INTERNAL REVENUE SERVICE TAX ASSESSMENT LISTS FOR COLORADO AND WYOMING, 1873-1918

INTRODUCTION

On the eight rolls of this microfilm publication, M1775, are reproduced tax assessment lists for Colorado and Wyoming, 1873–1918. These records are part of the Records of the Internal Revenue Service, Record Group (RG) 58.

BACKGROUND

The Internal Revenue Act of July 1, 1862 (12 Stat. 432), was intended to “provide Internal Revenue to support the Government and to pay interest on the Public Debt.” The act established the Office of Commissioner of Internal Revenue and authorized the President to divide the states and territories into collection districts and to appoint assessors and collectors for each district. The offices of assessors and deputy assessors were abolished by the act of December 24, 1872 (12 Stat. 401), and their duties were assumed by collectors and deputy collectors.

At different times the collection district of Colorado included Wyoming, so many of the “Colorado” volumes reproduced in this microfilm publication include both residents of Colorado and Wyoming.

An act of June 30, 1864 (13 Stat. 277), as amended, imposed a tax on the deposits, capital, and circulation of each person, bank, association, or company or corporation engaged in the banking business. The act of October 22, 1914 (38 Stat. 750), imposed a bankers’ special tax of $1 for each $1,000 of capital used or employed. The same act also placed taxes on brokers, pawnbrokers, customhouse brokers, and others. An act of September 8, 1916 (39 Stat. 77), levied a graduated estate tax on estates valued over $50,000.

The “regular revenue” volumes in this microfilm publication relate to taxes imposed by various acts of Congress on the retail sale of liquor and manufactured tobacco products, assessments on brewers, the sale of oleomargarine, and taxes on telephone messages (after 1899).

Lists for the 1894 tax year include some personal income taxes levied under the act of August 15, 1894 (28 Stat. 553), which the U.S. Supreme Court declared unconstitutional in 1895. The act of October 3, 1913 (38 Stat. 166), enacted soon after the ratification of the 16th Amendment to the Constitution, imposed a 1 percent individual income tax on all personal income under $20,000. Additional graduated taxes were also imposed on income in excess of $20,000 up to a 6 percent rate on income over $500,000 annually.

An act of August 5, 1909 (36 Stat. 112), as amended, imposed a corporation or special excise tax of 1 percent on net income above $5,000, less deductions specified in the act.
TAX ASSESSMENT AND COLLECTION PROCEDURES

Each month district collectors prepared triplicate copies of Form 23, Assessment List. Through the years, the form and procedures for reporting assessments on the form remained basically unchanged. The first page of the list (the outside or endorsement page) includes the name of the collection district, the name of the collector, the date of the list, and printed instructions on completing the form. The inside pages include the names of persons or businesses liable for taxes, their addresses, the taxable period, remarks on the assessment, the article or occupation taxed, and a record of payment if the tax had been paid. Next to each taxpayer’s name is annotated the amount returned to the collector by his deputies, amounts certified by the Commissioner of Internal Revenue, and amounts voluntarily returned by taxpayers. Taxpayers are listed in alphabetical order by name of person or firm regardless of the article or occupation taxed.

After the information had been compiled, the collector signed all three copies of the form. The “original” and “first copy” were forwarded to the Commissioner in Washington, DC, along with an original and duplicate copy of Form 58, usually referred to as the List of Unassessable Collections. Form 58 was usually printed on the back of the last inside page of Form 23, and it documents the receipt and disbursement of unassessed collections such as conscience money, fines paid on court orders, offers in compromise, and other types of collections. (Form 58 was often many pages in length in the later years included in this microfilm publication.) The “second copy” or “district copy” was retained in the district collections office. While the “original” was away from the office, the collector annotated the “second copy” to show collections received. Upon the return of the “original” from the Commissioner, these annotations were copied from the “second” copy onto the original. When payments were received the collector issued a tax stamp or receipt, depending upon the type of tax paid. A record of the receipt or stamp number issued appears next to the name of the taxpayer. If the tax was abated, the abatement order number is listed next to the amount that was to be collected.

