

**United States Department of the Treasury Records**  
**A Finding Aid to the Collection in the Library of Congress**



**Manuscript Division, Library of Congress**  
**Washington, D.C.**  
**2024**

Contact information: <https://hdl.loc.gov/loc.mss/mss.contact>

Catalog Record: <https://lcn.loc.gov/mm95083125>

Additional search options available at: <https://hdl.loc.gov/loc.mss/eadmss.ms014048>

Prepared by Manuscript Division staff

Finding aid encoded by Manuscript Division staff, 2014  
Revised 2023 October

## Collection Summary

**Title:** United States Department of the Treasury Records

**Inclusive Dates:** 1775-1890

**Bulk Dates:** 1790-1850

**ID No.:** MSS83125

**Creator:** United States. Department of the Treasury

**Extent:** 975 items

**Extent:** 10 containers plus 29 oversize

**Extent:** 12 linear feet

**Extent:** 9 microfilm reels

**Language:** Collection material in English

**Location:** Manuscript Division, Library of Congress, Washington, D.C.

**LC Catalog record:** <https://lccn.loc.gov/mm95083125>

**Summary:** Chiefly accounting records but also correspondence, letterbooks, circulars, daybooks, digest of laws, reports, indexes, newspapers, printed matter, and other records produced by various offices of the United States Department of the Treasury reflecting a portion of the activities of the department. Subjects include military pay and pensions from the American Revolution and War of 1812, the American Civil War, customs collection, property assessment in Washington, D.C. (1835), claims for losses to Native American property, claims resulting from hostilities with Spain in Florida, financial accounts of diplomatic agents to the Barbary States, a loan made by Congress in 1790, a direct tax levied on the states in 1798, the U.S. Commissioner of Insolvency, and the hire of the brigantine *Ranger* by the Continental Navy.

## Selected Search Terms

The following terms have been used to index the description of this collection in the LC Catalog. They are grouped by name of person or organization, by subject or location, and by occupation and listed alphabetically.

### People

Arthur, Chester Alan, 1829-1886--Correspondence.

Chase, Salmon P. (Salmon Portland), 1808-1873--Correspondence.

Dix, John A. (John Adams), 1798-1879--Correspondence.

Fessenden, William Pitt, 1806-1869--Correspondence.

Mason, John, 1766-1849--Correspondence.

McCulloch, Hugh, 1808-1895--Correspondence.

Pleasanton, Stephen, -1855--Correspondence.

Rush, Richard, 1780-1859--Correspondence.

### Organizations

Ranger (Brigantine)

United States. Army--Pay, allowances, etc.

United States. Board of Treasury. United States. Board of Treasury records.

United States. Comptroller of the Treasury. United States. Comptroller of the Treasury records.

United States. Continental Army--Pay, allowances, etc.

United States. Continental Navy--Pay, allowances, etc.

United States. Department of the Treasury.

United States. Department of the Treasury. First Auditor's Office. United States. Department of the Treasury. First Auditor's Office records.

United States. Department of the Treasury. Office of the Fifth Auditor. United States. Department of the Treasury. Office of the Fifth Auditor records.

United States. Department of the Treasury. Office of the Third Auditor. United States. Department of the Treasury. Office of the Third Auditor records.

United States. Division of Customs.

United States. Division of Customs. United States. Division of Customs records.

United States. Office of Commissary General of Prisoners. United States. Office of Commissary General of Prisoners records.

## Subjects

Customs administration--United States.  
Diplomatic and consular service, American--Africa, North.  
Finance, Public--United States.  
Greenbacks.  
Indians of North America--Claims.  
Military pensions--United States--Revolution, 1775-1783.  
Real property--Valuation--Washington (D.C.)  
Spanish Florida claims.  
Tariff--United States.  
Taxation--United States.  
Taxation--Washington (D.C.)

## Places

United States--Appropriations and expenditures.  
United States--History--Civil War, 1861-1865.  
United States--History--Revolution, 1775-1783--Claims.  
United States--History--Revolution, 1775-1783--Finance.  
United States--History--War of 1812--Finance.

## Acquisition Information

The records of the United States Department of the Treasury were acquired by the Library of Congress through gift, transfer, and purchase from 1905 to 2015, including transfers from the Treasury Department, 1910-1919.

## Processing History

The records of the Treasury Department were assembled by Manuscript Division staff from numerous accessions of Treasury Department records received by the Library of Congress from various sources since 1905. Many of the records were formerly identified and cataloged as separate collections but brought together to form a single collection. A finding aid was created in 1997 and revised in 2014 by Harry Heiss and Sherralyn McCoy. The Library of Congress purchased a one dollar "Greenback" bill was purchased and added to the collection. An addition was processed and the finding aid revised in 2023 by Chad Conrady. The finding aid was updated in 2023 by Maria Farmer as part of a division-wide remediation project by the Inclusive Description Working Group.

