roosevelt's passing, many of these same farmers returned to the Democratic fold. Nor was this German-American swing merely an agricultural one. My postelection surveys in 1940 and 1948 showed the same pattern for German-American precincts in the cities.⁹⁶

Lubell had prefaced his observations by strictly upholding the loyal attitudes of German-Americans and other isolationists: "Disloyalty is not involved. That should be stressed. Isolationist voters sent their sons to war and those sons served as patriotically and heroically as any Americans."⁹⁷

What the dispassionate political scientist Samuel Lubell argued in 1951 was passionately put forth by Stoffels and Pattlock in 1944:

Pearl Harbor changed all of this and due to its large percentage of the population the blood of heroic German American sons spilled in war torn Europe and the jungles of the South Sea is far greater than that of many other nationalistic groups, but one hears neither complaint nor murmur, they willingly back every effort to bring the war to a successful conclusion. American democracy means all to them.⁹⁸

The brief then pointed out the accidental nature of German-American birth:

German American citizens find themselves in the situation that quite by accident without any consent or choice on their part they were born in a country that now is at war with us. . . . No doubt it fills the hearts of many of these German Americans with sorrow, but they recognize that it is one of the exigencies of life, they have chosen America as their new home, have renounced forever their obligations and allegiance to the land of their birth, and have chosen America as the home in which their children and children's children might continue to build and live in peace. It would, therefore, seem that any attempt to make the existence of these people more trying and more difficult is uncharitable and un-American.⁹⁹

The experience of General Albert C. Wedemeyer underlines the accident-of-birth phenomenon. As a German-American planner for the U.S. Army he had had unique access to the friendships and views of members of the German General Staff like Ludwig Beck and Alfred Jodl, the latter sending him a blow-by-blow description of the Wehrmacht advance into France in May 1940, which Wedemeyer promptly translated and passed on to G-2 (Intelligence).¹⁰⁰ These same attributes made him highly suspect to others in Washington, D.C., who passed on information anonymously to the F.B.I. that it was "common knowledge in Washington" that Wedemeyer was in sympathy with the Third Reich.¹⁰¹ The fact that he held isolationist views like many other German-Americans, and non-German Americans like the *Chicago Tribune's* Robert L. McCormick, caused further suspicion to fall on him. After an intensive scrutiny by the F.B.I., which produced a clean bill of political health, Wedemeyer went on to be a major asset in the U.S. war effort, but his experiences had been searing:

Those who suspected my actions because of my German ancestry ignored the fact that many of our senior and most distinguished leaders in the military service had Germanic

backgrounds: Krueger, Nimitz, Eichelberger, Ollendorf, Stratemeyer, Spaatz, and Eisenhower....

... This was not to be my last experience with guilt by association, but it was then that I realized for the first time the seriousness of probing into and sometimes transgressing an individual's rights and dignity, prodding one's heart, searching one's mind, scrutinizing one's associations.¹⁰²

The sections under "Intolerance" and "Feigned Patriotism" speak for themselves:

The German American element has frequently been charged with intolerance. Frequently this question has been raised in respect to our Jewish citizens. Such charge, however, is utterly unjust, for in the societies we find Jews who enjoy the same privileges and command the same respect as all other good members. The tolerance of these Societies goes so far that at the late song festival in 1938 there was a group of small Chinese children singing with the Children's Chorus and in almost every concert there were groups of negro singers who came with some misgiving but were made quite comfortable.

History records that German Americans have never taken part in any movement of intolerance of which there were several during the short history of our country. They have always displayed civil and personal decency in their conduct, are law abiding, industrious, avoid becoming a public charge and furnish exceedingly few inmates to corrective institutions.¹⁰³

Is the patriotism of these German Americans superficial? Is it a loyalty under duress? Contact proves that this is not true. The German American citizen has never been a curbstone applauder. The American flag may be used by some others to cover up many things, but German Americans have never misused nor abused the American flag. The Declaration of Independence is their Charter of Freedom and the Constitution is their political bible.

When two years ago Governor Green of Illinois called for a Loyalty Day in which all nationalists [*sic*] were invited to take part it was found that about 45,000 responded. As each group was given distinctive admittance cards, and when these were counted it was found that almost 21,000 were of the German group. With them had come a chorus 800 strong made up of the various Societies. This chorus led in the singing of the national anthem, and in the arena German Americans put on a marvelous historic pageant that was generously applauded by all present.¹⁰⁴

As to charges that the German element was not easily assimilated into American society, the authors quoted some material from H. L. Mencken's *The American Language*:

... in 1930, of the foreign born 13,366,407 whites only 3,407,021 spoke the American language, but that those of the older generation had made good progress. Of the half of the Scandinavians who had arrived before 1900 less than 2% were unable to speak the American language and of the 58.3% of the Germans who had arrived before 1900 all but 2.9% could speak our language whereas 12% of the Slavic races and 15.7% of the Italians could not speak our language.

The 1930 census further shows that of the 12.7% of Germans who came here after 1925 95% were already able to speak our language fluently. In Chicago where there are according to various estimates from 400,000 to 700,000 German Americans, the German language has become merely a cultural adjunct. There is but one German daily paper which has a very limited circulation. In fact there are but ten daily German language papers in the entire country although there are 5,236,612 of German stock. Merely by way of illustration it is suggested that the Dutch with only 372,384 in this country, have ten Dutch and two Flemish language papers and the Italians of whom there are 4,594,780 in this country, are served by 105 periodicals and eight daily papers.¹⁰⁵

As more specific proof of assimilation, Stoffels and Pattlock referred to the 600 member children's chorus and 150 member youth chorus which had participated in the 1938 song festival, among the other 2,200 voices, and before an audience of more than 5,000 for their afternoon concert: "These are young America—the coming generation. . . . What a travesty it is to have a careless investigator classify them as a group that is influenced by foreign ideology."¹⁰⁶

In conclusion the authors declared themselves ready to answer any specific charge not already touched upon in the brief, that the purpose of the Revenue Act was to provide exemptions from taxes to "such Societies because of the benefit derived by the public from the cultural activities of such Societies" and that "we, therefore, respectfully pray that the exemption in behalf of the above petitioning Societies be immediately reinstated that the order of revocation of such exemption from the payment of taxes heretofore entered by the Comissioner be vacated and set aside."¹⁰⁷

Despite the lengthy and eloquent brief, the Treasury Department was not moved to vacate the order to pay taxes and issued its declaration of 21 September 1944 to that effect.¹⁰⁸ In addition, as mentioned above, the IRS had insisted that it would not discuss the matter any further until the NASB gave

power of attorney to Dow W. Harter, who had already been negotiating on their behalf with Commissioner Nunan.¹⁰⁹ Although such power could include the dreaded option of dissolving all the singing groups, Andrew Nauth of Cleveland called a meeting of the NASB board of directors for 4 February 1945 in Akron, Ohio, at which time the power of attorney was discussed, but not acted upon:

... According to law, we are exempted, but we have been advised by the Treasury Department of the United States that some individuals, or some of our organisations, are pro-Nazi inclined or not supporting the war effort. Naturally we have no control over such matters due to the fact that we are only a *loose association* of singing societies with no power to dictate to each Singer or Society what to do, or what not to do. ...¹¹⁰

On 30 January 1945, Andrew Nauth and the NASB executive committee received an irate reply to his 20 January letter from the Clifton Heights Singing Society of Cincinnati, Ohio:

Gentlemen:

Referring to your letter of January 20 concerning a matter of taxes, we wish to give you the following patriotic information:

We have 226 members [*sic*] in our organization. These members [*sic*] have purchased more than \$300,000.00 worth of War Bonds. They contribute annually more than \$2,000 to the Community or War Chest. They contribute annually more than \$1,000.00 to the Red Cross. Our members [*sic*] and their children contribute annually over 200 pints of blood to the Red Cross. We have over 100 members and members [*sic*] children in the armed forces. There are no *Pro-Nazi* in our organization. How could there be with such a fine record?¹¹¹

Indecision still dogged the NASB executive committee, but the feistiness of the Clifton Heights letter had provided some inspiration. A note to the Cincinnati reply suggested a larger twist on the tack taken by the Harlem Männerchor of Forest Park, Illinois, the previous April:

By multiplying the figures given to us be [*sic*] the Clifton Heights Singing Society by the amount of members in our organization, say 70, we could then build up a brief for our attorney to submit to the Treasury Department as follows:

To the Treasury Department of the United States.

Gentlemen:

The members of our organization have purchased more than twenty-one million dollars worth of war bonds. They contribute annually seventy thousand dollars to the Red Cross. Then [sic] contribute annually fourteen thousand pints of blood to the Red Cross. There are seven thousand members and members [sic] children in the armed forces. Etc.¹¹²

On a less combative note, Second Vice President John Daum, had recommended on 30 January that the NASB executive committee require each singing society to prepare two copies of such a patriotic work sheet, or else be "... dropped from our organization."¹¹³

On 12 February Dow Harter was able to report to his friend William Kroeger that, in his opinion:

... our conversations with officials of the Bureau of Internal Revenue have been helpful to the North American Singers Union and individual societies which are members of the same. None of the present officers of the North American Singers' Union are under any charge or even suspicion of improper activities. At least, this was the impression I got on my last conference in the General Counsel's office. ...¹¹⁴

Harter did not think that anything further should be done except in the instances where individual societies wished to claim tax exemption on the grounds that they "... are corporations not for profit. In such instances there should be no hesitation to file applications for each local group that claims exemption. ..."¹¹⁵

The following day, Kroeger wrote Harter back, explaining that the IRS was already moving in Chicago: "... some of the [Chicago] societies are in this position: exemption from income tax will not be granted unless they sever their connection with the North American Singers' Union ..."¹¹⁶ He petitioned Harter once again to consider the strategy of patriotic enumeration of war bonds, pints of blood, German-Americans in armed services, etc.

