National Archives
2017 Virtual Genealogy Fair

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.

www.archives.gov/calendar/genealogy-fair

Presenter's Biography

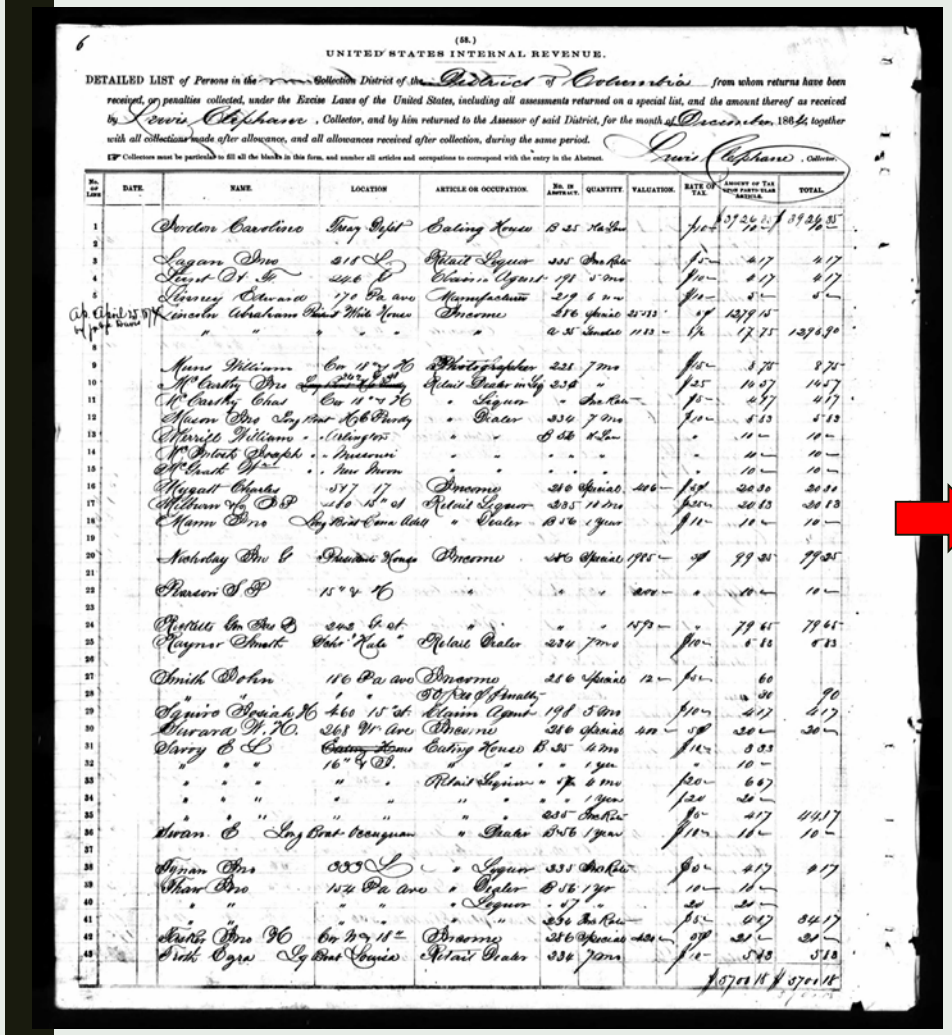
Elise Fariello
Archives Technician
National Archives at Chicago

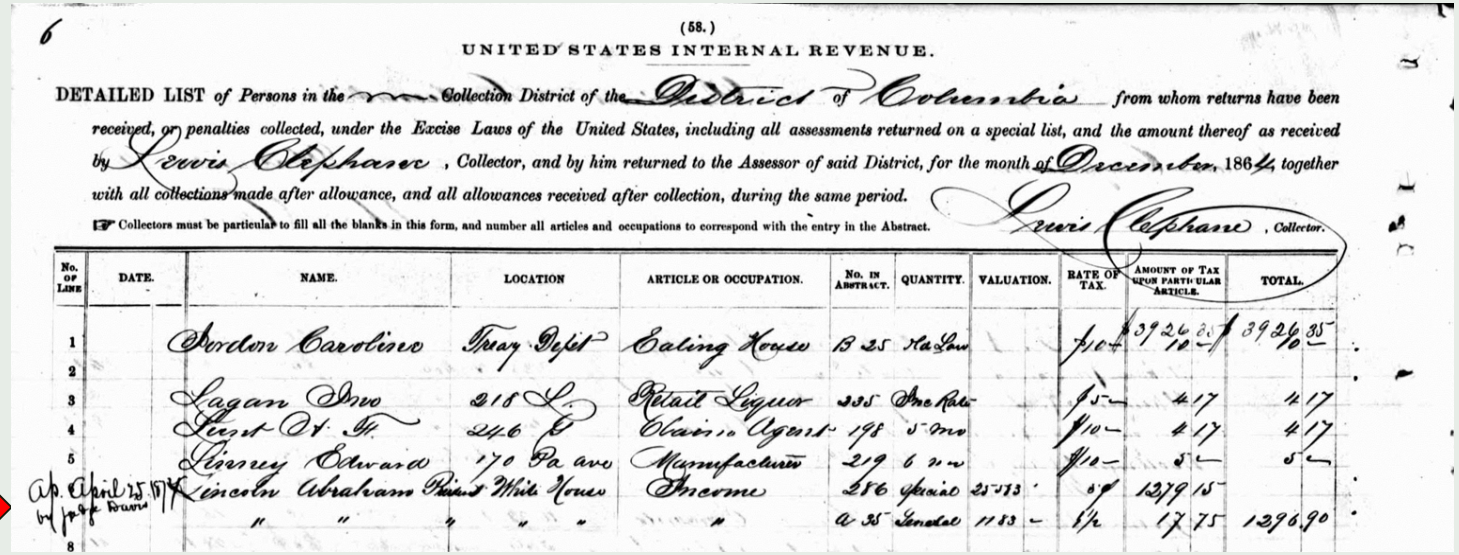
Elise is an Archives Technician at the National Archives at Chicago where she processes and describes records, assists researchers with textual, microfilm, and digital records, and accessions new records into our holdings. She joined the National Archives in 2013 and has previously worked in the research 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.

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?





(58.)

UNITED STATES INTERNAL REVENUE.

DETAILED LIST of Persons in the Collection District of the District of Columbia from whom returns have been received, or penalties collected, under the Excise Laws of the United States, including all assessments returned on a special list, and the amount thereof as received by Lewis Clephane, Collector, and by him returned to the Assessor of said District, for the month of December, 1864, together with all collections made after allowance, and all allowances received after collection, during the same period.

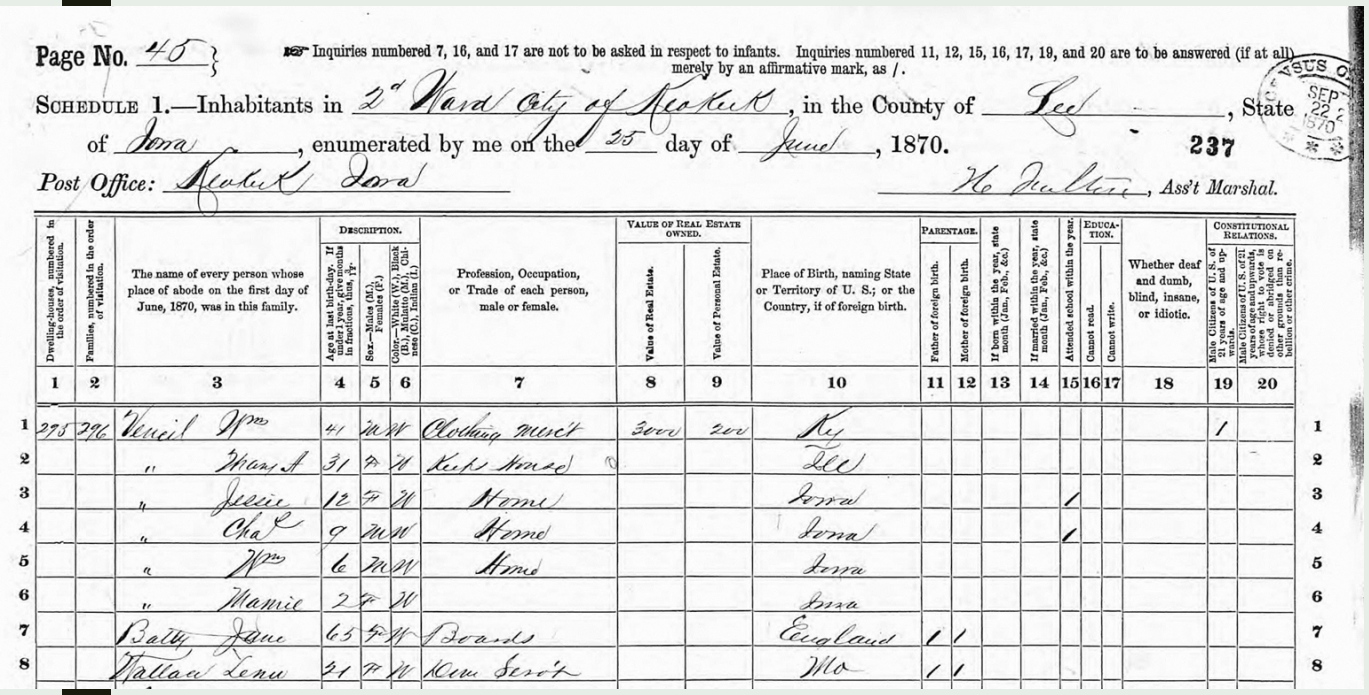
Lewis Clephane, Collector.

☞ Collectors must be particular to fill all the blanks in this form, and number all articles and occupations to correspond with the entry in the Abstract.

No. of Line	Date.	Name.	Location	Article or Occupation.	No. in Abstract.	Quantity.	Valuation.	Rate of Tax.	Amount of Tax upon particular article.	Total.
1		Gordon Caroline	Treas Dept	Eating House	B 25	Ha Law		$10	$39 26 35	$39 26 35
2										
3		Lagan Dno	218 L	Retail Liquor	335	Sno Rate		$5	4 17	4 17
4		Leigh D. G.	246 G	Claim Agent	198	5 mo		$10	4 17	4 17
5		Linney Edward	170 Pa ave	Manufacture	219	6 mo		$10	5	5
6	(Ap. April 25 1871 by Joseph Brown)	Lincoln Abraham	President White House	Income	256	special	25573	5%	1279 15	
7		" "	" "	"	A 35	General	1183	1½	17 75	1296 90
8										
9		Muns William	Cor 11th & H	Photographer	221	7 mo		$15	8 75	8 75
10		McCarthy Bro	20½ & 22	Retail Dealer in Liq	334	"		$25	10 57	14 57
11		McCarthy Chas	Cor 11th & H	" Liquor	"	Sno Rate		$5	4 17	4 17
12		Mason Geo	Leg Dept Cor H & Pa ave	" Dealer	334	7 mo		$10	5 83	5 83
13		Merrill William	Arlington	" "	B 56	1 year		"	10	10
14		McPatrick Joseph	Georgetown	" "	" "	"		"	10	10
15		McCrate Jos	New Mexico	" "	" "	"		"	10	10
16		Moggatt Charles	317 17	Income	256	special	206	$5%	20 30	20 30
17		Milham Wm D P	460 15th st	Retail Liquor	335	11 mo		$25	20 13	20 13
18		Mann Geo	Leg Dept Com Adm	" Dealer	B 56	1 year		$10	10	10
19										
20		Nutbrday Geo C	Pennsylvania House	Income	256	special	1995	5%	99 75	99 75
21										
22		Pearson S. P.	15th & H	"	"	"	200	"	10	10
23										
24		Pettitt Geo Geo B	203 G st	"	"	"	1583	"	79 65	79 65
25		Raymer Smith	Chic Hotel	Retail Dealer	334	7 mo		$10	5 83	5 83
26										
27		Smith John	116 Pa ave	Income	256	special	12	$5	60	
28		" "	" "	Pt Rec of Smalley				"	30	90
29		Squire Francis H	460 15 st	Claim Agent	198	5 mo		$10	4 17	4 17
30		Shurard W. H.	263 Md Ave	Income	256	special	600	5%	30	30
31		Savry E. L.	~~Eating Hous~~	Eating House	B 35	4 mo		$10	3 33	
32		" " "	16th & D	" "	" "	1 year		"	10	
33		" " "	" "	Retail Liquor	"	6 mo		$20	6 67	
34		" " "	" "	" "	"	1 year		$20	20	
35		" " "	" "	" "	335	Sno Rate		$5	4 17	4 17
36		Swan E.	Leg Dept Occupation	" Dealer	B 56	1 year		$10	10	10
37										
38		Swan Bro	333 L	" Liquor	335	Sno Rate		$5	4 17	4 17
39		Shan Bro	154 Pa ave	" Dealer	B 56	1 yr		10	10	
40		" "	" "	" Liquor	"	"		20	20	
41		" "	" "	" "	256	Sno Rate		5%	4 17	34 17
42		Stutz Bro & Co	Cor 7th & 11th	Income	256	special	600	5%	30	30
43		Stith Eqrs	Leg Dept Equity	Retail Dealer	334	7 mo		$10	5 83	5 83
									$5703 18	$5703 18

- Determine their occupation
- Find out how they lived

What can you learn about your ancestors from Tax Assessment Lists?



Page No. 45

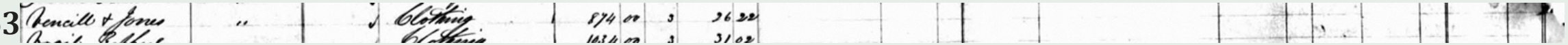
☞ Inquiries numbered 7, 16, and 17 are not to be asked in respect to infants. Inquiries numbered 11, 12, 15, 16, 17, 19, and 20 are to be answered (if at all) merely by an affirmative mark, as /.

SCHEDULE 1.—Inhabitants in 2d Ward City of Keokuk, in the County of Lee, State of Iowa, enumerated by me on the 25 day of June, 1870. 237

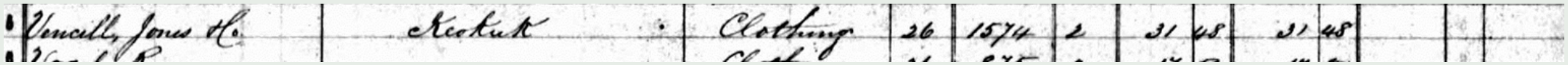
Post Office: Keokuk Iowa — H. Fulton, Ass't Marshal.

Dwelling-houses, numbered in the order of visitation.	Families, numbered in the order of visitation.	The name of every person whose place of abode on the first day of June, 1870, was in this family.	Description: Age at last birth-day. If under 1 year, months in fractions, thus, 4/12	Sex—Males (M.), Females (F.)	Color—White (W.), Black (B.), Mulatto (M.), Chinese (C.), Indian (I.)	Profession, Occupation, or Trade of each person, male or female.	Value of Real Estate Owned: Value of Real Estate.	Value of Personal Estate.	Place of Birth, naming State or Territory of U. S.; or the Country, if of foreign birth.	Parentage: Father of foreign birth.	Mother of foreign birth.	If born within the year, state month (Jan., Feb., &c.)	If married within the year, state month (Jan., Feb., &c.)	Education: Attended school within the year.	Cannot read.	Cannot write.	Whether deaf and dumb, blind, insane, or idiotic.	Constitutional Relations: Male Citizens of U. S. of 21 years of age and upwards.	Male Citizens of U. S. of 21 years of age and upwards, whose right to vote is denied or abridged on other grounds than rebellion or other crime.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	275	296	Vencil Wm	41	M	W	Clothing Merch't	3000	200	Ky								/	
2			" Mary A	31	F	W	Keep House			Del									
3			" Jessie	12	F	W	Home			Iowa				/					
4			" Chas	9	M	W	Home			Iowa				/					
5			" Wm	6	M	W	Home			Iowa									
6			" Mamie	2	F	W				Iowa									
7			Batty Jane	65	F	W	Boards			England	/	/							
8			Wallace Lenn	21	F	W	Dom Serv't			Mo	/	/							

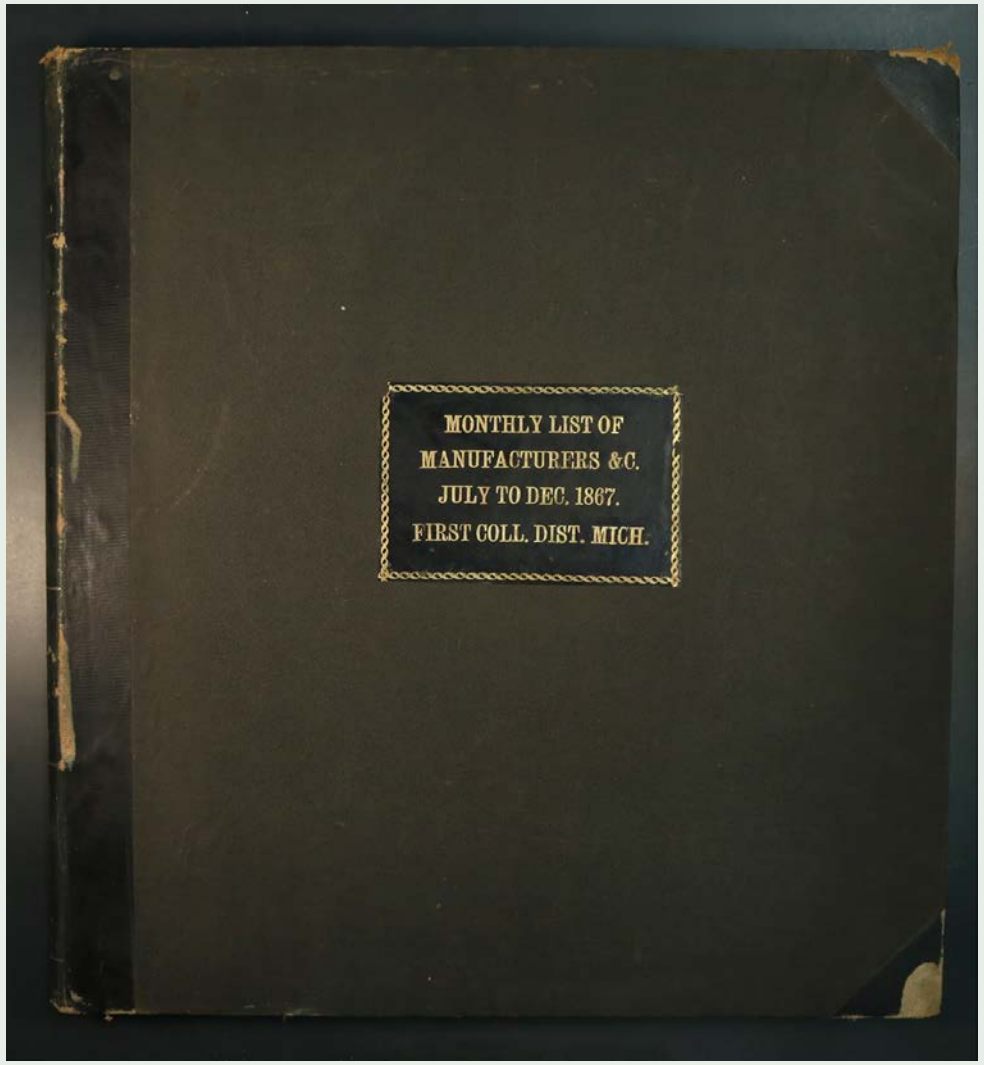
1863



1866



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

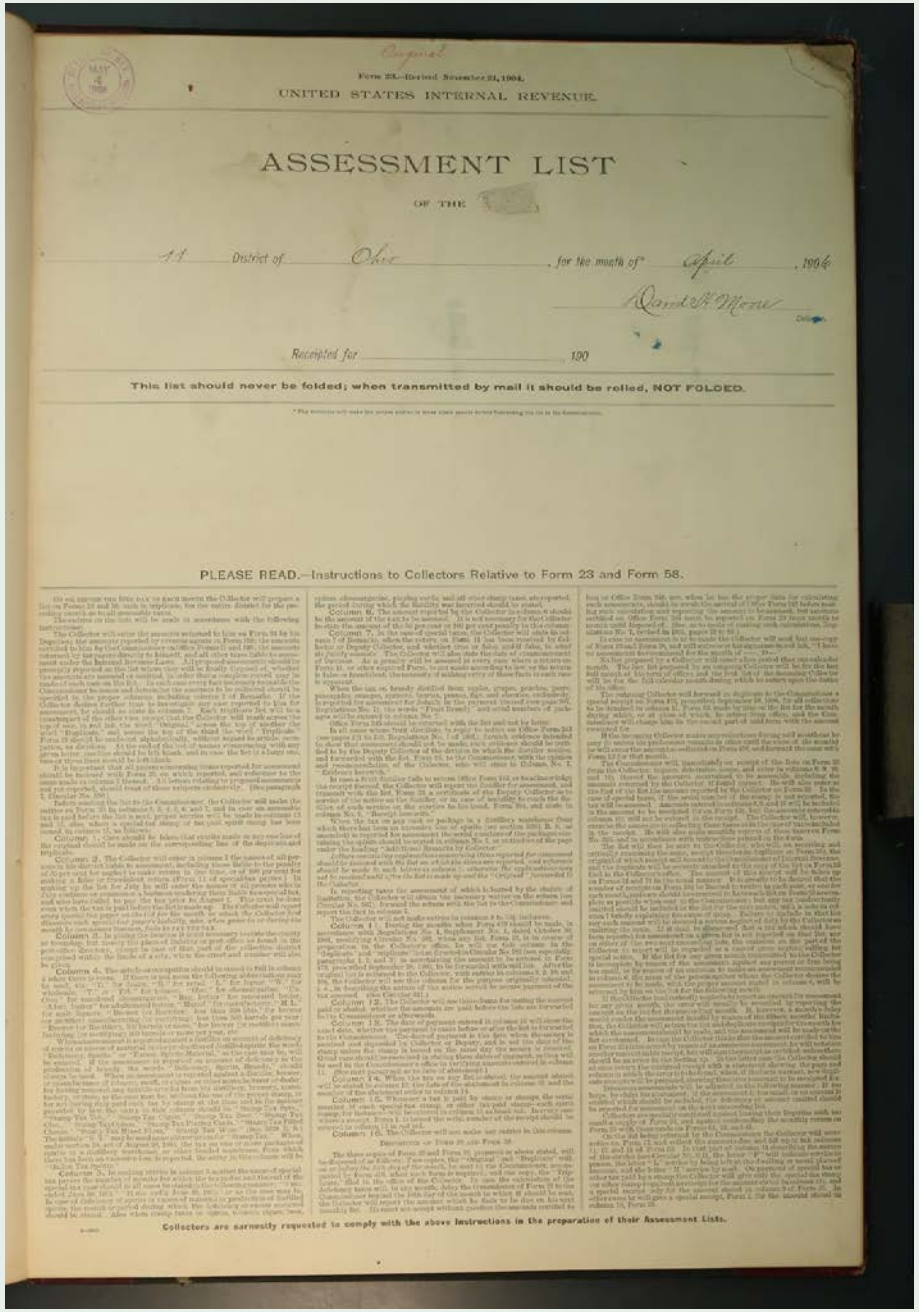
- Most revenues for war raised by Excise Tax, particularly tobacco and alcohol. In the period between 1862 and 1874 approximately:
  - *$274 million in income taxes raised*
  - *$67 million in corporate incomes and dividends*
  - *$617 million raised in alcohol and tobacco taxes*
  - *$641 million raised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



Original

Form 23.—Revised November 21, 1904.

UNITED STATES INTERNAL REVENUE.

ASSESSMENT LIST

OF THE

11 District of Ohio, for the month of April, 1906

Daniel H. Morse

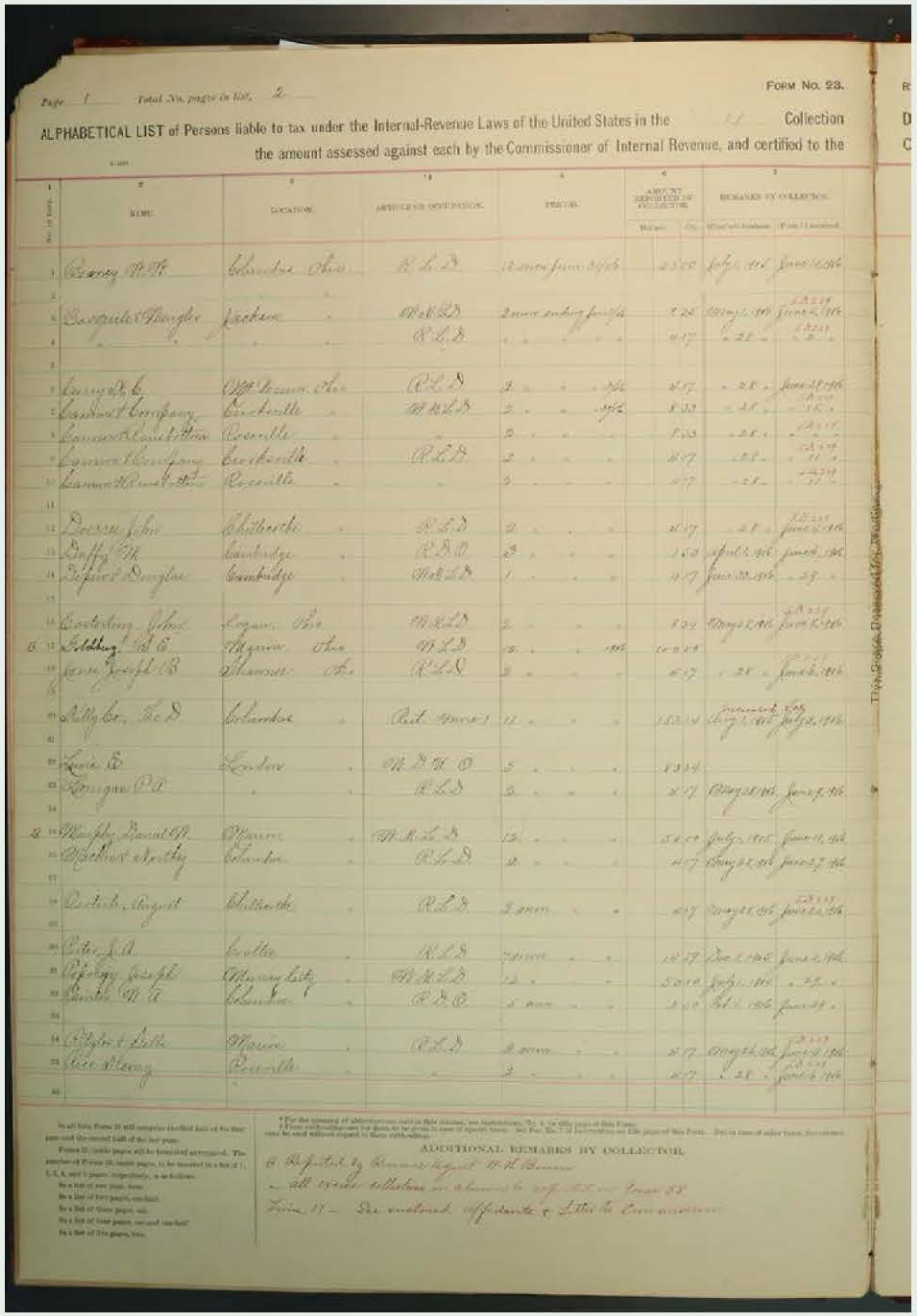
Collector.

Receipted for _____, 190

This list should never be folded; when transmitted by mail it should be rolled, NOT FOLDED.

