



Lesson 5.2 “Revolutionary Taxes”

Unit 5: New Hampshire and the American Revolution

Lesson Objectives

- Students will discuss connections between a simulation about taxes in the classroom and colonists in New Hampshire on the eve of the American Revolution.
- Students will write a dialogue explaining to the king why taxation without representation made the colonists so angry.

Lesson Competencies

- I can interpret and use information delivered orally or visually and respond by asking relevant questions, summarizing key points, or elaborating on ideas. (ELA 7)
- I can develop characters, using dialogue and descriptions that engage my readers (e.g., help readers to picture what is happening). (ELA 4)
- I can state an opinion that answers a question about a topic or text. (ELA 6)

Essential Questions

How has New Hampshire come to be the way it is?
How have New Hampshire’s people shaped its government?

Focus Questions

Why did people in New Hampshire want to become independent from Great Britain?

Estimated Time

One 40-minute class session, plus time spread out through one day

Materials & Equipment

At least 10 pennies per student
“Classroom Levies” worksheet (use as is or adapt for your classroom)
Video “[Mason Explains: Causes of the American Revolution](#)” for projection (access on the Unit 5 [Find It!](#) page)
“How Much Were Taxes?” infographic for projection
Class set of “We Are Angry Because...” worksheet



Educator Introduction & Rationale

“Taxation without representation” is one of the rallying cries of the revolution. Students need to understand this not only because of the historical context of the causes of the American Revolution, but also because it will help them understand the basis for the representative government the colonists formed after independence. Taxes, however, are a complicated subject for upper elementary students and so best explored through a simulation where they can feel the unfairness of the taxes and connect emotionally to the colonists.

This is the second lesson in Unit 5: New Hampshire and the American Revolution and can stand independently from other lessons. It takes a closer look at one of the main causes of the American Revolution: taxation without representation. Students participate in a simulation about “Classroom Levies” before connecting the activity to the American Revolution through discussion, an explainer video, and an infographic, which provide background as well as a detailed explanation of how much specific items were taxed. Students show their understanding of taxes as a cause for the revolution by writing a dialogue between a colonist and the king of Great Britain where they try to explain the colonists’ anger about taxes to the king. Please note, lesson vocabulary and definitions are at the end of this document. You may wish to preview these with your students.

Teaching Tips: Simulations are fun, but take care not to take it too far if students are getting truly upset or angry. Work with them on managing emotions about being in an unfair situation and not having control over it.

Reinforcement activities are provided for students to learn about reading receipts. Extension activities are provided for students who are ready to work more complicated math problems about taxes and with historical conversation rates. Please adapt all the material in this lesson, as necessary, to meet the needs of the students in your classroom.

Learning Activity

Actuation

Revolutionary taxes. In this simulation, students are taxed throughout the day for using classroom supplies, building their sense of unfairness as the day progresses and the educator imposes more taxes.

Instructions:

- Each student needs 10 pennies. The starting number of pennies is random, as long as all students have the same.
- Place students in teams of 2–5 people.
- Instruct students that you will be conducting an economics lesson throughout the day, focusing on whether people can save money. The goal is to have as many pennies as possible at the end of the day. This money will then be used for the good of the class as determined by the teacher.
- Set a prize as appropriate for your class.
- Review procedures for your class: during the day, actions and supplies will incur a “levy.” Ideally, this word will be new to students and they won’t recognize it as a synonym for tax. Explain it as a cost for using supplies or for getting to do something.
- Post the “Classroom Levies” information sheet. Use the worksheet provided or adjust to your class for the best activity fit.
- Collect pennies as students incur levies.

As the day progresses, impose levies on additional items and activities in the class. Feel free to increase the levies that already exist. The goal is to provoke feelings of unfairness from the students. Consider imposing levies on items and activities students need to have in the classroom, like worksheets or leaving for lunch. Remind students that the money will be used for the good of the class as determined by you.

Throughout the day, give teams time to strategize how to save and assess how they are doing. When they get increasingly frustrated with the levies, suggest they try to figure out how to improve their situation. Guide the class towards sending you representatives to talk you into lowering some of the levies or letting them have some decision-making power about the levies. Take care to reject all their suggestions! If they wish to help you decide how to use the money, reject that idea too!

Direct Instruction & Discussion

Making the connection. Towards the end of the simulation, bring the class together to show the video, “[Mason Explains: Causes of the American Revolution](#).” Find the video on the [Unit 5 Find It!](#) page on the “Moose” website. (Note: This video is suggested as part of lesson 5.1: “Causes of the American Revolution” as well.) After watching, discuss with students why the colonists were so angry with the king. What part did unfair taxes play in causing the colonists to want to revolt?