The ... information will plainly show the picture in a very definite manner and should prove that these organizations are loyal to America. Then we could ask the Department to take a definite stand and either show where some subversive acts have been committed by the officers or members of the societies, or absolve them of the cloud which they are now under.¹¹⁷

In what was possibly a reference to Commissioner Nunan's agent, Mr. Clauss, Kroeger added: "Confidentially, I wish to state that the Department

was certainly not tactful or fair in sending a man of the Jewish race to investigate a German society. You can feel that they were 75% guilty before he started."¹¹⁸

On 19 February Paul Wagner wrote Andrew Nauth that their lawyer in Chicago, Oscar Stoffels, was getting in touch with Dow Harter on the tax matter. He also included copies of the questionnaires that Chicago singing societies were using to compile their patriotic enumerations.¹¹⁹

In early May, as mentioned above, Dow Harter still counseled patience, given the death of President Roosevelt,¹²⁰ but by the end of May it was clear. Treasury had not changed its position.¹²¹ By October 1945 individual societies in Indiana, Ohio and Pennsylvania were severing their relations with the NASB, and Secretary Nauth was getting desperate as groups wrote him to say that they felt that they had no choice but to leave the Nordamerikanischer Sängerbund, or else go under financially.¹²² In Chicago and Washington, D.C., however, a different response was being prepared.

Direct lobbying by Oscar Stoffels had convinced him that Treasury's actions were unconstitutional. He did, however, accept one more attempt to get the IRS to change its mind by John Gutknecht, Judge of the Circuit Court of Cook County, and brother-in-law of Colonel Henry Crown, the head of the giant building supply company, Material Service:

On October 12th I was again in Washington and again tried to get relief from the Treasury Department in connection with the tax exemption matter, but I achieved no results.

Some time ago Judge Gutknecht assured me that he could get the objection waived, and as he was going to Washington at the time, I allowed him to make his effort in this respect.

He saw Mr. O'Connor, who, he said was the chief counsel for the income tax department, and he stated that in his presence Mr. O'Connor called in a department head and instructed the department to cancel the order withdrawing the exemption. He stated also that the department reclassified the singing societies as pleasure clubs.

To make absolute certain I questioned Judge Gutknecht as to whether he might have misunderstood Mr. O'Connor. He stated definitely this change has been made and you will not need to do anything further. I suggested that it would be proper to have something in writing. He then assured me that he would write to the department asking them to verify the matter in my letter.

Several days later he assured me that his letter had been written. No answer, however came until finally I received a letter from the department dated August 31st, 1945, of which a number of copies are enclosed.

Since then I have again spoken to Judge Gutknecht and he assured me that it was not a serious matter; all we had to do was to write a general letter that the matter had been taken care of and nothing further would be heard from it. . . .

. . . It is my opinion, and Mr. Pattlock concurs in this with me, that the entire matter is unconstitutional . . . under the law the societies are entitled to the exemption.¹²³

Given the stubbornness of the government, and its "real reason" for attacking the NASB, Stoffels saw only two ways open, other than the arduous and expensive one of filing tax returns for the years 1933 to the present:

For the first time it appears what is the real reason back of the Government's action; namely, that German-Americans and their societies shall have no 'roof organization.' I need hardly tell you that this is a discrimination against a certain class of citizens. You will also remember that they have found no objection to the societies. No reason was ever stated in their letter, so it is only the desire that citizens of German extraction may not have any organization that consolidates them, not even for cultural purposes.

So far for explanation.

There are two ways open. The first would be the logical one to appeal to the tax court, and upon failing to receive our rights, to appeal to the higher courts, winding up with the Supreme Court. I am positive that we would gain our point.

Through technicality, no doubt, the case would be delayed until such a time that the fury of war hysteria has died down, and then we would receive a favorable decision, just as a similar question in respect to the use of the German language was treated during the last war. However, the objection to this procedure is the cost. It would be an expense far greater than the societies would be willing to pay.

The other plan open to the societies would be to comply with the letter; namely to send a letter of resignation in accordance with the instruction to the societies mentioned, and to execute an affidavit according to the instructions by the president and secretary of each society. This proof would then be submitted to Washington, and as they state, a further investigation would be made. I assume if their requests are complied with, the tax exemption would be reinstated.

I must advise, however, that if such an affidavit and such resignations are executed, the societies would tacitly admit themselves guilty, and therefore I cannot recommend that such a step be taken.¹²⁴

Oscar Stoffels was convinced that the tax assessment itself was illegal: "... To demand taxes for years when the exemption was in force is clearly illegal in my opinion ... our Government since 1930 is acting on entirely different principles. Any act that, in the opinion of certain departments, is undesirable from the point of Washington, even though there is no illegality involved, is attacked by invoking the revenue act. . . ." ¹²⁵

As more and more groups continued to sever their relationship with the NASB ¹²⁶ Paul Wagner wrote Andrew Nauth of a new strategy to be adopted. In negotiations with Treasury and the Attorney General's Office, Judge Gutknecht and Dow Harter had discovered that reapplication of the NASB for its tax-exempt status as being composed of "social" rather than "educational clubs," combined with a resolution of no affiliation with "roof organizations," would do the trick. ¹²⁷ In a postscript to a letter to the executive committee by Paul Wagner concerning internal matters, Andrew Nauth wrote his colleagues excitedly: "Die Steuer Angelegenheit hat wieder eine Änderung erfahren. Wir sind jetzt anders [klassifiziert]. Anstatt Educational, we are a *Social Club and therefore Tax [Exempt]*. Mehr davon später." ¹²⁸

Upon returning to their labors in Washington, Gutknecht and Harter discovered that the government still saw the NASB as connected with the German American National Alliance in Chicago, and also responsible for flying the Nazi flag at the St. Louis Sängersfest in 1934. ¹²⁹ Paul Wagner kept the NASB executive committee informed of their progress and promised to keep in touch with Judge Gutknecht in order to avoid any further pitfalls:

... Richter Gutknecht war 2 Wochen zurück in Washington und verhandelte mit den verschiedenen Herren im Steueramt. . . . Zuerst besuchte er Dow Harter da er ausfinden wollte was er soweit erreicht hat und mit wem er verhandelt hat. Harter muss dem Richter Gutknecht erzählt haben daß er nichts unternommen hätte. Daraufhin ging dann Richter Gutknecht zu verschiedenen Herren erklärte ihnen diese Angelegenheit, daß sie ihm versprochen hatten uns anders zu classifizieren und alles wäre in bester Ordnung. Jetzt sagt er wenn wir ein Schreiben einschicken daß wir nicht mehr zu der Germ. Am. Natl. Alliance in Chgo gehören das würde genügen. Wir sollten den N.A.S.B. gar nicht erwähnen. Er meinte der N.A.S.B. sollte für Tax Exemption in Washington einreichen, das würde uns dann von selber reinwaschen. Wir würden untersucht und dadurch würden die Vereine auch frei sein. Nun muss ich aber erst nochmal persönlich mit Richter Gutknecht sprechen, damit wir uns nicht wieder in eine andere Klemme setzen. ¹³⁰

On 29 December Wagner sent Secretary Nauth a handwritten draft to Ralph H. Dwan, assistant chief counsel for the Treasury Department, which reprised the brief put together by Stoffels and Pattlock in 1944.¹³¹

. . . The essential fact [*sic*] of the North American Singers Union are as follows: The Nord Amerikanischer Sangerbund [*sic*] (North American Singers Union), was organized in 1849 at Cincinnati, Ohio, for the following purposes:

The purpose for which said corporation is formed is the formation of a National Union of German Singing Societies in the United States, for the purpose of promoting German song, the German language, and a fraternal intercourse of the Germans in the United States of America and other Countries.

The only activity of the organization is the holding of a National Song Festival which are held usually every 3 or 4 years—the date and locations in the past being as follows. . . .¹³²

The only finances are an income of \$.25 per member of each subordinate member society. The annual income amounts to about \$500 or \$600.00 a year. of which \$480.00 goes to the secretary and the balance goes for necessary mailing expenses, flowers, for deceased officers, and gifts to societies on anniversaries, and traveling expenses.

The song festival is handled by the local committee with no profit accruing [*sic*] to the North American Singers Union. The finances of the festival are handled by the local committee.

The officers are as follows. . . .¹³³

There have been no Anti-American or Pro-Nazi or Pan German activities on the part of a member of the society or of any of its officers and the only activities that in the opinion of the officers, could have caused any suspicion of the officers or misunderstanding on the part of government officials is [*sic*] the following: Songbook question 1934, Local Committee in St. Louis, 1934 permitted Swastika Flag for Ambassador, Local Committee in Chicago, 1938 permitted Swastika for German Counsel, only

because flag was recognized by our Government, as the official flag of Germany.

The officers of our organization are all American citizens of excellent reputation, and are gald [sic] to furnish all organization records or present themselves for any interview, that may be requested.¹³⁴

In addition to the letter to Dwan, a resolution was drawn up by Paul Wagner and adopted at a special meeting of the NASB held at Erie, Pennsylvania, on 14 January 1946, where the executive committee had gathered for the seventy-fifth anniversary celebration of that city's Male Chorus.¹³⁵ The resolution detailed its earlier arguments in a series of whereas's and concluded: "... Be it therefore resolved ... that the said North American Sngerbund is going on record that to the best of its knowledge and belief it has purged itself of any pro-Nazi and Pan-German members, and that it will not enter into any connection with any other roof organization until it has cleared itself with the Bureau."¹³⁶

In addition, on 5-7 February, affidavits as to the loyalty of members, addressed to Ralph Dwan of the U.S. Treasury Department, were signed and certified by the president and secretary of the NASB and forwarded by Charles Pattlock to J. P. Wenchel, chief counsel, Bureau of Internal Revenue:

February 6, 1946
Mr. J. P. Wenchel
Chief Counsel
Bureau of Internal Revenue
Washington, D. C.
IN RE: NORTH AMERICAN SAENGERBUND

Dear Sir:

The enclosed document is being submitted to you in line with the conversation had by the Honorable John Gutknecht of Chicago and you. Kindly take this matter under advisement, and, after proper verification of the representation made in the submitted document, we would appreciate having you report your decision herein at your earliest convenience.