PLEASE READ.—Instructions to Collectors Relative to Form 23 and Form 58.

Collectors are earnestly requested to comply with the above instructions in the preparation of their Assessment Lists.



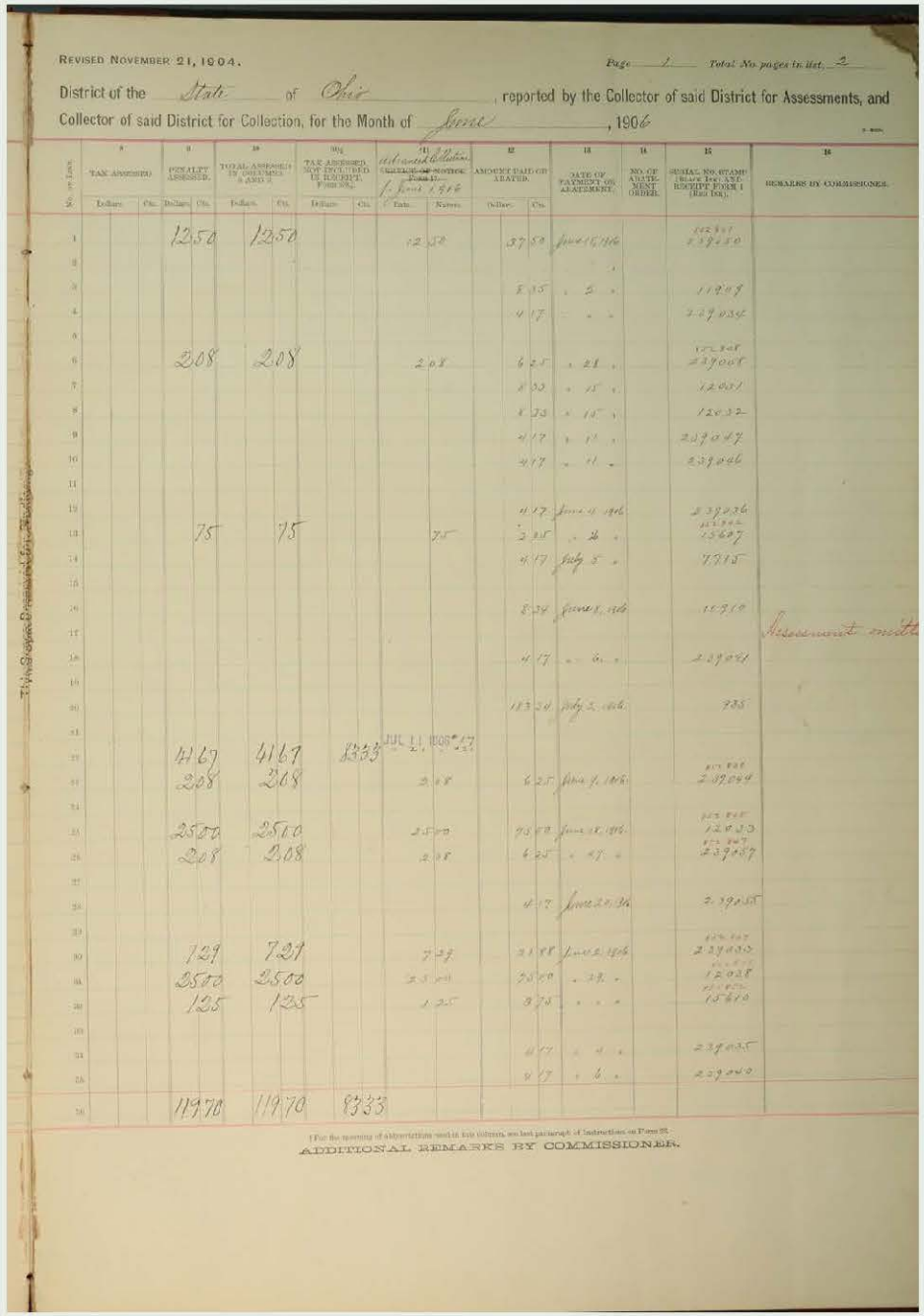
Page 1 Total No. pages in list 2

FORM No. 23.

ALPHABETICAL LIST of Persons liable to tax under the Internal-Revenue Laws of the United States in the 11 Collection the amount assessed against each by the Commissioner of Internal Revenue, and certified to the

No. of Entry	Name	Location	Article or Occupation	Period	Amount assessed by Collector (Dollars)	(Cts.)	Remarks by Collector (Date of Assessment)	(Date of Notice)
1	Carey M.H.	Columbus Ohio	R.L.D	12 mos from 7/1/15	2500		July 1, 1915	June 15, 1916
2								
3	Gasquet & Vaughn	Jackson	M&L.D	2 mos ending June 30/16	2.25		May 1, 1916	June 2, 1916
4			R.L.D		4.17		2.25	
5								
6	Carey R.L.	Mt Vernon Ohio	R.L.D	3	4.17		2.25	June 15, 1916
7	Lambert Company	Centerville	M&L.D	3	8.33		2.25	
8	Lamont & Cauthorn	Roseville		3	8.33		2.25	
9	Lamont & Company	Centerville	R.L.D	3	4.17		2.25	
10	Lamont & Cauthorn	Roseville		3	4.17		2.25	
11								
12	Doerr John	Chillicothe	R.L.D	3	4.17		2.25	June 15, 1916
13	Doffy M.	Cambridge	R.L.D	3	1.50		April 1, 1916	June 6, 1916
14	Dufford Douglas	Cambridge	M&L.D	1	4.17		June 30, 1916	2.25
15								
16	Eckerling John	Logan Ohio	M&L.D	3	8.34		May 1, 1916	June 8, 1916
17	Eckelberg J.E.	Nyssa Ohio	M.L.D	10	10.00			
18	Jones Joseph B	Shawnee Ohio	R.L.D	3	4.17		2.25	June 6, 1916
19								
20	Kelly Co. The D	Columbus	Ret. Mrchs	11	183.34		March 1, 1916 to May 1, 1916	July 2, 1916
21								
22	Lewis E.	London	M.D.H.O.	5	13.34			
23	Morgan P.D.		R.L.D	3	4.17		May 2, 1916	June 8, 1916
24								
25	Murphy Daniel M.	Marion	M.L.D	12	50.00		July 1, 1915	June 11, 1916
26	McElroy Dorothy	Columbus	R.L.D	3	4.17		May 22, 1916	June 27, 1916
27								
28	Rudisch, August	Chillicothe	R.L.D	3 mos	4.17		May 22, 1916	June 22, 1916
29								
30	Ritter J.A.	Leesburg	R.L.D	7 mos	20.87		Dec 2, 1915	June 2, 1916
31	Ostergy Joseph	Marion City	M.L.D	12	50.00		July 1, 1916	2.25
32	Smith M.A.	Columbus	R.L.D	5 mos	2.08		Feb 1, 1916	June 22
33								
34	Ostler & Little	Marion	R.L.D	3 mos	4.17		May 22, 1916	June 22, 1916
35	Rice Henry	Roseville		3	4.17		2.25	June 6, 1916
36								

ADDITIONAL REMARKS BY COLLECTOR.



REVISED NOVEMBER 21, 1904.

Page 1 Total No. pages in list 2

District of the State of Ohio, reported by the Collector of said District for Assessments, and Collector of said District for Collection, for the Month of June, 1916

No. of Entry	Tax Assessed (Dollars)	(Cts.)	Penalty Assessed (Dollars)	(Cts.)	Total Assessed (Columns 9 and 7) (Dollars)	(Cts.)	Tax Assessed not Collected (Dollars)	(Cts.)	Date of Notice (Form 17)	Amount Paid or Abated (Dollars)	(Cts.)	Date of Payment or Abatement	No. of Abatement Order	Serial No. Stamp (Blank Int. Rev. Receipt Form 1 (Red Ink))	Remarks by Commissioner
1			12.50		12.50				12.50	37	50	June 15, 1916		238250	
2															
3										8	35	2		11909	
4										4	17			239034	
5															
6			2.08		2.08				2.08	6	25	2.08		239008	
7										8	33	1.50		12031	
8										8	33	1.50		12032	
9										4	17	1.50		239047	
10										4	17	1.50		239046	
11															
12										4	17	June 4, 1916		239036	
13			.75		.75				.75	2	25	2.25		12627	
14										4	17	July 5		7215	
15															
16										8	34	June 8, 1916		15710	
17															Assessment mult
18										4	17	2.25		239041	
19															
20										183	34	July 2, 1916		735	
21															
22			41.67		41.67		8.33	JUL 11 1916							
23			2.08		2.08				2.08	6	25	June 4, 1916		239044	
24															
25			25.00		25.00				25.00	75	00	June 12, 1916		12033	
26			2.08		2.08				2.08	6	25	2.25		239087	
27															
28										4	17	June 22, 1916		239055	
29															
30			7.29		7.29				7.29	21	88	June 2, 1916		239035	
31			25.00		25.00				25.00	75	00	2.25		12028	
32			1.25		1.25				1.25	3	75			15610	
33															
34										4	17	2.25		239035	
35										4	17	2.25		239040	
36			119.70		119.70		8.33								

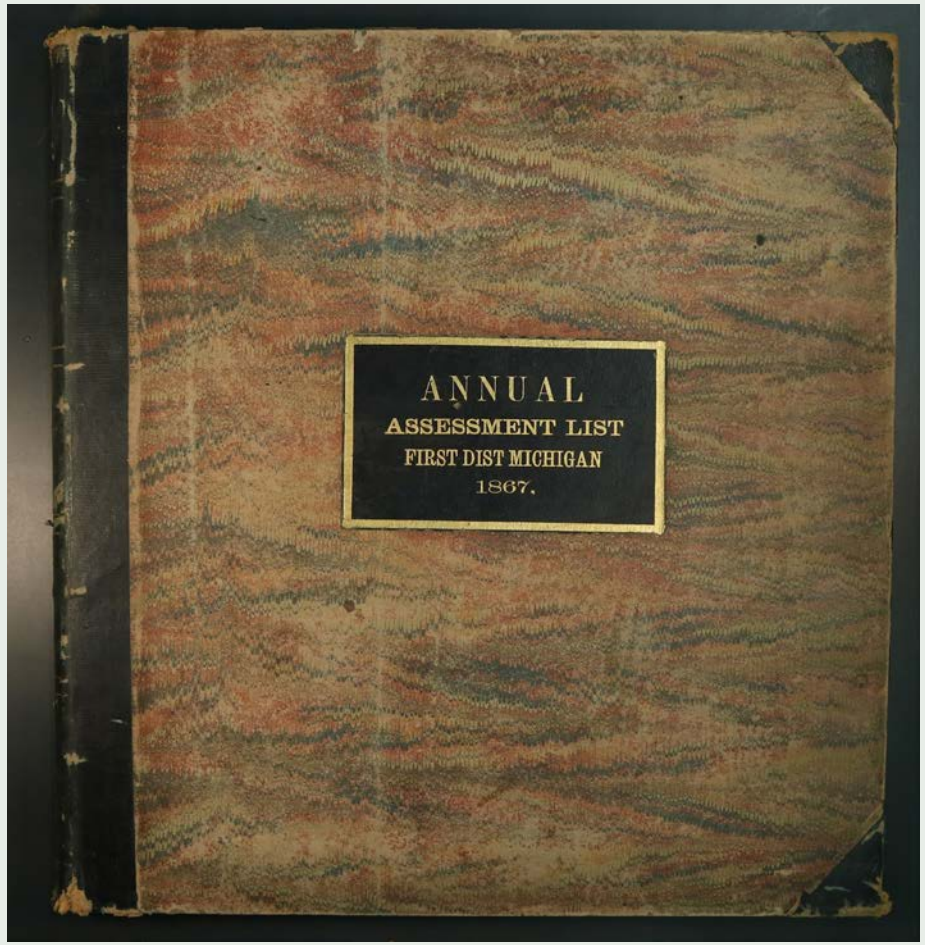
ADDITIONAL REMARKS BY COMMISSIONER.

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

THE EVENING STAR. THURSDAY. MAY 8, 1913. 3

SPECIAL NOTICES.

THE INCOME TAX.

I—THE SIXTEENTH AMENDMENT.

By Frederic J. Haskin.

The ratification of the sixteenth amendment to the Constitution and the determination of the Wilson administration to follow it up with an income tax law marks one of the most important pages in the history of American taxation. It probably represents the beginning of a new era in the application of the revenue-raising policies of the federal government. On the one hand it settles many questions about which there has been much dispute, while on the other hand it opens up new fields of argument and contention, which will probably figure in the forum of American politics for many years to come. It therefore becomes of paramount interest among the questions in the public mind. And, moreover, it gives to the people an issue they can feel—a tax that they do not pay unconsciously. A person who buys something upon which a customs duty has been levied knows nothing of what the government levies upon him in the transaction, unless he happens to be coming through one of the ports and gets held up for duties on what he has bought abroad. But the salaried man who finds $20 deducted from his salary to pay his income tax knows it with a good deal of certainty.

* * *

The sixteenth amendment came about in a rather unusual way. When the Congress met to make the Payne - Aldrich tariff law

Wide Sentiment for the Income Tax.

iteration.” It was contended that the words “from whatever source derived” give to Congress the unquestioned power to tax state and local securities to whatever point it chooses, even to the point of destroying the credit of the divisions issuing them.

It would seem to the lay mind that “from whatever source derived” would include everything, and so a great many people hold. They contend that inasmuch as it is the last word it naturally repeals anything inconsistent with it. On the other hand, such a lawyer as Senator Root opposes this doctrine. He contends that the amendment does not enlarge in the slightest the scope of the taxing power of the federal government, and that its only effect will be to relieve the exercise of that taxing power from the requirement that the tax shall be apportioned among the states. So we see that if the present Congress shall enact a law taxing incomes derived from state and local securities there will probably be another great legal fight and another income tax decision. It is generally believed, however, that while Congress will not waive its power to tax such securities it will not embrace them in the forthcoming law.

* * *

The income tax amendment took a little more than three years to negotiate the tortuous channels of legislative approval by the states.

Took Three Years to Get Amendment.

In this respect it fared much better than was expected even by its friends. There have been only four amendments to the organic law in more than a century, and three of these were civil war amend-

OLD DUTCH Friday & Saturday SPECIALS

Extra Large Roe Shad, each	60c
Buck or Split Shad, each	35c
Sliced Halibut, lb	18c
White Perch, lb	12½c
Salmon Trout, lb	15c
Gray Trout, lb	10c
Butter Fish, lb	10c
Black Bass, lb	10c
Pure (Salt) Cod, lb	11c
Salt Hake, lb	7c
Smoked Bloaters, 4 for	10c
Hindquarter Young Lamb, lb	18c
Stew Lamb, lb	12c
Fresh Shoulders, lb	14c
Corned Shoulders, lb	13c
Smoked Shoulders, lb	13½c
Fresh Hams, lb	19c
Smoked Hams, lb	18c
Rib Roast (standing), lb	18c

Wonderful Opportunities For Watch Buyers. Our Semi-Annual Watch Sale.

Women's $30.00 Solid Gold Watches, $17.50

Men's $22.50 25-Year Gold-filled Watches, $14.90

AMUSEMENTS.

COLUMBIA

"LITTLE WOMEN"

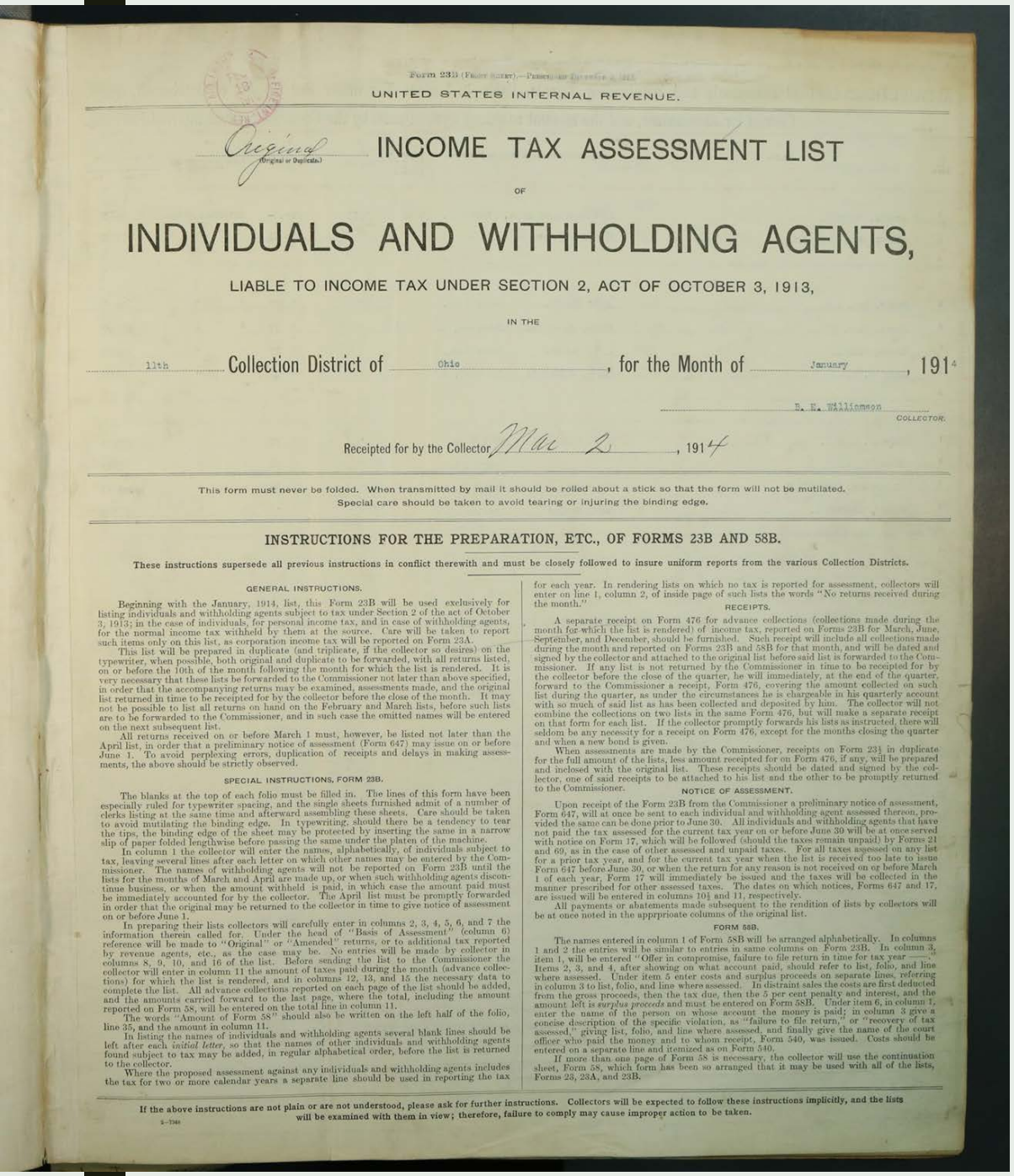
NATIONAL

Ziegfeld Follies

CHING LING FOO

ABORN ENGLISH GRAND OPERA CO.

Post-Sixteenth Amendment Income Tax Assessment Lists



Form 23B (Front Sheet)—Prescribed December 6, 1913.

UNITED STATES INTERNAL REVENUE.

Original (Original or Duplicate) INCOME TAX ASSESSMENT LIST

OF

INDIVIDUALS AND WITHHOLDING AGENTS,

LIABLE TO INCOME TAX UNDER SECTION 2, ACT OF OCTOBER 3, 1913,

IN THE

11th Collection District of Ohio, for the Month of January, 1914

E. E. Williamson
COLLECTOR.

Receipted for by the Collector Mar 2, 1914

This form must never be folded. When transmitted by mail it should be rolled about a stick so that the form will not be mutilated. Special care should be taken to avoid tearing or injuring the binding edge.

INSTRUCTIONS FOR THE PREPARATION, ETC., OF FORMS 23B AND 58B.

These instructions supersede all previous instructions in conflict therewith and must be closely followed to insure uniform reports from the various Collection Districts.

GENERAL INSTRUCTIONS.

Beginning with the January, 1914, list, this Form 23B will be used exclusively for listing individuals and withholding agents subject to tax under Section 2 of the act of October 3, 1913; in the case of individuals, for personal income tax, and in case of withholding agents, for the normal income tax withheld by them at the source. Care will be taken to report such items only on this list, as corporation income tax will be reported on Form 23A.

This list will be prepared in duplicate (and triplicate, if the collector so desires) on the typewriter, when possible, both original and duplicate to be forwarded, with all returns listed, on or before the 10th of the month following the month for which the list is rendered. It is very necessary that these lists be forwarded to the Commissioner not later than above specified, in order that the accompanying returns may be examined, assessments made, and the original list returned in time to be receipted for by the collector before the close of the month. It may not be possible to list all returns on hand on the February and March lists, before such lists are to be forwarded to the Commissioner, and in such case the omitted names will be entered on the next subsequent list.

All returns received on or before March 1 must, however, be listed not later than the April list, in order that a preliminary notice of assessment (Form 647) may issue on or before June 1. To avoid perplexing errors, duplication of receipts and delays in making assessments, the above should be strictly observed.

SPECIAL INSTRUCTIONS, FORM 23B.

The blanks at the top of each folio must be filled in. The lines of this form have been especially ruled for typewriter spacing, and the single sheets furnished admit of a number of clerks listing at the same time and afterward assembling these sheets. Care should be taken to avoid mutilating the binding edge. In typewriting, should there be a tendency to tear the tips, the binding edge of the sheet may be protected by inserting the same in a narrow slip of paper folded lengthwise before passing the same under the platen of the machine.

In column 1 the collector will enter the names, alphabetically, of individuals subject to tax, leaving several lines after each letter on which other names may be entered by the Commissioner. The names of withholding agents will not be reported on Form 23B until the lists for the months of March and April are made up, or when such withholding agents discontinue business, or when the amount withheld is paid, in which case the amount paid must be immediately accounted for by the collector. The April list must be promptly forwarded in order that the original may be returned to the collector in time to give notice of assessment on or before June 1.

In preparing their lists collectors will carefully enter in columns 2, 3, 4, 5, 6, and 7 the information therein called for. Under the head of "Basis of Assessment" (column 6) reference will be made to "Original" or "Amended" returns, or to additional tax reported by revenue agents, etc., as the case may be. No entries will be made by collector in columns 8, 9, 10, and 16 of the list. Before sending the list to the Commissioner the collector will enter in column 11 the amount of taxes paid during the month (advance collections) for which the list is rendered, and in columns 12, 13, and 15 the necessary data to complete the list. All advance collections reported on each page of the list should be added, and the amounts carried forward to the last page, where the total, including the amount reported on Form 58, will be entered on the total line in column 11.

The words "Amount of Form 58" should also be written on the left half of the folio, line 35, and the amount in column 11.

In listing the names of individuals and withholding agents several blank lines should be left after each *initial letter*, so that the names of other individuals and withholding agents found subject to tax may be added, in regular alphabetical order, before the list is returned to the collector.

Where the proposed assessment against any individuals and withholding agents includes the tax for two or more calendar years a separate line should be used in reporting the tax for each year. In rendering lists on which no tax is reported for assessment, collectors will enter on line 1, column 2, of inside page of such lists the words "No returns received during the month."

RECEIPTS.

A separate receipt on Form 476 for advance collections (collections made during the month for which the list is rendered) of income tax, reported on Forms 23B for March, June, September, and December, should be furnished. Such receipt will include all collections made during the month and reported on Forms 23B and 58B for that month, and will be dated and signed by the collector and attached to the original list before said list is forwarded to the Commissioner. If any list is not returned by the Commissioner in time to be receipted for by the collector before the close of the quarter, he will immediately, at the end of the quarter, forward to the Commissioner a receipt, Form 476, covering the amount collected on such list during the quarter, as under the circumstances he is chargeable in his quarterly account with so much of said list as has been collected and deposited by him. The collector will not combine the collections on two lists in the same Form 476, but will make a separate receipt on that form for each list. If the collector promptly forwards his lists as instructed, there will seldom be any necessity for a receipt on Form 476, except for the months closing the quarter and when a new bond is given.

When assessments are made by the Commissioner, receipts on Form 23½ in duplicate for the full amount of the lists, less amount receipted for on Form 476, if any, will be prepared and inclosed with the original list. These receipts should be dated and signed by the collector, one of said receipts to be attached to his list and the other to be promptly returned to the Commissioner.

NOTICE OF ASSESSMENT.

Upon receipt of the Form 23B from the Commissioner a preliminary notice of assessment, Form 647, will at once be sent to each individual and withholding agent assessed thereon, provided the same can be done prior to June 30. All individuals and withholding agents that have not paid the tax assessed for the current tax year on or before June 30 will be at once served with notice on Form 17, which will be followed (should the taxes remain unpaid) by Forms 21 and 60, as in the case of other assessed and unpaid taxes. For all taxes assessed on any list for a prior tax year, and for the current tax year when the list is received too late to issue Form 647 before June 30, or when the return for any reason is not received on or before March 1 of each year, Form 17 will immediately be issued and the taxes will be collected in the manner prescribed for other assessed taxes. The dates on which notices, Forms 647 and 17, are issued will be entered in columns 10½ and 11, respectively.

All payments or abatements made subsequent to the rendition of lists by collectors will be at once noted in the apprpriate columns of the original list.

FORM 58B.

The names entered in column 1 of Form 58B will be arranged alphabetically. In columns 1 and 2 the entries will be similar to entries in same columns on Form 23B. In column 3, item 1, will be entered "Offer in compromise, failure to file return in time for tax year ——;" Items 2, 3, and 4, after showing on what account paid, should refer to list, folio, and line where assessed. Under item 5 enter costs and surplus proceeds on separate lines, referring in column 3 to list, folio, and line where assessed. In distraint sales the costs are first deducted from the gross proceeds, then the tax due, then the 5 per cent penalty and interest, and the amount left is *surplus proceeds* and must be entered on Form 58B. Under item 6, in column 1, enter the name of the person on whose account the money is paid; in column 3 give a concise description of the specific violation, as "failure to file return," or "recovery of tax assessed," giving list, folio, and line where assessed, and finally give the name of the court officer who paid the money and to whom receipt, Form 540, was issued. Costs should be entered on a separate line and itemized as on Form 540.

If more than one page of Form 58 is necessary, the collector will use the continuation sheet, Form 58, which form has been so arranged that it may be used with all of the lists, Forms 23, 23A, and 23B.

If the above instructions are not plain or are not understood, please ask for further instructions. Collectors will be expected to follow these instructions implicitly, and the lists will be examined with them in view; therefore, failure to comply may cause improper action to be taken.

