

# cobblestone®

## IT'S TAX HISTORY TIME

In this issue, students learn about the history of taxation in the United States.

## CONVERSATION QUESTION

What impact have economic policies had on the American government and its citizens?

## TEACHING OBJECTIVES

- Students will learn about American economic history.
- Students will explain the way the government pays for the goods and services it provides.
- Students will classify a series of historical events and developments as examples of change and/or continuity.
- Students will explain probable causes and effects of events and developments.
- Students will conduct research.
- Students will use details from a text to write historical fiction.
- Students will create a timeline.



In addition to supplemental materials focused on core Social Studies skills, this flexible teaching tool offers vocabulary-building activities, questions for discussion, and cross-curricular activities.

## SELECTIONS

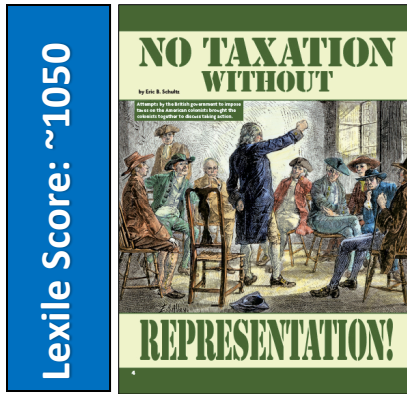
- **No Taxation Without Representation!**  
Expository Nonfiction, ~1050L
- **A Tale of Two Rebellions**  
Expository Nonfiction, ~1050L
- **It's an Emergency! The First Income Tax**  
Expository Nonfiction, ~1050L

# Cobblestone® Teacher Guide: April 2020

## No Taxation Without Representation!

pp. 4–8, Expository Nonfiction

Explore the key economic issue that led to the American Revolution.



## RESOURCES

- Representation

## OBJECTIVES

- Students will read and analyze a nonfiction article.
- Students will learn about American economic history.
- Students will explain the way the government pays for the goods and services it provides.
- Students will conduct research.

## KEY VOCABULARY

- **revenue** (p. 5) a state's annual income, from which public expenses are met
- **direct tax** (p. 5) a tax on the income or profits of the person who pays it, rather than on goods or service
- **tyranny** (p. 6) cruel and oppressive government rule

## ENGAGE

**Conversation Question:** What impact have economic policies had on the American government and its citizens?

Ask students if they've ever been in a situation where their parents/guardians made a rule that seemed unfair. What did they think of that rule? Why? Then explain that the American colonists living under British rule felt similarly about the taxes that the British government passed because the colonists didn't have a voice in that government.

## INTRODUCE VOCABULARY

Review the vocabulary words and definitions. Then display the sentences below and have students use the vocabulary words to complete them. Finally, remind students to look for the vocabulary words as they read the story.

1. The colonists believed the \_\_\_\_\_ initiated by the British government was an example of \_\_\_\_\_.
2. To generate \_\_\_\_\_, the British government placed a \_\_\_\_\_ on the colonists.

## READ & DISCUSS

Have students read the article with a partner. Then use these prompts for discussion:

1. Why did Britain feel the colonists should pay taxes?
2. How were the colonists impacted by the different taxes imposed by the British between 1764 and 1765?
3. Around what core principle did the colonists unite in opposition to British attempts to impose new taxes on them?

## CONCEPT/SKILL FOCUS: Explain Government

**INSTRUCT:** Explain that the article mentions specific ways the British government tried to generate revenue. Continue by explaining that these methods of raising revenue had the aim of enabling the British government to continue paying for the services it provided colonists.

**ASSESS:** Have students identify four examples of economic actions taken by the British government to generate revenue from the American colonists during the 1760s and 1770s. Tell them to record answers in the *Representation* organizer. Finally, invite students to explain the central issue for colonists in their resistance to these efforts.

## EXTEND

**Social Studies** Have small groups of students use both print and digital sources to research how current tax policy is formed in the American government. Tell groups to use the five Ws + *how* to identify and record information on key government agencies and individuals involved in the creation of tax policy. Have students present information to the class.

Name \_\_\_\_\_

### Representation

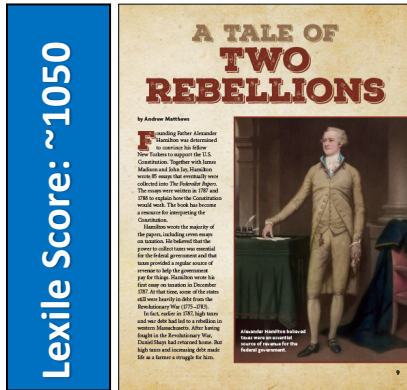
Taxes are one of the most important ways that governments raise money that can be used to pay for the goods and services it provides to the public. Use the chart below to record and analyze four taxes imposed by the British on the American colonists.