Respectfully yours,
NORTH AMERICAN SAENGERBUND

By _____
Title of Officer
CFP-F
Encl.¹³⁷

On 8 February, Secretary Nauth wrote the new president of the NASB, Gustave Kappauf, concerning the signing of the documents:

Erhielt gerade eben von Chicago die Resolution die noch Deine Unterschrift benötigt. [Es] ist nun alles fertig für Washington. Bitte returniere dieselbe sofort, sodass Ich die restlichen Papiere zum Versand machen kann. Eile tut not. Ich werde nun alles fertig machen und einen Brief an all die Verine [sic], einschlieslich [sic] Rechnungen etc., senden, sodass wir wiederum ins Rollen gelangen. Ich werde von jetzt an die Steuerfrage zum Abschluss bringen können, da ich von Waschington [sic] bereits eine Aussage und die noetigen Papiere habe. Also endlich einmal ...¹³⁸

Kappauf replied immediately in English, and a day later in German:

Enclosed find Sworn Statement filled out as per your instruction. You do the balance and get things Moving to Washington and when you hear from them let me know as we should take steps to notify our Organization of the Result. ...¹³⁹

Resulation [sic] erhalten unterschrieben findest sie einliegend. Freut mich sehr dass Wir soweit gekommen sind. Was Paul [Wagner] anbetrifft würde Ich einen Brief in der nächsten Zeit aufsetzen Ihn zum ersten Vize Pres. ernennen da wir nichts anders machen können bis zum nächsten Sängerfest. Auch sollte das Archivar Amt in Chicago bleiben. Wegen der Mehrheit der Sänger. Wegen Briefbogen Wir sollten die Namen und correcten Adressen von den neuen Beamten auf diesen Papieren haben nicht zu viel bestellen da doch eine Umänderung in der nächsten Wahl geschehen wird. ...

Mit Sängergruss
Dein Freund
Gustave¹⁴⁰

On 19 March 1946 William T. Sherwood, acting commissioner of the IRS, informed the "Nord-Amerikanischer Sangerbund [sic] (North American Singers' Union)" that they were "exempt from Federal income tax under the provisions of section 101(8) of the Internal Revenue Code and corresponding provisions of prior revenue acts" and that "accordingly, you will not be required to file income tax returns, Form 1120, unless you change the character of your organization, the purposes for which you were organized, or your method of operation. ..."¹⁴¹

On 7 May Arthur Nauth wrote the following to Judge Gutknecht:

In behalf of the North American Singers Union, I would like to take the opportunity at this time, to thank you, for your kind services in regard to our Tax Problem. I am forwarding to you, a copy of the latest report from the Tax Bureau in Washington, and as you can readily see, the matter has been settled satisfactory [sic] in our favor. Since this matter has been settled once again, we are able to continue with our social activities, always being indebted to men of your Character, who stood by us at the time we needed help mostly [sic].¹⁴²

Judge Gutknecht went on to represent the regular democratic organization of Cook County as state's attorney until defeated by Benjamin Adamowski in the Eisenhower sweep of 1956.¹⁴³

The Nordamerikanischer Sängerbund successfully celebrated its one-hundredth anniversary in Chicago in 1949.¹⁴⁴ That city had provided the crucial support for the NASB in the sheer numbers of its singers and the political sagacity and connections of its executive committee leadership. The periodical concerts of the Nordamerikanischer Sängerbund continue the ethnic festival tradition of German-Americans to this day.¹⁴⁵

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Notes

¹ Internal Revenue Service, Washington D.C., *Income Tax File: Nordamerikanischer Sängerbund (North American Singers Union)* [hereafter cited as NASB/IRS].

² Evidence of these strategies has surfaced in the correspondence of the executive committee of the NASB which Frank Pascher, the past secretary of the NASB has very generously allowed me to copy. The correspondence is for the years 1928-59 and includes a folder labeled "Income Tax File" for the years 1944-46. This file holds tax forms, affidavits, and letters exchanged between the Treasury Department and the board of directors of the NASB.

³ LaVern J. Rippley, *The German-Americans*, Lanham, MD: University Press of America, 1984; Frederick Luebke, *Bonds of Loyalty: German Americans and World War I*, DeKalb, IL: Northern Illinois University Press, 1974; Melvin G. Holli, "The Great War Sinks Chicago's German Kultur," *Ethnic Chicago* (Grand Rapids, MI: Wm. Eerdmans, 1977), 460-511; Rudolf Hofmeister, *The Germans of Chicago*, Champaign, IL: Stipes, 1976.

⁴ Luebke, *Bonds*, 309.

⁵ *Ibid.*, 329 and Rippley, *German-Americans*, 185.

⁶ Luebke, *Bonds*, 329.

⁷ Holli, "Kultur," 499, 511.

⁸ Hofmeister, *Germans of Chicago*, 60, 126.

⁹ Rippley, *German-Americans*, 193.

¹⁰ Sängerfest Chicago: Diamantenes Jubiläum des Nord-Am. Sängerbundes, Chicago: Coliseum, 11-14. Juni, 1924, 144pp.; 39. Nationales Sängerfest des Nordamerikanischen Sängerbundes, Chicago: International Amphitheater, 22.-24. Juni, 1938, 96pp.; 100 Jahre Deutsches Lied 1849-1949: Zentenarfeier des Nordamerikanischen Sängerbundes, Chicago:

Chicago Stadium and Ashland Auditorium, 9., 10. und 11. Juni 1949, 177pp. I am grateful to Dr. Alfred Gras, former director of the Rheinischer Gesang Verein and current director of the German-American Singers of Chicago and the Elmhurst Damenchor for making the 1924 and 1938 festival volumes available to me. Also, the author of this article has, since 1976, been active with two groups affiliated with the NASB, The Rheinischer Gesang Verein of Chicago and the German-American Singers of Chicago.

¹¹ Kathleen Neils Conzen, "Ethnicity as Festive Culture: Nineteenth-Century German America on Parade," *The Invention of Ethnicity*, Werner Sollors, ed. (New York: Oxford University Press, 1989), 55; see also John Dizikes, "Leopold Damrosch and the Triumph of Wagner," *Opera in America: A Cultural History* (New Haven: The Yale University Press, 1993), 231-46.

¹² Conzen, "Ethnicity," 55-56.

¹³ Phyllis Keller, *States of Belonging: German-American Intellectuals and the First World War* (Cambridge, MA: Harvard U. Press, 1979), 1.

¹⁴ Hofmeister, *Germans of Chicago*, 78.

¹⁵ Dizikes, *Opera in America*, 247-56.

¹⁶ Hofmeister, *Germans of Chicago*, 62, 78, 84, 106, 121, 224.

¹⁷ Dizikes, *Opera in America*, 78, 220.

¹⁸ *Sängerfest Chicago* (1924), 24; Hofmeister, *Germans of Chicago*, 78; Len O'Connor, *Clout: Mayor Daley and His City* (New York: Avon Books, 1975), 10-11, 38-39, 46; Len O'Connor, *A Reporter in Sweet Chicago* (Chicago: Contemporary Books, Inc., 1983), chap. 13.

¹⁹ *Sängerfest Chicago* (1924), 15.

²⁰ *Sängerfest Chicago* (1924), 75-117; see also Hofmeister, *Germans of Chicago*, 225. Hofmeister claims that "151 German singing clubs from all over the United States sent 3,870 singers." He also is in error when he mentions that the 1924 festival was held in May rather than June. His lively and interesting account of the Germans of Chicago is marred by the lack of source citations throughout the book.

²¹ *Ibid.*, 108-17, 119-30. The discrepancy between the Hofmeister figure of 3,870 singers and the festival names of 5,748 singers is possibly accounted for by the many Chicago area church choirs in attendance which were not officially members of the NASB.

²² *Ibid.*, 24, 25, 39, 65; and Dizikes, *Opera in America*, 418.

²³ *Sängerfest Chicago* (1924), 24; The Program: 1. Wagner, "Meistersinger-Vorspiel"—Chicago Symphonie-Orchester; 2. Attenhofer, "Harmonie," "Das Deutsche Lied"—Chicago Sängerfest Männerchor a capella; 3. Wagner, "Arie: Dich teure Halle—Aus 'Tannhäuser'"—Marie Sundelius u. Orchester; 4. G. F. Händel, "Hallelujah. Aus dem 'Messias'"—Chicago Sängerfest Gemischter Chor u. Orchester; 5. Willkommengrüsse—Ernest J. Kreutzen, Festpräsident, Hon. William E. Dever, Bürgermeister von Chicago—W. A. Mozart, "Bundeslied: Brüder reicht die Hand zum Bunde"—Chicago Sängerfest Männerchor a capella; 6. Liszt, "Symphonische Dichtung No. 3. Les Préludes"—Chicago Symphonie-Orchester; 7. Bortniansky, "Du Hirte Israels"—Chicago Sängerfest Gemischter Chor a capella; 8. Wagner, "Wotans Abschied. Aus 'Die Walküre'"—Alexander Kipnis u. Orchester; 9. Wagner, "Pilgerchor aus 'Tannhäuser'"—Chicago Sängerfest Männerchor Chor u. Orchester; 10. Wagner, "Choral und Finale 'Meistersinger'"—Chicago Sängerfest Gemischter Chor u. Orchester.