2—7340

- 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

List 22

Form 23B (First Page)—Prescribed December 3, 1913

ST of Individuals and Withholding Agents, liable to Income Tax under Sec. 2, Act of October 3, 1913

District for Assessment, and the amount assessed against each by the Commissioner of Internal Revenue

Line No.	1 Name.	2 Residence or Principal Place of Business.		3 Actual Number of Service or Certificate.	4 Tax Year. Dec.31,1913	5 Income Received in 4	6 Basis of Assessment Evidence.	7 Tax assessed Dollars. Cts.
		Ohio						
1	Avery, Frank E.	1228 Franklin	Columbus	1045		March 2	Original return	3665 07
2	Allen, Georgie S.	27 W. Central	Delaware	do		Feb. 10	" "	2713 53
3	Aler, Chas. O.	765 Bryden	Columbus	"		" 19	" "	832 31
4	Adams, John J.	103 Latta Av.	"	"		" 28	" "	1496 31
5	Adams, John T.	8 E. Long	"	"		" 17	" "	4646 31
6	Archer, Harlan	by E. H. Nichols, Agt.	"	"		March 10 E	" "	18754 64
7	Amaro, Frank	by Mary E. Amaro	Portsmouth	"		" 2	" "	4200 20
8	Athey, Rufus W.	303 Front St.	Marietta	"		" 2	" "	220 94
9	Addison, Louis S.	590 N. Town	Columbus	"		" 19 E	" "	2810 20
10	Alexander, F. L.	401 Second	Marietta	"		Feb. 28	" "	18104
11	Armbruster, Harry E.	154 N. High	Columbus	"		" 25	" "	14513 69
12	Armbruster, E. E.	150 N. High	"	"		" 25	" "	9453 75
13	Adcock, J. W.		Carthus	"		" 25	" "	2531 20
14	Altshuel, Daniel	458 Hudson Av.	Newark	"		" 26	" "	4435 23
15	Ally, Norman D.	Lincoln Hotel	Columbus	"		" 10	" "	500 00
16	Ames, Geo. F.	42 Chittenden	"	"		" 27	" "	571 71
17	Ames, Edw. H.	70 W. 4th	"	"		" 27	" "	571 71
18	Allen, Harry R.	105 Wisner	"	"		March 2	" "	499 15
19	Anthony, J. C.	230 E. Outer	Marion	"		Feb.24	" "	2655 22
20	Atel, Michael	165 N. 4th	Columbus	"		" 24	" "	3069 44
21	Altman, N. P.	1422 Lincoln	Portsmouth	"		" 24	" "	4163 33
22	Atlee, E.		Gloucster	"		" 18	" "	1997 95
23	Alcherson, Fred W.	56 E. Day St.	Columbus	"		March 2	" "	1026 81
24	Atchison, J. R.	25 S. Main	London	"		Feb. 25	" "	263 81
25	Appel, Geo. W.	1223 Gallia St.	Portsmouth	"		" 19	" "	
26	Andrews, Abraham	547 Wheeling	Cambridge	"		March 2	" "	166 67
27	Armstrong, Elmer E.		Columbus	"		Feb. 26	" "	1231 03
28	Adams, John McN.	403 W. 7th	"	"		" 25	" "	1659 67
29	Bailey, Fred W.	1352 Bell	Columbus	"		March 2	" "	311 67
30	Beatty, Scott		Pickerington	"		" 26 E	" "	1014 34
31	Baldwin, James F.	135 S. Grant	Columbus	"		Feb. 25	" "	21710 00
32	Brown, Dr. C.		Worthington	"		March 2	" "	1727 00
33	Brotton, H. C.	112 E. Broad	Columbus	"		Feb. 28	" "	1586 67
34	Bierley, Harry A.	1317 Lincoln St.	Portsmouth	"		March 2	" "	217 94
35	Bench, Joseph	763 Franklin	Columbus	"		Feb. 26	" "	4396 67

ADDITIONAL REMARKS BY COLLE

Form 23B (Inside Sheet)—Prescribed December 3, 1913

Folio 1 Total No. folios in list, 34

913 in the 11th Collection District of Ohio, reported by the Collector of said

enue, and certified to the Collector of said District for Collection, for the Month of March, 1914

Line No.	4 Tax Assessed. Dollars. Cts.	9 Amount of Tax Given Additional Tax Assessed. Dollars. Cts.	10 Total Assessed in Columns 8 and 9. Dollars. Cts.	10a Service or Special Notice, Form 17. Month. Day.	11 Service or Notice, Form 21. Date. Number.	12 Amount Paid on Account. Dollars. Cts.	13 Date of Payment or Abatement.	14 No. of Abatement Check.	15 Serial No. Receipt Form 1.	16 Remarks by Commissioner.
1	3665				36 63	36 63	3/3/14		432870	
2	2714			MAY 18 1914		2560	2.66.73 - 11 checks			
3	833			MAY 18 1914		216	JUN 26 1914		623728	
4	1496			MAY 18 1914		833	JUN 16 1914		623223	
5	4646			MAY 18 1914	JUL 1 1914	1496	MAY 21 1914		433268	
6	20843			MAY 18 1914		4646	JUL 9 1914		624861	
7	4200			MAY 18 1914	JUL 1 1914	208 43	JUN 1 1914		622837	17.55 a 20.78
8	221			MAY 18 1914		4200	JUL 1 1914		624863	
9	2811			MAY 18 1914		221	JUN 25 1914		624153	
10	1311			MAY 18 1914		2811	JUN 30 1914		624557	
11	14514			MAY 18 1914		1311	JUN 5 1914		622727	
12	9154			MAY 18 1914		145 14	JUN 18 1914		625288	
13	2532			MAY 18 1914		91 54	JUN 18 1914		625287	
14	4435			MAY 18 1914		2532	JUN 1 1914		622840	
15	1100			MAY 18 1914		4435	JUN 30 1914		624572	
16	572			MAY 18 1914		1100	JUN 9 1914		622967	
17	572			MAY 18 1914		572	JUN 16 1914		623244	
18	499			MAY 18 1914		572	JUN 16 1914		623245	
19	2655			MAY 18 1914		499	JUN 29 1914		624877	
20	1069			MAY 18 1914		2655	JUN 22 1914		623485	
21	4163			MAY 18 1914		1069	MAY 21 1914		433267	
22	1998			MAY 18 1914		4163	JUN 27 1914		624546	
23	1027			MAY 18 1914		1998	MAY 21 1914		433260	
24	264			MAY 18 1914		1027	JUN 23 1914		623670	
25	1609			MAY 18 1914		264	MAY 21 1914		433261	
26	167			MAY 18 1914		1609	JUN 9 1914		622969	add only
27	1231			MAY 18 1914		167	MAY 21 1914		433266	
28	1660			MAY 18 1914		1231	JUN 19 1914		623435	
29	312				3 12	1660	JUN 1 1914		622545	
30	1011			MAY 18 1914		3 12	3/2/14		432862	
31	26753			MAY 18 1914		1011	JUN 27 1914		624859	
32	1727			MAY 18 1914	JUL 1 1914	267 53	JUN 25 1914		624587	217.10 a 50.43
33	1587			MAY 18 1914		1727	JUL 9 1914		624863	
34	218			MAY 18 1914		1587	JUN 6 1914		622783	
35	4397			MAY 18 1914		218	JUN 6 1914		622906	
	1279 66				36 75	4397	JUN 15 1914		623214	

ADDITIONAL REMARKS BY COMMISSIONER.

a - Error in Comp

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

(No. 23.)

ALPHABETICAL LIST of Persons in Division No. 8, of Collection District No. 28, of the State of New York, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by Price T. Turner, Assistant Assessor, and by John M. Graves, Assessor, returned to the Collector of said District, for the month of _____, 1865.

Annual

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

No. of Line.	Date of Demand.	Name.	Location.	Article or Occupation.	No. of Assessed.	Quantity.	Valuation.	Rate of Tax.	Amount of Tax upon Particular Article.	Total.
1		Ann Jennard								8062 02
2		Desmarais Felix	Rochester	[illegible]					25 00	25 00
3		Demmer Englbert	"	Ma[illegible]					10 00	10 00
4		Durand E. V.	"	Carriage					1 00	
5				Piano					4 00	
6				Physician					10 00	15 00
7		Douglass Fred.	"	Income			1679	15	83 95	
8				Gold watch		1			1 00	
9				Piano		1			2 00	
10				Carriage		1			1 00	87 95
11		Dittle Daniel Jr	"	Peddler 3 Cap					15 00	15 00
12										
13										
14										
15		Dicer Bingham	Brighton	Carriage		1			1 00	1 00
16		Drake Amasa	"	Income			1554	15	232 70	
17				Carriage		1			2 00	234 70
18		Downs Truman	"	do		1			1 00	1 00
19		Deming Geo. A	"	Income			4400	15	660 00	
20				do			1727	10	172 70	
21				Carriage		1			2 00	834 70
22		Doyer Abel	"	Income			225	15	11 25	
23				Tax withheld					3 75	
24				Carriage		1			2 00	10 85
25		Donelly John	"	do		2		100	2 00	2 00
26		Doser Joseph	"	Peddler 3 Cap					15 00	15 00
27										
28										
29										
30		Dake H. H.	Irondequoit	Gold watch		1			1 00	
31				Piano		1			4 00	5 00
32		Dake D. C.	"	Income			900	15	135 00	
33				Carriage		1			3 00	
34				Gold watch		1			1 00	
35				Piano		1			6 00	55 00
36		Dickinson A. L.	"	Income			200	15	10 00	
37				Carriage		1			1 00	
38				Gold watch		1			1 00	12 00
39		Daniels E. H.	"	Carriage		1			2 00	
40				Gold watch		1			1 00	
41				Stallion					10 00	13 00
42		Davis Thomas	"	Income			3713	15	135 65	
43				Carriage		1			1 00	136 65
										8875 87

(No. 23.)

ALPHABETICAL LIST of Persons in Division No. 8, of Collection District No. 28, of the State of New York, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by Price T. Turner, Assistant Assessor, and by John M. Graves, Assessor, returned to the Collector of said District, for the month of _____, 186 .

Annual

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

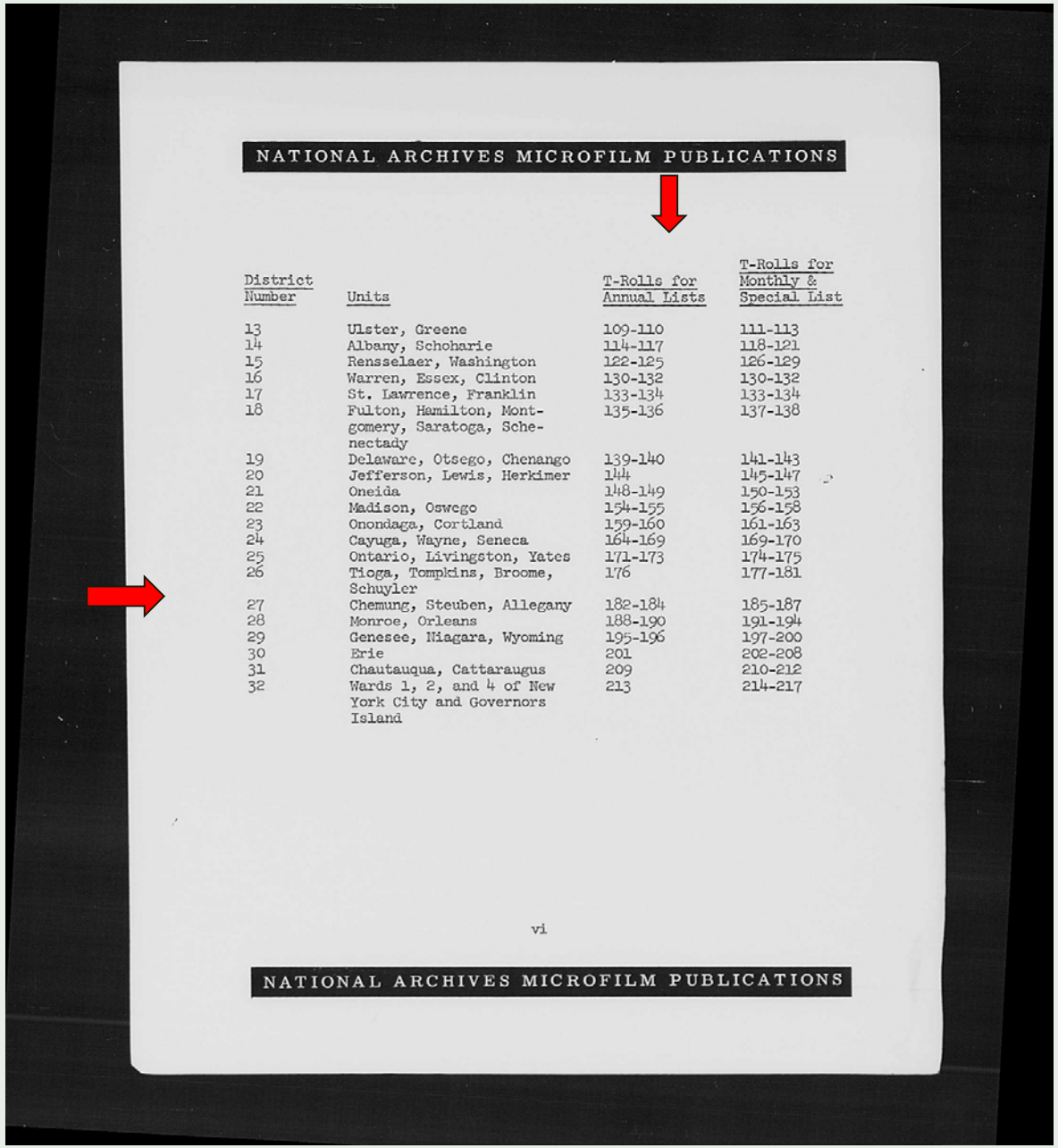
No. of Line.	Date of Demand.	Name.	Location.	Article or Occupation.	No. of Assessed.	Quantity.	Valuation.	Rate of Tax.	Amount of Tax upon Particular Article.	Total.
1		Ann. Jennard								8875 87
2		Erickson Aaron	Rochester	Income			4400	15	660 00	
3				do			11415	10	1141 50	
4				Tax withheld					331 75	
5				Carriage		1			1015 75	
6				do		1			3 00	
7				Gold watch		1			6 00	
8				Piano		1			1 00	
9				Silver plate		1			4 00	
10		Enos B. Frank	"	Income		56 oz		15	27 30	1051 95
11				Gold watch		2	547	15	27 35	
12		Ellmanger George	"	Income			1400	15	2 00	29 35
13				do			11340	10	220 00	
14				Tax withheld					1134 00	
15				Carriage		1			1021 50	
16				do		1			2 00	
17				Gold watch		1			3 00	
18				do do		1			1 00	
19				Piano		1			2 00	
20				Silver plate		1 oz		15	4 00	1146 00
21		Everest Hiram B.	"	Income			200	15	10 00	
22				Carriage		1			2 00	12 00
23		Edgerton Ralph H.	"	Retail dealer					10 00	10 00
24		Ellmanger & Barry	"	Wholesale dealers					81 00	81 00
25										
26										
27										
28										
29		Borgheart George	Brighton	Gold watch		1			1 00	1 00
30		Edmonds Jas. M.	"	Income			467	15	23 35	
31				Tax withheld					1 40	
32									5 17	21 87
33		Eaton Rice	"	Carriage		1			1 00	1 00
34		Ernest Rud. J. M.	"	Income			150	15	7 50	
35				Carriage		1			2 00	
36				Piano		1			4 00	13 50
37		Ely E. D.	"	Carriage		1			1 00	
38				Gold watch		1			1 00	
39				Silver plate		90 oz		15	4 50	6 50
40										
41										
42										
43										
										11356 12

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



NATIONAL ARCHIVES MICROFILM PUBLICATIONS

District Number	Units	T-Rolls for Annual Lists	T-Rolls for Monthly & Special List
13	Ulster, Greene	109-110	111-113
14	Albany, Schoharie	114-117	118-121
15	Rensselaer, Washington	122-125	126-129
16	Warren, Essex, Clinton	130-132	130-132
17	St. Lawrence, Franklin	133-134	133-134
18	Fulton, Hamilton, Montgomery, Saratoga, Schenectady	135-136	137-138
19	Delaware, Otsego, Chenango	139-140	141-143
20	Jefferson, Lewis, Herkimer	144	145-147
21	Oneida	148-149	150-153
22	Madison, Oswego	154-155	156-158
23	Onondaga, Cortland	159-160	161-163
24	Cayuga, Wayne, Seneca	164-169	169-170
25	Ontario, Livingston, Yates	171-173	174-175
26	Tioga, Tompkins, Broome, Schuyler	176	177-181
27	Chemung, Steuben, Allegany	182-184	185-187
28	Monroe, Orleans	188-190	191-194
29	Genesee, Niagara, Wyoming	195-196	197-200
30	Erie	201	202-208
31	Chautauqua, Cattaraugus	209	210-212
32	Wards 1, 2, and 4 of New York City and Governors Island	213	214-217

vi

NATIONAL ARCHIVES MICROFILM PUBLICATIONS

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

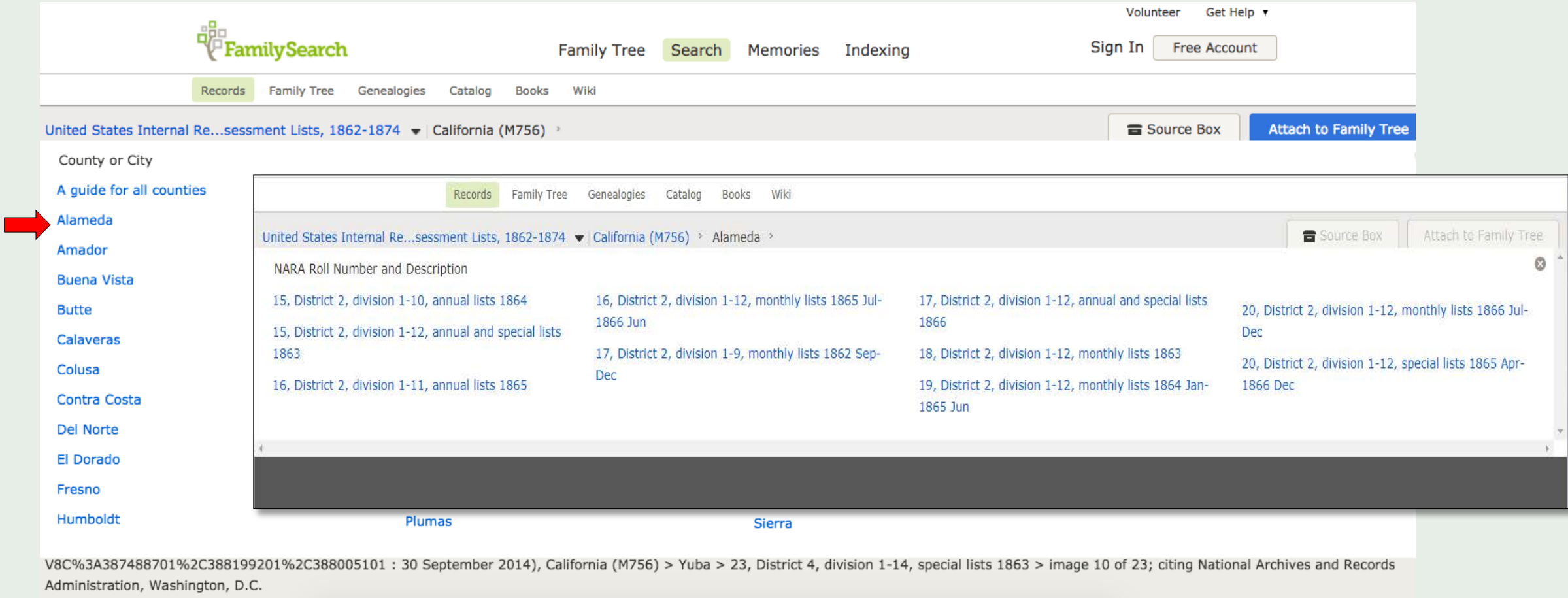
The creator compiled or maintained the series between:	1867 - 1874
Other Title(s):	Tax Assessment Lists
Arrangement:	Arranged numerically by tax collection district; thereunder, arranged chronologically by beginning date of each list.
Access Restriction(s):	Unrestricted
Use Restriction(s):	Unrestricted
Records Center Transfer Number(s):	058-59A301
Subjects Represented in the Archival Material(s):	Wisconsin Tax records Hotels Physicians Taverns (Inns) Taxation Taxation of articles of consumption Taxation of personal property Peddlers and peddling

Scope & Content

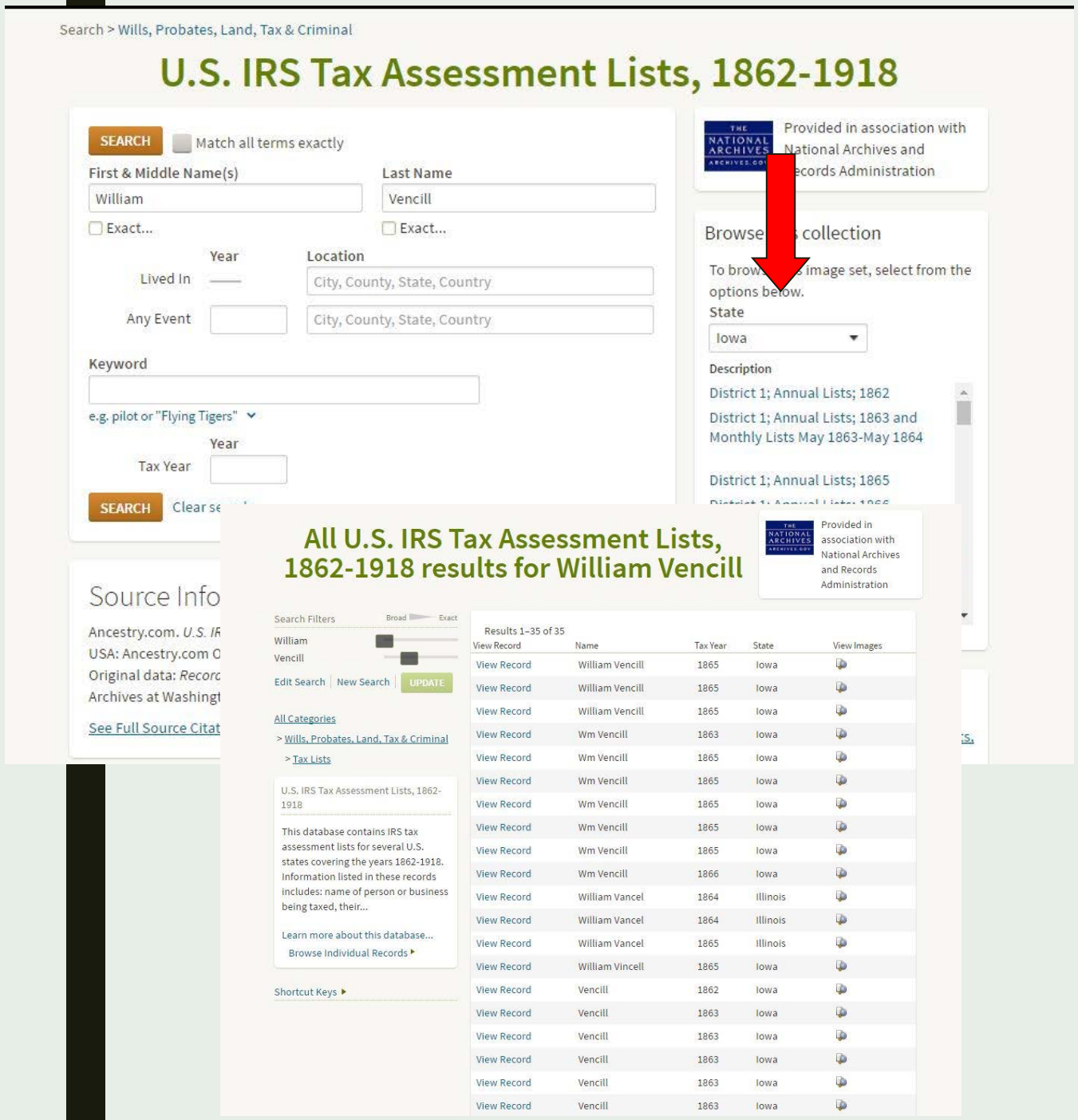
This series of tax records contains lists of persons and businesses in the State of Wisconsin and data about federal taxes owed. The property and income of the individuals and businesses were assessed by federal collectors of internal revenue for income tax, excise tax, and licenses based upon upon income, 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, Walworth, 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 3: Ozaukee, Washington, Dodge, Fond du Lac, Sheboygan, Manitowoc, Calumet, Winnebago, Green Lake, Marquette, Waushara, Waupacca, Outagamie, Brown, Keewaunee, Door, Oconto, and Shawanaw Counties.
Collection District 4 (abolished January 1872 and counties reassigned to new Collection District 3): Ozaukee, Washington, Dodge, Fond du Lac, and Sheboygan Counties.
Collection District 5 (abolished April 1868 and counties reassigned to new Collection District 3): Manitowoc, Calumet, Winnebago, Green Lake, Marquette, Waushara, Waupacca, Outagamie, Brown, Keewaunee, Door, Oconto, and Shawanaw Counties.
Collection District 6: La Crosse, Monroe, Juneau, Adams, Portage, Wood, Jackson, Trempealeau, Buffalo, Pepin, Pierce, St. Croix, Dunn, Eau Claire, Clark, Marathon, Chippewa, Barrow, Polk, Burnett, Douglas, Bayfield, Ashland, Vernon, and Barron Counties.

The information included in the lists generally includes the taxpayer's name, city or residence or place of business, article or occupation taxed, amount of tax assessed, and amount paid. Some of the forms include information about abatement of taxes and unassessable collections. The categories of businesses or proprietors subject to taxation included boarding houses, saloons, taverns, hotels, cattle brokers, 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

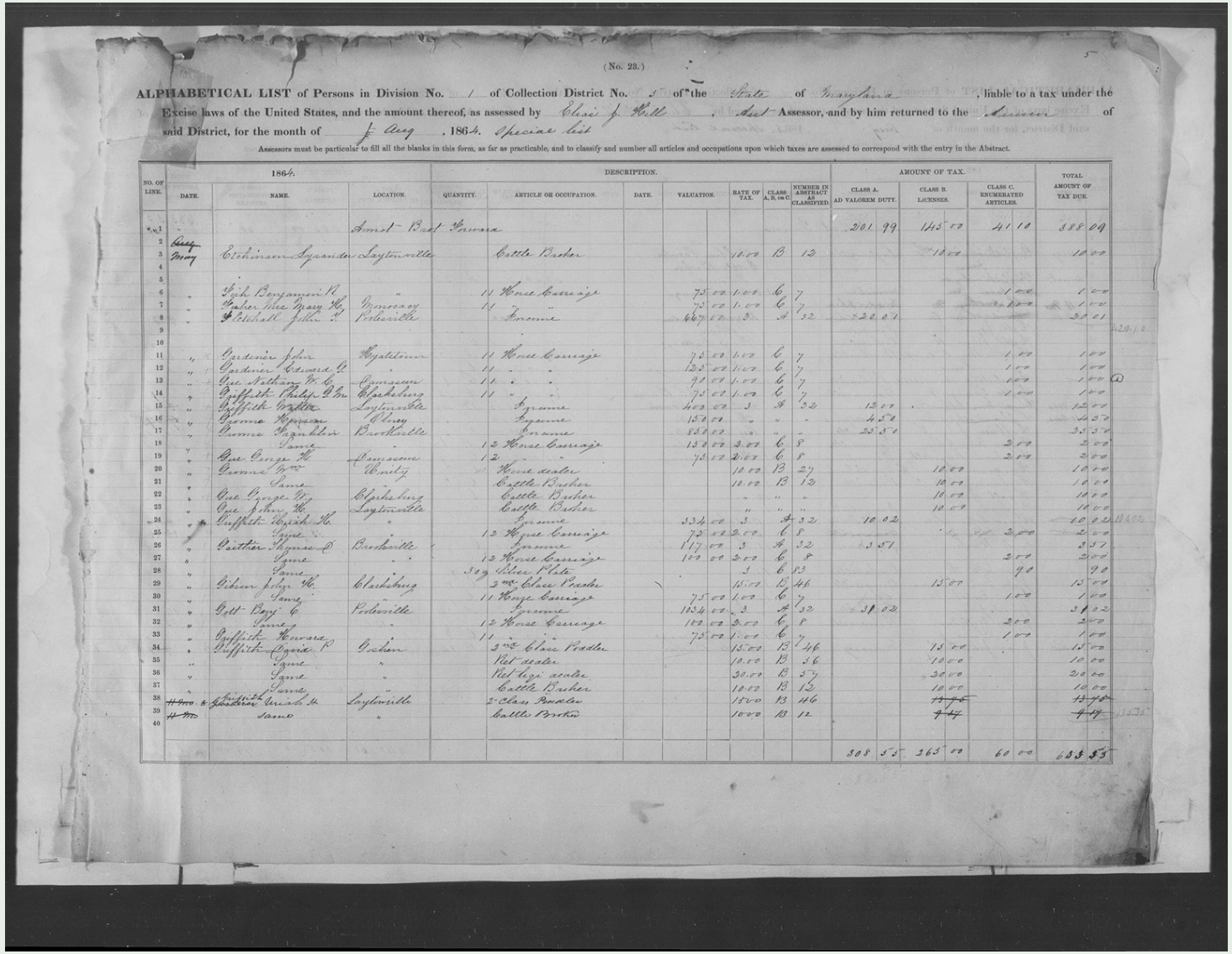
- Determine which facility would have the records you are interested in looking at
  - https://www.archives.gov/locations
- Contact that facility ahead of visiting
  - *We offer reference assistance via phone, email, or mail*
- The National Archives website offers a list of independent researchers for 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



(No. 28.)