## Related Material

Related collections in the Manuscript Division include the papers of Peter Force (see <https://hdl.loc.gov/loc/mss/eadmss.ms015011>) and Charles Hamlin (see <https://hdl.loc.gov/loc/mss/eadmss.ms009205>) and the United States Finance Collections (see <https://hdl.loc.gov/loc/mss/eadmss.ms012006>).

## Copyright Status

The status of copyright in the unpublished writings of the United States Treasury Department is governed by the Copyright Law of the United States (Title 17, U.S.C.).

## Access and Restrictions

Restrictions apply governing the use, photoduplication, or publication of items in this collection. Consult reference staff in the Manuscript Division for information concerning these restrictions. In addition, many collections are stored off-site and advance notice is needed to retrieve these items for research use.

## Microfilm

A microfilm edition of part of these papers is available on nine reels. Consult a reference librarian in the Manuscript Division concerning availability for purchase or interlibrary loan.

## Preferred Citation

Researchers wishing to cite this collection should include the following information: Container or reel number, United States Department of the Treasury Records, Manuscript Division, Library of Congress, Washington, D.C.

## Scope and Content Note

The records of the United States Department of the Treasury span the years 1775-1890, with the bulk of the material concentrated between 1790 and 1850. The collection consists primarily of financial accounting records, but also includes circulars, correspondence, contracts, daybooks, digests of laws, indexes, letterbooks, newspapers, printed matter and reports. It is an assortment of largely unrelated records produced by various offices of the Treasury Department, and it represents only a partial reflection of the agency's activities.

The collection contains numerous handwritten and printed circulars issued by Treasury Department officials from 1789 to 1890. The circulars generally promulgate routine procedures for local and field offices, but they also interpret congressional and judicial opinions that pertained to Treasury Department operations.

Included in the collection are account books of pay and military pensions granted to soldiers, sailors, and officers of the Continental Army and Navy during the Revolutionary War, particularly those from Massachusetts. The records generally show names of soldiers and sailors, the nature of their military service, the statutory authority for a pension, a log of financial disbursements, and receipts of payment. Some of the military account books are indexed.

Other records related to the Revolutionary War include claims for lodging of soldiers and settlements of property losses sustained by citizens on account of military activity. Particularly noteworthy is a 1790 report by Joseph Norse, register of the Treasury Department, certifying payment to Joseph Webb and Ashbell Riley for the hire of the brigantine *Ranger* by the Continental Navy.

Records concerning the War of 1812 include account books of pay and allowances of soldiers and officers. Also, letterbooks, of the Office of commissary General of Prisoners contain printed notices and outgoing letters, chiefly from John Mason, Stephen Pleasonton, and Richard Rush, that relate to the delivery and exchange of prisoners.

There is a letterbook containing copies of letters and other documents from Treasury Department officials that give detailed instructions to customs collectors of the ports of New York, Boston, and other cities. The letterbook also contains transcriptions of numerous Civil War era letters from Salmon P. Chase, secretary of the treasury, including one conveying orders from President Abraham Lincoln forbidding the export of munitions and ordering the blockade of southern ports. There are also transcriptions of letters from other Treasury secretaries, such as Hugh McCulloch, John A. Dix, and William P. Fessenden, and addresses include Chester A. Arthur as collector of the port of New York.

Registers of District of Columbia property assessments for the tax year 1834 are also included in the collection. The registers are arranged by ward, therein by residency status, and then alphabetically by name of property owner. Each register entry shows the property owner's name, the location of the property, and the monetary value of the lot, improvements, and personal property.

There are records in the collection that pertain to claims made against the United States treasury for losses to Native American property and from hostilities with Spain in Florida. Other records include registers of warrants issued, digests of federal and state laws relating to the Treasury Department, correspondence with federal executive agencies, financial accounts of diplomatic agents to the Barbary Powers, a ledger of purchasers of a loan issued by Congress in 1790, a register of revenue from a direct tax levied on the states in 1798, and records of the Commissioner of Insolvency.

An addition consists of microfilm of U.S. Finance tabular abstracts of receipts and expenditures, and an example of an 1862 "Greenback" dollar bill.

## **Arrangement of the Collection**

This collection is organized alphabetically by office of origin, topic, or type of material.

