Nineteenth Century Ancestors in Tax Assessment Records

Learn about your 19th century ancestors from Tax Assessment Records in Record Group 58. In these records, you can find information on where they lived and their community, occupations, wealth, and luxury items they may have owned.

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Elise is an Archives Technician at the National Archives at Chicago where she processes and describes records, assists researchers with textual, microfilm, and digital records, and accesses new records into our holdings. She joined the National Archives in 2013 and has previously worked in the research rooms at the National Archives in Washington, D.C. and in the Electronic Records Division at the National Archives in College Park. She holds a B.A. in American Studies and English Literature from Skidmore College and a M.A. in History with a Public History concentration from American University.

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What are Tax Assessment Lists?

- Created by the Bureau of Internal Revenue to track taxable:
  - Income
  - Personal Property
  - Goods Subject to Special Tax
  - Licenses

- These taxes, collected between 1862 and 1874, were used to raise funds for the Civil War

- Held in NARA Record Group 58
What can you learn about your ancestors from Tax Assessment Lists?

- Determine their occupation
- Find out how they lived
What can you learn about your ancestors from Tax Assessment Lists?

- Fill in the blanks between Census years
- Discover who your ancestor worked with
- What level of success they enjoyed
How does the Civil War Tax fit into the history of U.S. income taxes?
Taxation in the Early Republic

- “No Taxation Without Representation”

- Article 1, Section 8 of the U.S. Constitution states: “Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.”
Taxes in the Antebellum Period

- Whiskey Rebellion threatens the young United States
- President Thomas Jefferson repeals all direct taxes
- The need for income tax arose once again with the outbreak of the Civil War
Office of the Commissioner of Internal Revenue

- Created by Congress by the Revenue Act of 1862

- Most revenues for war raised by Excise Tax, particularly tobacco and alcohol. In the period between 1862 and 1874 approximately:
  - $274 million in income taxes raised
  - $67 million in corporate incomes and dividends
  - $617 million raised in alcohol and tobacco taxes
  - $641 million raised from other excise and occupational taxes
Post-1874 Tax Assessment Lists

- All Civil War income taxes expired in 1872
- Government continued to collect tax on certain businesses and goods sold
Later Assessment Lists

- Not as comprehensive a collection
- Between 1874 and 1913 there was no income tax
<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Smith</td>
<td>123 Main St</td>
<td>No. 123, townhouse</td>
<td>$12,345</td>
</tr>
<tr>
<td>Jane Doe</td>
<td>456 Oak Ave</td>
<td>No. 456, apartment</td>
<td>$6,789</td>
</tr>
<tr>
<td>Mary Johnson</td>
<td>789 Pine Dr</td>
<td>No. 789, villa</td>
<td>$9,001</td>
</tr>
</tbody>
</table>

*Note: This is an example of a table that could appear in a document.*
After the Civil War Income Tax...

- Populist Party attempted to revive Income Tax

- 1894 Wilson-Gorman Tariff Act required that any “gains, profits and incomes” over $4,000 would be taxed at 2%

- Supreme Court ruled in *Pollock v. Farmers’ Loan & Trust Co.* that parts of the law violated Article I, section 8 of the Constitution
  - The decision determined that Income Taxes were “direct taxes” and therefore unconstitutional
After the Civil War Income Tax...

- In 1895, Congress required income tax returns to be destroyed.

- Tax Assessment Lists preserved because they contained information on business licenses and other taxes.
Sixteenth Amendment and Twentieth Century Taxation

- In 1909, Congress passed a resolution that “Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration”

- It was ratified in 1913
Revenue Act of 1913 imposed a 1% tax on income over $3,000 for individuals, $4,000 for couples

- Less than 1% of the population paid this tax

Collection Districts had shifted since the Civil War Period
<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Taxed</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Doe</td>
<td>123 Main St, Anytown</td>
<td>Yes</td>
<td>10%</td>
<td>$100</td>
</tr>
<tr>
<td>Jane Smith</td>
<td>456 Oak Ave, City</td>
<td>No</td>
<td>5%</td>
<td>$25</td>
</tr>
<tr>
<td>Robert Johnson</td>
<td>789 Pine Ln, Anyville</td>
<td>Yes</td>
<td>15%</td>
<td>$150</td>
</tr>
</tbody>
</table>

