

A Guide to the Confederate War Tax Form, 1863 SC 0018

Confederate War Tax Form
1863



Title Statement

A Guide to the Confederate War Tax Form, 1863 SC 0018

Author: Dillon Thomas

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880 Madison Drive
MSC 1704
Harrisonburg, Virginia 22807
Telephone: (540) 568-3612
library-special@jmu.edu
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Profile Description

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Descriptive Summary

Unit ID

SC 0018

Unit Date

1863

Language

English .

Abstract

The Confederate War Tax Form, 1863, documents a series of guidelines for the taxation of unique goods and services by the Confederacy in Virginia. The two-sheet, partly printed form lays out all the materials which are to be taxed and includes a statement of the possession of liquor to be taxed. The forms were signed by James Gwyn of Richmond, Virginia and Confederate Assessor W.E. Johnson.

Extent

0.08 cubic feet 1 legal folder

Repository

James Madison University Libraries Special Collections

Administrative Information

Access Restrictions

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Acquisition Information

James Madison University Special Collections acquired this document at auction from Cohasco, Inc. in February 2015.

Preferred Citation

[identification of item], [box #, folder #], Confederate War Tax Form, 1863, SC 0018, Special Collections, Carrier Library, James Madison University, Harrisonburg, VA.

Bio/Historical Note

When the Confederate States seceded from the Union in 1861, the Confederate government intended to be light on taxes in principle, resulting in almost exclusive dependence on private donations to sustain itself and the initial war effort against the Union. The American Civil War was initially funded entirely via private donations, yet the fortunes of many donors began dwindling and war-weariness set in as the war dragged on. As a result, private donations and minor taxes were no longer enough. At the height of the American Civil War in 1862 and 1863, the Confederate government was forced to begin a large scale taxation of citizens in order to maintain the war effort. The taxes were presented to increasingly disgruntled citizens as a means to continue the independence from the Union. This Confederate War Tax Form is one such taxation of Confederate citizens, specifically on luxury, service, and corporate holdings. The form taxes citizens in Confederate dollars. Later in the war, the Confederacy began taxation in kind, taxation paid in goods and services rather than currency.

Scope and Content

The Confederate War Tax Form, 1863, consists a two-sheet, partly printed document. The form is completed for taxation of James Gwyn of Richmond, Virginia and signed and dated by the Confederate Assessor W. E. Johnson.

The first page, titled "List No.1," is the list form which corresponds with Section I: Naval stores, salt, wine, liquors, tobacco, cotton, flour, sugar, molasses, syrup, rice, and other agricultural products. The form lays out that the property of such items is to be taxed 8% of its total estimated value. John Gwyn provides only one piece of property to be taxed in this section, which is liquor. The liquor in Gwyn's possession is valued at \$250.00 and is to be taxed \$20.00.

The second page of the form begins by setting down the purpose of the tax that the form is levying, stating that it is to "lay taxes for the common defence and carry on the government of the Confederate States." The form continues in laying down the fields of property in which it is collecting: Section I, Section V, and Section X. In each of the three sections, the form details the property types to be collected upon for each section. According to marginal notes, each of the sections also had a corresponding form in which the taxed citizen would list material they possessed that was liable for taxation. At the end of each section, the form requests a yes/no answer as to if the citizen was liable for taxation of any of the mentioned materials. John Gwyn provided a "yes" for Section I and Section V.

It should be noted that Gwyn also provided a "yes" answer for Section V on the second page, yet there is no List No. 2 included with the document.

Keywords

Taxation -- Confederate States of America
Tax assessment -- Confederate States of America
Tax administration and procedure -- Confederate States of America
Tax collection -- Confederate States of America
Tax records
Johnson, W. E.

Arrangement

The Confederate War Tax Form, 1863, is comprised of two pages and is placed in one legal folder.

Description of Subordinate Components

Confederate War Tax Form

Unit Date 1863

Mixed Materials [1000885757] 1 (box)

Container 1 (folder)