In Washington, DC, the Commissioner’s staff examined the Form 23 and entered the amounts they thought should be assessed (usually the same as those suggested by the collector) and added any penalties that were due. The Commissioner then signed the original and returned it and the Form 58 to the district collector along with three copies of Form 23½, Aggregate Statement of Taxes Assessed and Returned to Collector, which served as a receipt for the Commissioner, verifying that he had inspected the monthly lists and had returned them to the collector who was then charged with the total amount of taxes due as presented on the list. The original and first copy of the Form 23½ were signed by the collector and returned to the Commissioner; the second copy was sent to the First Comptroller of the Currency until about 1908 when that practice was abolished. The Form 23½ was usually attached to the first (outside) page of each month’s Form 23.

Additional forms and procedures were sometimes required beyond those mentioned in the above outline.

RECORDS DESCRIPTION

The forms included in this microfilm publication mostly consist of the original copies of Forms 23, 23½, 23A, 23B, 23C, and 58 from the collection districts of Colorado and Wyoming. These records were bound into 14- by 17-inch volumes described in the roll list. When the volumes are opened the facing pages measure 17 by 26 inches.

FORMS USED

Form 23A, Assessment List, is an alphabetical list of persons liable to tax under the Internal Revenue Laws of the United States. The edition of March 20, 1879, includes 17 numbered columns: (1) line number,
(2) name, (3) post office address, (4) article or occupation taxed, (5) period of time for which taxed, (6) amount reported by collector, (7) remarks by collector, (8) tax assessed, (9) penalty assessed, (10) total tax and penalty assessed, (11) unassessed penalties collected by collector, (12) amount paid or abated, (13) date of payment or abatement, (14) number of abatement order, (15) serial number of special tax stamps, (15) amount assessed on spirits stamps at 10 cents each, and (17) remarks by commissioner. Not all columns were annotated regarding each taxpayer. The edition of March 30, 1887, has 16 columns. It omits the “unassessed penalties” and “amount assessed on spirits stamps at ten cents each” columns and adds “Service of notice, Form 17” as column 11.

Form 23B (untitled), is an alphabetical list of persons liable to tax under the Internal Revenue Laws of the United States. The edition of March 30, 1887, includes 16 numbered columns: (1) line number, (2) name, (3) post office address, (4) article or occupation taxed, (5) period of time for which taxed, (6) amount reported by collector, (7) remarks by collector, (8) tax assessed, (9) penalty assessed, (10) total tax and penalty assessed, (11) date service of notice, Form 17, (12) amount paid or abated, (13) date of payment or abatement, (14) number of abatement order, (15) serial number of special tax stamps, and (16) remarks by commissioner. Not all columns were annotated regarding each taxpayer.

Form 23B, Alphabetic List of Individuals and Withholding Agents, Liable to Income Tax under Sec. 2, Act of October 3, 1913, edition of December 5, 1913, includes 1 unnumbered and 17 numbered columns: (unnumbered) line number, (1) name, (2) residence or principal place of business, (3) serial number of return of certificate, (4) tax year, (5) date return was received in [year], (6) basis of assessment evidence, (7) taxable income, (8) tax assessed, (9) 50% and 100% additional tax assessed, (10) total tax assessed, (10½) date of service of special notice, Form 647, (11) date service of notice, Form 17, (12) amount paid or abated, (13) date of payment or abatement, (14) number of abatement order, (15) serial number of receipt, Form 1, and (16) remarks by Commissioner. Not all columns were annotated regarding each taxpayer.

Form 23C, Assessment List of Banks and Bankers, is an alphabetical list of banks and bankers subject to tax on capital and deposits under the Internal Revenue Laws of the United States. The edition of March 20, 1879, includes 17 numbered columns: (1) line number, (2) name, (3) post office address, (4) period of time for which taxed, (5) actual capital, (6) actual deposits, (7) tax on taxable capital, (8) tax on taxable deposits, (9) tax assessed on capital, (10) tax assessed on deposits, (11) penalty assessed, (12) total tax and penalty assessed, (13) unassessed penalties collected by collector, (14) amount paid or abated, (15) date of payment or abatement, (16) number of abatement order, and (17) remarks by Commissioner. Not all columns were annotated regarding each taxpayer.