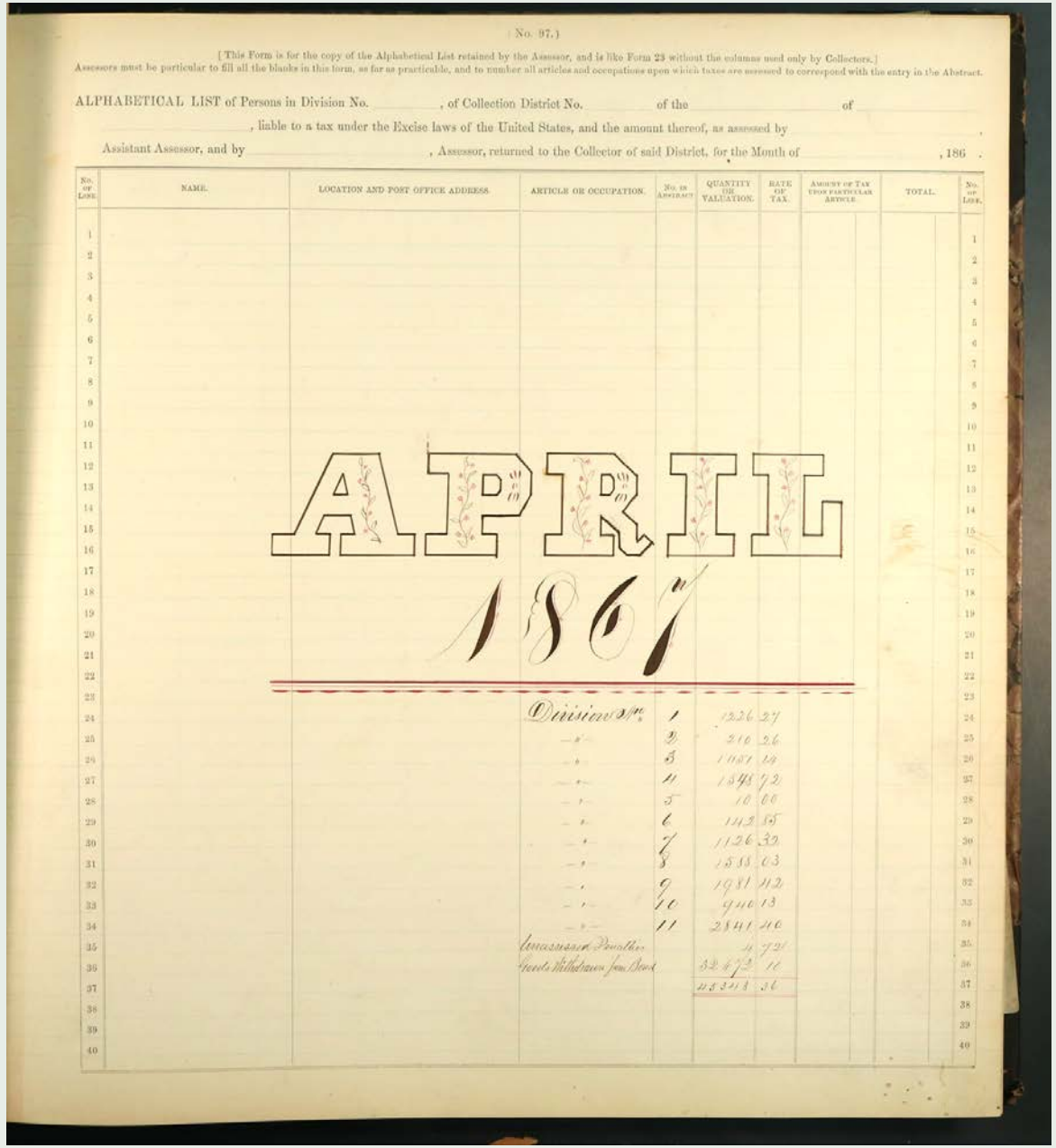
ALPHABETICAL LIST of Persons in Division No. 1 of Collection District No. 5 of the State of Maryland, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by Elias J. Hall, Asst Assessor, and by him returned to the Assessor of said District, for the month of July, 1864. Special list

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to classify and number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

NO. OF LINE.	1864. DATE.	NAME.	LOCATION.	DESCRIPTION. QUANTITY.	ARTICLE OR OCCUPATION.	DATE.	VALUATION.	RATE OF TAX.	CLASS A, B, OR C.	NUMBER IN ABSTRACT AS CLASSIFIED	AMOUNT OF TAX. CLASS A. AD VALOREM DUTY.	CLASS B. LICENSES.	CLASS C. ENUMERATED ARTICLES.	TOTAL AMOUNT OF TAX DUE.
1			Amst Bat Tavern								201 99	145 00	41 10	388 09
2	July													
3	May	Erskinson Lysander	Laytonville		Cattle Broker			10.00	B	12		10 00		10 00
4														
5														
6	"	Fish Benjamin R.	"	1	Horse Carriage		75 00	1.00	C	7			1 00	1 00
7	"	Baker Mrs Mary H.	Monocacy	1	"		75 00	1.00	C	7			1 00	1 00
8	"	Tilghman Allen L.	Poolesville		Income		667 00	3	A	32	20 01			20 01
9														
10														
11	"	Gardiner John	Hyattstown	1	Horse Carriage		75 00	1.00	C	7			1 00	1 00
12	"	Gardner Edward G.	"	1	" "		125 00	1.00	C	7			1 00	1 00
13	"	Ore Nathan W. C.	Comusco	1	" "		90 00	1.00	C	7			1 00	1 00
14	"	Griffith Philip C. Jr	Clarksburg	1	" "		75 00	1.00	C	7			1 00	1 00
15	"	Griffith Walter	Laytonville		Income		400 00	3	A	32	12 00			12 00
16	"	Greene Horace	Olney		Income		150 00	"	"	"	4 50			4 50
17	"	Greene Franklin	Brookville		Income		850 00	"	"	"	25 50			25 50
18	"	Same	"	1	2 Horse Carriage		150 00	2.00	C	8			2 00	2 00
19	"	Ore George H.	Comusco	1	2 " "		75 00	2.00	C	8			2 00	2 00
20	"	Greene W.	Unity		Horse dealer			10.00	B	27		10 00		10 00
21	"	Same			Cattle Broker			10.00	B	12		10 00		10 00
22	"	Ore George W.	Clarksburg		Cattle Broker			"	"	"		10 00		10 00
23	"	Ore John H.	Laytonville		Cattle Broker			"	"	"		10 00		10 00
24	"	Griffith Enoch H.	"		Income		334 00	3	A	32	10 02			10 02
25	"	Same		1	2 Horse Carriage		75 00	2.00	C	8			2 00	2 00
26	"	Griffith Thomas C	Brookville		Income		117 00	3	A	32	3 51			3 51
27	"	Same	"	1	2 Horse Carriage		100 00	2.00	C	8			2 00	2 00
28	"	Same		309	Silver Plate			3	C	83			9 00	9 00
29	"	Gibson John H.	Clarksburg		3rd Class Peddler			15.00	B	46		15 00		15 00
30	"	Same	"	1	Horse Carriage		75 00	1.00	C	7			1 00	1 00
31	"	Gott Benj. C.	Poolesville		Income		1034 00	3	A	32	31 02			31 02
32	"	Same	"	1	2 Horse Carriage		100 00	2.00	C	8			2 00	2 00
33	"	Griffith Horace		1	" "		75 00	1.00	C	7			1 00	1 00
34	"	Griffith David P	Ocken		3rd Class Peddler			15.00	B	46		15 00		15 00
35	"	Same	"		Pict dealer			10.00	B	26		10 00		10 00
36	"	Same	"		Pict legl dealer			20.00	B	27		20 00		20 00
37	"	Same	"		Cattle Broker			10.00	B	12		10 00		10 00
38	~~4 mo~~	~~Griffith Jonathan~~ Enoch H.	Laytonville		2-Class Peddler			15.00	B	46		~~15 00~~		~~15 00~~
39	~~4 mo~~	Same	"		Cattle Broker			10.00	B	12		~~4 44~~		~~4 44~~
40														
											308 55	265 00	60 00	633 55

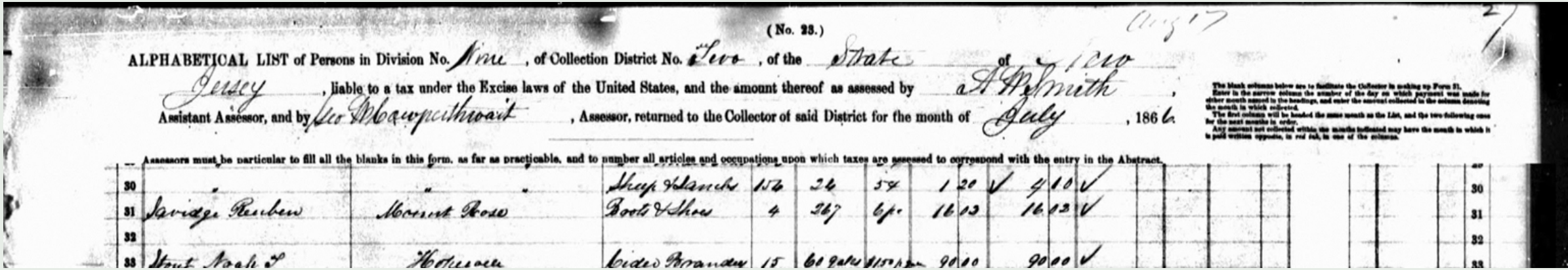
Monthly Lists

- 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…



(No. 23.)

ALPHABETICAL LIST of Persons in Division No. Nine, of Collection District No. Two, of the State of Jersey, liable to a tax under the Excise laws of the United States, and the amount thereof as assessed by A. H. Smith, Assistant Assessor, and by Geo. Macpeathroait, Assessor, returned to the Collector of said District for the month of July, 186 6.

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

30	"	"	"	Sheep Islands	156	24	54	1	20	✓	4	10	✓										30
31	Savage Reuben	Mount Rose		Boots & Shoes	4	267	6 p.	16	02		16	02	✓										31
32																							32
33	Stout Noah S.	Hotwater		Cider Brandy	15	60 galls	$150 p.	90	00		90	00	✓										33

How Much Information Can You Find?

- By using all the IRS Tax Assessment Lists available, you can compile a great deal of information

All U.S. IRS Tax Assessment Lists, 1862-1918 results for Ruben Savage

Provided in association with National Archives and Records Administration

Search Filters Broad Exact

Ruben

Savage

LIVED IN: New Jersey

Edit Search | New Search | UPDATE

All Categories

> Wills, Probates, Land, Tax & Criminal

> Tax Lists

U.S. IRS Tax Assessment Lists, 1862-1918

This database contains IRS tax assessment lists for several U.S. states covering the years 1862-1918. Information listed in these records includes: name of person or business being taxed, their...

Learn more about this database...

Browse Individual Records ▸

Shortcut Keys ▸

Results 1–40 of 40

View Record	Name	Tax Year	State	View Images
View Record	Ruben Savage	1862	New Jersey	
View Record	Reuben Savage	1862	New Jersey	
View Record	Reuben Savedge	1865	New Jersey	
View Record	Reuben Savedge	1866	New Jersey	
View Record	Reuben Savidge	1863	New Jersey	
View Record	Reuben Savidge	1863	New Jersey	
View Record	Reuben Savidge	1863	New Jersey	
View Record	Reuben Savidge	1863	New Jersey	
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View Record	Reuben Savidge	1866	New Jersey	
View Record	Reuben Savidge	1866	New Jersey	
View Record	Reuben Savidge	1866	New Jersey	

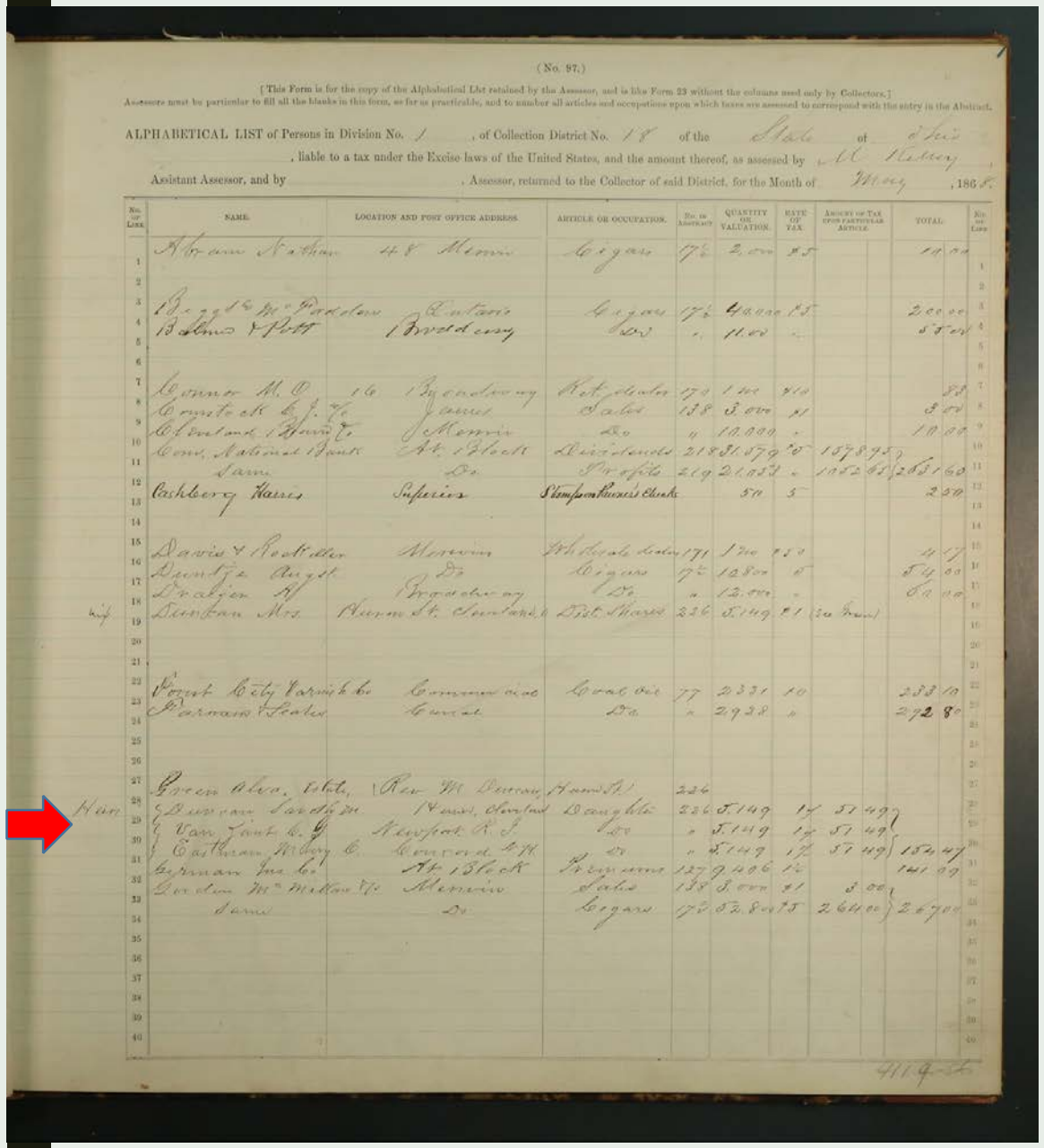
Monthly Tax Assessment Lists as Unique Datasets

- 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



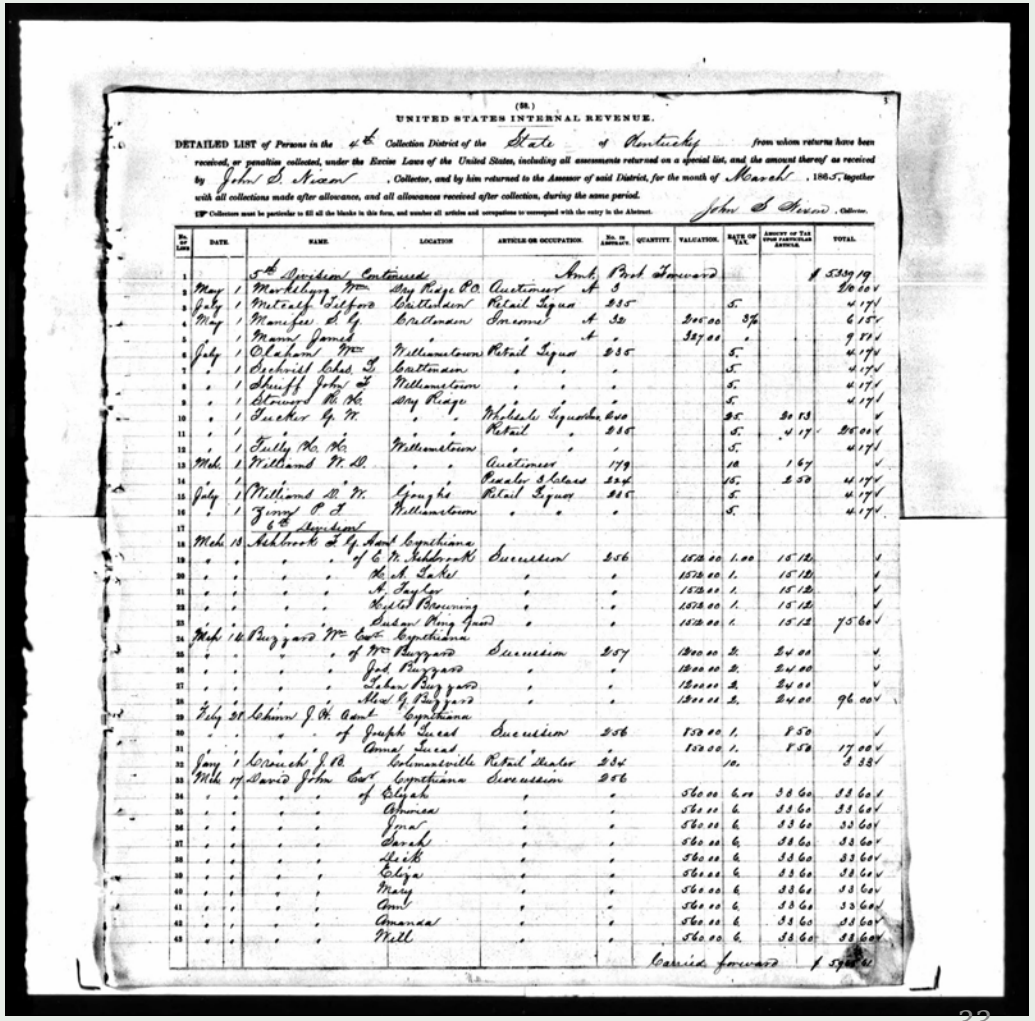
(No. 97.)

[This Form is for the copy of the Alphabetical List retained by the Assessor, and is like Form 23 without the columns used only by Collectors.]
Assessors must be particular to fill all the blanks in this form, so far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

ALPHABETICAL LIST of Persons in Division No. 1, of Collection District No. 18 of the State of Ohio, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by N. Kelley Assistant Assessor, and by , Assessor, returned to the Collector of said District, for the Month of May, 1865.

No. of Line	Name	Location and Post Office Address	Article or Occupation	No. in Abstract	Quantity or Valuation	Rate of Tax	Amount of Tax upon particular article	Total	No. of Line
1	Abram Nathan	48 Memin	Cigars	172	2.00	25		14 00	1
2									2
3	Bragg & McPoddon	Cincinnati	Cigars	172	4000.00	25		200 00	3
4	B. Elmer & Pott	Broadway	Do	"	11.00	"		55 00	4
5									5
6									6
7	Connor M. O. 16	Broadway	Ret. dealer	170	1.00	10		88	7
8	Comstock & J. 76	James	Sales	188	3.00	1		3 00	8
9	Cleveland & Bruce	Memin	Do	"	10.000	"		10 00	9
10	Com. National Bank	At. Block	Dividends	218	31.579	5	1578.95		10
11	Same	Do	Profits	219	21.053	"	1052.65	2631 60	11
12	Cashberg Harris	Superior	Stamps on Bruce's Checks		50	5		2 50	12
13									13
14									14
15	Davies & Rockfeller	Morrow	Wholesale dealer	171	1.70	250		4 17	15
16	Dumtze August	Do	Cigars	172	108.00	5		54 00	16
17	Drazjer A.	Broadway	Do	"	12.00	"		60 00	17
18									18
19	Dunham Mrs.	Huron St. Sandusky	Dist. Shares	226	5.149	51	(see from)		19
20									20
21									21
22	Forest City Varnish Co	Commercial	Coal oil	77	2331	10		233 10	22
23	Farrar & Leake	Canal	Do	"	2928	"		292 80	23
24									24
25									25
26									26
27	Green Alex. Estate,	Rev. M. Duran, Hamilton		226					27
28	Duran Sarah M.	Hamilton, Cleveland	Daughter	226	5.149	1%	51 49		28
29	Van Tuit E. G.	Newport R. I.	Do	"	5.149	1%	51 49		29
30	Eastman Mary E.	Concord N.H.	Do	"	5.149	1%	51 49	154 47	30
31	German Ins. Co	At. Block	Premiums	127	9.406	15		141 09	31
32	Gordon Mr. Mellon & Co	Memin	Sales	188	3.00	1	3 00		32
33	Same	Do	Cigars	172	52.800	5	2640 00	2670 00	33
34									34
35									35
36									36
37									37
38									38
39									39
40									40

4119-50



(28.)

UNITED STATES INTERNAL REVENUE.

DETAILED LIST of Persons in the 4th Collection District of the State of Kentucky from whom returns have been received, or penalties collected, under the Excise Laws of the United States, including all assessments returned on a special list, and the amount thereof as received by John S. Nixon, Collector, and by him returned to the Assessor of said District, for the month of March, 1865, together with all collections made after allowance, and all allowances received after collection, during the same period.

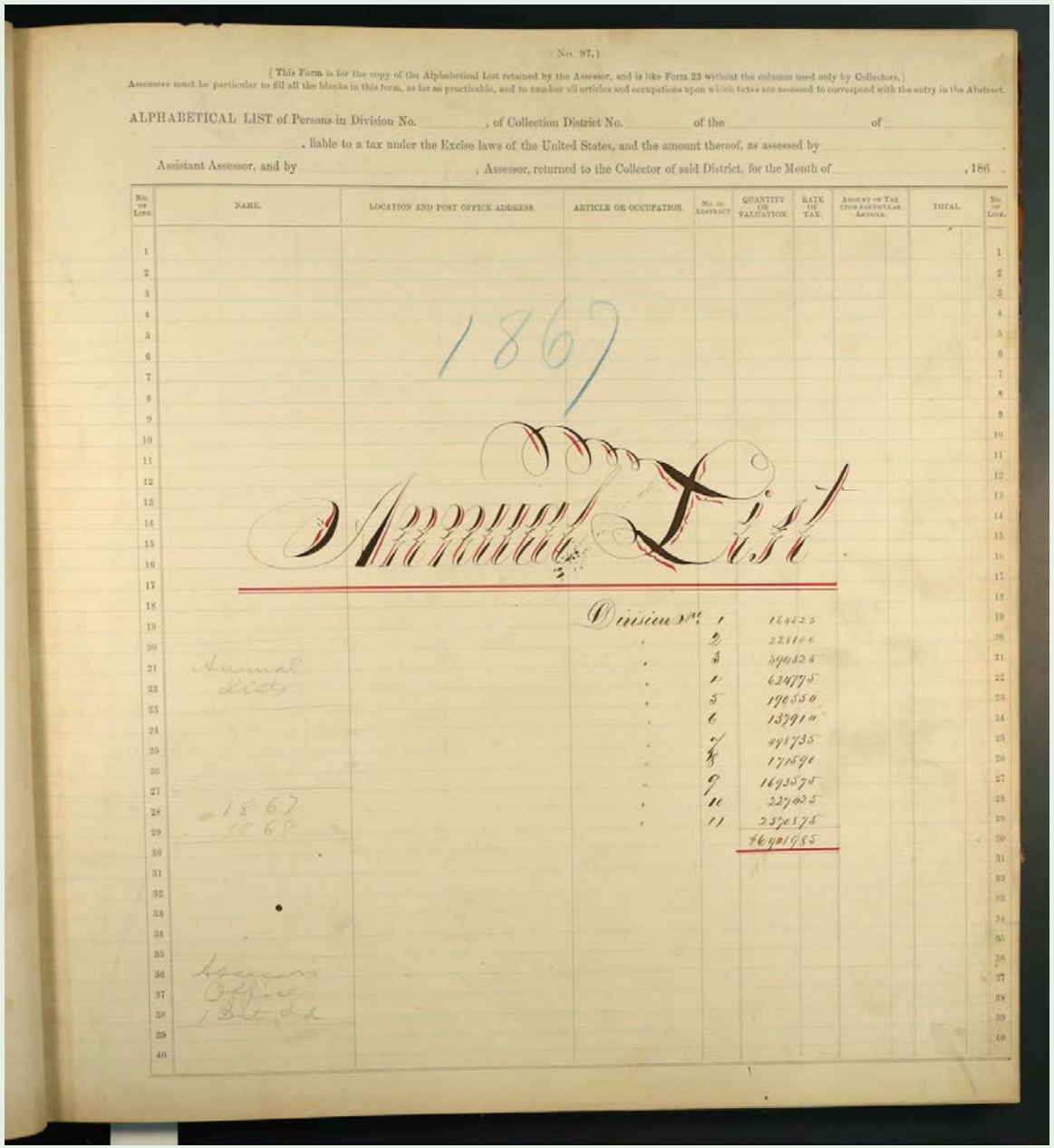
John S. Nixon, Collector.

