

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

Name: Isaac Willoby
State: Tennessee
Tax Year: 1862
Roll Title: Hancock, Hardeman, Hardin (part), Humphreys, Jackson Jefferson, Johnsun, Knox, Lauderdale, Lawrence, Lewis, Lincoln, Macon, and Madison counties
NARA Series: T227
NARA Roll: 4

Source Information

Ancestry.com. *U.S. IRS Tax Assessment Lists, 1862-1918* [database on-line]. Provo, UT, USA: Ancestry.com Operations Inc, 2008.

Original data:

National Archives (NARA) microfilm series: M603, M754-M771, M773-M777, M779-M780, M782, M784, M787-M789, M791-M793, M795, M1631, M1775-M1776, T227, T1208-T1209.

For complete NARA source information, please see the source section of the description below.

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

On July 1, 1862, Congress passed the Internal Revenue Act, creating the Bureau of Internal Revenue (later renamed to the Internal Revenue Service). This act was intended to "provide Internal Revenue to support the Government and to pay interest on the Public Debt." Instituted in the height of the Civil War, the "Public Debt" at the time primarily consisted of war expenses. The Internal Revenue Act also established the Office of Commissioner of Internal Revenue and allowed the country to be divided into collection districts, of which assessors and collectors were appointed.

Taxable goods and services were determined by legislative acts passed throughout the years. All persons, partnerships, firms, associations, and corporations submitted to the assistant assessor of their division, a list showing the amount of annual income, articles subject special taxes and duties, and the quantity of goods made or sold that were charged with taxes or duties. The assistant assessors collected and compiled these lists into two general lists. These lists were:

1. A list of names of all individuals residing in the division who were subject to taxation
2. A list of names of all individuals residing outside the division, but who were owners of property in the division

These lists were organized alphabetically according to surname and recorded the value, assessment, or enumeration of taxable income or items and the amount of tax due. After all examinations and appeals, copies of these lists were given to the collector who then went and collected the taxes.

The assessment lists are divided into 3 categories:

1. Annual
2. Monthly
3. Special

Annual and monthly lists are for taxes assessed or collected within those periods of time. Special lists supplemented incomplete annual and monthly lists and also included any taxes that were indicated as "special" by the assessors.

About the Records:

Form 23, *Assessment List*, was the form used for many years to record tax information. Although there are several different versions of this form, it generally recorded:

Name of Collection District

Name of Collector

Date of the list

Instructions for completing the form

Name of person or business being taxed

Address

Taxable period

Amount reported by the collector

Remarks on the assessment

Article or occupation taxed

Record of payment if the tax was paid

Amount paid or abated

Form 58, *List of Unassessable Collections*, recorded the receipt and disbursement of unassessed collections. Unassessed collections could include: conscience money, paid court order fines, and offers of compromise, among others.

States and Years Covered:

- Alabama, 1865-1866
- Arizona, 1883-1917
- Arkansas, 1865-1874
- California, 1862-1866
- Colorado, 1862-1866, 1873-1918
- Connecticut, 1862-1866
- Delaware, 1862-1866
- District of Columbia, 1862-1866
- Florida, 1865-1866
- Georgia, 1865-1866
- Idaho, 1865-1874
- Illinois, 1862-1866
- Indiana, 1862-1864
- Iowa, 1862-1866
- Kansas, 1862-1866
- Kentucky, 1862-1866
- Louisiana, 1863-1866
- Maine, 1862-1866
- Maryland, 1862-1866
- Michigan, 1862-1866
- Minnesota, 1862-1866
- Mississippi, 1865-1866
- Missouri, 1862-1865
- Montana, 1864-1872
- Nevada, 1863-1866
- New Hampshire, 1862-1866
- New Jersey, 1862-1866
- New Mexico, 1862-1870, 1872-1874, 1883-1917
- New York, 1862-1866
- North Carolina, 1864-1866
- Oregon District, 1867-1873
- Pennsylvania, 1862-1866
- Rhode Island, 1862-1866
- South Carolina, 1864-1866
- Tennessee, Civil War (1861-1865)
- Texas, 1865-1866
- Vermont, 1862-1866
- Virginia, 1862-1866
- West Virginia, 1862-1866
- Wyoming, 1873-1918