²⁴ *Ibid.*, 39; The Program: 1. Weber, "Overture—Euryanthe"—Chicago Symphonie-Orchester; 2. Beethoven, "Die Ehre Gottes"—Chicago Sängerfest Gemischter Chor u. Blas-Orchester; 3. Schubert, "An die Musik," "Allmacht"—Kathryn Meisle u. Orchester; 4. E. Köllner, "Das ewige Lied," C. Attenhofer, "Dort liegt die Heimat mir am Rhein"—Vereinigter Männerchor von St. Louis a capella; 5. Schumann, "Domszene," "Finale, aus 'Rheinische Symphonie in Es-dur'"—Chicago Symphonie-Orchester; 6. F. Melius-Christiansen, "Beautiful Saviour"—Chicago Sängerfest Gemischter Chor a capella and Kathryn Meisle; 7. Mozart, "In diesen Heil'gen Hallen" aus 'Zauberflöte'; Wagner, "Blick ich umher" aus 'Tannhäuser'"—Alexander Kipnis und Orchester; 8. Brahms-Dvorak, "Ungarische Tänze. 17 bis 21"—Chicago Symphonie-Orchester; Friedr. Glück, "In einem kühlen Grunde"—Chicago Sängerfest Gemischter Chor a capella.

²⁵ Ibid., 49.

²⁶ Ibid., 57.

²⁷ Ibid., 65.

²⁸ Ibid., 13.

²⁹ Conzen, "Ethnicity," 55-56.

³⁰ *Sängerfest Chicago*: (1924), 51, 69.

³¹ Ibid., 10-18, 144.

³² Ludwig Lohmiller's career is examined at length in my paper "The Preservation and Performance of German Lieder in Chicago, 1928-1986," Great Lakes History Conference, Grand Rapids, MI, 18 April 1986; Ludwig Lohmiller, Personal Interviews, Chicago, 19 March and 6 May 1985.

³³ Ibid.

³⁴ Luebke, *Bonds*, 330-31.

³⁵ Rippley, *German-Americans*, 198, 205.

³⁶ Barber, "Preservation," and Barber, "The German-American Kinderchor of Chicago: How It Started; How it Grew, 1935-1985," Symposium of the Society for German-American Studies, Lincoln, NE, April 1985; Lohmiller, Personal Interviews, 19 March and 6 May 1985.

³⁷ 39. *Nationales Sängerfest*, 78-96.

³⁸ Ibid., 36.

³⁹ Ibid., 48.

⁴⁰ Ibid., 58.

⁴¹ Ibid., 64.

⁴² Ibid., 70.

⁴³ Ibid., 7-12, 15-24, 27-31, 42-46.

⁴⁴ Ibid., 32, 47, 69.

⁴⁵ Ibid., 76.

⁴⁶ Ibid., and David K. Fremon, *Chicago Politics Ward by Ward* (Bloomington, IN: The University of Indiana Press, 1988), 299.

⁴⁷ Fremon, *Chicago Politics*, 284-85, and O'Connor, *Clout*, 109-10, 120-21.

⁴⁸ *NASB/IRS*, "... It is believed that a great majority of your members are loyal American citizens and that they will desire to separate themselves and their society from all subversive activities of the kind above described."

⁴⁹ Ibid., Nunan to Teutonia Männerchor, 21 Sept. 1944, "... Accordingly, if you will furnish this office with (1) a resolution of the society, duly adopted, showing that it has purged itself of all pro-Nazi or Pan-German members, and severed its connection with the above named roof organization and all other roof organizations having pro-Nazi or Pan-German activities or purposes and will not renew or enter into any connection with the same or other roof organizations until they have cleared themselves with the Bureau, and (2) affidavits from your president and secretary to the effect that, to the best of their knowledge and belief, there is no one in the organization who is connected with any Pro-Nazi or Pan-German activities, the action of the Bureau in the ruling of January 27, 1944 will be reconsidered, subject, of course, to a proper verification of the representations made in the documents submitted by you."

⁵⁰ Ibid., Dow W. Harter to William Kroeger, President, South Akron Savings Association, Akron, Ohio, 17 October 1944.

⁵¹ Ibid., Dow Harter to Gustave Kappauf, Washington, DC, 12 January 1945.

⁵² Ibid., Kappauf to Andrew Nauth, Liberty National Bowling Alleys, 925 Liberty Avenue, Pittsburgh, PA, 16 Jan. 1945.

⁵³ Ibid., Nuetzel to Nauth, 30 January 1945: "My dear Andrew: Your carbon copies of letter dated Jan. 20, 1945 and a proposed Power of Attorney received. Inasmuch as the letter confirms exemption of the Society from taxation, there would seem no need for legal counsel thereon. On the other hand, if the Treasury or some other constituted government authority has challenged or is considering a change in the tax status of the organization, and the incumbent officers, who should have full knowledge of the situation feel they require the advice of counsel, that is a matter for them to decide. But to surrender the authority of the Society to an attorney-

in-fact as this instrument appears to do seems extreme and farfetched. Why? . . . I for one, under no conditions would offer legal or any other support or protection to any such disloyal citizens. If such do exist, they can and should be prosecuted without let or hindrance from the Society—and good riddance. In fact, the Society's constitution should provide for expelling any disloyal members. I can therefore, see no need for endowing an attorney or any other than the elected officers with such liberal powers as set out in the proposed instrument. And I doubt if the Society's constitution permit such a transfer of authority or responsibility in any event. . . . Lacking such information prevents me from offering any competent suggestions. I trust, therefore, you will give full consideration to the matter and give complete details to all members of the Society for their action. . . ."

⁵⁴ Ibid., Wm. H. Kroeger to G. F. Kappauf, 1 May 1945, copies to John Kraker, Akron, Andrew Nauth, Cleveland.

⁵⁵ Ibid., no date, "Members Canvas: 1—State the face value of all Victory War Bonds. 2—How many sons and grandsons are in the Armed Forces? 3—How many women, including daughters and granddaughters are in service or doing Red Cross work? 4—How many homes are owned by you, your children and grandchildren? 7—How many members of your family have regularly contributed to the Red Cross or U.S.O.? 8—How many members of your family, including wife, children and grandchildren, were born in U.S.A.?"

⁵⁶ Ibid., "Report"—1 April 1944.

⁵⁷ Rippley, *The German-Americans*, chap. 14.

⁵⁸ Schwäbischer Sängerbund (Schwabens Male Chorus), Festival Book, *Golden Jubilee Concert, 1894-1944*, 136pp.

⁵⁹ Ibid., 7, and Ludwig Lohmiller, Personal Interviews, 19 March and 6 May 1985.

⁶⁰ NASB/IRS, "Commissioner of Internal Revenue Washington D.C. United States of America. A Brief in respect to certain Societies for purpose of establishing right to exemption from payment of taxes under Revenue Act Section 101."

⁶¹ Ibid. "The undersigned, Oscar A. Stoffels and Charles F. Pattlock, both of the City of Chicago, County of Cook and State of Illinois, duly licensed to practice law in said State and licensed to practice before the Treasury Department, do herewith respectfully submit this brief in behalf of the following Societies:

Orpheus Male Chorus
Male Singing Society Recollection, also known as
Gesangverein Erinnerung
Arion Männerchor der Südseite
Frohsinn Mozart Singing Society
Schleswig Holsteiner Sängerbund
Gesangverein Calumet of South Chicago
Schiller Liedertafel
Sennfelder Liederkranz
Singing Society Harmony, also known as
Sängerkranz Harmonie
Harlem Männerchor
Steirer Ladies Chorus
German American Childrens Chorus
German Day Association, Inc.
Ambrose Arion Male Chorus, also known as
Arion Männerchor der Nordseite
Columbia Ladies Singing Society, also known as
Columbia Damen Chor
Schwäbischer Sängerbund von Chicago
Schwabens Verein
Schwäbisch-Badischer Frauenverein
German Relief Society
All of said societies are for purposes of brevity hereinafter referred to as "Societies."

⁶² Oscar A. Stoffels, *Lieder Harfe: Eine Sammlung von Liedern für den Gebrauch des Deutsch-Amerikanischen Kinderchors* (Chicago: 7 December 1941), 3.

⁶³ *Ibid.*, 7-69, The Index lists by topic: Frühling [10 songs] Sommer [1] Herbst [1] Winter [2] Weihnachten [13] Abend [6] Morgen [3] Heimat [7] Natur [19] Wandern [6] Scheiden [2] Wiegenlieder [2] Kinderlieder [16] Religiöse Lieder [5] Treue [2] and American [10].

⁶⁴ *Ibid.*, 3, 6.

⁶⁵ *Ibid.*, 2.

⁶⁶ Ludwig Lohmiller, Personal Interviews, 19 March and 6 May 1985.

⁶⁷ NASB/IRS, Stoffels and Patlock, "Brief," 1-2, "... Said Societies have since their respective incorporation strictly complied with all requirements of the laws of the State of Illinois regulating corporations not for profit. Likewise, they have in every respect complied with the laws of the United States of America in the regulations of the Treasury Department. As stated there are no earnings to inure to the benefit of any private individual or member. The sole income of said Societies is derived from membership dues and from the proceeds of occasional public concerts and entertainments all in keeping with the object clause of the various Societies as expressed in their charters. Expenses are paid by annual membership dues of active and passive members and the net income from public events. In any period when the money so received exceeds the expenditures there would be some cash on hand but such cash was never distributed to any one but was retained for the purposes of meeting future expenses. ..."