Supplemental Form 23 (untitled), is an alphabetical list of persons subject to tax under the Internal Revenue Laws of the United States for “distilled-spirits stamps other than tax-paid stamps.” It includes ten unnumbered columns: line number, name, residence, number of warehouse stamps used, number of rectifiers stamps used, number of wholesale liquor dealers stamps used, number of export stamps used, value of stamps, date of payment, and remarks.

Special Form 23, Special Assessment List of Corporations, Joint Stock Companies, Etc., Taxable under Section 38, Act of August 5, 1909 (edition prescribed October 31, 1910), is an alphabetical list that includes 17 numbered columns: (1) line number, (2) name, (3) principal place of business, (4) class and number per Form 632, (5) net income less $5,000, (6) amount reported by collector, (7) tax year and date return received, (8) tax assessed, (9) penalty assessed, (10) total tax and penalty assessed, (10½) service of special notice, Form 647, (11) service of notice, Form 17, (12) amount paid or abated, (13) date of payment or abatement, (14) number of abatement order, (15) Serial number, receipt Form 1, (16) remarks by commissioner. Not all columns were annotated regarding each taxpayer. The second edition of this form, November 11, 1912, changes column (9) to be “50 and 100% additional tax assessed” and omits any
specific reference to penalties assessed. Instead of being accompanied by Form 58, Special Form 23 was accompanied by Special Form 58, *List of Collections*, whose purpose was identical to Form 58.

Form 23½, *Aggregate Statement of Taxes Assessed and Returned to Collector*, includes, as noted above, the Commissioner’s certification of the total tax amount payable in the collection district for the particular month, and the collector’s receipt or acknowledgment of the Commissioner’s certification.

Form 58 is untitled (edition of March 20, 1879) but begins with this description: “United States Internal Revenue. Detailed List of persons in the [name of] Collection District of [State or Territory] from whom unassessed and unassessable Penalties, Interest, including interest on tax on spirits in distillery warehouses, Taxes previously abated, Conscience Money, and Deficiencies in Bonded Accounts have been collected; and also Fines, Penalties, and Forfeitures paid to Collector by order of Court or by order of the Secretary of the Treasury; amounts of Penalties and Interest received for validating unstamped instruments; and the amounts collected from each of such persons for the month of [named], [year].” The edition of March 20, 1879, has six unnumbered columns: line number, name, location, description, number in abstract, and amount. The edition used in 1917 includes six numbered columns: (1) name, (2) post office address, (3) description of tax, (4) serial number of certificate of deposit, (5) date of payment in that month, and (6) amount.

There may be additional editions of these forms beyond those described above, but their variations are relatively minor.

**GENERAL REMARKS**

The records were filmed in 1982 at the National Archives Regional Archives in Denver, Colorado, under project number 81NICM032 with an incorrect microfilm publication number of P2003. In 2005, this microfilm was assigned the number M1775 in order to be issued as an official National Archives Microfilm Publication. The original project targets (information sheets) at the beginning of each roll and preceding each bound volume have been retained even though they contain occasional inaccuracies.

**FOR MORE INFORMATION**


**ROLL LIST**

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<th>CONTENTS</th>
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Vol. 3, 1880–81, Tax years 1880–82  
Vol. 4, 1882–83, Tax years 1882–84  
Vol. 5, 1884–85, Tax years 1884–86  
Regular Revenue  
Vol. 6 (part), Jan.–Mar. 1888, Tax year 1888 |

¹ Many “Colorado” volumes also include records of taxes assessed residents of Wyoming.
Vol. 6 (part), Mar.–Dec. 1888, Tax year 1888
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Vol. 2, 1876, Tax years 1874–76
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Vol. 6, 1882, Tax years 1882–83
   Note: The original target sheet incorrectly identifies this as “1880”—the 1880 and 1882 volumes were mistakenly switched during filming.
Vol. 7, 1881, Tax years, 1881–82
Vol. 8, 1880, Tax years, 1880–81
   Note: The original target sheet incorrectly identifies this as “1882”—the 1880 and 1882 volumes were mistakenly switched during filming.