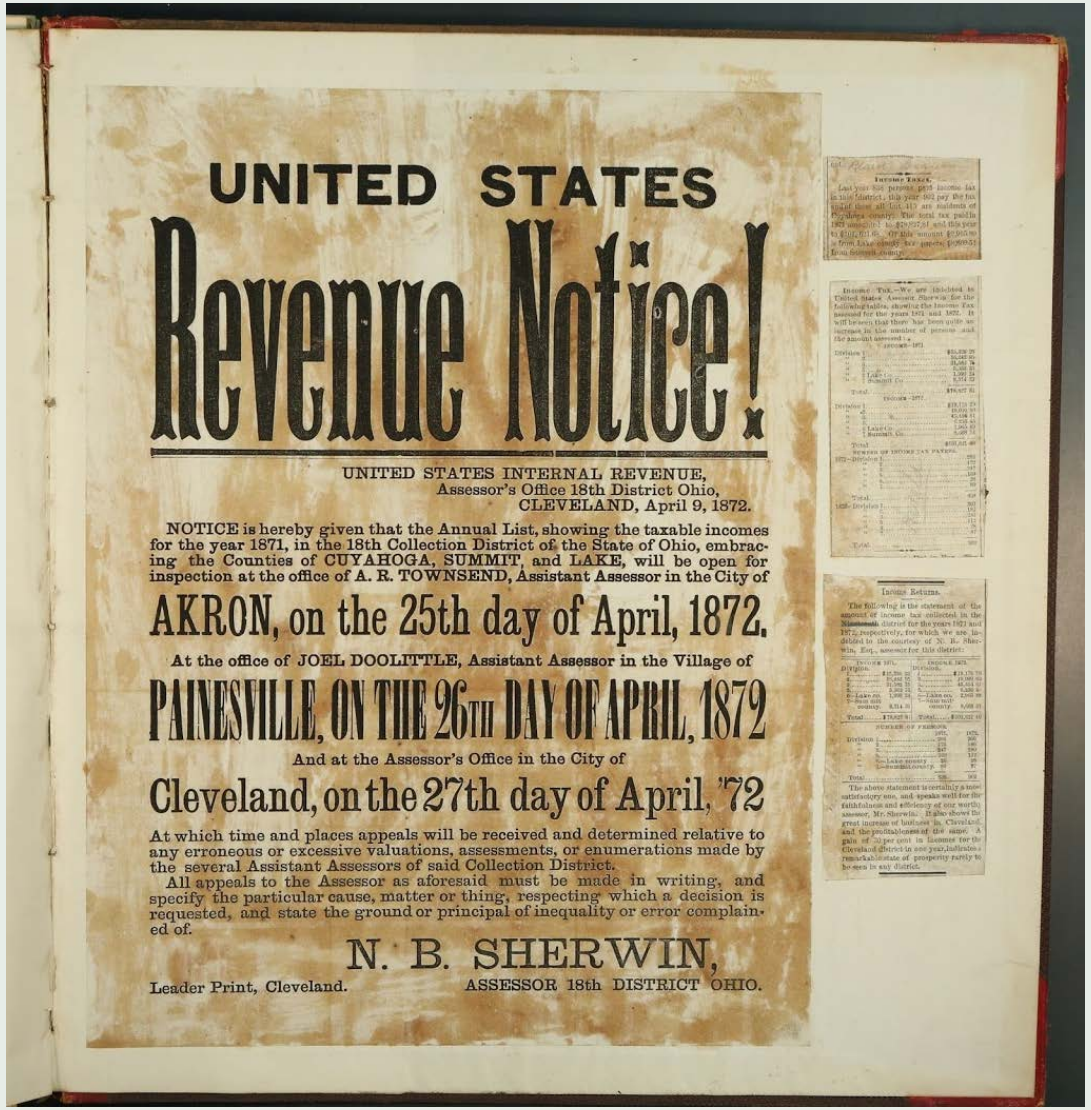
☞ Collectors must be particular to fill all the blanks in this form, and number all articles and occupations to correspond with the entry in the Abstract.

No. of Line	Date		Name	Location	Articles or Occupation	No. in Abstract	Quantity	Valuation	Rate of Tax	Amount of Tax upon particular article	Total
1			5th Sheriff Continued			Amt. Brot. Forward					$ 5339 19
2	May	1	Markham Wm	Dry Ridge P.O.	Auctioneer	A 3					20 00
3	July	1	Metcalf Telford	Butlerdom	Retail Liquor	235			5		4 17
4	May	1	Menifee R. G.	Butlerdom	Income	A 32		205.00	3%		6 15
5		1	Mann James	"	"	A "		307.00	"		9 21
6	July	1	Oldham Wm	Williamstown	Retail Liquor	235			5		4 17
7	"	1	Schmidt Chas. G.	Butlerdom	" "	"			5		4 17
8	"	1	Sheriff John S.	Williamstown	" "	"			5		4 17
9	"	1	Stewart W. W.	Dry Ridge		"			5		4 17
10	"	1	Tucker G. W.	"	Wholesale Liquor	640			25	20 13	
11	"	1	"	"	Retail "	235			5	4 17	24 30
12	"	1	Tully W. W.	Williamstown	" "	"			5		4 17
13	Mch	1	Williams W. B.	"	Auctioneer	179			10	1 67	
14	"	1			Dealer Stills	224			15	2 50	4 17
15	July	1	Williams W. W.	Gaugh's	Retail Liquor	235			5		4 17
16	"	1	Zivy P. J.	Williamstown	" "	"			5		4 17
17			6th Sheriff								
18	Mch	18	Ashbrook L. G.	Aud. Cynthiana							
19	"	"	" "	of C. M. Ashbrook	Succession	256		152.00	1.00	15 12	
20	"	"	" "	R. A. Lake	"	"		152.00	1.	15 12	
21	"	"	" "	A. Taylor	"	"		152.00	1.	15 12	
22	"	"	" "	Lydia Browning	"	"		152.00	1.	15 12	
23				Indian Mng. Fund	"	"		152.00	1.	15 12	75 60
24	Mch	14	Buzzard Wm. Cont.	Cynthiana							
25	"	"	" "	of Wm. Buzzard	Succession	257		1200.00	2.	24 00	
26	"	"	" "	Jos. Buzzard	"	"		1200.00	2.	24 00	
27	"	"	" "	John Buzzard	"	"		1200.00	2.	24 00	
28	"	"	" "	Mrs. G. Buzzard	"	"		1200.00	2.	24 00	96 00
29	Feby	28	Johnson J. W. Cont.	Cynthiana							
30	"	"	" "	of Joseph Lucas	Succession	256		152.00	1.	8 50	
31				Anna Lucas	"	"		152.00	1.	8 50	17 00
32	Jany	1	Kinnich J. B.	Colmansville	Retail dealer	234			10.		3 33
33	Mch	17	David John Cont.	Cynthiana	Succession	256					
34	"	"	" "	of Elijah	"	"		560.00	6.00	33 60	33 60
35	"	"	" "	Alonzo	"	"		560.00	6.	33 60	33 60
36	"	"	" "	Jona	"	"		560.00	6.	33 60	33 60
37	"	"	" "	Sarah	"	"		560.00	6.	33 60	33 60
38	"	"	" "	Leib	"	"		560.00	6.	33 60	33 60
39	"	"	" "	Eliza	"	"		560.00	6.	33 60	33 60
40	"	"	" "	Mary	"	"		560.00	6.	33 60	33 60
41	"	"	" "	Ann	"	"		560.00	6.	33 60	33 60
42	"	"	" "	Amanda	"	"		560.00	6.	33 60	33 60
43	"	"	" "	Nell	"	"		560.00	6.	33 60	33 60
								Carried Forward			$ 5[illegible]

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*





UNITED STATES

Revenue Notice!

UNITED STATES INTERNAL REVENUE,
Assessor's Office 18th District Ohio,
CLEVELAND, April 9, 1872.

NOTICE is hereby given that the Annual List, showing the taxable incomes for the year 1871, in the 18th Collection District of the State of Ohio, embracing the Counties of CUYAHOGA, SUMMIT, and LAKE, will be open for inspection at the office of A. R. TOWNSEND, Assistant Assessor in the City of

AKRON, on the 25th day of April, 1872.

At the office of JOEL DOOLITTLE, Assistant Assessor in the Village of

PAINESVILLE, ON THE 26TH DAY OF APRIL, 1872

And at the Assessor's Office in the City of

Cleveland, on the 27th day of April, '72

At which time and places appeals will be received and determined relative to any erroneous or excessive valuations, assessments, or enumerations made by the several Assistant Assessors of said Collection District.

All appeals to the Assessor as aforesaid must be made in writing, and specify the particular cause, matter or thing, respecting which a decision is requested, and state the ground or principal of inequality or error complained of.

N. B. SHERWIN,
ASSESSOR 18th DISTRICT OHIO.

Leader Print, Cleveland.

Annual Income Tax Collected On:

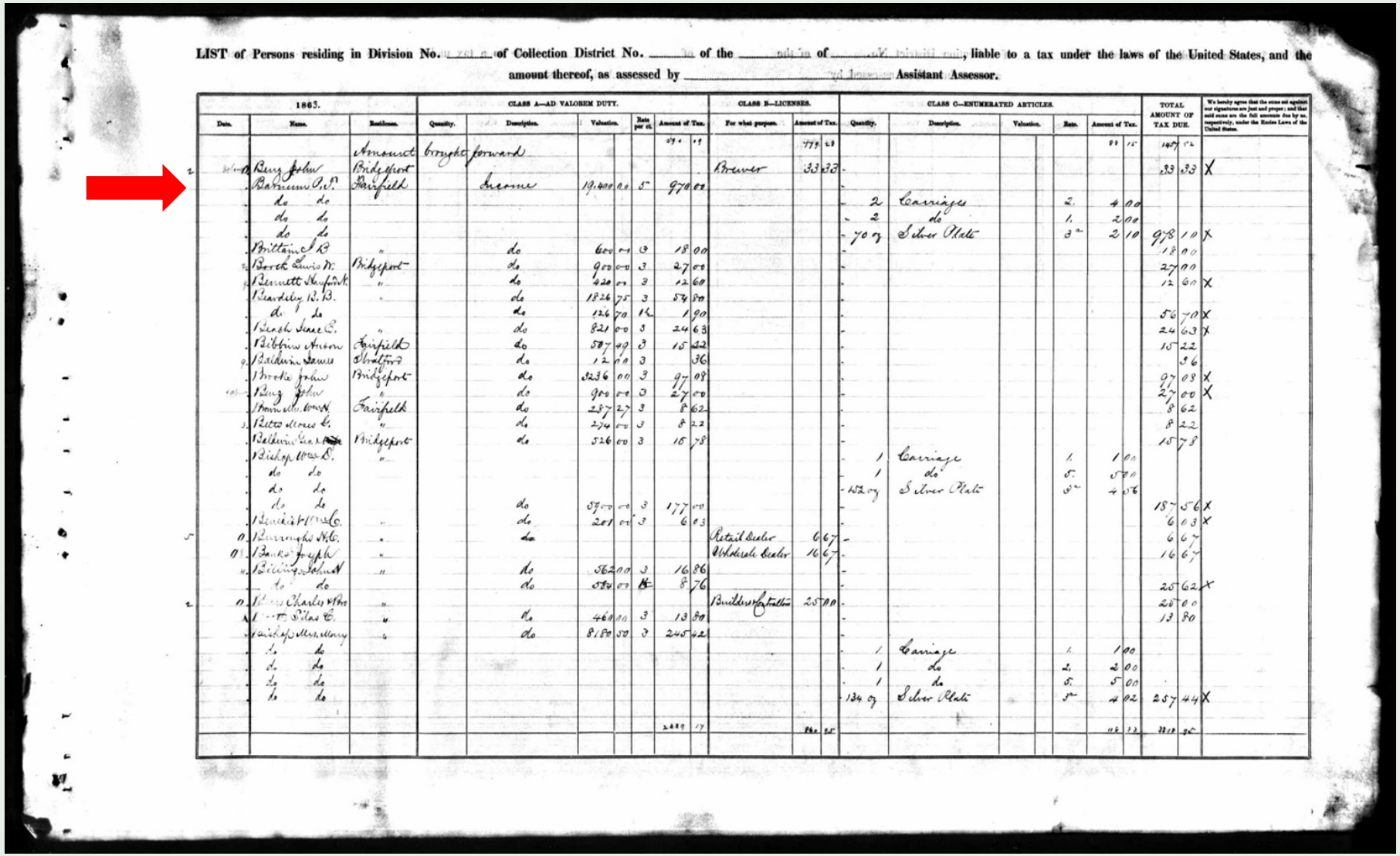
- Income in excess of $600
- Certain luxury items
  - *Gold Watches*
  - *Silver*
  - *Carriages*

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



LIST of Persons residing in Division No. [illegible] of Collection District No. [illegible] of the [illegible] of [illegible], liable to a tax under the laws of the United States, and the amount thereof, as assessed by [illegible] Assistant Assessor.

1863.			Class A—Ad Valorem Duty.					Class B—Licenses.			Class C—Enumerated Articles.						Total Amount of Tax Due.	We hereby agree that the sums set against our signatures are just and proper; and that said sums are the full amounts due by us, respectively, under the Excise Laws of the United States.
Date.	Name.	Residence.	Quantity.	Description.	Valuation.	Rate per ct.	Amount of Tax.	For what purpose.	Amount of Tax.		Quantity.	Description.	Valuation.	Rate.	Amount of Tax.			
		Amount brought forward					974 19		779 28						88 15		1407 52	
2	Berry John	Bridgeport						Brewer	33 33								33 33	X
	Barnum P.T.	Fairfield		Income	19,400 00	5	970 00											
	do do										2	Carriages		2.	4 00			
	do do										2	do		1.	2 00			
	do do										70 oz	Silver Plate		3c	2 10		978 10	X
	Brittain J B	"		do	600 00	3	18 00										18 00	
	Beach Lewis M.	Bridgeport		do	900 00	3	27 00										27 00	
	Bennett Stafford	"		do	420 00	3	12 60										12 60	X
	Beardsley B.B.	"		do	1826 75	3	54 80											
	do do			do	126 70	1½	1 90										56 70	X
	Beach Isaac E.	"		do	821 00	3	24 63										24 63	X
	Bibbins Amos	Fairfield		do	507 49	3	15 22										15 22	
	Baldwin James	Stratford		do	12 00	3	36										36	
	Brooke John	Bridgeport		do	3236 00	3	97 08										97 08	X
	Berry John	"		do	900 00	3	27 00										27 00	X
	Bonnell Lewis H.	Fairfield		do	287 27	3	8 62										8 62	
	Betts Lewis E.	"		do	274 00	3	8 22										8 22	
	Baldwin Isaac	Bridgeport		do	526 00	3	15 78										15 78	
	Bishop Chas E.	"									1	Carriage		1.	1 00			
	do do										1	do		5.	5 00			
	do do										152 oz	Silver Plate		3c	4 56			
	do do			do	5900 00	3	177 00										187 56	X
	Beach & Wheeler	"		do	201 00	3	6 03										6 03	X
5	Burroughs N.C.	"		do				Retail Dealer	6 67								6 67	
	Baker Joseph	"						Wholesale Dealer	16 67								16 67	
	Billing John A	"		do	562 00	3	16 86											
	do do			do	584 00	1½	8 76										25 62	X
2	Bliss Charles & Bro	"						Builders of Gas Works	25 00								25 00	
	Bliss Silas C.	"		do	460 00	3	13 80										13 80	
	Bishop Alexander	"		do	8180 50	3	245 42											
	do do										1	Carriage		1.	1 00			
	do do										1	do		2.	2 00			
	do do										1	do		5.	5 00			
	do do										134 oz	Silver Plate		3c	4 02		257 44	X
							2889 19		846 95						116 12		3852 26	

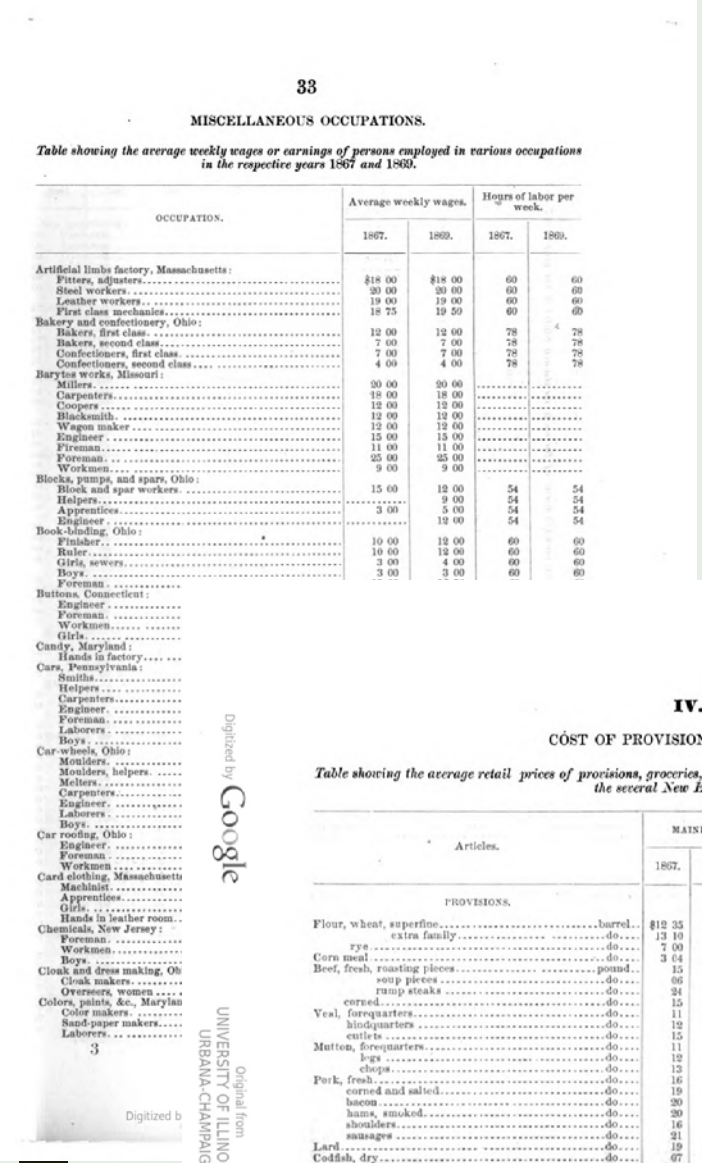
(No. 23.)

ALPHABETICAL LIST of Persons in Division No. _____ of Collection District No. _____ of the _____ of _____, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by _____, _____ Assessor, and by him returned to the _____ of said District, for the month of _____, 186 .

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to classify and number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

NO. OF LINE.	186 . DATE.	NAME.	LOCATION.	DESCRIPTION. QUANTITY.	ARTICLE OR OCCUPATION.	DATE.	VALUATION.	RATE OF TAX.	CLASS A, B, OR C.	NUMBER IN ABSTRACT AS CLASSIFIED.	AMOUNT OF TAX. CLASS A. AD VALOREM DUTY.	CLASS B. LICENSES.	CLASS C. ENUMERATED ARTICLES.	TOTAL AMOUNT OF TAX DUE.
											1295 48	125	53 48	1483 96
1														
2		Brown Riley	Bridgeport		Income		166	3			4 98			4 98
3		Barber Dr. W			Do		1229	3			36 87			36 87
4		Baldwin Eli A	Huntington		Do		797	3			23 91			23 91
5		Do		1	Carriage	1							1	1
6		Britton J R	Fairfield		Income		222	3			6 66			
7		Do			Do		68	1½			2 04			7 49
8		Bulkley Wm			Do		224	1½			3 36			3 36
9		Burr Chas	Bridgeport		Do		184	3			6 43			6 43
10	Blank	Bradman J C			Do	Blank	917	3			27 51			27 51
11		Do		70 oz	Silver Plate	3					21 00			48 99 Blank
12		Buckingham Nathan			Income		2000	3			60		2 10	2 10
13		Do		1	Carriage	1								60
14		Bacon Dr W			Income								1	1
15		Do		2	Carriage	1	4242	3			127 26			127 26
16		Bishop Mrs Mary			Income		1116	5			55 80		2	2
17		Do			Do		12688	2			253 76			
18		Do		1	Carriage	1							1	309 56
19		Do		1	Do	2							2	
20		Do		1	Do	5							5	
21		Do		134 oz	Silver Plate	3							4 02	12 02
22		Burr Abel	Fairfield		Income		109	3			3 27			3 27
23		Brown Elijah Jr			Do		1314	3			39 42			39 42
24		Do		1	Carriage	1							1	1
25		Benjamin Ralph	Bridgeport	4	Billiard Tables	10							40	40
26		Bailey John			Income		618	3			18 54			18 54
27														
28		Beardsley R R			Do		1200	3			36			36
		Bryant E D	Huntington		Do		1541	3			46 23			46 23
		Bennett P T	Fairfield		Do		35000	5			1750			1750
31		Do		2	Carriage	1							2	
32		Do		1	Do	5							5	
33		Do		1	Do	10							10	
34		Do		70 oz	Silver Plate	3							2 10	19 10
35		Brooks John	Bridgeport		Income		1103	3			33 09			33 09
36		Do			Do		80	1½			1 20			1 20
37		Brooks Andrew			Do		70	3			2 10			
38		Do			Do		146	1½			2 19			4 29
39		Buckley Wm	Fairfield		Do		1528	3			45 84			45 84
40		Do		2	Carriage	1							2	2
											3881 58	125	133 70	4140 28

Use additional resources from the time period to further understand the context of these taxed earnings



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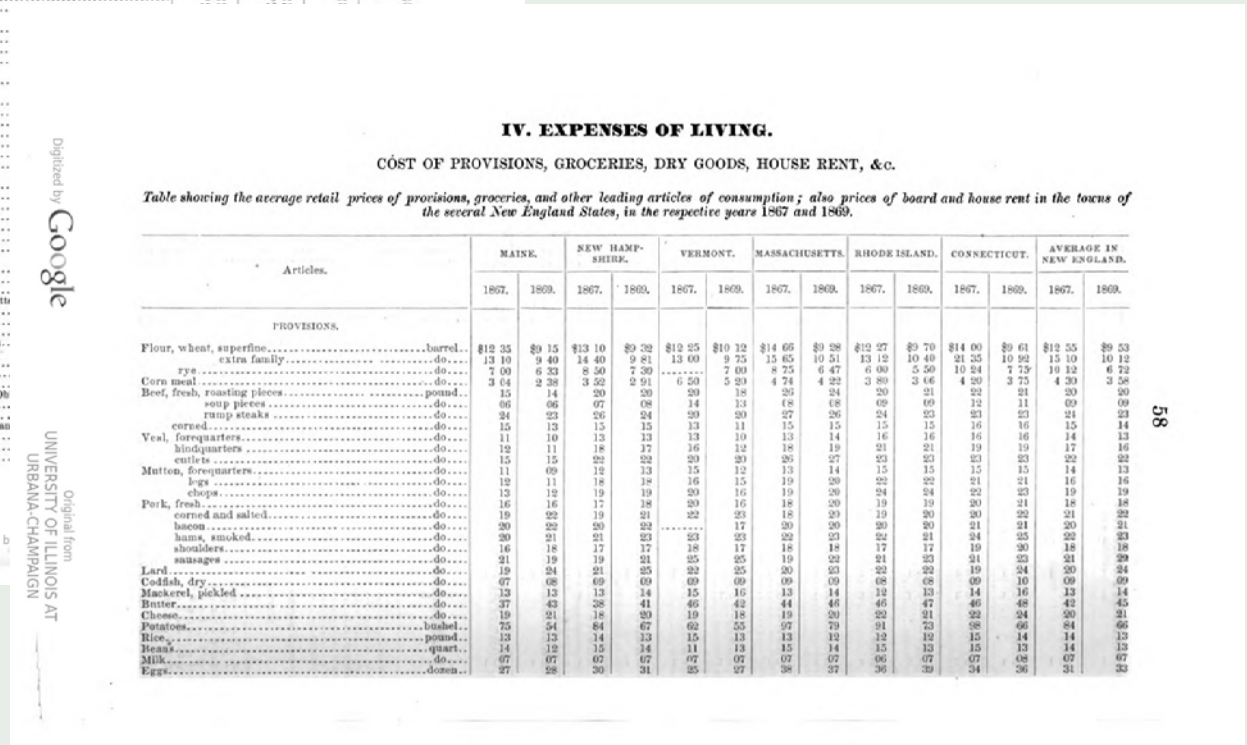
MISCELLANEOUS OCCUPATIONS.

Table showing the average weekly wages or earnings of persons employed in various occupations in the respective years 1867 and 1869.

OCCUPATION.	Average weekly wages.		Hours of labor per week.	
	1867.	1869.	1867.	1869.
Artificial limbs factory, Massachusetts:				
Fitters, adjusters	$18 00	$18 00	60	60
Steel workers	20 00	20 00	60	60
Leather workers	19 00	19 00	60	60
First class mechanics	18 75	19 50	60	60
Bakery and confectionery, Ohio:				
Bakers, first class	12 00	12 00	78	78
Bakers, second class	7 00	7 00	78	78
Confectioners, first class	7 00	7 00	78	78
Confectioners, second class	4 00	4 00	78	78
Barytes works, Missouri:				
Millers	20 00	20 00	.....	.....
Carpenters	18 00	18 00	.....	.....
Coopers	12 00	12 00	.....	.....
Blacksmith	12 00	12 00	.....	.....
Wagon maker	12 00	12 00	.....	.....
Engineer	15 00	15 00	.....	.....
Fireman	11 00	11 00	.....	.....
Foreman	25 00	25 00	.....	.....
Workmen	9 00	9 00	.....	.....
Blocks, pumps, and spars, Ohio:				
Block and spar workers	15 60	12 00	54	54
Helpers	.....	9 00	54	54
Apprentices	3 00	5 00	54	54
Engineer	.....	12 00	54	54
Book-binding, Ohio:				
Finisher	10 00	12 00	60	60
Ruler	10 00	12 00	60	60
Girls, sewers	3 00	4 00	60	60
Boys	3 00	3 00	60	60
Foreman	.....	.....	.....	.....
Buttons, Connecticut:				
Engineer	.....	.....	.....	.....
Foreman	.....	.....	.....	.....
Workmen	.....	.....	.....	.....
Girls	.....	.....	.....	.....
Candy, Maryland:				
Hands in factory	.....	.....	.....	.....
Cars, Pennsylvania:				
Smiths	.....	.....	.....	.....
Helpers	.....	.....	.....	.....
Carpenters	.....	.....	.....	.....
Engineer	.....	.....	.....	.....
Foreman	.....	.....	.....	.....
Laborers	.....	.....	.....	.....
Boys	.....	.....	.....	.....
Car-wheels, Ohio:				
Moulders	.....	.....	.....	.....
Moulders, helpers	.....	.....	.....	.....
Melters	.....	.....	.....	.....
Carpenters	.....	.....	.....	.....
Engineer	.....	.....	.....	.....
Laborers	.....	.....	.....	.....
Boys	.....	.....	.....	.....
Car roofing, Ohio:				
Engineer	.....	.....	.....	.....
Foreman	.....	.....	.....	.....
Workmen	.....	.....	.....	.....
Card clothing, Massachusetts:				
Machinist	.....	.....	.....	.....
Apprentices	.....	.....	.....	.....
Girls	.....	.....	.....	.....
Hands in leather room	.....	.....	.....	.....
Chemicals, New Jersey:				
Foreman	.....	.....	.....	.....
Workmen	.....	.....	.....	.....
Boys	.....	.....	.....	.....
Cloak and dress making, Ohio:				
Cloak makers	.....	.....	.....	.....
Overseers, women	.....	.....	.....	.....
Colors, paints, &c., Maryland:				
Color makers	.....	.....	.....	.....
Sand-paper makers	.....	.....	.....	.....
Laborers	.....	.....	.....	.....

3



IV. EXPENSES OF LIVING.

COST OF PROVISIONS, GROCERIES, DRY GOODS, HOUSE RENT, &c.

Table showing the average retail prices of provisions, groceries, and other leading articles of consumption; also prices of board and house rent in the towns of the several New England States, in the respective years 1867 and 1869.