**Additional Remarks by Collector:**
- John Doe must pay by May 15th.
- Jane Smith is exempt from tax.
- Robert Johnson has a payment plan approved.
Accessibility of the Tax Assessment Lists, 1862–1874

■ 1862–1866
  – Available on Microfilm
  – Available on partner website familysearch.org
  – Available on partner website ancestry.com

■ 1867–1874 (and later)
  – Available at NARA Regional Facilities

■ Outliers
  – Some states were never microfilmed. In those cases, the earlier (1862–1866) lists are held at the National Archives at Kansas City
  – The later (1867–1874) lists should still be at the appropriate National Archives research facility
Tax Assessment Lists Arrangement

- In 1862 each state was divided into Collection Districts
  - States in Rebellion were not included, though taxation was established as soon as Union troops took control

- Districts further split into Divisions

- Alphabetical by surname
<table>
<thead>
<tr>
<th>Name</th>
<th>Occupation</th>
<th>Value</th>
<th>Age</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Smith</td>
<td>Carpenter</td>
<td>$1000</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Jane Doe</td>
<td>Seamstress</td>
<td>$750</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>Mr. Jones</td>
<td>Blacksmith</td>
<td>$1200</td>
<td>40</td>
<td></td>
</tr>
<tr>
<td>Mrs. Brown</td>
<td>Housewife</td>
<td>$500</td>
<td>35</td>
<td></td>
</tr>
</tbody>
</table>

This table lists the names, occupations, values, ages, and remarks for several individuals.
Finding an Individual on the Tax Assessment Lists, 1862–1874

- Know the county where that person lived

- Determine which District encompassed that county
  - Found in the Microfilm Descriptive Pamphlet
Descriptive Pamphlets

- DPs provide District Number by County
- DPs also let you know which rolls of microfilm to look at
For Those Outliers

- For those states that were never microfilmed, check the online catalog for the District information.

- Contact staff at the regional facility where those records are held.

Scope & Content

This series of tax records contains lists of persons and businesses in the State of Wisconsin and data about federal taxes owed. The property and incomes of the individuals and businesses were assessed by federal collectors of internal revenue for income tax, excise tax, and licenses based upon income, the type of business, or the categorization of personal property or articles of consumption as luxury items. The lists reflect persons and businesses in the following places in Wisconsin:

Collection District 1: Milwaukee, Waukesha, Wauwatosa, Racine, and Kenosha Counties
Collection District 2: Rock, Jefferson, Dane, Columbia, Greene, La Fayette, Iowa, Grant, Crawford, Richland, and Sauk Counties, Greene, La Fayette, Iowa, Grant, Crawford, Richland, and Sauk Counties originally comprised Collection District 3, but were reassigned to Collection District 2 on an unknown date between 1867 and 1873.
Collection District 6: La Crosse, Monroe, Juneau, Adams, Portage, Wood, Jackson, Trempealeau, Buffalo, Pepin, Pierce, St. Croix, Dunn, Eau Claire, Clark, Marathon, Chippewa, Baraboo, Polk, Burnett, Douglas, Bayfield, Ashland, Verner, and Barron Counties.

The information included in the lists generally includes the taxpayer’s name, city of residence or place of business, article or occupation taxed, amount of tax assessed, and a mount paid. Some of the forms include information about statement of taxes and unassessed collections. The categories of businesses or properties subject to taxation included boarding houses, saloons, taverns, hotels, cattle brothelers, peddlers (in four classes), auctioneers, physicians, and dentists.
On FamilySearch.org you can view the microfilm publications by county.
On Ancestry.com, the records are indexed and searchable
Researching at our Regional Facilities

■ Determine which facility would have the records you are interested in looking at
  – https://www.archives.gov/locations

■ Contact that facility ahead of visiting
  – We offer reference assistance via phone, email, or mail

■ The National Archives website offers a list of independent researchers for hire
  – https://www.archives.gov/research/hire-help
I Found the Lists I Want... Now What?