⁶⁸ *Ibid.*, 2, "2—Objective of Societies—"It is represented that the object as stated in the respective charters of these Societies is one of culture only and the object clauses in the respective charters of the above enumerated Societies conform with and in most cases are stated literally as follows: ..."

⁶⁹ *Ibid.*

⁷⁰ *Ibid.*, "3—Propaganda—While the law provides that an exemption shall not be granted if the corporation or society carries on propaganda or attempts to influence legislation as a *substantial* part of its activities, it is stated that these Societies never 'carry on any propaganda' nor has any one of them attempted to 'influence legislation.' Each Society confines its efforts solely to the purposes stated in its charter so that in each case the purpose is clearly non-partisan, non-controversial and solely for education and sociability among their respective members."

⁷¹ *Ibid.*, 2-3, "4—Complaint—It is represented that upon proper application and satisfactory showing the Commissioner of Internal Revenue has heretofore granted to said Societies an exemption from payment of income and corporation tax in accordance with Section 101, Sub-paragraph 6. Since the granting of such exemptions these Societies have received letters from the Commissioner of Internal revenue revoking such exemption from the payment of taxes and demanding the filing of tax returns for various years subsequent to 1933.

It is submitted that none of such letters set out the reason for the revocation and since there has been no change in the law nor in the character or object of the Societies nor in the method of operation of said Societies, such revocation should be recalled since said Societies appear to be justly entitled to continue the enjoyment of exemption from the payment of taxes as set out in Section 101, Sub-paragraph 6 of the Internal Revenue Code which provides:

Corporations—operated exclusively for—literary or educational purposes, no part of the earnings of which inure to the benefit of any private shareholder or individual and no substantial part of the activities is carrying on propaganda or attempting to influence legislation.

Since the members of these Societies also seek pleasure and recreation by the study of music and songs it would seem that Sub-paragraph 9 of said Section 101 would also be in point:

Clubs organized and operated exclusively for pleasure and recreation and other non-profitable purposes no part of the earning of which inures to the benefit of any private share holder."

⁷² *Ibid.*, 3, "5—Operation—... Each Society has its own permanent director who is proficient in music and voice. He is not a member of the Society and receives compensation as

an independent contractor, said compensation depending upon the size of the Society and the director's qualifications, varying from \$15.00 to \$50.00 per month for instruction once a week."

⁷³ Ibid., "6—Members—... Passive members do not enjoy the right to vote. They have joined the Society as a friendly gesture and usually pay \$5.00 to \$10.00 per year. The object of the Societies in admitting passive members is to increase the income since the dues of the active members in no instance are sufficient to defray expenses. . . .

... The meetings of the various Societies are held in convenient neighborhood halls for the use of which they pay \$15.00 per month or more depending upon the value of the premises. These meetings are public, they are never held behind closed doors, they are open to visitors and particularly those interested in singing."

⁷⁴ Ibid., 3-4, "7—Repertoire—Every Society is careful in the appointment of a capable music committee, which in cooperation with the musical director selects the songs to be prepared which vary from the simplest folk songs to operatic arias. . . .

... During the past thirty years the tendency has greatly increased to sing more American songs, all choruses already have an extensive collection of songs written by American composers. It is the desire of every Society to attract as many fellow citizens as possible to their periodic concerts and therefore the utmost care is exercised in selecting only such songs as are likely to be agreeably received by the public."

⁷⁵ Ibid., 4, "8—Meetings—... Once every month after a shortened rehearsal, a business meeting takes place. At such business meetings the usual routine matters are taken up, plans for concerts are made, reports of the music committee are received, dues are collected and other business matters are attended to. . . .

... After rehearsals members enjoy sociability usually with cards while refreshments are served upon individual order. Frequently 'family evenings' are arranged. These are social events when a member may bring his immediate family and household friends."

⁷⁶ Ibid., "9—Central Body—All Societies act independently. Yet in order to establish uniformity of action a central body has been created known as the United Male Choruses. This organization is made up of delegates from the various Societies and the purpose of the larger organization is to maintain a reasonable and acceptable standard of singing and to guard against and prevent the deviation on the part of any member organization from the accepted presentation of song and to coordinate the events of the Societies in the accomplishment of larger festivals. The United Male Choruses meet once a month and its business is strictly limited to the welfare of individual Societies. No dues are collected by the United Male Choruses from these Societies. No political ideological or other controversial discussion or presentation is permitted nor is it permitted to distribute objectional printed matter. The organization carries on no propaganda nor has it ever made any attempt to influence legislation."

⁷⁷ Ibid., "10—National Organization—The Societies through the United Male Choruses become members of a national organization known as North American Singers Union. This society is still more limited and exists merely for the purpose of organizing song festivals on a large scale and to award engrossed certificates of merit to Societies upon anniversaries. . . ."

⁷⁸ Ibid., 5, "11—United Ladies Choruses—The several ladies choruses which are operated in like manner as the United Male Choruses are consolidated under an organization known as United Ladies Chorus which conforms in all matters with the practice of the United Male Choruses."

⁷⁹ Ibid., 4-5, "10—National Organization."

⁸⁰ Ibid., 5, "12—Affiliations—None of the Societies has foreign affiliation nor has any of them been officially affiliated with any organizations whose tendencies are or might be considered un-American, nor has there been an influx of members during the past years. A careful census indicated that the Societies have enjoyed only a normal growth, that since January 1, 1940 to May 1, 1944 the Societies have lost by death, infirmity, disinterest or removal, 266 members and due to a special effort 361 new members have been secured during the same period. Most of these new members were, however, secured before January 1, 1942. At the present date the larger Societies among which are those enumerated herein have 1293 active and

989 passive members. None of the Societies has in any way been connected with any Eastern group. They have had no association with any un-American group or individuals nor have they been subject to the influence of any individual whose principles are opposed to the tendencies and traditions of our Government; should any such succeed in acquiring membership, he is dismissed as a member immediately upon discovery."

⁸¹ Rippley, *German-Americans*, 190-91, 203-6.

⁸² NASB/IRS, Stoffels and Pattlock, "Brief," 5.

⁸³ *Ibid.*, 5-6, "14—German American Children's Chorus—To further show the falsity of the charge made we direct attention to the German American Children's Chorus and the affiliated Young People's Chorus. These groups are divided into seven classes and consist of approximately 600 children and 150 youths. None of these classes or groups have ever had any connection with any other organization and this statement is made by Oscar A. Stoffels, the president of the organization and one of the writers of this brief. When it appeared that such a report had been made the matter was bitterly resented. These young people are fine Americans. They are a new generation for the most part born in the United States and will soon take our places, they deserve the full respect of every other American.

It has also been reported, it seems, that Orpheus Male Chorus was affiliated with the German American National Association. Again this is not true. When this Chorus was urged to join the association the president frankly told his members that if they joined he must resign and since they flatly refused to join it is not conceivable that anyone could make such an erroneous charge. As to the so-called Bund or any of its branches it can be stated emphatically that none of these Societies subscribed to the tenets of that organization nor did they ever become part of it. The object of these Societies is to conform strictly to Americanism and the charge of affiliation with any Bund organization, local or of the East, is therefore a question that hardly needs discussion."

⁸⁴ *Ibid.*, 6, "15—German Day Association—This association has as its purpose the celebration of German Day which commemorates the landing of the first group of Germans on October 6, 1683 at Philadelphia, Pennsylvania, from where they shortly left to settle the old city of Germantown, now a part of Philadelphia. The day does not commemorate any epoch of the fatherland. It is limited to the event above stated and is therefore an American affair. On this day the participants rededicate themselves to our country and redeclare their loyalty.

Due to the uncertainty of weather in October, the celebration usually takes place in the summer months. Many thousands of citizens of every extraction come to these festivals. In Chicago the event was made permanent on August 12, 1871 shortly before the Chicago Fire when the first large festival of this kind was held here. On that occasion Carl Schurz, a German American patriot of Civil War days addressed the gathering in the following words: . . ."

⁸⁵ *Ibid.*

⁸⁶ *Ibid.*, 7, ". . . It has happened that during recent years a few would come to these celebrations to cause trouble and turmoil. Fortunately the Society has generally been able to prevent such disturbances by having the grounds properly patrolled. It is understandable, however, that in a crowd of over 25,000, trouble-makers have ample opportunity to attempt their nefarious work. The net proceeds, according to the object clause of this Society's charter, are used exclusively for charity and such proceeds are divided among various recognized charitable organizations in Chicago. Always, however, a portion is given to the Red Cross. When the event is over the organization becomes dormant until early in the next year when a new group is formed to decide if, when and how a celebration should be held. No financial benefits of any kind accrue to any of the members of this organization. Complete distribution is made among recognized charities."

⁸⁷ *Ibid.*, "16—Schwäbischer Unterstützungs-Verein—The objects of this Society are 'aid in case of sickness and death, to cultivate fraternal spirit, to promote material, spiritual and social relationship among its members.' Every citizen of German descent is eligible to membership. The Society was incorporated in the year 1883 under the laws of the State of Illinois as 'a corporation not for profit,' and would come under Section 101, Subparagraph 10 of the Internal Revenue Code, although it does not limit itself exclusively to the payment of small life

insurance benefits, but provides generally for help in case of the distress of its members. The Society has no capital stock, pays no dividends or other benefits to any of its members as such, but payments are limited strictly to charity granted in individual cases. The initiation fee is \$3.00 for persons between the ages of 18 and 40 and \$5.00 for persons over 40 years of age. The former pay monthly dues of \$.50 and the latter \$1.00. In the event of death of any one member the surviving members contribute \$1.00 each as a death benefit. In the event of the death of a wife of a member such payments are \$.50 per member. The Society, as of January, 1944, had 152 members. The Society does not engage in any kind of propaganda nor does it at any time attempt to influence legislation, nor is it affiliated directly or indirectly with any other group or organization."