Articles.	MAINE.		NEW HAMPSHIRE.		VERMONT.		MASSACHUSETTS.		RHODE ISLAND.		CONNECTICUT.		AVERAGE IN NEW ENGLAND.	
	1867.	1869.	1867.	1869.	1867.	1869.	1867.	1869.	1867.	1869.	1867.	1869.	1867.	1869.
PROVISIONS.														
Flour, wheat, superfine ... barrel	$12 35	$9 15	$13 10	$9 32	$12 25	$10 12	$14 66	$9 28	$12 27	$9 70	$14 00	$9 61	$12 55	$9 53
extra family ... do	13 10	9 40	14 40	9 81	13 00	9 75	15 65	10 51	13 12	10 40	21 35	10 92	15 10	10 12
rye ... do	7 00	6 33	8 50	7 30	.....	7 00	8 25	6 47	6 00	5 50	10 24	7 75	10 12	6 72
Corn meal ... do	3 04	2 38	3 52	2 91	6 50	5 20	4 74	4 22	3 80	3 06	4 20	3 75	4 30	3 58
Beef, fresh, roasting pieces ... pound	15	14	20	20	20	18	25	24	20	21	22	21	20	20
soup pieces ... do	06	06	07	08	14	13	08	08	09	09	12	11	09	09
rump steaks ... do	24	23	26	24	20	20	27	26	24	23	23	23	24	23
corned ... do	15	13	15	15	13	11	15	15	15	15	16	16	15	14
Veal, forequarters ... do	11	10	13	13	13	10	13	14	16	16	16	16	14	13
hindquarters ... do	12	11	18	17	16	12	18	19	21	21	19	19	17	16
cutlets ... do	15	15	22	22	20	20	26	27	23	23	23	23	22	22
Mutton, forequarters ... do	11	09	12	13	15	12	13	14	15	15	15	15	14	13
legs ... do	12	11	18	18	16	15	19	20	22	22	21	21	16	16
chops ... do	13	12	19	19	20	16	19	20	24	24	22	23	19	19
Pork, fresh ... do	16	16	17	18	20	16	18	20	19	19	20	21	18	18
corned and salted ... do	19	22	19	21	22	23	18	20	19	20	20	22	21	22
bacon ... do	20	22	20	22	.....	17	20	20	20	20	21	21	20	21
hams, smoked ... do	20	21	21	23	23	23	22	23	22	21	24	25	22	23
shoulders ... do	16	18	17	17	18	17	18	18	17	17	19	20	18	18
sausages ... do	21	19	19	21	25	25	19	22	21	23	21	23	21	22
Lard ... do	19	24	21	25	22	25	20	23	22	22	19	24	20	24
Codfish, dry ... do	07	08	09	09	09	09	09	09	08	08	09	10	09	09
Mackerel, pickled ... do	13	13	13	14	15	16	13	14	12	13	14	16	13	14
Butter ... do	37	43	38	41	46	42	44	46	46	47	46	48	42	45
Cheese ... do	19	21	18	20	19	18	19	20	22	21	22	24	20	21
Potatoes ... bushel	75	54	84	67	62	55	97	79	91	73	98	66	84	66
Rice ... pound	13	13	14	13	15	13	13	12	12	12	15	14	14	13
Beans ... quart	14	12	15	14	11	13	15	14	15	13	15	13	14	13
Milk ... do	07	07	07	07	07	07	07	07	06	07	07	08	07	07
Eggs ... dozen	27	28	30	31	25	27	38	37	36	39	34	36	31	33

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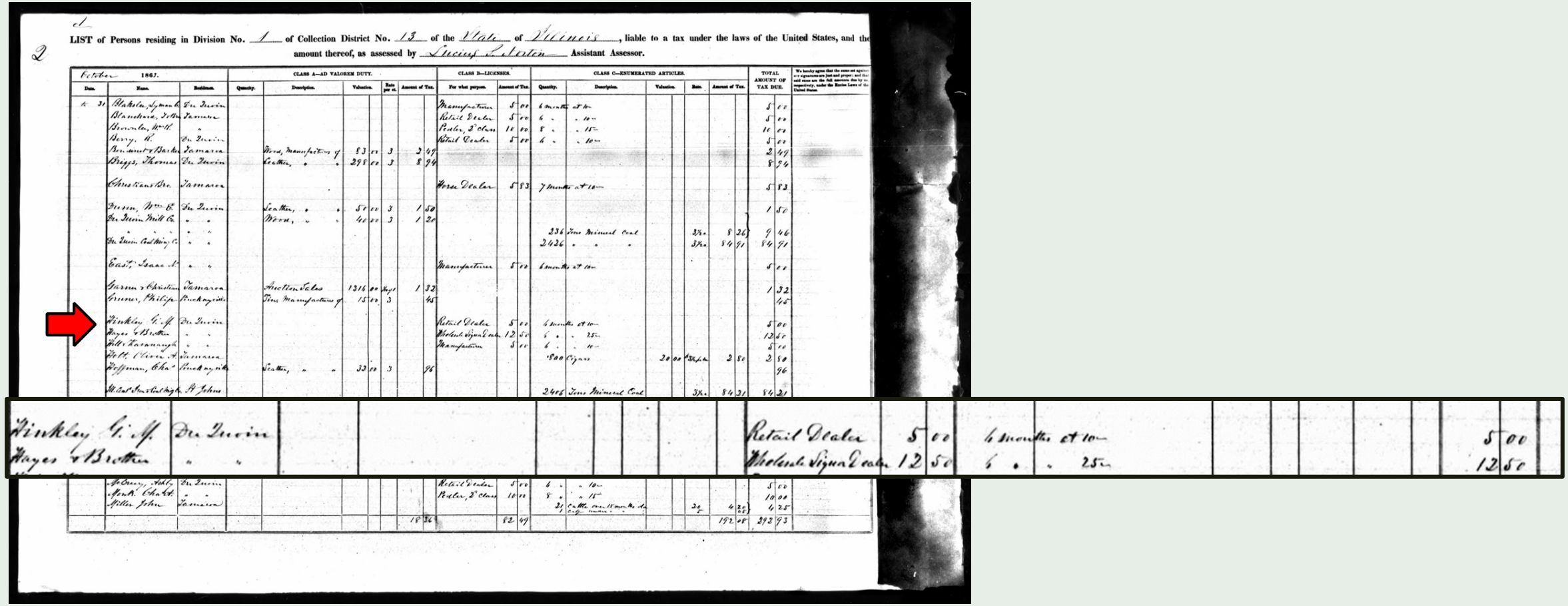
- *Cost of Labor and Subsistence in the United States for 1869 as Compared with Previous Years,* compiled by Edward Young
- *Special Report on Immigration,* compiled by Edward Young

Not Just for the Rich and Famous



LIST of Persons residing in Division No. 1 of Collection District No. 13 of the State of Illinois, liable to a tax under the laws of the United States, and the amount thereof, as assessed by Lucius Stoton Assistant Assessor.

October 1867. Date.	Name.	Residence.	Class A—Ad Valorem Duty. Quantity.	Description.	Valuation.	Rate per ct.	Amount of Tax.	Class B—Licenses. For what purpose.	Amount of Tax.	Class C—Enumerated Articles. Quantity.	Description.	Valuation.	Rate.	Amount of Tax.	Total Amount of Tax Due.
31	Blakely, Lyman &	De Witt						Manufacturer	5 00	6 months at 10					5 00
	Blanchard, Arthur	Jamaica						Retail Dealer	5 00	6 " " 10					5 00
	Brooks, Wm H.	"						Peddler, 2d class	10 00	8 " " 15					10 00
	Berry, H.	De Witt						Retail Dealer	5 00	6 " " 10					5 00
	Benedict & Barber	Jamaica		Wood, manufactures of	83 00	3	2 49								2 49
	Briggs, Thomas	De Witt		Leather, " "	298 00	3	8 94								8 94
	Christians Bro.	Jamaica						Horse Dealer	5 83	7 months at 10					5 83
	Dunn, Wm E.	De Witt		Leather, " "	50 00	3	1 50								1 50
	De Witt Mill Co.	" "		Wood, " "	40 00	3	1 20								
	" " "	" "								236	Tons Mineral Coal		3½c.	8 26	9 46
	De Witt Coal Mining Co.	" "								2426	" " "		3½c.	84 91	84 91
	East, Isaac N.	" "						Manufacturer	5 00	6 months at 10					5 00
	Garner & Christian	Jamaica		Auction Sales	1316 00	Aggt	1 32								1 32
	Greiner, Philip	Buckingham		Tons Manufactures of	15 00	3	45								45
	Hinkley, G. M.	De Witt						Retail Dealer	5 00	6 months at 10					5 00
	Hayes & Brother	" "						Wholesale Liquor Dealer	12 50	6 " " 25					12 50
	Hilt, Kavanaugh	" "						Manufacturer	5 00	6 " " 10					5 00
	Hilt, Oliver A.	Jamaica								800	Cigars	20 00	5% p. m.	2 50	2 50
	Hoffman, Chas.	Buckingham		Leather, " "	32 00	3	96								96
	Illinois Coal Min. & Mining Co.	St Johns								2405	Tons Mineral Coal		3½c.	84 21	84 21
	McCarty, Ashley	De Witt						Retail Dealer	5 00	6 " " 10					5 00
	Mark, Charles	" "						Peddler, 2d class	10 00	8 " " 15					10 00
	Miller, John	Jamaica								21	Cattle over 18 months old		20	4 25	4 25
							18 36		82 49					192 08	292 93

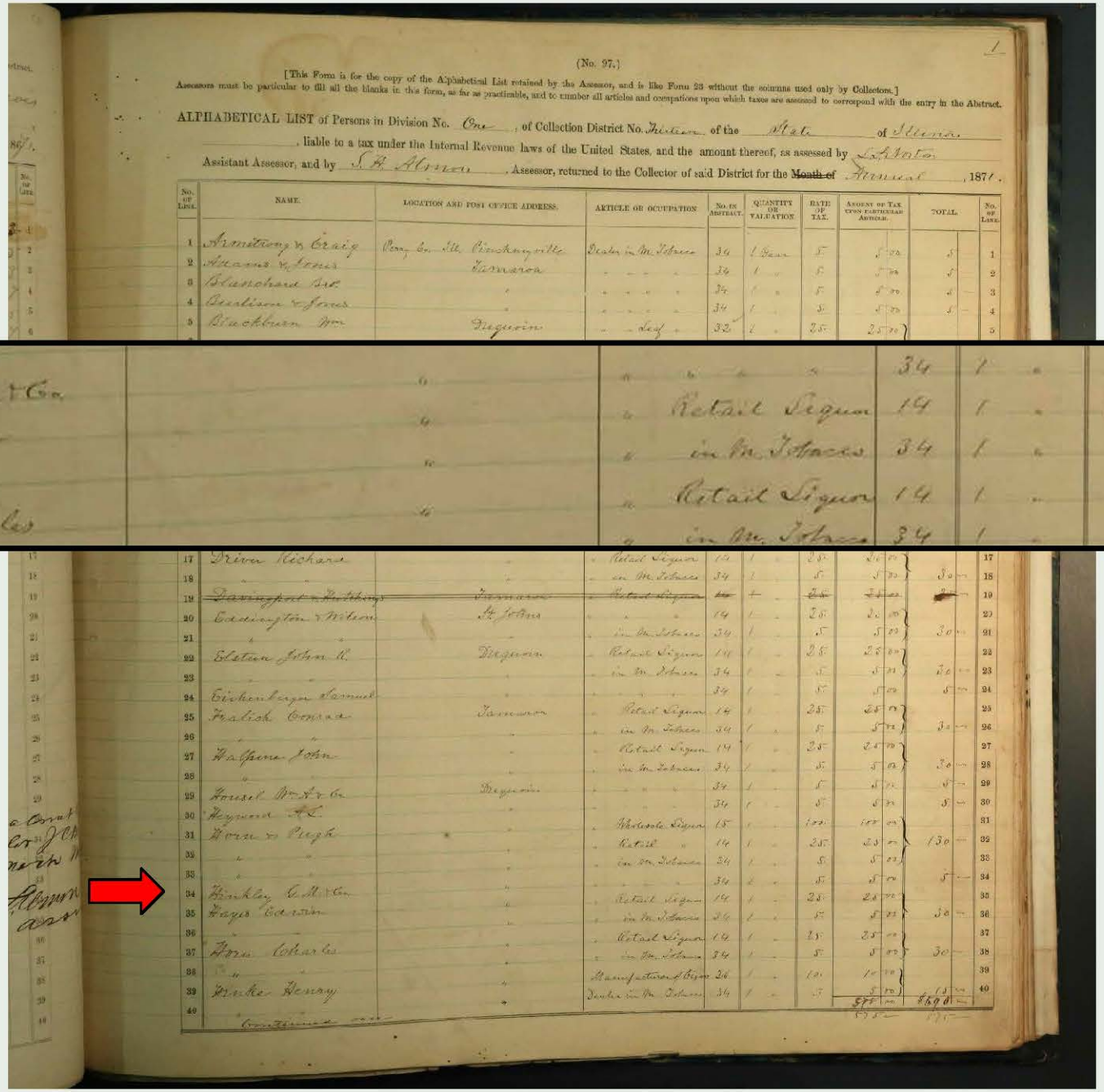
Hinkley, G. M. De Witt Retail Dealer 5 00 6 months at 10 5 00
Hayes & Brother " " Wholesale Liquor Dealer 12 50 6 " " 25 12 50

(No. 27.)

[This Form is for the copy of the Alphabetical List retained by the Assessor, and is like Form 23 without the columns used only by Collectors.
Assessors must be particular to fill all the blanks in this form, so far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

ALPHABETICAL LIST of Persons in Division No. 1, of Collection District No. 15 of the State of Illinois, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by [illegible] Assistant Assessor, and by [illegible], Assessor, returned to the Collector of said District, for the Month of March Second, 1867.

No. of Line	Name.	Location and Post Office Address.	Article or Occupation.	No. in Abstract	Quantity or Valuation.	Rate of Tax.	Amount of Tax (for particular article).	Total.	No. of Line.
1	Continued	Amount brought forward					1007 25	1007 25	1
2	Duncan James	Dunmore	Stallion	203	1 Gen	10	10 00	10 00	2
3	Dixon Thomas	"	Produce Broker	161	1 "	10	10 00	10 00	3
4	East & Willing	De Kalb	Retail Dealer	170	1 "	10	10 00		4
5	" "	"	Manufacturer	176	1 "	10	10 00	20 00	5
6	Edstrom & Pusey	"	Retail Liquor Dealer	170	1 "	25	25 00	25 00	6
7	Enterprise Coal Mining Co.	"	Manufacturer	176	1 "	10	10 00	10 00	7
8	Edstrom Wm	"	Lawyer	188	1 "	10	10 00		8
9	" "	"	Claim Agent	167	1 "	10	10 00	20 00	9
10	Edstrom R.	"	Retail Dealer	170	1 "	10	10 00	10 00	10
11	Fairman H. G.	Rochelle	[illegible]	182	1 "	10	10 00		11
20	Fairman S.	"	Retail Dealer	170	1 Gen	10	10 00		20
21	" "	"	Eating House	172	1 "	10	10 00	20 00	21
22	Enlightly Wm	"	Retail Liquor Dealer	170	1 "	25	25 00	25 00	22
23	Gass W.R.	"	Insurance Agent	187	1 "	10	10 00	10 00	23
24	Gordon D.C.	"	Retail Dealer	170	1 "	10	10 00	10 00	24
25	Gordon & Bill	"	" "	"	1 "	10	10 00	10 00	25
26	Enlightly Wm	"	Income	216	182	5	5 00	5 00	26
27	Gass W.R.	"	Gold watch	241	2	1	2 00	2 00	27
28	Gordon D.C.	"	" "	"	1	1	1 00	1 00	28
29	Gray James	Dunmore	Cattle Broker	150	1 Gen	10	10 00	10 00	29
30	Gillam J.H.	"	Jeweler	178	1 "	10	10 00	10 00	30
31	Greiner Philip	Rockingville	Retail Dealer	170	1 "	10	10 00		31
32	" "	"	Manufacturer	176	1 "	10	10 00	20 00	32
33	Geary A.D.	"	Retail Dealer	170	1 "	10	10 00		33
34	" "	"	Hotel (under 100)	185	1 "	10	10 00	20 00	34
35	Hawkins A.M.	Denmark	Stallion	203	1 "	100	10 00	10 00	35
36	Winkley G.M.	De Kalb	Income	216	1200	5	60 00		36
37	" "	"	Gold watch	241	2	1	2 00	62 00	37
38	Horn Charles	"	Income	216	96	5	4 80	4 80	38
39	Hyne H.P.	"	"	"	158	5	7 90	7 90	39
40	Heywood & Wales	"	Retail Dealer	170	1 Gen	10	10 00	10 00	40
							1460 95	1460 95	



(No. 97.)

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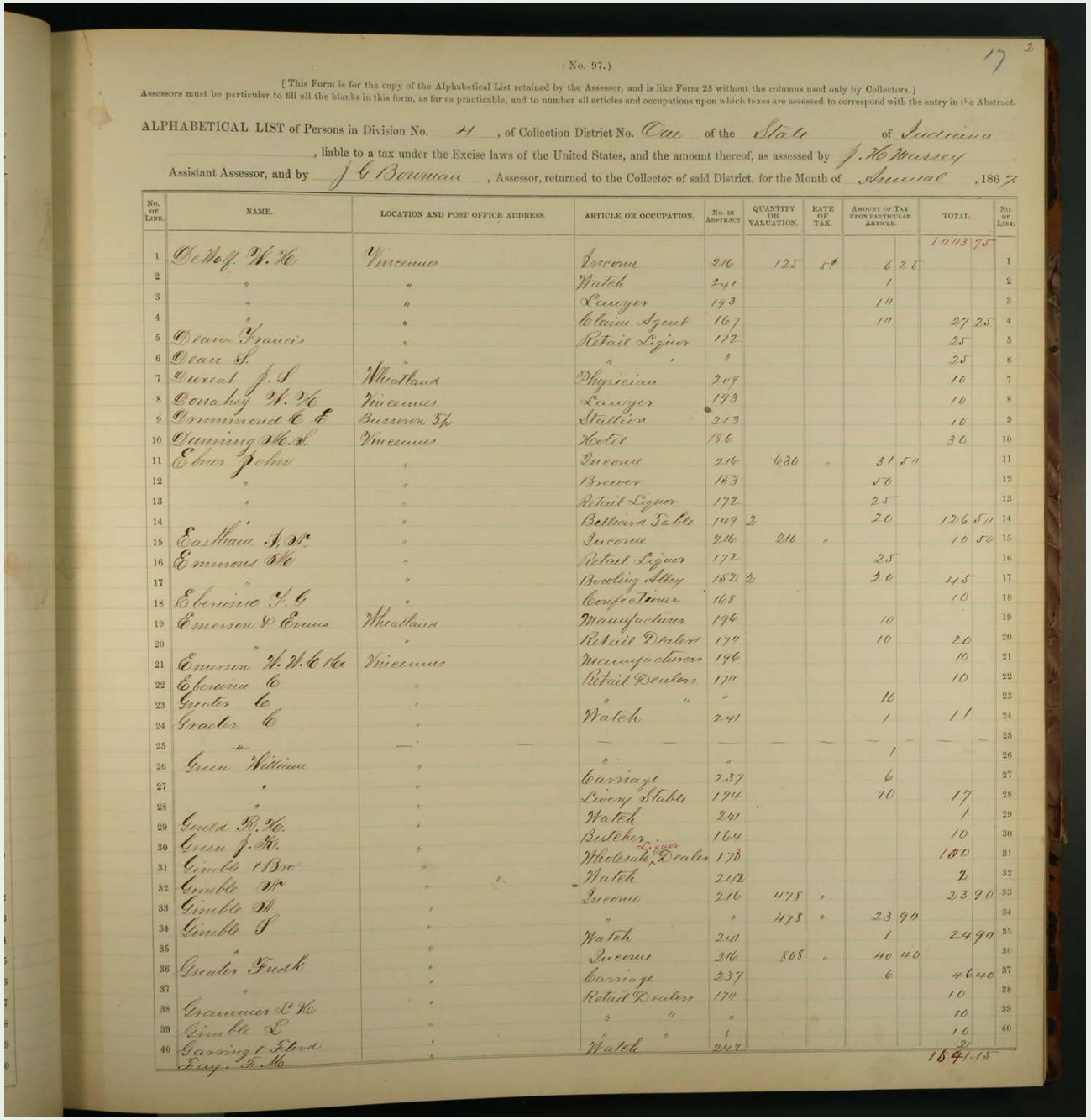
ALPHABETICAL LIST of Persons in Division No. One, of Collection District No. Thirteen of the State of Illinois, liable to a tax under the Internal Revenue laws of the United States, and the amount thereof, as assessed by Lyman Assistant Assessor, and by J. H. Abram, Assessor, returned to the Collector of said District for the ~~Month of~~ Annual, 1871.

No. of Line.	Name.	Location and Post Office Address.	Article or Occupation	No. in Abstract.	Quantity or Valuation	Rate of Tax.	Amount of Tax upon Enumerated Articles.	Total.	No. of Line.
1	Armstrong & Craig	Pony Co. Ill. Pinckneyville	Dealer in Manufactured Tobacco	34	1 Dealer	5	5 00	5	1
2	Adams & Jones	Tamaroa	" " "	34	1 "	5	5 00	5	2
3	Blanchard Bros	"	" " "	34	1 "	5	5 00	5	3
4	Burlison & Jones	"	" " "	34	1 "	5	5 00	5	4
5	Blackburn Wm	Duquoin	" Leaf "	32	1 "	25	25 00		5
33	"	"	" " "	34	1 "	5	5 00	5	34
34	Hinkley G M & Co	"	" Retail Liquor	14	1 "	25	25 00		35
35	Hayes Edwin	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	36
36	" "	"	" Retail Liquor	14	1 "	25	25 00		37
37	Horn Charles	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	38
17	Dixon Richard	"	" Retail Liquor	14	1 "	25	25 00		17
18	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	18
19	~~Davenport & Rothing~~	~~Tamaroa~~	~~" Retail Liquor~~	~~14~~	~~1~~ "	~~25~~	~~25 00~~	~~30~~	19
20	Eddington & Wilson	St Johns	" " "	14	1 "	25	25 00		20
21	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	21
22	Eleton John R.	Duquoin	" Retail Liquor	14	1 "	25	25 00		22
23	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	23
24	Eichenberger Samuel	"	" " "	34	1 "	5	5 00	5	24
25	Fralick Conrad	Tamaroa	" Retail Liquor	14	1 "	25	25 00		25
26	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	26
27	Halpine John	"	" Retail Liquor	14	1 "	25	25 00		27
28	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	28
29	Housel Wm & Co	Duquoin	" " "	34	1 "	5	5 00	5	29
30	Heyward A. L.	"	" " "	34	1 "	5	5 00	5	30
31	Horn & Pugh	"	" Wholesale Liquor	15	1 "	100	100 00		31
32	" "	"	" Retail "	14	1 "	25	25 00	130	32
33	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00		33
34	Hinkley G M & Co	"	" " "	34	1 "	5	5 00	5	34
35	Hayes Edwin	"	" Retail Liquor	14	1 "	25	25 00		35
36	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	36
37	Horn Charles	"	" Retail Liquor	14	1 "	25	25 00		37
38	" "	"	" in Manufactured Tobacco	34	1 "	5	5 00	30	38
39	Hinker Henry	"	Manufacturer of Beer	26	1 "	10	10 00		39
40	" "	"	Dealer in Manufactured Tobacco	34	1 "	5	5 00	15	40
	Continued						$575 00	$600 00	

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*



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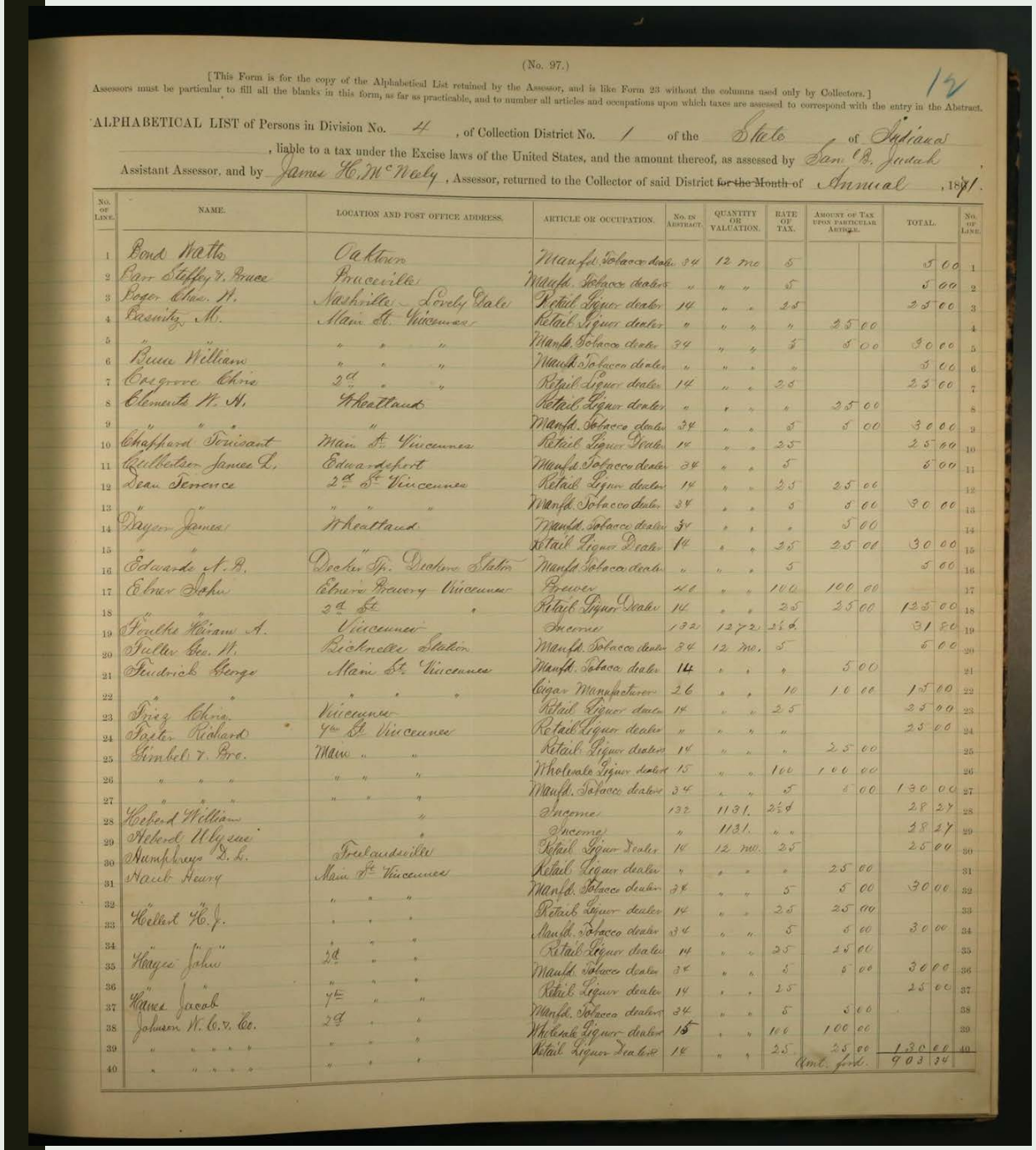
ALPHABETICAL LIST of Persons in Division No. 4, of Collection District No. One of the State of Indiana, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by J. H. Massey Assistant Assessor, and by J. G. Bowman, Assessor, returned to the Collector of said District, for the Month of Annual, 1867.