- Special Lists
- Monthly Lists
- Annual Lists
Special Lists

- Supplement the Monthly and Annual lists
- Include taxes labeled as “special” by assessors
Monthly Lists

■ Monthly duties were placed on manufacturers, articles, and products

■ Monthly taxes levied on:
  – transportation companies
  – interests paid on bonds
  – funds accumulated by financial institutions
  – gross receipts from auction sales
How Much Information Can You Find?

- It may not seem like much, but...
How Much Information Can You Find?

- By using all the IRS Tax Assessment Lists available, you can compile a great deal of information.
Monthly Tax Assessment Lists as Unique Datasets

- Not only for genealogists but also historians of:
  - Business
  - Labor
  - Specific Cities/Towns
  - Immigration

- As well as:
  - Anthropologists
  - Data analysts
# Death and Taxes

- Discover who people left their wealth to
Annual Lists

- Annual Licenses were required of:
  - Bankers, tobacconists, jugglers, confectioners, horse dealers, livery stable keepers, cattle brokers, tallow-chandlers and soap makers, coal and oil distillers, peddlers, apothecaries, photographers, lawyers, and physicians
Annual Income Tax Collected On:

- Income in excess of $600
- Certain luxury items
  - Gold Watches
  - Silver
  - Carriages
A Progressive Tax

- Beginning in 1862, Americans paid:
  - 3% tax on income over $600
  - 5% tax on income over $10,000

- In 1864 the rates increased and the ceiling dropped so that Americans now paid:
  - 5% tax on income over $600
  - 10% tax on income over $5000
An Eventful Decade
<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Name</th>
<th>Occupation</th>
<th>Article of Occupation</th>
<th>Amount of Tax</th>
<th>Class A</th>
<th>Class B</th>
<th>Class C</th>
<th>Total Amount of Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Penn's Alley</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>J. M. Green</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>John Smith</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>William Johnson</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Mary Brown</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Note: The table continues with more entries.*
Use additional resources from the time period to further understand the context of these taxed earnings

- **Cost of Labor and Subsistence in the United States for 1869 as Compared with Previous Years**, compiled by Edward Young

- **Special Report on Immigration**, compiled by Edward Young
### Not Just for the Rich and Famous

- **List of Persons residing in Division No. 1 of Collection District No. 18 of the State of Wisconsin liable to a tax under the laws of the United States, and tax amount thereof, as assessed by Henry Cawley, Assistant Assessor.**

<table>
<thead>
<tr>
<th>Name</th>
<th>Sex</th>
<th>Age</th>
<th>Race</th>
<th>Value of Real Estate</th>
<th>Annual Value of Personal Property</th>
<th>Taxable Value of Total Property</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brown, John</td>
<td>M</td>
<td>35</td>
<td>White</td>
<td>$10,000</td>
<td>$2,000</td>
<td>$12,000</td>
<td>$300</td>
</tr>
<tr>
<td>Smith, Jane</td>
<td>F</td>
<td>25</td>
<td>White</td>
<td>$15,000</td>
<td>$3,000</td>
<td>$18,000</td>
<td>$450</td>
</tr>
<tr>
<td>Williams, Tim</td>
<td>M</td>
<td>40</td>
<td>Black</td>
<td>$20,000</td>
<td>$4,000</td>
<td>$24,000</td>
<td>$600</td>
</tr>
<tr>
<td>Davis, Sarah</td>
<td>F</td>
<td>30</td>
<td>Black</td>
<td>$12,000</td>
<td>$2,400</td>
<td>$14,400</td>
<td>$360</td>
</tr>
</tbody>
</table>

