

# West Virginia Internal Revenue Lists, 1862-1866 A&M 3056

West Virginia Internal Revenue Lists  
1862-1866



## Title Statement

West Virginia Internal Revenue Lists, 1862-1866 A&M 3056

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## Publication Statement

**Publisher:** West Virginia and Regional History Center

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**Creation:** This finding aid was produced using ArchivesSpace on 2026-06-18 13:15:37 -0400.

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## Descriptive Summary

**Unit ID**

A&M 3056

**Unit ID**

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**Unit ID**

/repositories/2/resources/1238

**Unit Date**

1862-1866

**Language**

English .

**Creator**

West Virginia

**Extent**

0.58 Linear Feet Summary: 7 in. (4 reels of microfilm, 1.75 in. each)

**Physical Location**

West Virginia and Regional History Center / West Virginia University / 1549 University Avenue / P.O. Box 6069 / Morgantown, WV 26506-6069 / Phone: 304-293-3536 / URL: West Virginia & Regional History Center

**Repository**

West Virginia and Regional History Center

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## Scope and Contents

The tax assessment lists for the two collection districts established in West Virginia during the Civil War. It consists of (A) annual, (M) monthly and (S) special taxes and duties levied on income, property, trade and manufactured items. The lists are of two types corresponding to the contemporary categories of corporate and personal income taxes. Also the lists are somewhat incomplete because of a lack of standardization in regulations and enforcement measures. Soon after the Civil War many of the provisions of the original act of 1862 were rescinded by Congress. The act was officially terminated in 1873 when the offices of assessors and their district assistants were abolished.

## Keywords

West Virginia Internal Revenue Lists.

Taxation

Internal Revenue Assessment Lists.

## Description of Subordinate Components

**Reel No. 1: District 1**

**Unit ID** [Archival Resource Key](#)

**Unit ID** [Previous Archival Resource Key](#)

**Unit ID** /repositories/2/archival\_objects/163008

**Unit Date** September 1862-March 1865

**Microform** 1 (Reel)

**Reel No. 2: District 1**

**Unit ID** [Archival Resource Key](#)

**Unit ID** [Previous Archival Resource Key](#)

**Unit ID** /repositories/2/archival\_objects/163009

**Unit Date** April 1865-December 1866

**Microform** 2 (Reel)

**Reel No. 3: District 2**

**Unit ID** [Archival Resource Key](#)

**Unit ID** [Previous Archival Resource Key](#)

**Unit ID** /repositories/2/archival\_objects/163010

**Unit Date** September 1862-December 1865

**Microform** 3 (Reel)

**Reel No. 4: District 1 (January 1866-December 1866) and District 2 (May 1865-December 1866)**

**Unit ID** [Archival Resource Key](#)

**Unit ID** [Previous Archival Resource Key](#)

**Unit ID** /repositories/2/archival\_objects/163011

**Unit Date** May 1865-December 1866

**Microform** 4 (Reel)