No. of Line.	Name.	Location and Post Office Address.	Article or Occupation.	No. in Abstract	Quantity or Valuation.	Rate of Tax.	Amount of Tax upon particular article.	Total.	No. of Line.
								1003 75	
1	DeWolf W. H.	Vincennes	Income	216	125	5%	6 25		1
2	"	"	Watch	241			1		2
3	"	"	Lawyer	193			10		3
4	"	"	Claim Agent	167			10	27 25	4
5	Dean Francis	"	Retail Liquor	172				25	5
6	Dean S	"	" "	"				25	6
7	Duxeat J. S	Wheatland	Physician	209				10	7
8	Donahey W. H	Vincennes	Lawyer	193				10	8
9	Drummond C. E	Busseron Tp	Stallion	213				10	9
10	Dunning W. S.	Vincennes	Hotel	186				30	10
11	Elmer John	"	Income	216	630	"	31 50		11
12	"	"	Brewer	183			50		12
13	"	"	Retail Liquor	172			25		13
14	"	"	Billiard Table	149 2			20	126 50	14
15	Eastham A. W.	"	Income	216	210	"		10 50	15
16	Emmons W. H	"	Retail Liquor	172			25		16
17	"	"	Bowling Alley	152 2			20	45	17
18	Ebrenire J. G	"	Confectioner	168				10	18
19	Emerson & Evans	Wheatland	Manufacturer	196			10		19
20	"	"	Retail Dealers	170			10	20	20
21	Emerson W. W. & Co	Vincennes	Manufacturer	196				10	21
22	Ebrenire C	"	Retail Dealer	170				10	22
23	Greater C	"	" "	"			10		23
24	Greater C	"	Watch	241			1	11	24
25	—	—	—	—	—	—	—	—	25
26	Green William	"	"	"			1		26
27	"	"	Carriage	237			6		27
28	"	"	Livery Stable	194			10	17	28
29	Gould H. H.	"	Watch	241				1	29
30	Green J. K.	"	Butcher	164				10	30
31	Gimble & Bro	"	Wholesale Liquor Dealer	170				100	31
32	Gimble W	"	Watch	242				2	32
33	Gimble W	"	Income	216	478	"		23 90	33
34	Gimble S	"	"	"	478	"	23 90		34
35	"	"	Watch	241			1	24 90	35
36	Greater Frank	"	Income	216	808	"	40 40		36
37	"	"	Carriage	237			6	46 40	37
38	Grammer L. H.	"	Retail Dealers	170				10	38
39	Gimble S	"	" "	"				10	39
40	Garrington Edward	"	" "	"				10	40
	Kap. H. M.	"	Watch	242				2	
								1541 15	

Learn where locals would:

- Drink
- Eat
- Shop
- Handle legal affairs
- Bowl



(No. 97.)

[This Form is for the copy of the Alphabetical List retained by the Assessor, and is like Form 23 without the columns used only by Collectors.]
Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

ALPHABETICAL LIST of Persons in Division No. 4, of Collection District No. 1 of the State of Indiana, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by Sam B. Jurah, Assistant Assessor, and by James H. McNely, Assessor, returned to the Collector of said District ~~for the Month~~ of Annual, 1871.

No. of Line.	Name.	Location and Post Office Address.	Article or Occupation.	No. in Abstract.	Quantity or Valuation.	Rate of Tax.	Amount of Tax upon Particular Article.	Total.	No. of Line.
1	Bond Watts	Oakton	Manfd. Tobacco dealer	34	12 mo	5		5 00	1
2	Barr Stiffey T. Bruce	Bruceville	Manfd. Tobacco dealer	"	" "	5		5 00	2
3	Boger Chas. H.	Nashville – Lovely Dale	Retail Liquor dealer	14	" "	25		25 00	3
4	Bassity M.	Main St. Vincennes	Retail Liquor dealer	"	" "	"	25 00		4
5	" " "		Manfd. Tobacco dealer	34	" "	5	5 00	30 00	5
6	Bunn William	" " "	Manfd. Tobacco dealer	"	" "	"		5 00	6
7	Cosgrove Chris	2d " "	Retail Liquor dealer	14	" "	25		25 00	7
8	Clements W. H.	Wheatland	Retail Liquor dealer	"	" "	"	25 00		8
9	" "	"	Manfd. Tobacco dealer	34	" "	5	5 00	30 00	9
10	Chaffard Toussant	Main St. Vincennes	Retail Liquor Dealer	14	" "	25		25 00	10
11	Culbertson James L.	Edwardsport	Manfd. Tobacco dealer	34	" "	5		5 00	11
12	Dean Terrence	2d St. Vincennes	Retail Liquor dealer	14	" "	25	25 00		12
13	" " "		Manfd. Tobacco dealer	34	" "	5	5 00	30 00	13
14	Dayon James	Wheatland	Manfd. Tobacco dealer	34	" "	"	5 00		14
15	" "		Retail Liquor Dealer	14	" "	25	25 00	30 00	15
16	Edwards A. B.	Decker Tp. Decker Station	Manfd. Tobacco dealer	"	" "	5		5 00	16
17	Ebner John	Ebner's Brewery Vincennes	Brewer	40	" "	100	100 00		17
18	"	2d St. "	Retail Liquor Dealer	14	" "	25	25 00	125 00	18
19	Foulke Hiram A.	Vincennes	Income	132	1272	2½		31 80	19
20	Fuller Geo. W.	Bicknell Station	Manfd. Tobacco dealer	34	12 mo.	5		5 00	20
21	Fredrick George	Main St. Vincennes	Manfd. Tobacco dealer	14	" "	"	5 00		21
22	" "	" " "	Cigar Manufacturer	26	" "	10	10 00	15 00	22
23	Frey Chris.	Vincennes	Retail Liquor dealer	14	" "	25		25 00	23
24	Foster Richard	7th St. Vincennes	Retail Liquor dealer	"	" "	"		25 00	24
25	Gimbel T. Bro.	Main " "	Retail Liquor dealer	14	" "	"	25 00		25
26	" " "	" " "	Wholesale Liquor dealer	15	" "	100	100 00		26
27	" " "	" " "	Manfd. Tobacco dealer	34	" "	5	5 00	130 00	27
28	Hebert William	"	Income	132	1131.	2½		28 27	28
29	Hebert Ulysse	"	Income	"	1131.	" "		28 27	29
30	Humphreys D. L.	Trueblooville	Retail Liquor Dealer	14	12 mo.	25		25 00	30
31	Haub Henry	Main St. Vincennes	Retail Liquor dealer	"	" "	"	25 00		31
32	" " "		Manfd. Tobacco dealer	34	" "	5	5 00	30 00	32
33	Hellert H. J.	" " "	Retail Liquor dealer	14	" "	25	25 00		33
34	" " "		Manfd. Tobacco dealer	34	" "	5	5 00	30 00	34
35	Hayes John	2d " "	Retail Liquor dealer	14	" "	25	25 00		35
36	" " "		Manfd. Tobacco dealer	34	" "	5	5 00	30 00	36
37	Hanes Jacob	7th " "	Retail Liquor dealer	14	" "	25		25 00	37
38	Johnson W. C. & Co.	2d " "	Manfd. Tobacco dealer	34	" "	5	5 00		38
39	" " " "	" " "	Wholesale Liquor dealer	15	" "	100	100 00		39
40	" " " "	" " "	Retail Liquor Dealer	14	" "	25	25 00	125 00	40
							Amt. fwd.	903 34	

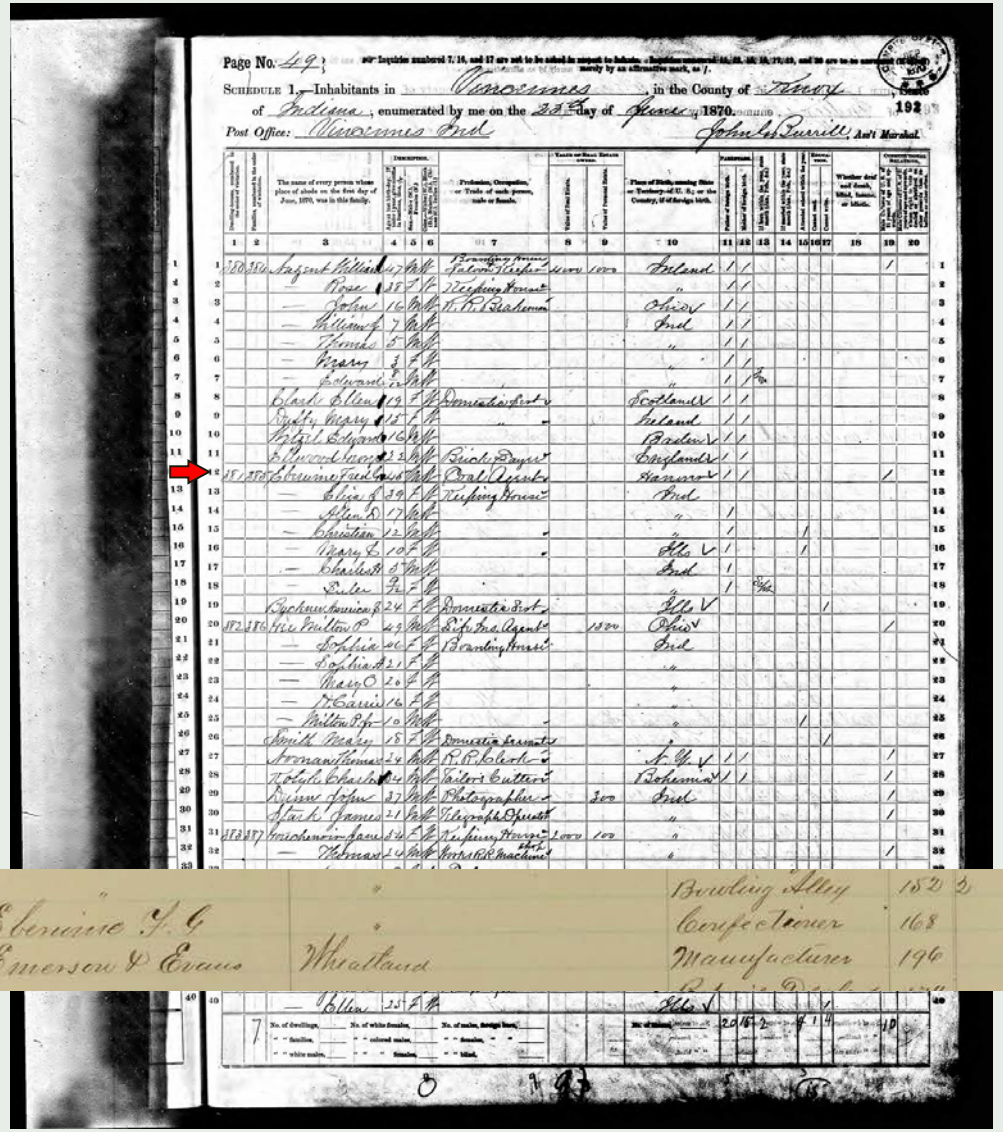
Four Years Later:

- 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!

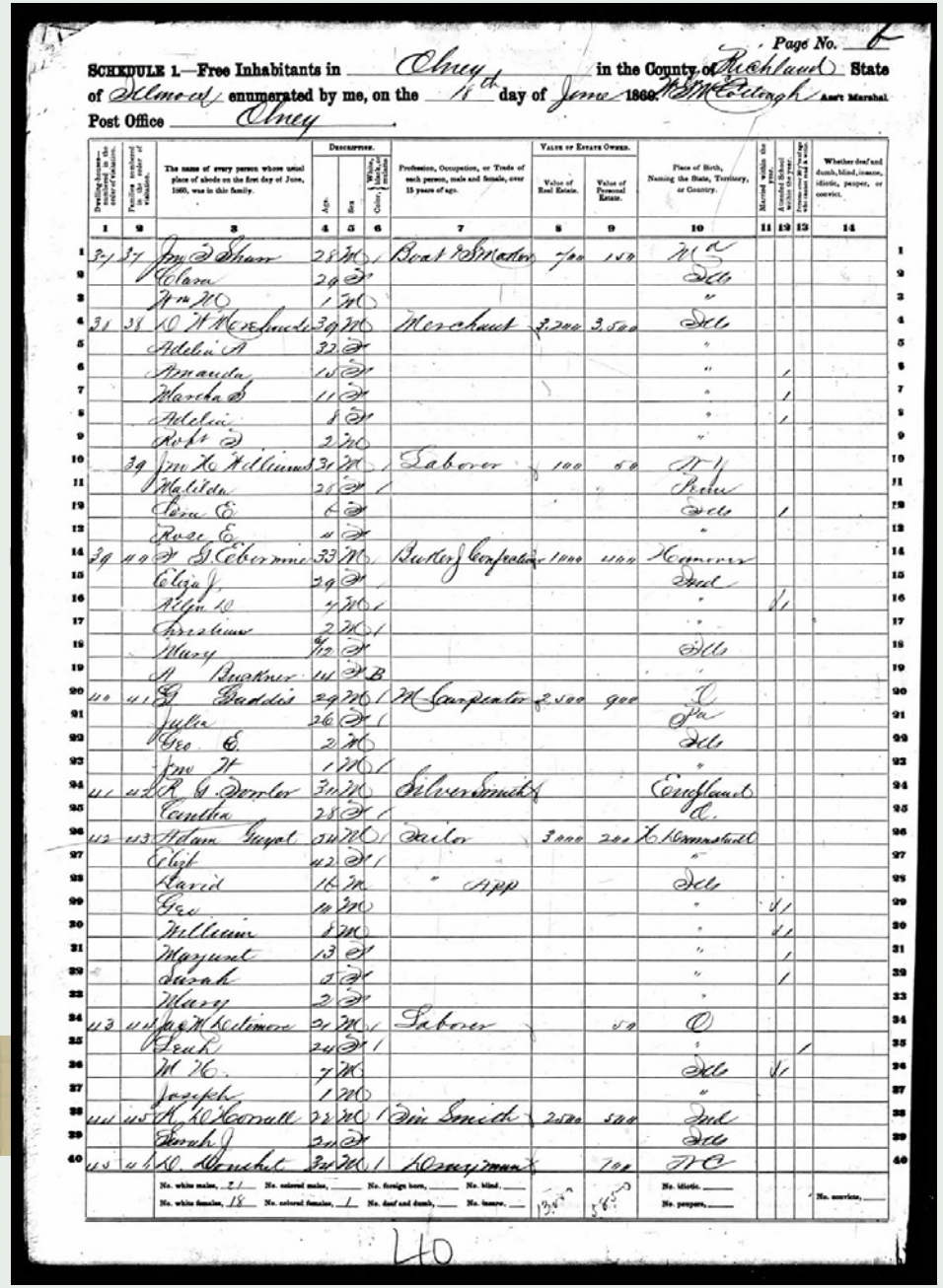


Page No. 49

Schedule 1.—Inhabitants in Unionmills in the County of Tippecanoe State of Indiana, enumerated by me on the 22d day of June, 1870. John G. Burrill, Ass't Marshal.

Post Office: Unionmills Ind

17																					
18	Ebenezer F. G.																	Confectioner		168	
19	Emerson & Evans					Wheatland												Manufacturer		196	
40						Ellen	35	F	W									Ills			
	7	No. of dwellings, ___ No. of families, ___ No. of white families, ___ No. of colored families, ___ No. of white males, ___ No. of colored males, ___ No. of males, foreign born, ___ No. of females, ___ No. of blind, ___																			



Page No. 6

Schedule 1.—Free Inhabitants in Olney in the County of Richland State of Illinois, enumerated by me, on the 16th day of June 1860. W. M. Colleagh Asst Marshal.

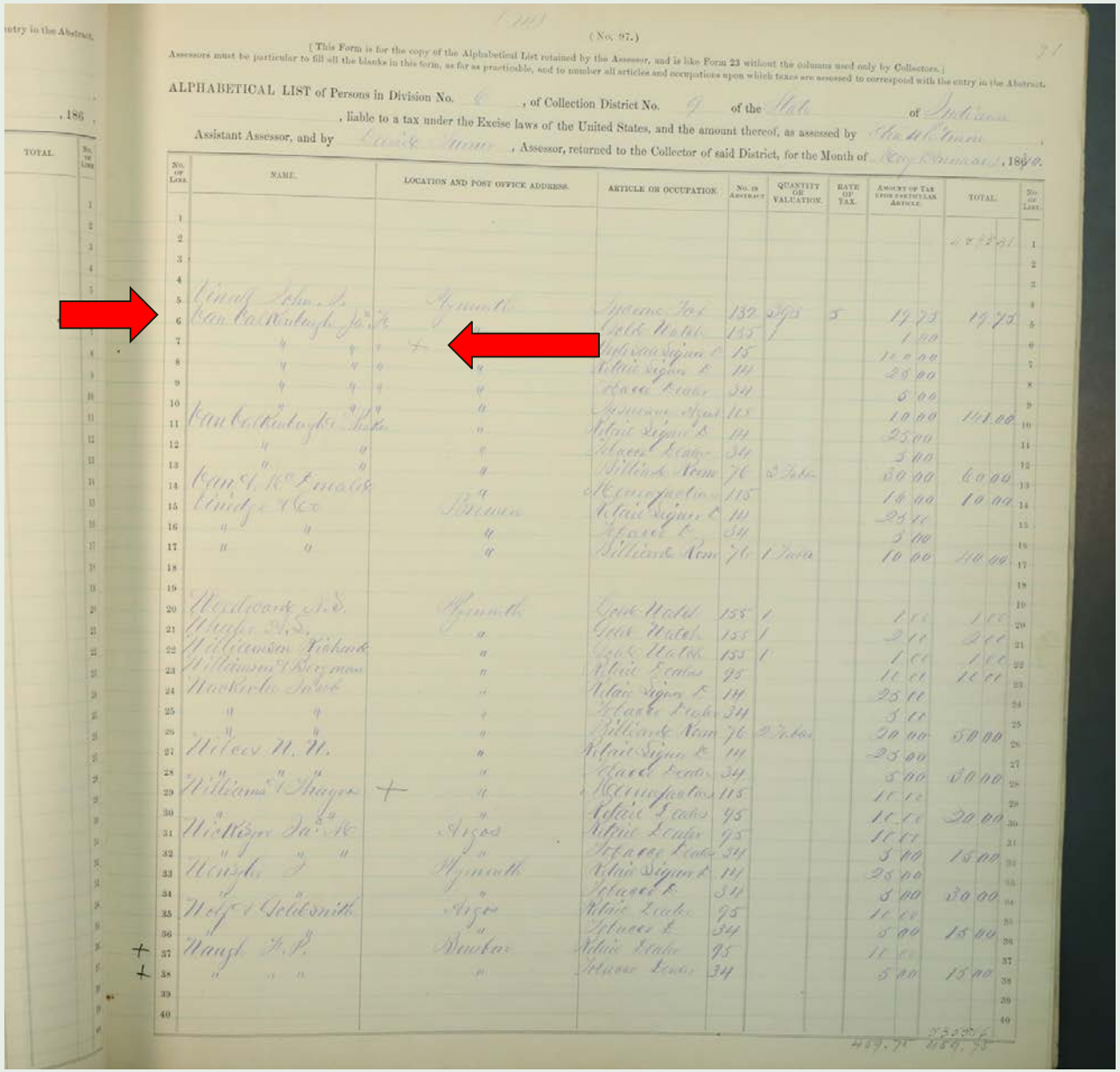
Post Office Olney

1	34	37	Jno D Shaw	28	M		1		Boat & Mother		700	150	N Y								
2			Clara	24	F								Ills								
3			Ann M	1	F								"								
4	35	38	W M Crawford	39	M				Merchant		2,200	3,500	Ills								
5			Adelia A	37	F								"								
6			Amanda	15	F								"			1					
7			Martha J	11	F								"			1					
8			Adelia	8	F								"			1					
9			Robt J	2	M								"								
10		39	Jno H Williams	31	M		1		Laborer		100	50	N Y								
11			Matilda	28	F		1						Penn								
12			Sara E	8	F								Ills			1					
13			Rose E	4	F								"								
14	39	40	H G Ebermine	33	M				Butler & Carpenter		1000	1000	Hanover								
15			Eliza J	29	F								Ind								
16			Alfin W	7	M		1						"			1	1				
17			Christian	2	M		1						"								
18			Mary	9/12	F								Ills								
19			H Buckner	41	M	B							"								
20	40	41	G Daddis	29	M		1		M Carpenter		2,500	900	O								
21			Julia	26	F		1						Pa								
22			Geo E	2	M								Ills								
23			Jno H	1	M		1						"								
24	41	42	R G Dowler	30	M				Silver Smith				England								
25			Cintha	28	F		1						O.								
26	42	43	Adam Guyot	30	M		1		Sailor		3000	200	N Hampstead								
27			Eliz	42	F		1						"								
28			David	16	M				" App				Ills								
29			Geo	14	M								"			1	1				
30			William	8	M								"			1	1				
31			Margaret	13	F								"				1				
32			Sarah	5	F								"			1					
33			Mary	2	F								"								
34	43	44	Jno M Kelemen	31	M		1		Laborer			50	O								
35			Sarah	24	F		1						"				1				
36			M M.	7	M								Ills			1	1				
37			Joseph	1	M								"								
38	44	45	A W Horrall	22	M		1		Jno Smith		2000	500	Ind								
39			Sarah J	21	F								Ills								
40	45	46	W Marshal	32	M		1		Wagonman			100	N C								
			No. white males, 21 No. colored males, ___ No. foreign born, ___ No. blind, ___										No. idiots, ___								
			No. white females, 18 No. colored females, 1 No. deaf and dumb, ___ No. insane, ___										No. paupers, ___								No. convicts, ___

40

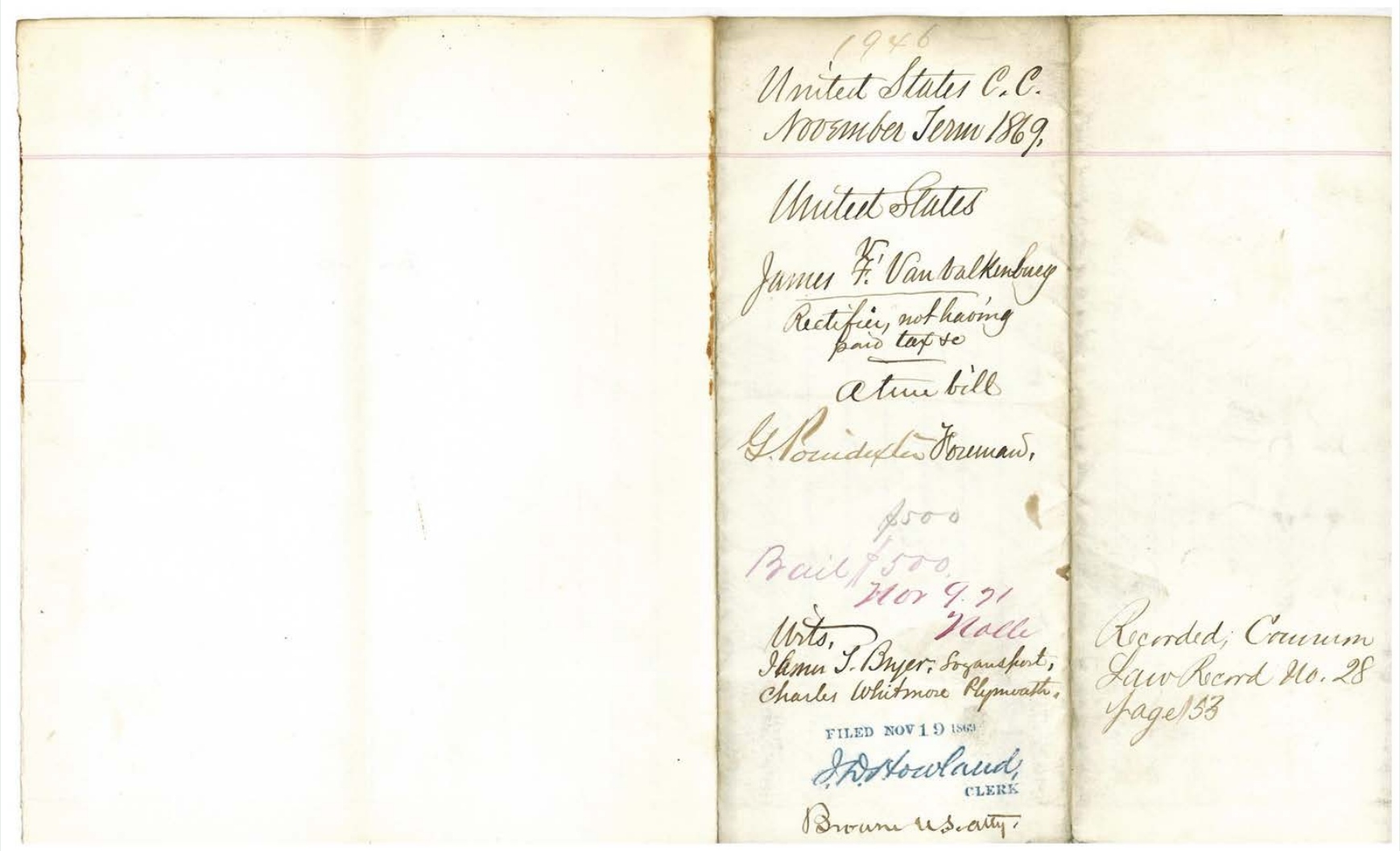
Beyond Census Records

- IRS Tax Assessment Lists can point to additional records in our holdings



Records of the United States District Courts

- Record Group 21


1946
United States C.C.
November Term 1869.

United States

James F. Van Valkenburg
Rectifier, not having paid tax &c

a true bill

G. Poindexter Foreman,

$500

Bail $500.
Nov 9. 71
Nolle

Wts,
Thos. J. Byer, Logansport,
Charles Whitmore Plymouth.

FILED NOV 19 1869
J. D. Howland,
CLERK

Brown U.S. atty.

Recorded; Criminal
Law Record No. 28
Page 153

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 November Term, in the year of our Lord one thousand eight hundred and Sixty nine

The Grand Jurors of the United States of America, within and for the Seventh Circuit and District of Indiana, empanneled, sworn, and charged at the November *Term 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 nine *, to enquire for the United States of America, within and for the body of the 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 nine, *at and in the Circuit and District aforesaid, one* James F. Van Valkenburg *late of the Circuit and District aforesaid, ~~with force and arms~~ unlawfully, ~~feloniously~~ and knowingly did there and then*

(see 59/68)

carry on and exercise the business of a rectifier by then and there rectifying, purifying and refining distilled spirits to wit whisky and brandy and by then and there rectifying, purifying and refining wines, he the said James F. Van Valkenburg not having then and there first paid the special tax as such rectifier as aforesaid, as required by law, contrary to the form of the Statutes of the United States in such case made and provided and against the peace and dignity of the United States of America

And the Grand Jurors aforesaid upon their oaths aforesaid do further charge and present that James F. Van Valkenburg late of the district aforesaid on the first day of August in the Year of Our Lord One thousand eight hundred & sixty nine at and in the district aforesaid, he said James F. Van Valkenburg being then and there a retail ~~liquor~~ dealer in liquors, and then and there engaged in the business and occupation of selling and offering for sale distilled spirits to wit whisky, brandy, gin, rum, and wines in quantities of less than five gallons at one and the same time, did then and there unlawfully and knowingly carry on the business of a rectifier, by then and there having in his possession a certain still & by then and there using leach tub and other rectifying apparatus for the purpose of refining distilled spirits, he being a retail dealer in liquors as aforesaid, he the said James F. Van Valkenburg not having then and there first paid the special tax as such rectifier as aforesaid as required by law, contrary to the form of the Statutes of the United States in such case made and provided and against the peace and dignity of the United States of America,

Thomas M. Browne U.S. Atty

~~James N. Patterson et al. 1237.57.~~

132/ Ex. Docket A. No. 85
Crim a 269

The United States
vs.
John Cone

Ca Sa

Collect Fine $10.00
Costs Clerk 7.30
Atty 10.— 17.30
Clerk this writ 1.50

Filed May 7 1869.
J. Miller
Clk

G. W. Hazelton, U.S. Atty

Fees $10

United States Internal Revenue,
Collector's Office, 1st District, Wisconsin.