⁸⁸ Ibid., 7-8, "17—Schwaben-Verein— This Society was originally founded in 1878 and was incorporated in the State of Illinois—"not for profit"—on November 19, 1889. Paragraph 2 of its constitution provides:

The Society shall be dedicated to the promotion of sociability and pleasure in adjustment with local customs and manners and to the advancement of any worthy endeavor toward the maintenance and improvement of our own home in this country.

It obligates itself especially to provide for the annual celebration of a harvest festival known by the name of 'Canstatter Volksfest.' The Society admits any 'American familiar with the German language whose integrity has been vouched for,' and charges an admission fee of \$3.00. Annual dues are likewise \$3.00. All net income from the festival as well as other events of a social nature that may be held during the year are used strictly for charity. Distribution is made among recognized local charitable organizations, in which distribution the Red Cross is included. No member receives any benefits of a financial nature. There is no capital stock issued nor are any dividends or other distributions at any time paid. The annual festival has developed into a civic affair which is attended by citizens of every national extraction. The Society has never engaged in propaganda. It is non-political and never attempts to influence legislation. All meetings of the Society are open meetings to which every member has admittance. This Society is not affiliated directly or indirectly with any other group or organization. According to the latest report, dated April 21, 1943, there are 1088 members. The statistics referred to as to holding of Victory Bonds, etc., do not include a census of this Society. It is sufficient to state that most of these members own their own homes and the family of every member is a substantial holder and regular subscriber to the purchase of Government bonds and are liberal contributors to the Red Cross."

⁸⁹ Ibid., 11, "The following Societies conform in all respects with the statements contained in this petition. Notification of revocation of exemption from taxes was received after the petition was in type and these Societies are hereby added to the list and this addenda is hereby made a part of the petition in the same manner as if these Societies were included in the original. 24—Schwäbisch-Badischer Frauenverein No. 1 - This Society is incorporated under the laws of the State of Illinois October 3, 1897, as a corporation 'not for profit.' It is a ladies' society established for mutual financial benefit in case of sickness or death. It admits American citizens of German descent between the ages of 18 and 50 years. Section 2 of the Constitution provides that members shall cultivate a sisterly spirit and shall promote and encourage their respective material, spiritual and social relationship and to aid one another in cases of sickness, death and need. The initiation fee is \$2.00; dues are \$1.00 for every three months per member. Meetings are similar in form as those of a small lodge with limited rituals. Death benefits are provided by an assessment of \$1.00 per member. 25—German Relief Society—This Society was organized in the year 1853. The original charter was lost in the Chicago fire. However, it was incorporated September 22, 1868, and is sometimes, to more accurately describe its purposes, known as German Aid Society of Chicago. The Society has been in continuous existence and operation since the date of its founding and its object always has been and is limited to this day to aiding

citizens and residents of the City of Chicago who find themselves in financial distress. Its operation consists in re-establishing such families by securing employment and granting temporary relief. No part of its fund has ever been contributed to any foreign country or foreign object. The Society is non-political, at no time engages in any propaganda except only to solicit funds for charity purposes. It never enters into any political controversy or the discussion of current affairs and has never attempted to influence any legislature, nor has the Society any connection with any un-American movement. The Society has no capital stock, engages in no business, and no one in connection with said Society receives any benefits, financial or otherwise. Exemption was granted under Section 101, sub-paragraph 6 since it is operated exclusively for charity purposes. It is prayed that the exemption be continued and the order revoking same recalled."

⁹⁰ Ibid., 8, "18—Loyalty—To clearly prove the loyalty of the Societies it is submitted that . . . a canvass . . . a village. . . . Today one of the Societies is over 90 years old. About 4 have 75 years and probably 12 have 50 years to their record. It is not recalled that a new Society has been organized in the last 10 years. These Societies have always been an acceptable unit of communal life. . . ."

⁹¹ Ibid.

⁹² Ibid.

⁹³ Ibid., 9.

⁹⁴ Samuel Lubell, *The Future of American Politics*, (Garden City, NY: Doubleday Anchor, 1951), 142-43, ". . . Ohio's twenty-five electoral votes, for example, were carried by only 7,107 votes. In six largely German-American counties in western Ohio alone, Truman picked up more than 6,700 votes over Roosevelt's 1944 showing, while the Republicans lost 13,000 votes."

⁹⁵ Ibid., 142.

⁹⁶ Ibid.

⁹⁷ Ibid.

⁹⁸ NASB/IRS, Stoffels and Pattlock, "Brief," 9.

⁹⁹ Ibid., "19—Accident of Birth—. . . That would, of course, apply equally to any other group if the war were with their homeland. . . ."

¹⁰⁰ General Albert C. Wedemeyer, *Wedemeyer Reports!* (New York: Henry Holt & Co., 1958), 32-33.

¹⁰¹ Ibid., 24.

¹⁰² Ibid., 22, 30, 34-35, 41, 42.

¹⁰³ NASB/IRS, Stoffels and Pattlock, "Brief," 9.

¹⁰⁴ Ibid.

¹⁰⁵ Ibid., 10, "22—Assimilation—It is frequently charged that the German element is not easily assimilated. Let us examine this question upon the facts as noted by Menken (*sic*) in his book 'The American Language.' The immigration Act of 1924 limited allowable immigration to 2% of the nationals residing in this country in 1890. That year was chosen because previous thereto the overwhelming majority of entrants had come from Great Britain, Germany and the Scandinavian countries, but after that year those from Italy, Russia and Austria-Hungary had taken the lead, and it was felt that those from Eastern and Southern Europe were harder to assimilate than those from Western and Northern Europe. For example, in 1914, 917,550 came from Italy, Russia, and Austria-Hungary but only 138,542 came from the United Kingdom, Ireland, Germany and Scandinavia. According to the Act of 1924 Germany was allowed a quota of 27,370 per annum."

¹⁰⁶ Ibid., ". . . But there is more specific proof of such assimilation.

The German American Children's Chorus of about 600 and Young People's Chorus of about 150 voices, largely children and grand-children of members of the Chicago singing societies have in the short period of their existence since 1935 gained high praise for their accomplishments. These young people are thoroughly Americanized. On many occasions they have entertained Chicago audiences with their Christmas and Easter concerts. . . . When in 1938 they sang at a song festival in a chorus of 2,200 voices with more than 5,000 sitting in the audience of an afternoon concert they received unusual applause and when the concert was over scores of men

and women of all races and creeds came to the president to express their gratitude for the hours of pleasure in hearing these young Americans sing. . . ."

¹⁰⁷ Ibid., 10-II, "23—Conclusion—One could go on indefinitely, ranging proof upon proof to show that these Societies for whom this plea is made are thoroughly American and this brief has been lengthened only because no specific charge for revoking the exemption was advanced. We submit, however, that we are ready to answer any specific charge not touched upon herein once it is communicated. It is the purpose of our Revenue Act that exemptions from the payment of taxes be granted to such Societies because of the benefit derived by the public from the cultural activities of such Societies. They contribute to the public welfare and such welfare and the spirit of contentment resulting from their efforts is of vast importance to the happiness of our Nation. We, therefore, respectfully pray that the exemption in behalf of the above petitioning Societies be immediately reinstated that the order of revocation of such exemption from the payment of taxes heretofore entered by the Commissioner be vacated and set aside. Respectfully submitted this 22nd day of May A.D. 1944

Oscar A. Stoffels [and] Charles F. Pattlock."

¹⁰⁸ Ibid., "Nunan to *Teutonia Männerchor*."

¹⁰⁹ Ibid., "Dow Harter, Attorney at Law & Councellor [*sic*], 303 Hibbs Bld., Washington, D.C. to William Kroeger, President of South Akron Savings Association, Akron, Ohio, and President of the Akron *Liedertafel*, Oct. 17, 1944 and Nov. 2, 1944"; "Kroeger to Harter, Jan. 10, 1945"; and "Harter to Gustave F. Kappauf, Proprietor, Liberty National Bowling Alleys, Pittsburgh, PA, and Vice President [Acting President], NASB, Jan. 12, 1945."

¹¹⁰ Ibid., Nauth to Emme, Kappauf, Daum, Kraker, Wagner, and Nuetzel, Cleveland, 20 January 1945, "Enclosed please find copy of power of attorney, received from Mr. Dow W. Harter, Attorney at Law, Washington D.C. and concerning the matter of taxes, which are now requested to be paid by our Societies for the period of 1933 up to and including the present fiscal year. . . .

. . . To get a clear understanding and discuss the entire tax problem I bid you Gentlemen to attend a meeting of the Board to be held at Akron, Ohio, Sunday February the 4th, at one P/M, at the Liedertafel Hall, 147 s. Exchange St. . . ."

¹¹¹ Ibid., The Clifton Heights Singing Society, 3257 Rolis Street, Cincinnati, Ohio, Christian Weishaupt, President; to The North American Singer's Union, Mr. Andrew Nauth, Secretary, 30 January 1945, ". . . The society uplifts musical culture and is known to give free entertainment for the underprivileged men and women in our community.

The little money that finds its way into our treasury from the dues of these members and the concerts that are given is used for music, directors fees, taxes, maintenance to our building where the rehearsals and studies are held, donations for the sick, departed and the members in our armed forces. It is solely [*sic*] a musical and charitable organization, and the tax exemption we have been receiving from the state and Federal Government; through ticket sale of our concerts and dues should continue to be exempted as in the past twelve years."

¹¹² Ibid., undated note.

