

Missouri State Archives

Finding Aid [998.454]

MANUSCRIPT COLLECTIONS

Internal Revenue Tax, U.S. Army Paymaster Ledger

Abstract: Ledger book by U.S. Internal Revenue and U.S. Army for officers or government employees. Covers MO, IL, IN, IA, WI, MI, KS, AR, USCT and US Vols.

Extent: 1 Volume

Physical Description: Bound volume

Location: Missouri State Archives; Stacks

ADMINISTRATIVE INFORMATION

Alternative Formats: None

Access Restrictions: None

Publication Restrictions: None

Preferred Citation: [Item description], [date]; *Internal Revenue Tax, U.S. Army Paymaster Ledger*, Record Group 998.454; Missouri State Archives, Jefferson City.

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BIOGRAPHICAL AND HISTORICAL INFORMATION

The IRS originated with the Commissioner of Internal Revenue, a federal office created in 1862 to assess the nation's first income tax, which was to raise funds for the American Civil War. The temporary measure provided over a fifth of the Union's war expenses and was allowed to expire a decade later. In 1913, the Sixteenth Amendment to the U.S. Constitution was ratified authorizing Congress to impose a tax on income, and the Bureau of Internal Revenue was established.

ADDITIONAL DESCRIPTIVE INFORMATION

Related Collections

RG058: Microfilm reels #F1666-F1687 Internal Revenue monthly, annual, and special assessment lists (1862-1866).

RG133 Adjutant General's Office

Additional External Resources

The National Archives holds the following collections:

[RG112 Records of the Office of the Surgeon General \(Army\), 1775-1994: Schedule of Payments Made by Army Paymasters to Contract Surgeons and Employees under Their Supervision, 1864-1870](#)

[RG217 Records of the Accounting Officers of the Department of the Treasury, 1775-1978](#)

SERIES

Internal Revenue Tax, U.S. Army Paymaster Ledger, 1863-1866

Scope and Content

This ledger book was maintained by U.S. Army Paymaster James M. Wilson. All forms are for St. Louis except one that is signed Memphis, TN. However, the entrants' names are officers (commissioned and uncommissioned) from units in Missouri, Kansas, Iowa, Illinois, Wisconsin, Arkansas, Indiana, Michigan, the USCT, and U.S. Vols.

The ledger is Form No. 10 Section 86: "Return by Paymasters and Disbursing Officers of the United States." Directions read:

"Certificate of money paid as salary to officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, with the amount of tax thereon withheld, conformably to the provisions of the 86th section of an act entitled 'An act to provide internal revenue to support the Government and to pay interest on the public debt,' approved July 1, 1862."

The name of person, office under the government, amount taxable, rate, and amount of tax are then recorded.

Container List

Location	Box	Folder	Contents	Date
	OB43	1	Internal Revenue Tax – J.M. Wilson, Paymaster U.S. Army	1863-1866