Milwaukee, Wis. May 6 1869

I hereby certify that in the Case of John Cone indicted at the September Term for carrying on the business of a distiller without paying the Special tax required by law for a distiller.

A E Burpee was the person that furnished the information which led to the Conviction and is the only informer in the Case.

G Q Erskine
Collector

Criminal 269 a —
No.

GEO. Q. ERSKINE,
Collector of Internal Reve
1st District, Wisconsin.

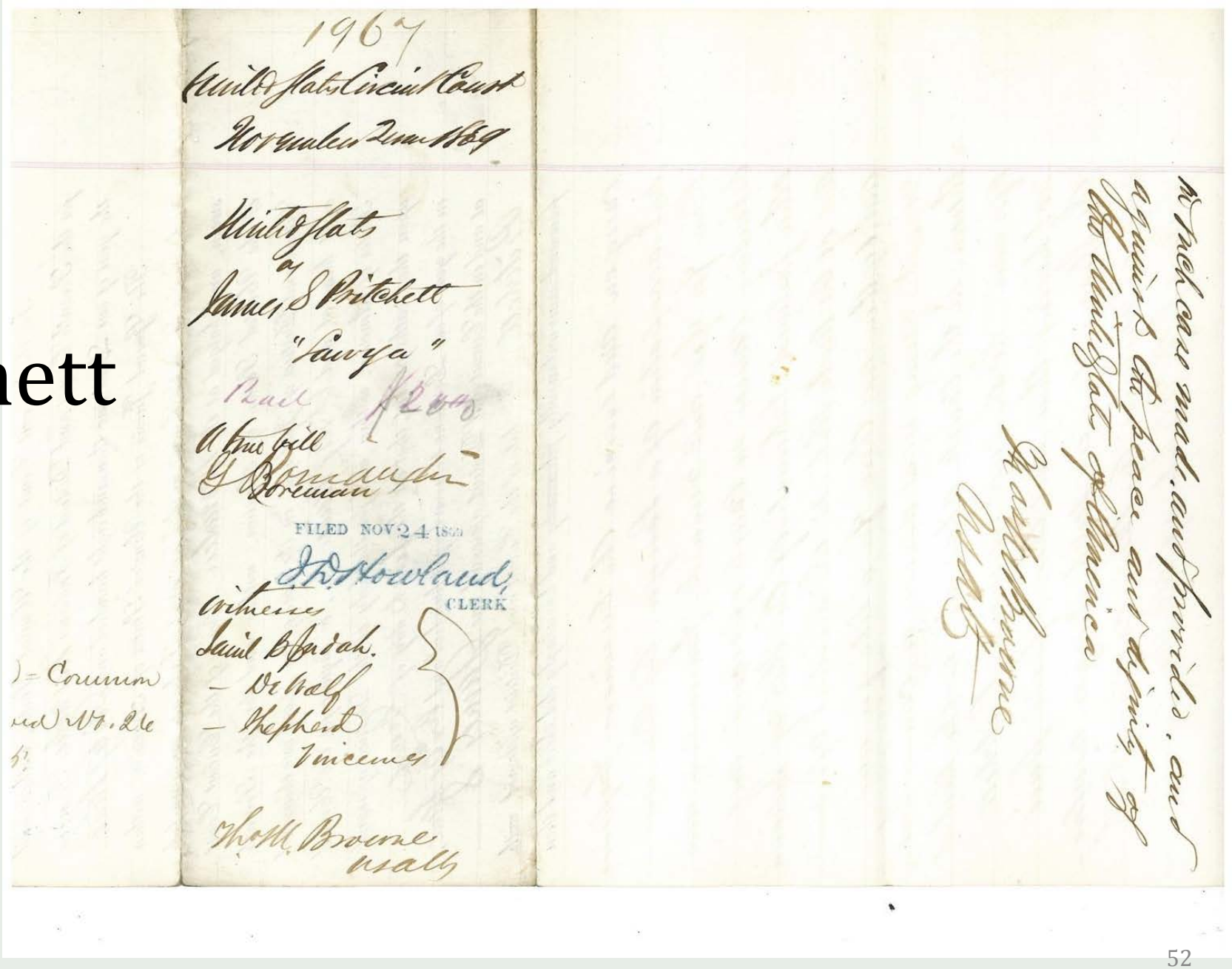
Dated Milwaukee,

In relation to and notify
A. E. Burpee in
case
vs
John Cone

Filed May 6 1869
J. Miller

No. of Enclosures

"Lawyer" James Pritchett


1967
United States Circuit Court
November Term 1869

United States
vs
James S Pritchett
"Lawyer"
Bail $200
A true bill
G Bonnaudin
Foreman

FILED NOV 24 1869
J. R. Howland,
CLERK

Witness
Saml B Judah.
– De Wolf
– Shepherd
Witnesses

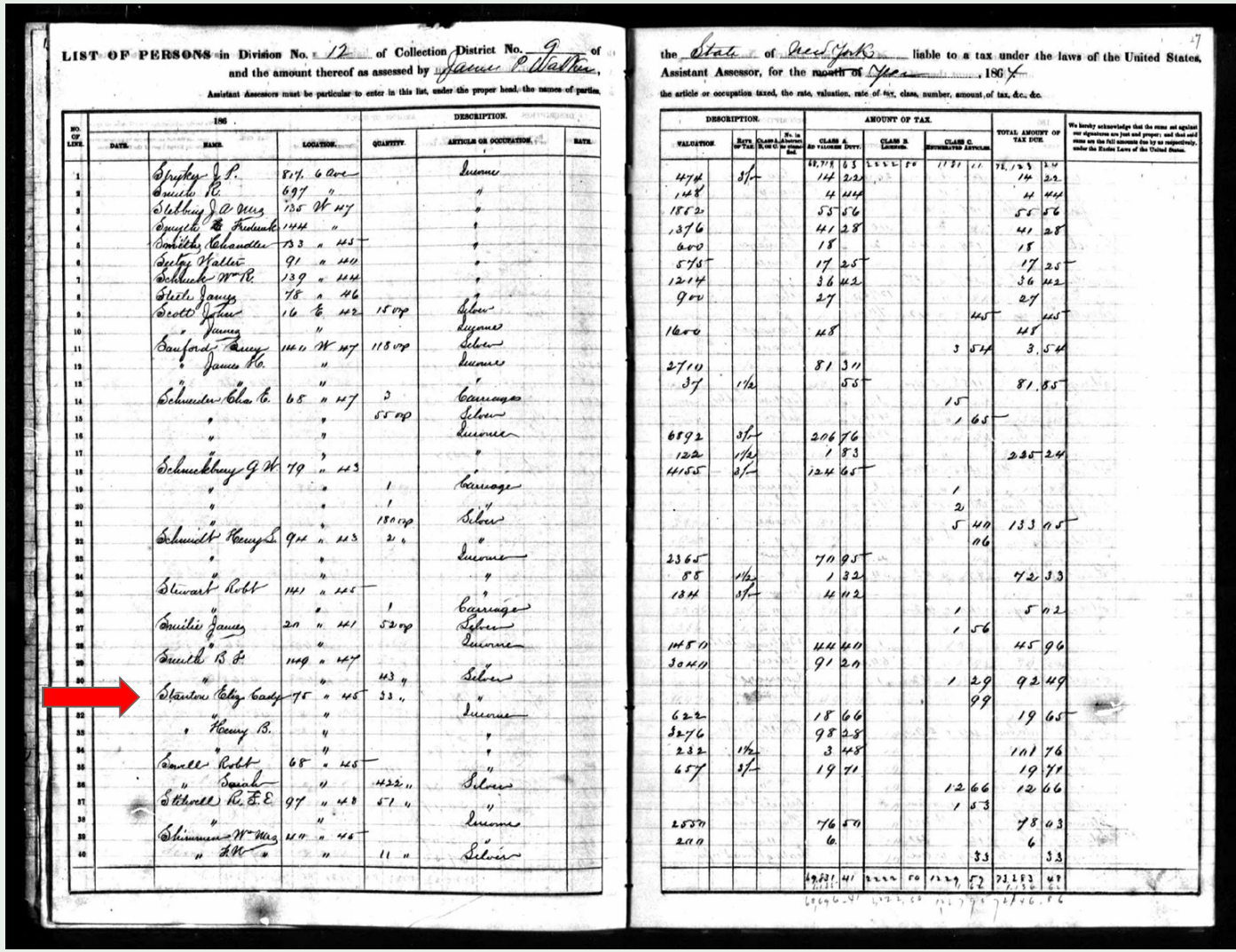
Thos H. Browne
U S Atty

Witness and hereunto, and
Clerk's Office, this
United States of America
By Authority
Clerk

Remember the Ladies!

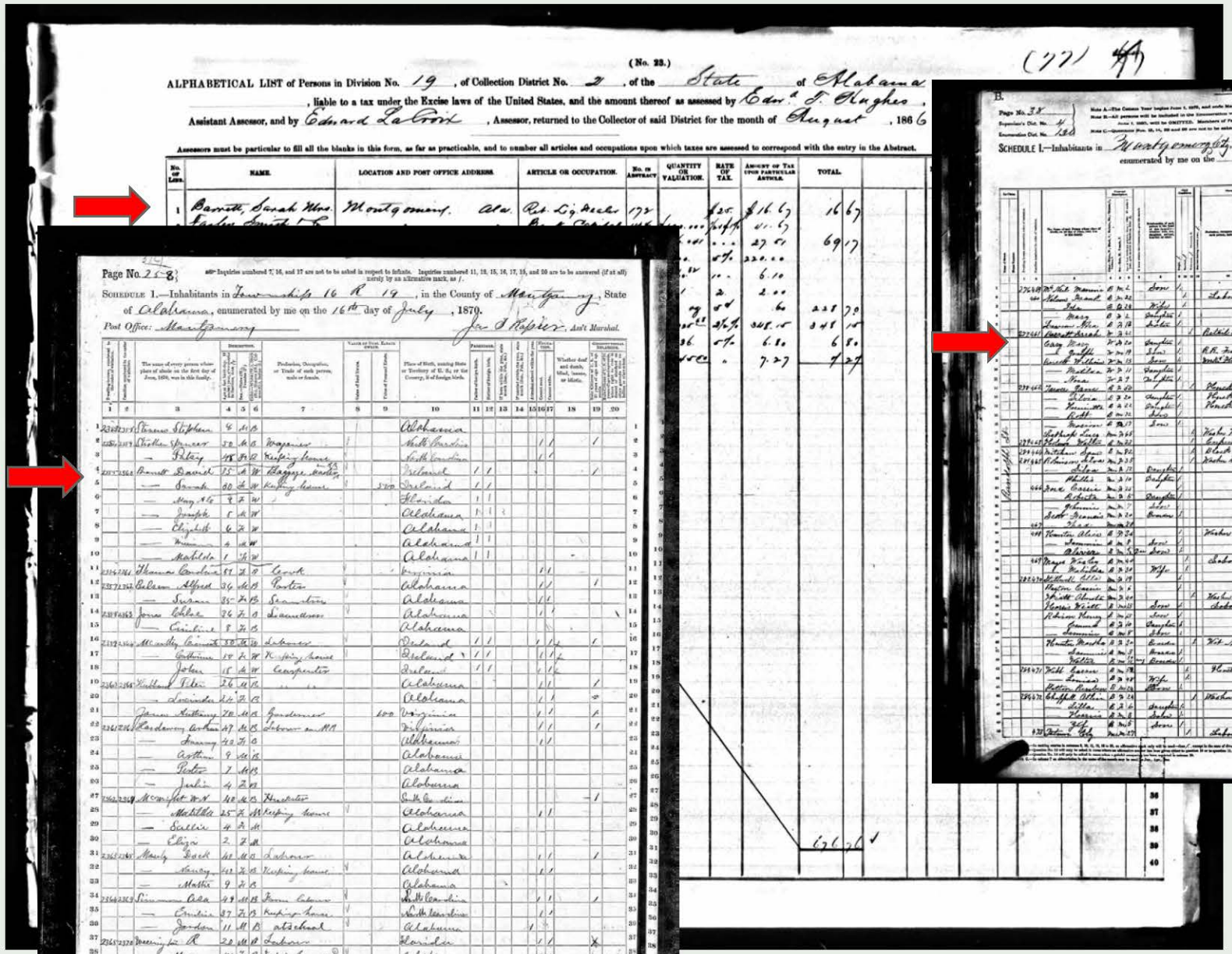
- The Assessment Lists tracked anyone who owned a business or made over $600 a year – regardless of their gender, race, or ethnicity

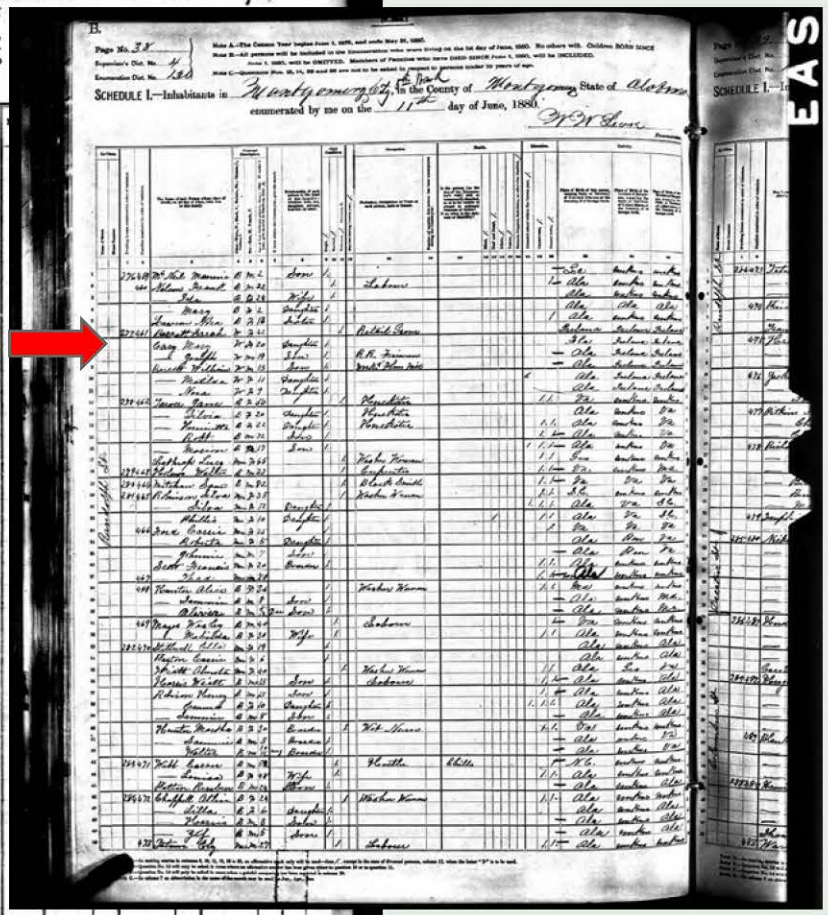
- The Lists showcase how major events (such as the Civil War) changed the business world, even if temporarily


LIST OF PERSONS in Division No. 12 of Collection District No. 9 of the State of New York liable to a tax under the laws of the United States, and the amount thereof as assessed by James P. Walker, Assistant Assessor, for the month of Dec., 186X

Assistant Assessors must be particular to enter in this list, under the proper head, the names of parties, the article or occupation taxed, the rate, valuation, rate of tax, class, number, amount of tax, &c., &c.

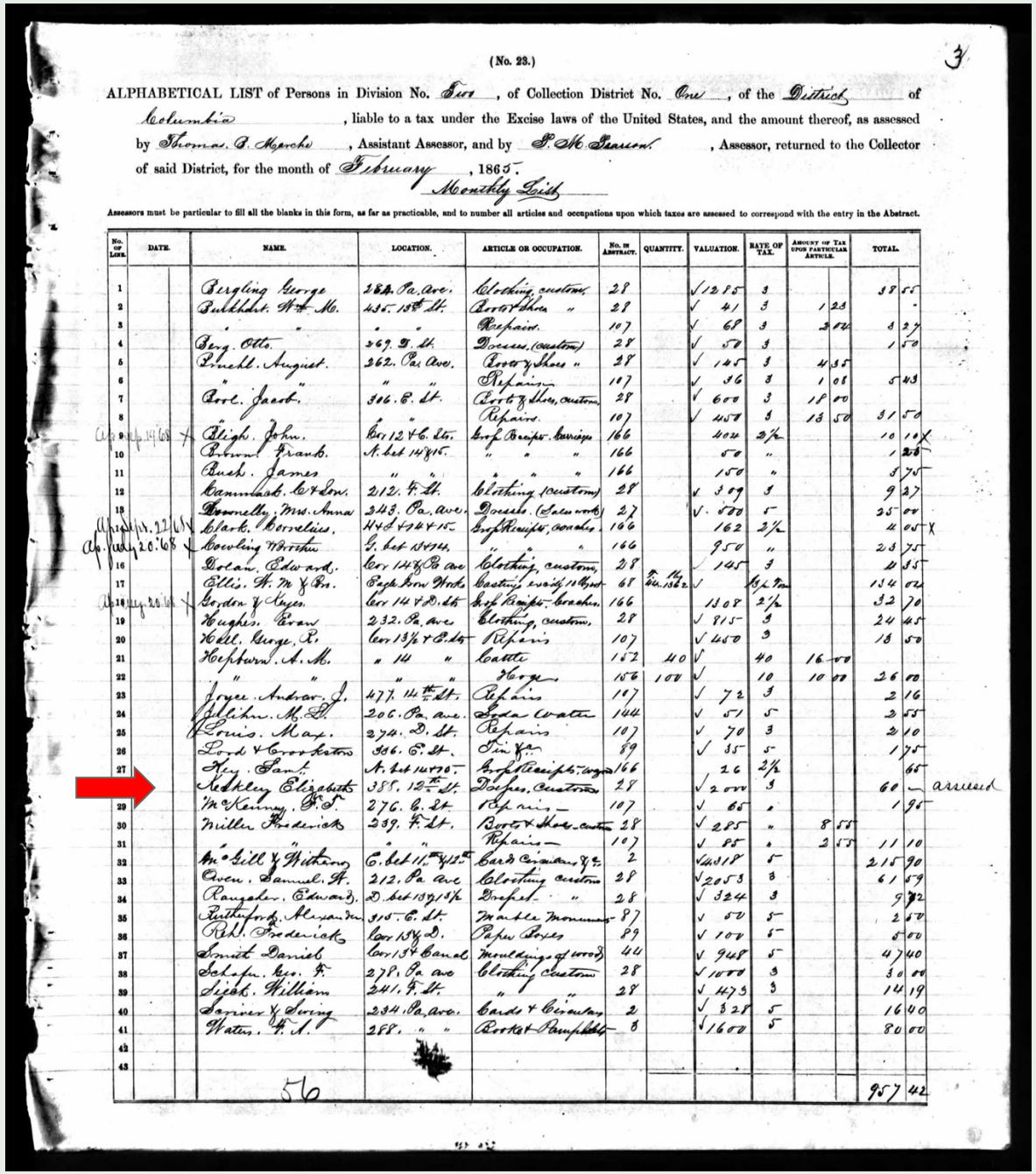
No. of Line	Date	Name	Location	Quantity	Article or Occupation	Date	Valuation	Date of Tax	Class A. Ad Valorem Duty	Class B. Licenses	Class C. Enumerated Articles	Total Amount of Tax Due
1		Stryker J. P.	817 6 Ave		Income				88,778 63	2222 50	1151 11	92,123 24
2		Smith R.	697 "		"		474	3/-	14 22			14 22
3		Stebbing J. A. Mrs	135 W 47		"		148		4 44			4 44
4		Smyth & Fridunk	144 "		"		1852		55 56			55 56
5		Smith Schandler	133 " 45		"		1376		41 28			41 28
6		Seley Walter	91 " 41		"		600		18			18
7		Schenck Wm R.	139 " 44		"		575		17 25			17 25
8		Steele James	78 " 46		"		1214		36 42			36 42
9		Scott John	16 E. 42	150 cp	Silver		900		27			27
10		" James	"		Income						45	45
11		Sanford James	141 W 47	118 cp	Silver		1600		48			48
12		" James R.	"		Income					3	54	3 54
13		" "	"		"		2710		81 31			
14		Schneider Chas. C.	65 " 47	3	Carriages		37	1½	55			81 85
15		"	"	55 cp	Silver					15		
16		"	"		Income					1	65	
17		"	"		"		6892	3/-	206 76			
18		Schmeckbeny G. W.	79 " 43		"		122	1½	1 83			225 24
19		"	"	1	Carriage		4155	3/-	124 65			
20		"	"	1	"					1		
21		"	"	180 cp	Silver					2		
22		Schmidt Henry L.	94 " 43	2 "	"					5	44	133 15
23		"	"		Income						16	
24		"	"		"		2365		70 95			
25		Stewart Robt	141 " 45		"		88	1½	1 32			72 33
26		"	"	1	Carriage		134	3/-	4 02			
27		Smith James	21 " 41	520 cp	Silver					1		5 02
28		"	"		Income					1	56	
29		Smith B. F.	149 " 47		"		1450		44 40			45 96
30		"	"	43 "	Silver		3040		91 20			
31		Stanton Eliz. Cady	75 " 45	33 "	"					1	29	92 49
32		"	"		Income						99	
33		" Henry B.	"		"		622		18 66			19 65
34		"	"		"		3276		98 28			
35		Small Robt	68 " 45		"		232	1½	3 48			101 76
36		" Sarah	"	422 "	Silver		657	3/-	19 71			19 71
37		Stilwell R. E. E.	97 " 48	51 "	"					12	66	12 66
38		"	"		Income					1	53	
39		Shimmen Wm Mrs	41 " 46		"		2531		76 50			78 03
40		" E. W. "	"	11 "	Silver		200		6			6
											33	33
							69,931	41	2222 50	1229	52	72,183 43


(No. 23.)
ALPHABETICAL LIST of Persons in Division No. 19, of Collection District No. 2, of the State of Alabama
Assistant Assessor, and by Edward LaCroix, Assessor, returned to the Collector of said District for the month of August, 1866
Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.
Page No. 258
SCHEDULE 1.—Inhabitants in Township 16 R 19, in the County of Montgomery, State of Alabama, enumerated by me on the 16th day of July, 1870.
Post Office: Montgomery
Jas. T. Napier, Ass't Marshal.


SCHEDULE 1.—Inhabitants in Montgomery, in the County of Montgomery State of Alabama
enumerated by me on the 11th day of June, 1880.

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*



(No. 23.) 3

ALPHABETICAL LIST of Persons in Division No. Two, of Collection District No. One, of the District of Columbia, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by Thomas B. Marchs, Assistant Assessor, and by P. W. Pearson, Assessor, returned to the Collector of said District, for the month of February, 1865.

Monthly List

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

No. of Line.	Date.	Name.	Location.	Article or Occupation.	No. in Abstract.	Quantity.	Valuation.	Rate of Tax.	Amount of Tax upon particular Article.	Total.
1		Bergling George	284. Pa. Ave.	Clothing, custom	28		1275	3		38 55
2		Bulkhalt. W. M.	435. 15th St.	Boots & Shoes "	28		41	3	1 23	
3		" "	" "	Repairs	107		68	3	2 04	3 27
4		Berg. Otto.	369. D. St.	Dresses, (custom)	28		50	3		1 50
5		Brunell. August.	362. Pa. Ave.	Boots & Shoes "	28		145	3	4 35	
6		" "	" "	Repairs	107		36	3	1 08	5 43
7		Bool. Jacob.	306. E. St.	Boots & Shoes, custom	28		600	3	18 00	
8		" "	" "	Repairs	107		458	3	13 50	31 50
9	Apr. July 14.'68	Bligh. John.	Cor 12 & G. Sts.	Lodg Receipts. Carriage	166		402	2½		10 10
10		Brown. Frank.	N. bet 14 & 15.	" " "	166		50	"		1 25
11		Bush. James	" "	" " "	166		150	"		3 75
12		Bannlash. C. & Son.	212. F. St.	Clothing (custom)	28		309	3		9 27
13		Brownelly, Mrs. Anna	343. Pa. Ave.	Dresses. (Sales work)	27		500	5		25 00
14	Apr. July 22.'68	Clark. Cornelius.	H & 14 & 15.	Lodg Receipts, coaches	166		162	2½		4 05
15	Apr. July 20.'68	Cowling Arthur	G. bet 14 & 15.	" " "	166		950	"		23 75
16		Dolan. Edward.	Cor 14 & Pa ave	Clothing, custom,	28		145	3		4 35
17		Ellis. H. M. & Bro.	Eagle Iron Works	Casting & mach, 1 Engine	68	Jan. 14 1862		4½ Pm		154 02
18	Apr. July 20.'68	Gordon & Sayes.	Cor 14 & D. Sts	Lodg Receipts. Coaches.	166		1308	2½		32 70
19		Hughes. Evan	232. Pa. ave	Clothing, custom,	28		815	3		24 45
20		Hall. George, R.	Cor 13½ & D. Sts	Repairs	107		450	3		13 50
21		Hepburn. A. M.	" 14 "	Cattle	152	40		40	16 00	
22		" "	" "	Hogs	156	100		10	10 00	26 00
23		Joyce. Andrew. J.	477. 14th St.	Repairs	107		72	3		2 16
24		Allihn. M. D.	206. Pa. ave.	Lodg Water	144		51	5		2 55
25		Louis. Max.	274. D. St.	Repairs	107		70	3		2 10
26		Lord & Crookston	306. E. St.	Tin &c.	89		35	5		1 75
27		Key. Saml.	N. bet 14 & 15.	Lodg Receipts. Wagon	166		26	2½		65
28		Keckley Elizabeth	355. 12th St.	Dresses, Customs	28		2000	3		60 — assessed
29		McKenney. F. F.	276. G. St.	Repairs	107		65	"		1 95
30		Miller Frederick	239. F. St.	Boots & Shoes, custom	28		285	"	8 55	
31		" "	" "	Repairs	107		85	"	2 55	11 10
32		McGill & Witherow	E. bet 11th & 12th	Cards Circulars &c.	2		4318	5		215 90
33		Owen. Samuel. A.	212. Pa ave	Clothing custom	28		2053	3		61 59
34		Ramsdell. Edward.	D. bet 13½ & 14½	Drafts "	28		324	3		9 72
35		Rutherford. Alexander	315. E. St.	Marble Monument	87		50	5		2 50
36		Rich. Frederick	Cor 13½ D.	Paper Boxes	89		100	5		5 00
37		Smith Daniel	Cor 13 & Canal	Mouldings of wood	44		948	5		47 40
38		Schafer. Geo. F.	278. Pa ave	Clothing custom	28		1000	3		30 00
39		Sieb. William	241. F. St.	" "	28		473	3		14 19
40		Sariner & Swing	234. Pa. ave.	Cards & Circulars	2		328	5		16 40
41		Waters. F. A.	288. " "	Books & Pamphlets	8		1600	5		80 00
42										
43										
		56								957 42

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