

United States Internal Revenue Special Tax Stamps

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1876



Title Statement

United States Internal Revenue Special Tax StampsUnited States Internal Revenue Special Tax Stamps, 1876
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Profile Description

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Descriptive Summary

Unit ID

Ms.2015.061

Unit Date

1876

Language

English .

Abstract

This collection includes a United States Internal Revenue Retail Liquor Dealer Stamp for Special Tax for the year 1876.

Creator

United States. Bureau of Internal Revenue

Extent

0.1 Cubic Feet 1 folder

Repository

Special Collections and University Archives, Virginia Tech

Administrative Information

Access Restrictions

Collection is open for research.

Use Restrictions

Permission to publish material from United States Internal Revenue Special Tax Stamps must be obtained from Special Collections, Virginia Tech.

Acquisition Information

The United States Internal Revenue Special Tax Stamps were purchased by Special Collections in October 2015.

Processing Information

The processing, arrangement, and description of the United States Internal Revenue Special Tax Stamps was completed in December 2015.

Preferred Citation

Researchers wishing to cite this collection should include the following information: United States Internal Revenue Special Tax Stamps, Ms2015-061, Special Collections, Virginia Tech, Blacksburg, Va.

Historical Note

The United States Internal Revenue Service (IRS) started in 1862 when President Abraham Lincoln created the position of Commissioner of Internal Revenue to help raise money to fund the American Civil War. Initially, the IRS collected income taxes, however, taxing income was unpopular and from 1868 to 1913 most taxes collected were "sin taxes" collected on vices such as alcohol and tobacco. To show that the appropriate tax had been paid, stamps were purchased and either affixed to the taxed goods or displayed in the taxed place of business. The stamps were pre-printed with a specific year. Any unused stamps were punch-cancelled by having triangular holes punched in them. These punch-cancelled stamps are referred to as "remainders" by collectors.

Scope and Content

This collection includes a United States Internal Revenue Retail Liquor Dealer Stamp for Special Tax for the year 1876. The stamp is a remainder and has been punch-cancelled since it was not used to document taxes paid during its imprint year.

Keywords

Cocktail History Collection
History of Food and Drink
Cocktails -- History

Description of Subordinate Components

Stamps,

Unit Date 1876

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