NARA Source Information:

- Internal Revenue Assessment Lists for New York and New Jersey, 1862-1866; (National Archives Microfilm Publication M603, 217 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Alabama, 1865-1866; (National Archives Microfilm Publication M754, 6 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Arkansas, 1865-1866; (National Archives Microfilm Publication M755, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for California, 1862-1866; (National Archives Microfilm Publication M756, 33 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Colorado, 1862-1866; (National Archives Microfilm Publication M757, 3 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Connecticut, 1862-1866; (National Archives Microfilm Publication M758, 3 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.

- Internal Revenue Assessment Lists for Delaware, 1862-1866; (National Archives Microfilm Publication M759, 8 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for the District of Columbia, 1862-1866; (National Archives Microfilm Publication M760, 8 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Florida, 1865-1866; (National Archives Microfilm Publication M761, 1 roll); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Georgia, 1865-1866; (National Archives Microfilm Publication M762, 8 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for the Territory of Idaho, 1865-1866; (National Archives Microfilm Publication M763, 1 roll); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for the Illinois, 1862-1866; (National Archives Microfilm Publication M764, 63 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Indiana, 1862-1864; (National Archives Microfilm Publication M765, 42 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Iowa, 1862-1866; (National Archives Microfilm Publication M766, 16 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Kansas, 1862-1866; (National Archives Microfilm Publication M767, 3 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Kentucky, 1862-1866; (National Archives Microfilm Publication M768, 24 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Louisiana, 1863-1866; (National Archives Microfilm Publication M769, 10 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Maine, 1862-1866; (National Archives Microfilm Publication M770, 15 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Maryland, 1862-1866; (National Archives Microfilm Publication M771, 21 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Michigan, 1862-1866; (National Archives Microfilm Publication M773, 15 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Minnesota, 1862-1866; (National Archives Microfilm Publication M774, 3 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Mississippi, 1865-1866; (National Archives Microfilm Publication M775, 3 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Tax Assessment Lists for Collection Districts in the State of Missouri, 1862-1865; (National Archives Microfilm Publication M776, 22 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Montana, 1864-1872; (National Archives Microfilm Publication M777, 1 roll); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Nevada, 1863-1866; (National Archives Microfilm Publication M779, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for New Hampshire, 1862-1866; (National Archives Microfilm Publication M780, 10 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for the Territory of New Mexico, 1862-1870, 1872-1874; (National Archives Microfilm Publication M782, 1 roll); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for North Carolina, 1864-1866; (National Archives Microfilm Publication M784, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Pennsylvania, 1862-1866; (National Archives Microfilm Publication M787, 107 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Rhode Island, 1862-1866; (National Archives Microfilm Publication M788, 10 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for South Carolina, 1864-1866; (National Archives Microfilm Publication M789, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Texas, 1865-1866; (National Archives Microfilm Publication M791, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Vermont, 1862-1866; (National Archives Microfilm Publication M792, 7 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Virginia, 1862-1866; (National Archives Microfilm Publication M793, 6 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for West Virginia, 1862-1866; (National Archives Microfilm Publication M795, 4 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists, Oregon District, 1867-1873; (National Archives Microfilm Publication M1631, 2 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.

- Internal Revenue Service Tax Assessment Lists for Colorado and Wyoming, 1873-1918; (National Archives Microfilm Publication M1775, 8 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Service Tax Assessment Lists for New Mexico and Arizona, 1883-1917; (National Archives Microfilm Publication M1776, 5 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Civil War Direct Tax Assessment Lists: Tennessee; (National Archives Microfilm Publication T227, 6 rolls); Records of the Accounting Officers of the Department of the Treasury, Record Group 217; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for Arkansas, 1867-1874; (National Archives Microfilm Publication T1208, 4 rolls); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.
- Internal Revenue Assessment Lists for the Territory of Idaho, 1867-1874; (National Archives Microfilm Publication T1209, 1 roll); Records of the Internal Revenue Service, Record Group 58; National Archives, Washington, D.C.