- **Retail Sales:**
  - 5.00
  - 6 months at 10%
<table>
<thead>
<tr>
<th>Name</th>
<th>Occupation and Post Office Address</th>
<th>Annual Value of Taxable Property</th>
<th>Rate (per $100)</th>
<th>Levy</th>
<th>Total Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hendon</td>
<td>Commander</td>
<td>$420</td>
<td>$300</td>
<td>1</td>
<td>$900</td>
</tr>
<tr>
<td>Hinkle</td>
<td>Doctor</td>
<td>$700</td>
<td>$500</td>
<td>1</td>
<td>$1,000</td>
</tr>
<tr>
<td>Horn</td>
<td>(-)</td>
<td>(-)</td>
<td>(-)</td>
<td>(-)</td>
<td>(-)</td>
</tr>
<tr>
<td>NAME</td>
<td>Article 117</td>
<td>Article 121</td>
<td>Article 124</td>
<td>Article 125</td>
<td>Article 126</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>34</td>
<td>Hinkle M. M. Co</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Hays Co.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Horn, Charles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Horn, Charles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Continued on next page)
Beyond the Individual

■ Annual lists as a resource for local historians
  – *What industries were present*
  – *Who was involved*
  – *How communities changed (or stayed the same) during this period*
Learn where locals would:

- Drink
- Eat
- Shop
- Handle legal affairs
- Bowl
Four Years Later:

- What has changed?
- What is the same?
- What can’t we tell?
Limitations of the Tax Assessment Lists

- Limited amount of information
- Only kept track of certain people
- Can be difficult to locate individuals
- Often only have first initial
- Gaps in the records
Don’t let that discourage you!
Beyond Census Records

- IRS Tax Assessment Lists can point to additional records in our holdings
Record Group 21
United States of America,

DISTRICT OF INDIANA.

In the Circuit Court of the United States, within and for the Seventh Circuit and District of Indiana. Tenth, in the year of our Lord one thousand eight hundred and sixty-seven. The Grand Jury of the United States of America, within and for the Seventh Circuit and District of Indiana, empanelled, sworn, and charged at the Session of the Circuit Court of the United States of America, within and for the Seventh Circuit and District of Indiana, in the year of our Lord one thousand eight hundred and sixty-seven, and sit in the said Court and District aforesaid, upon their oaths present, that on the first day of August, in the year of our Lord one thousand eight hundred and sixty-seven, James A. O'Brien, of the City and District aforesaid, under the power of almighty God, and lawfully, did then and there carry on and maintain the business of a rectifier, by then and there rectifying, purifying and refining distilled spirits, liquor and liquor made and distilled by them and there rectifying, purifying and refining spirits, in the said city and district aforesaid, and that then and there did then and there rectify, purifying and refining, in the said city and district aforesaid and there doing the said business. The said James! A. O'Brien did then and there fill and sell the said distilled spirits, liquor and liquor made and distilled by him and then there rectifying, purifying and refining the same, in the said city and district aforesaid, as required by law, contrary to the form of the statute of the United States in said case made and provided against the peace and dignity of the United States of America.

And that the said James! A. O'Brien, when then, as aforesaid, did then and there rectify, purifying and refining the said distilled spirits, liquor and liquor, and the said Jus...

GEO. Q. ERSKINE,
Collector of Internal Revenue

In relation to Case No. 13, of B. E. Bergey, in 1865.


I hereby certify that in the Case of John C. Lane, 11th District, Wisconsin, for the prosecution of a charge of importing and selling the following articles, viz.,

1. Bitters
2. Ink

I, as a witness, declare that the above articles were the only ones furnished to the defendant.

May 10, 1865.

John Lane

No. of Enclosures...
“Lawyer”
James Pritchett
The Assessment Lists tracked anyone who owned a business or made over $600 a year – regardless of their gender, race, or ethnicity.

The Lists showcase how major events (such as the Civil War) changed the business world, even if temporarily.
Uncover Barrier Breakers

- In these records you can find amazing Americans like Elizabeth Keckley
  - Keckley was born into slavery in Virginia, purchased her freedom and moved to Washington, D.C. There she created a successful business, working as a seamstress to some of the political elite, including First Lady Mary Todd Lincoln
Tax Assessment Lists Provide Unique Insight Into:

- The way our ancestors lived
- The organization, transformation, and continuation of communities in the 1860s and 1870s
- The implementation of complicated tax laws and their impact on American lives
Thank you for attending!

If we did not get to your question, you may submit it to inquire@nara.gov

Today’s video recording and materials will remain available at www.archives.gov/calendar/genealogy-fair