# Container List

Available on microfilm. Shelf no. 19,585

Container	Contents
BOX 1	Abstract of certificates for loan of 4 Aug. 1790, undated <a href="#">See Oversize</a>
BOX 1	Account of treasury notes received and paid, 1813
BOX 1	Accounts of supervisors of direct tax assessed on the states by act of 14 July 1798, undated
BOX 1	Appropriations, 1789-1795 <a href="#">See also Oversize</a>
BOX 1	Circulars
BOX 1	Bound
BOX 1	1789-1796
BOX 1	1789-1814 <a href="#">See Oversize</a>
BOX 1	Unbound
BOX 1	1857-1859
	(10 folders)
BOX 2	1870-1890
	(14 folders)
BOX 2	Commissary general of prisoners, letterbooks, 1813-1818 <i>Available on Microfilm. Shelf nos. 17,040 and 17,040.1</i> <a href="#">See Oversize</a>
	(3 vols.)
BOX 2	Commissioner of insolvency, reports, 1831-1833 <a href="#">See Oversize</a>
BOX 2	Commissioner of loans in Virginia, abstract of stock, 1799-1803 <a href="#">See Oversize</a>
BOX 2	Correspondence
BOX 2	Executive agency
BOX 2	Index
BOX 2	1817-1837
BOX 3	1838-1849, undated
	(4 folders)
BOX 3	General
BOX 3	1789-1802
BOX 3	1792
BOX 3	1805
BOX 3	1812
BOX 3	Correspondence and contracts, 1844, 1850-1853, 1865-1869
BOX 3	Digest of federal and state laws relating to the Treasury Department, 1789-1890 <a href="#">See Oversize</a>
BOX 3	District of Columbia tax books, 1835 <a href="#">See Oversize</a>
	(2 vols.)
BOX 3	First auditor's office, accounts of consuls and agents to the Barbary Powers, 1795-1817 <a href="#">See Oversize</a>
BOX 3	Florida eastern division
BOX 3	Index and summary of claims, circa 1812-1850
BOX 3	Miscellany, undated
BOX 3	Printed matter
BOX 3	Newspapers, 1857-1858 <a href="#">See Oversize</a>

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BOX 3	“Protocol of Conference and Declarations by United States Minister to Spain and Spanish Minister of State Concerning Judicial Procedure,” 1877
BOX 3	“Revue pour 1857,” 1857
BOX 3	Reports on claims for losses
BOX 3	circa 1823-1826 (2 vols.)
BOX 4	1826
BOX 4	Letterbook, 1789-1874
BOX 5	Native American property claims, undated
BOX 5	Register of indemnification bonds, 1794-1817
BOX 5	Report on the brigantine <i>Ranger</i> ; 1790
BOX 5	Revolutionary War
BOX 5	Claims and settlements
BOX 5	1786-1796
BOX 6	1829
BOX 6	Massachusetts pensioners record books, 1819-1820 <i>See Oversize</i> (2 vols.)
BOX 7	Pension receipts, 1794-1795
BOX 7	Scrolled handwritten account of Treasury Department disbursements through various banks to assorted U.S. consulates for relief of American seamen in foreign countries for the period circa 1800-circa 1857 <i>See Oversize</i>
BOX 7	Tariffs notebook, circa 1816
BOX 8 REEL 1*	Third auditor’s office * <i>Microfilm shelf no. 19,585 See Oversize</i>
BOX 8 REEL 1*	Account ledgers, 1775-1784
BOX 8 REEL 1*	Ledger A, pp. 1-443
BOX 8 REEL 2	Ledger B, pp. 444-906
BOX 8 REEL 2	Ledger C, pp. 907-1274
BOX 8 REEL 3	Ledger D, pp. 1275-1824
BOX 8 REEL 3	Ledger E, pp. 1825-2308
BOX 8 REEL 4	Index to ledgers
BOX 8 REEL 4	“Accounts-Current for Pay, Commutation, and Gratuity of the Officers and Soldiers of the Virginia Line and of that part of Lieut. Col. Lee’s Legion of the Quota of New York, New Jersey, Pennsylvania, Delaware, and Maryland,” 1781-1786
BOX 8 REEL 4	Index to “Accounts-Current for Pay . . . .,” undated
BOX 8 REEL 5	Account journals of various army officers of New York, 1776-1812
BOX 8 REEL 5	Vol. A, pp. 3984-5010
BOX 8 REEL 5	Vol. B, pp. 5010-6247
BOX 8 REEL 5	Daybook of accounts, 1817-1822
BOX 8 REEL 6	List of Revolutionary War pension claimants, 1828-1832
BOX 8 REEL 6	Military account book, 1792-1857
BOX 8 not filmed	Statements of unsettled accounts of military officers, 1823-1824 (6 folders)
BOX 8	War Department, abstract of expenditures, 1812-1817 <i>See Oversize</i>
BOX 8	Warrant No. 1
BOX 8	Facsimile, undated
BOX 8	Pamphlet, “The Story of United States Treasury Warrant No. 1,” undated
BOX 8	Warrants register, 1822-1826, 1836

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BOX 9	Warrants register of domesticating Louisiana six percent stock, 1805-1832 Additions U.S. Finance, tabular extracts of receipts and expenditures of the United States Treasury, 1784-1790 <i>Available only on microfilm. Shelf no. 24,495</i>
BOX 10	Legal tender, one-dollar bill "Greenback," 1862 This item is restricted. Please consult reference staff.
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BOX OV 1	Abstract of certificates for loan of 4 Aug. 1790, undated (Container 1)
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BOX OV 4	Commissary general of prisoners, letterbooks, 1813-1818 <i>Available on microfilm. Shelf nos. 17,040 and 17,040.1</i> (Container 2) Vol. 1
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BOX OV 7	Commissioner of insolvency, reports, 1831-1833 (Container 2)
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