Tax	<b>Details about how the tax impacted both the British government and the American colonists</b> <ul style="list-style-type: none"><li>• What goods/services were taxed?</li><li>• What did the British hope to achieve with the tax?</li><li>• How were colonists affected by the tax and how did they respond?</li></ul>

## A Tale of Two Rebellions

pp. 9–11, Expository Nonfiction

Discover why the absence of power to tax became problematic for the new American government following the Revolutionary War, and what Americans did to solve those problems.



### OBJECTIVES

- Students will read and analyze a nonfiction article.
- Students will learn about American economic history.
- Students will classify a series of historical events and developments as examples of change and/or continuity.
- Students will use details from a text to write historical fiction.

### KEY VOCABULARY

- **U.S. Constitution (p. 9)** a document outlining the structure and powers of a new federal government that was ratified in 1788
- **debts (p. 10)** things, typically money, that are owed or due
- **militia (p. 11)** a military force that is raised from the population to supplement a regular army

### ENGAGE

**Conversation Question:** What impact have economic policies had on the American government and its citizens?

Tell students that the American Revolution occurred in part due to the economic policies Britain had pursued regarding taxation. Explain that most colonists living under British rule resented being taxed without representation. Next, tell students that when the war was over, the new government didn't have the power to tax. Ask students to hypothesize why this might have created problems for the new government.

### INTRODUCE VOCABULARY

Review the vocabulary words and definitions. Then have students work in small groups to write a single sentence that uses all three vocabulary words correctly. Invite students to share their sentences. Then remind them to look for these words as they read the article.

### READ & DISCUSS

Have students read the article with a partner. Then use these prompts for discussion:

1. What economic problems plagued the nation under the Articles of Confederation (the government before the Constitution)?
2. Why did Hamilton feel that the ability to tax was necessary for a central government?
3. For what reasons did some people refuse to go along with the excise tax Hamilton placed on whiskey?

### CONCEPT/SKILL FOCUS: Classify Events

**INSTRUCT:** Explain that many of the events and developments involving the American experience with taxation are examples of historical change. Continue by pointing out that some other events and developments involving taxation in America are examples of historical continuity, or times when something remains constant.

**ASSESS:** Have students work in pairs to reread the article and find one example of historical continuity and one example of historical change related to taxation. Check students' work to ensure they understand both concepts.

### EXTEND

**English Language Arts** Ask students to write a realistic short story based on the experience of a person who was both a farmer and Revolutionary war veteran. Tell students to use details in the article to help them make their stories accurate and believable.

## It's an Emergency! The First Income Tax

pp. 12–13, Expository Nonfiction

Learn about the issues that led to the imposition of the first temporary income tax in America and how that laid the seeds for future efforts to collect income taxes.



### OBJECTIVES

- Students will read and analyze a nonfiction article.
- Students will learn about American economic history.
- Students will explain probable causes and effects of events and developments.
- Students will create a timeline.

### KEY VOCABULARY

- **income tax (p. 12)** a fee, typically a percentage, imposed on an individual's earnings
- **repeal (p. 13)** to officially make a law no longer valid
- **unconstitutional (p. 13)** not in accordance with a political constitution, especially the U.S. Constitution, or with procedural rules

### ENGAGE

**Conversation Question:** What impact have economic policies had on the American government and its citizens?

Ask students to share what they know about the U.S. Constitution. Discuss what it means to call something unconstitutional. Then explain that American citizens didn't have an income tax until the Civil War forced the central government to impose one. Ask students to hypothesize why an income tax initiated during the Civil War was only temporary and why later efforts to reimpose one were ruled unconstitutional.

### INTRODUCE VOCABULARY

Review the vocabulary words and definitions with students. Then ask students to make predictions about the topic of the text using the vocabulary words. If necessary, help students guess the topic by revealing the title of the article. Remind students to check their predictions and look for the vocabulary words as they read.

### READ & DISCUSS

Have students read the article with a partner. Then use these prompts for discussion:

1. What did the Confederacy and Union do to raise money to pay for the Civil War?
2. How did the nation's first income tax work?
3. Why was the 1894 income tax law ruled unconstitutional by the Supreme Court?

### CONCEPT/SKILL FOCUS: Classify Events

**INSTRUCT:** Explain to students that events and developments in history typically have more than one cause and more than one effect. Point out the income tax imposed throughout the Union during the Civil War as an example of a development that had multiple causes (the need to pay for war supplies and troops, the lack of other sufficient sources of revenue for the national government) and effects (portions of people's incomes were taken by the government, the war was able to continue, etc.).

**ASSESS:** Have students work in pairs to identify at least two causes and two effects of the 1894 income tax bill. Then have students check their understanding by sharing their ideas with another group.

### EXTEND

**Social Studies** Remind students that the article provides several important dates related to the development of an income tax in America. Have students make an annotated timeline with at least five key entries relating to this topic.