¹¹³ Ibid., 30 January 1945, The North American Singers Union: "Gentlemen: I offer herewith the following resolution to be adopted at this board meeting. That our society be advised to notify each singing society to submit two copies of a letter to him, stating in said letter just what each society has done for the war effort. A work sheet to be enclosed helping them to make up their prospective brief or report. One copy to be forwarded to our attorney in Washinton, and the other to be kept in file. Each society to be given a definite time to have this letter in our possession. Those failing to do so will be automatically dropped from our organization. John B. Daum, Vice President."

¹¹⁴ Ibid., Dow W. Harter to William H. Kroeger, Akron, Ohio, 12 Feb. 1945, "Regret that I did have to leave the fine celebration of the 90th Anniversary of the Liedertafel before it was over. However, it was imperative that I be in Washington the following morning and I had to catch the Baltimore and Ohio AMBASSADOR at 9:25 P.M. . . .

... I do not feel like making any charge in this matter. My long association with the Liedertafel and its fine membership prompts me to make this small contribution of my time and effort in something that is of interest to it."

¹¹⁵ Ibid.

¹¹⁶ Ibid., William H. Kroeger to Dow W. Harter, Akron, Ohio, 13 Feb. 1945:

"I have your letter of February 12th and am making copy of same to send to Messrs. Kappauf, Nauth and John Kraker. I am sure that they will appreciate your fine spirit in not making any charge in the matter. However, I know they would have been glad to pay you for the time spent in this connection."

¹¹⁷ Ibid.

¹¹⁸ Ibid.

¹¹⁹ Paul M. Wagner to Andrew Nauth, Chicago, 19 February 1945: "Nun die Steuer Angelegenheit habe ich mit unserem Rechtsanwalt Stoffels besprochen, ihm erklärt daß auch er sich mit Dow Harter in Verbindung setzt, was er wohl bereits getan hat. Auch lege ich Dir einige Fragebogen bei die wir hier in Chgo. benutzt haben. Wann Du selbige fuer gut findest, kannst Du ja Deine genau so auslegen. Den kleinen Fragebogen haben die Sänger ausgefüllt, den grossen der Verein (Total), welchen [sic] dann an unseren Rechtsanwalt uebergeben wurde. Ich hoffe daß Du davon Gebrauch machen kannst. Blood Donations sollte vielleicht noch auf den Fragebogen sein. Falls ich weitere Nachricht von unserem Rechtsanwalt erhalte, werde ich Dich benachrichtigen. . . ."

¹²⁰ Ibid., Kroeger to Kappauf [copies to Kraker and Nauth], 1 May 1945;

Nauth to Paul Wagner [copies to Emme, Kappauf, Daum, Nuetzel and Kraker], Cleveland, OH, 9 May 1945.

¹²¹ Ibid., Wagner to Nauth, 25 May 1945, "... So war es auch, gestern Nachmittag waren wir in seiner [Oscar Stoffels's] Office und es wurde uns die traurige Nachricht zuteil, daß wir Einkommensteuer bezahlen müssen"; Nauth to Emme, Kappauf, Daum, and Kraker [copy to Paul Wagner], Cleveland, OH, 5 July 1945.

¹²² Ibid., Indianapolis Männerchor, 1 Oct.; Indianapolis Liederkrantz, 18 Oct."; Harmonie Männerchor, Ambridge, PA, 14 Nov.; Akron Männerchor, 20 Nov.; Nauth to Wagner, Cleveland, 18 October, 1945, "Die Steuerfrage scheint immer brennender zu werden. Bekam von Kappauf den Auftrag Dir sofort zu schreiben und um naechere Eniselheiten [sic] nachzusuchen. Wenn die Vereine in Chicago anderst klassifiziert wurden, so kann auch eine Änderung in der Ausstellung der noch verbleibenden Bundesvereine nicht ausbleiben. Leider kommen weitere Zuschriften an die einzelnen Vereine und zwar mit dem Ersuchen aus dem Bund auszutreten. Jeder klardenkende Mensch muss sich nun sagen, dass die Zugehoerigkeit zum Bund mit der Einkassierung von Einkommensteuer rein garnichts zu tun hat. In anderen Worten, man setzt den Vereinen die Pistole auf die Brust und sagt Vogel friss oder stirb. Habe im Laufe der Woche ebenfalls ein Schreiben erhalten, das heisst fuer meinen Verein, worin die gleichen Bedingungen gestellt werden."

¹²³ Ibid., Stoffels to Wagner [copy to Pattlock], Chicago, 19 Oct. 1945, 1, and Len O'Connor, Clout, 108-9, 149.

¹²⁴ NASB/IRS, Stoffels to Wagner, 19 Oct. 1945, 2, "... I need not go into the merits of the various societies to which a resignation should be sent. All know that none of these had the element of disloyalty to this country. But at least in the one case where boisterous meetings were held, much resentment were [sic] shown by those present and frequently ill advised remarks came from the floor. So also the racial question in respect to Jews was often brought to the floor quite undiplomatically, and where such a large gathering takes place, it is not difficult for an investigating group to secure information as to what transpired."

¹²⁵ Ibid., 2-3, "Finally, there is the difficult way of dismissing the question by filing tax returns from the year 1933 to the present date. Each society must, therefore, file 12 or 13 annual corporation tax returns. That will incur much work not contemplated by the attorneys. The result would be that each society would then be on a tax basis for the years that they show a profit. The tax would be computed according to the tax rate current for that year. To this would be added the penalty for having failed to file the tax return. Here again I must call attention to

the fact that in my opinion this too, is an illegal request, since the societies were entitled to a tax exemption until the time when that exemption was revoked. . . .

. . . We attorneys, however, cannot do anything about that matter either, since it is a principle well established and relief can only be obtained at the expenditure of great sums. I want to assure your committee now that your attorneys have diligently attended to your case at all times. Nothing was left undone. Every avenue was thoroughly investigated. I have personally visited Washington four times, and I have had several long distance calls in connection with this case. To such who resent the fact that they have paid money to the attorneys who have done nothing, I will not answer. Both of us have given far more than [*sic*] we would ordinarily do for the fee that we received. I hope that no further criticism of that kind will come to my ears personally. Your committee should now carefully examine this letter, read the enclosures. If further questions arise in your mind, either of the attorneys will be glad to answer, but any work in the future would necessarily require the payment of a fee commensurate with the work involved."

¹²⁶ Ibid., Columbus Männerchor, 23 Nov., Harmonie Gesang-Verein, Cincinnati, 24 Nov.; Bloomfield Liedertafel, Pittsburgh, 3 Dec. 1945; Schwäbischer Sängerbund, Cleveland, 9 Dec. Some of the resignations were simple and straightforward, with a seal from the local society impressed into the document—"We hereby tender our resignation as a member of the Nord-Amerikanischer Sängerbund to take effect immediately"—Bloomfield Liedertafel Singing Society to Andrew Nauth, Secretary, Nord-Amerikanischer Sängerbund, 3 December 1945. Others were more elaborate, and legalistic, attested to by a Notary's Seal—"RESOLUTION: Whereas the Schwäbischer Sängerbund did at their annual General Meeting held on December 9th 1945, at the East Side Sachsenheim, 1400 East 55th Street in the city of Cleveland, unanimously adopt this resolution. To sever any and all connections and affiliations with the North American Singers Union also known as the Nord Amerikanischer Sängerbund."; Hermann Bitzer—President and Wilhelm Gebert—Secretary [signatures]; [Notary] "Personally appeared before me Hermann Bitzer who being first duly sworn deposes and says that he is President of the Schwäbischer Sängerbund, and also Wilhelm Gebert who deposes and says he is Secretary of said organization, both state that the above resolution was adopted as above set forth and the facts herein stated are true as they verily believe."; Hermann Bitzer—President and Wilhelm Gebert—Secretary [signatures] -Sworn to and subscribed in my presence this the 15th day of January 1946, Carl Ernst, Notary Public [My commission expires Mar. 3, 1948].

¹²⁷ Ibid., Paul M. Wagner to Andrew Nauth, 30 Oct. 1945, "Habe Deinen Brief erhalten, in welchem Du nun die eilige Aufklärung ueber die Steuerangelegenheit anfragst. In der Zwischenzeit bekam ich auch einen Anruf von Bill Kroeger das er & John [Kraker] hoehstwahrscheinlich am Donnerstag nach Chicago kommen wuerden, speciell wegen der Steuerangelegenheit. Nun zurueck zu kommen auf mein letztes Schreiben in welchem ich Dir mitteilte, dass wir anstatt, Educational, Social Clubs sind, so wurde uns dieses durch einen Judge der in dieser Angelegenheit in Washington war, berichtet. . . ."

¹²⁸ Ibid., Paul Wagner to Fred O. Nuetzel, Justus Emme, Gustav F. Kappauf, John G. Daum, John Kraker; Anmerkung by Andrew Nauth, Chicago, no date, letter context indicates early November 1945.

¹²⁹ Ibid., Wagner to Nauth, 30 Oct. 1945, ". . . Das empoerte natuerlich unseren Richter Gutknecht sodass er sich entschlossen, noch diese oder naechste Woche nach Washington faehrt um diese Angelegenheit erneut mit den Sachverständigen im Tax Dept und Atty Generals office aufzunehmen. Ich habe Richter Gutknecht genuegend Auskunft ueber den N.A.S.B. erteilt, er wird sich mit Dow Harter in Verbindung setzen, sodass beide gemeinschaftlich dran arbeiten koennen, nun heisst es wieder abwarten. So geht es nun bereits ueber 2 Jahre."

¹³⁰ Ibid., Wagner to Nauth, 27 Nov. 1945, "Ich werde Dir, falls etwas neues noch dazu kommen sollte alles ausfuehrlich wissen lassen. Ich frag Richter Gutknecht was wohl gegen den N.A.S.B. vorliegen koennte, so meinte er vielleicht haette das St. Louis Sängerfest etwas damit zutun weil der deutsche Gesandte da war. Ich werde ihn auch noch in dieser Angelegenheit mehr fragen . . . N.B. . . . Habe ähnlichen Brief zu Kappauf & John Kraker geschrieben."

¹³¹ Ibid., Wagner to Nauth, 29 December 1945, and Nauth to Dwan, January 1946,

"Ralph H. Dwan
U.S. Treasury Dept.
Washington D.C.

Dear Sir:

We are sending herewith our resolution together with a statement of essential facts concerning the North American Singers Union. These are being forwarded to you in accordance with the conversation between Counsel O'Connell and Judge John Gutknecht of Chicago and yourself. The purpose of this application is to secure the classification of the North American Singers Union, as a tax-exempt cultural and educational society and to clear it of any suspicion of being a roof organization of a subversive type as defined in the department letter of Aug. 31. 1945 from Commissioner Numan [sic] Jr. directed to certain societies . . ."

¹³² Ibid., Nauth to Dwan, January 1946, "1849 Cincinnati, Ohio,—Louisville Ky. 1850,—Cincinnati, Ohio 1851,—Columbus, Ohio 1852,—Dayton, Ohio 1853,—Canton, Ohio, 1854,—Cleveland, Ohio, 1855,—Cincinnati, Ohio, 1856,—Detroit, Mich. 1857,—Pittsburgh, Pa., 1858,—Cleveland, Ohio, 1859,—Buffalo, N.Y., 1860,—Columbus, Ohio, 1865,—Louisville, Ky., 1866,—Indianapolis, Ind., 1867,—Chicago, Ill., 1868,—Cincinnati, Ohio 1870,—St. Louis, Mo. 1872,—Cleveland, Ohio, 1874,—Louisville, Ky., 1877,—Cincinnati, Ohio 1879,—Chicago, Ill., 1881,—Buffalo, N.Y. 1901,—St. Louis, Mo., 1903,—Indianapolis, Ind., 1908,—Milwaukee, Wis., 1911, Louisville, Ky., 1914,—Chicago, Ill., 1924,—Cleveland, Ohio, 1927,—Detroit, Mich. 1930,—St. Louis, Mo., 1934,—Chicago, Ill., 1938. . . ."

¹³³ Ibid., "This election was held in 1934, and still stands today. 3 changes, Fred Nuetzel—Honorary President,—Louisville, Ky. 1934, Justus Emme, President,—Chicago Ill.,—Died 1945,—1934, Gustave Kappauf, 1st Vice President,—Pittsburgh, Pa.—1934, John Daum, 2nd Vice President,—Cincinnati, Ohio, —1938, Andrew Nauth Secretary,—Cleveland, Ohio,—1938, John Kraker, Treasure [sic],—Akron, Ohio,—1934, Paul M. Wagner, Librarian,—Chicago, Ill.,—1938. The elected President Justus Emme, a man 83 years old, of excellent character and reputation died Dec. 20, 1945. Vice President G. Kappauf has now succeeded [sic] him."

¹³⁴ Ibid., ". . . Respectfully yours, North American Singers Union . . . Andrew Nauth Secretary Sworn to and subscribed [sic] this day of January 1946 (Notary Signature and seal)."

¹³⁵ Ibid., Wagner to Nauth, 27 Dec. 1945, and Typescript Resolution, 14 Jan. 1946.

¹³⁶ Ibid., Typescript Resolution, 14 Jan. 1946, "WHEREAS, The Treasury Department of the United States Government, through its Commissioner, Joseph D. Numan, has requested that a resolution of certain Singing Societies be adopted, showing that they have purged themselves of all pro-Nazi and Pan-German members, or that they have severed their connection with any roof organizations having pro-Nazi or Pan-German activities or purposes, and that they will not renew or enter into any connection with the same, or other roof organizations until they have cleared themselves with the Bureau, and WHEREAS, the North American Saengerbund was never originally formed and later incorporated to promote pro-Nazi or Pan-German movements, and never desired any connection with any person, or persons, or organizations having such purposes, and WHEREAS, the North American Saengerbund was founded and established at Cincinnati, Ohio, in the year A.D. 1849 for the purpose of creating a lasting National League of German-American Male Choruses for the mutual fostering of German and American folksongs, German customs and language, as well as patriotic stimulation and fraternal intercourse of the German-Americans in the United States of America, thereby most likely encouraging German immigrants to become loyal American citizens, as is more clearly stated in the Articles of Incorporation, issued by the Secretary of State of Ohio, under date of June 21, A.D. 1897, and WHEREAS, the said North American Saengerbund has engaged in such activities since the year 1849 until the present time, during the course of which it has had members in all the wars of the United States, the said members having served the United States well and honorably, the said North American Saengerbund having a roll of honor in its archives of members personally engaged in World War II, on the side of the United States of America; NOW THEREFORE BE IT RESOLVED, by Resolution adopted by the North American

Saengerbund at its special meeting held at Erie, Pennsylvania, on the 14th day of January, A.D. 1946, called for that purpose, that the said North American Saengerbund is going on record that to the best of its knowledge and belief it has purged itself of any pro-Nazi and Pan-German members, and that it will not enter into any connection with any other roof organization until it has cleared itself with the Bureau. Resolution adopted the 14th day of January, A.D. 1946

ATTEST: President Secretary

Certification:

I, the undersigned, Secretary of the North American Sngerbund, a corporation organized under the laws of the State of Ohio, do hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the delegates of the North American Sngerbund, at its special meeting held on the 14th day of January, A.D. 1946, as taken from the minutes of said meeting, and compared by the undersigned with the original of said Resolution recorded in said minutes. IN WITNESS WHEREOF, I have hereunto set my hand and caused the Corporate Seal of said North American Saengerbund, a Coporation [sic], to be hereunto affixed, this 14th day of January, A.D. 1946. _____ Secretary."

¹³⁷ Ibid., AFFIDAVIT OF PRESIDENT AND SECRETARY AS TO LOYALTY OF MEMBERS

Mr. Ralph H. Dwan
U.S. Treasury Dept.
Washington, D.C.

Before me, the undersigned authority, personally
appeared _____, President
of _____, Secretary of

_____, who depose and say, that to the best
of their knowledge and belief there is no one listed as a member of _____

_____, who is connected with any pro-Nazi or Pan-German
activities; and further, that they are loyal citizens of the United States of America.

Sworn to and subscribed [sic]

this 5th day of February,

1946 . . . (Signed) _____

President

(Notary Signature and Seal) (Signed) _____ Secretary;

Charles Pattlock to Nauth, 6 February 1946, "Mr. Paul M. Wagner, of this city, has requested me to prepare and forward to you the enclosed resolution in duplicate. You and your president are to sign the original at the respective places marked for you, and to affix the corporate seal, and then to forward the same, together with an appropriate transmittal letter, addressed to Mr. J. P. Wenchel, Chief Counsel, Bureau of Internal Revenue, Washington, D.C."

¹³⁸ Ibid., Nauth to Kappauf, 8 February 1946, ". . . Findest Du die Vorbereitung fr neues Priefpapier [sic], wegen Paul Wagner, fr ntig? Wie steht es mit dem Archivar? Brief von Ernennung von l.Vize Prsident wird folgen, da die Steuergeschichte ich erst aus dem Wege haben mchte.

Gebe Paul Kopie dieses Briefes, sodass die verlangten Karten (Emme) auch den Briefen beifgt werden knnen. Habe Rechnungen, Briefumschlge etc. bereits alles fertig und sobald ich von Washington hre, kanns los gehn. Erwarte sofortige Returnierung der Steuerpapiere und verbleibe bis dahin . . ."

¹³⁹ Ibid., Kappauf to Nauth, 8 Feb. 1946

¹⁴⁰ Ibid., Kappauf to Nauth, 9 Feb. 1946

¹⁴¹ Ibid., Sherwood to Nauth, 19 March 1946, TREASURY DEPARTMENT Washington 25,

Mar. 19, 1946 IT:P:T: 1 BMH

Nord-Amerikanischer Sngerbund [sic]

(North American Singers' Union)

c/o Andreas Nauth, Secretary

19330 Renwood Avenue

Cleveland 19, Ohio

Gentlemen:

It is the opinion of this office, based upon evidence presented, that you are exempt from Federal income tax under the provisions of section 101 (8) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file income tax returns, Form 1120, unless you change the character of your organization, the purposes for which you were organized or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

You will be required, however, to file annually beginning with your current accounting period, an information return on Form 990 so long as this exemption remains in effect. This form may be obtained from the collector of internal revenue for your district and is required to be filed with him on or before the fifteenth day of the fifth month following the close of your annual accounting period.

The collector of internal revenue for your district is being advised of this action.

Very truly yours,

Wm. T. Sherwood

Acting Commissioner.

¹⁴² Ibid., Nauth to J. J. Gutknecht, 7 May 1946.

¹⁴³ O'Conner, *Clout*, 149.

¹⁴⁴ 100 Jahre Deutsches Lied, Zentenarfeier des Nordamerikanischen Sängerbundes, Chicago, 9.-11. Juni 1949, 177pp., 103 choruses, 3,190 singers.

¹⁴⁵ 1952, Cincinnati, OH [69 choruses] (2146 singers); 1955, Detroit [102] (2000); 1958, New Orleans [28] (700); 1961, Milwaukee [65] (2200); 1964, St. Louis [106] (2300); 1967, Pittsburgh [66] (1800); 1970, Columbus, OH [68] (2100); 1973, Milwaukee [72] (2400); 1977, Chicago [69] (1800); 1980, Detroit [59] (1400); 1983, Columbus, OH [69] (2300); 1986, Cleveland [73] (2400); 1989, Louisville, KY; 1992, Omaha, NE; 1995, Canton, OH.