As students connect the simulation with the feelings of the colonists, use these questions to guide discussion:

- What felt most unfair to you today?
- How did the class react? How is this similar and different to how the colonists reacted?
- How did your behavior change throughout the day as levies rose and changed?
- Did it matter to you that the money was to be used for the good of the class?
- How does the simulation show the idea of “taxation without representation”? Why did this anger the colonists so much?

Student Reading

New Hampshire reacts to British taxes. Before moving into Guided Practice and Discussion, direct students to read Unit 5: Learn It! “[New Hampshire Moves Toward Independence](#),” pages 1 to 4.

Guided Practice & Discussion

How much were taxes? Distribute or project the infographic “How Much Were Taxes?” and read it with students. There are questions at the bottom of the infographic for discussion, and this additional historical context will make the questions and numbers more meaningful:

- These items are in dollars for easier understanding, although at the time, the English pound sterling was used by colonists.
- Coffee and sugar are everyday items today, but in 1770, they were luxury items. They traveled halfway around the world to get to the 13 colonies on a trip that took many months. Their cost reflects this.
- Tea had a low tax because the king wanted to discourage smuggling of tea, but a high cost because it took many months and much effort to make the tea and bring it to the colonies.
- Indigo dye was special, and therefore expensive, because it was a color not available in nature. The dye had to be imported from the West Indies in 1770.
- The tax on playing cards was MORE than the cost of the cards. The Stamp Act set the price of the stamps needed to sell various products, and the lowest cost stamp was still higher than some items sold with it.
- Review with students that taxes are monies taken by the government used for the good of the community. The colonists were angry not only because they could not help decide tax amounts but also because they had no say in the spending of the money.

Reflection & Formative Assessment

Taxes to revolution. When students are ready for the formative assessment, distribute the “We Are Angry Because...” worksheet. Students write a dialogue where they act as colonists and explain to a king who’s not listening why they are so upset about taxes. Students can work individually or in pairs and can complete it in the classroom or at home. If time permits, consider inviting some to perform their dialogue for the class.



Reinforcement

1. **Taxes today.** Collect receipts from a restaurant for students. Show them how tax is collected through applying a percentage to the entire cost and added on. Work with them on reading receipts.

Extension

1. **Sales tax today.** Collect information about sales tax in the New England states. How much would various items cost in the different states? Why do they think different states have different laws about taxes?
2. **Historical currency conversion.** Talk with students about how inflation decreases the value of money so that items cost more with time. Tell them that these items in 1770 would cost much more today because \$1 in 1770 is worth about \$21 in 2020, so if coffee was at the same prices, it would cost \$147 before taxes today! Have them convert the rest of the prices, and, if they want a challenge, to include tax in the modern-day price.



Supporting Materials

New
Hampshire
Historical
Society
Resources

["Mason Explains: Causes of the American Revolution"](#) video
"How Much Were Taxes" infographic



Standards

“Moose on the Loose” Content:

- ✓ Students will understand that growing conflicts between England and the 13 colonies over issues of political and economic rights led to the American Revolution. They will understand that people in New Hampshire played a part in both sides of the revolution. (3-5.T3.1)

“Moose on the Loose” Skills:

- ✓ Communicating and Critiquing Conclusions (3-5.S2.1)
- ✓ Effective Historical Thinking (3-5.S3.1)
- ✓ Understanding Economics and Economic Systems (3-5.S5.1, 3-5.S5.2)

New Hampshire Social Studies Frameworks:

- ✓ Economics: Economics and the Individual (SS:EC:4:1.3)
- ✓ Economics: Basic Economic Concepts (SS:EC:4:2.3)
- ✓ Economics: International Economics and Trade (SS:EC:4:5.1, SS:EC:4:5.2, SS:EC:4:5.3)
- ✓ Geography: Environment and Society (SS:GE:4:5.2, SS:GE:4:5.4, SS:GE:4:5.5)
- ✓ US / NH History: Political Foundations and Development (SS:HI:4:1.2)

NCSS Themes:

- ✓ Theme 6: Power, Authority, and Governance
- ✓ Theme 7: Production, Distribution, and Governance
- ✓ Theme 10: Civic Ideals and Practices

C3 Frameworks:

- ✓ Processes, Rules, and Laws (D2.Civ.12.3-5, D2.Civ.14.3-5)
- ✓ Economic Decision Making (D2.Eco.2.3-5)
- ✓ Global Interconnections: Changing Spatial Patterns (D2.Geo.11.3-5)
- ✓ Developing Claims and Using Evidence (D3.4.3-5)
- ✓ Communicating Conclusions (D4.2.3-5)

Common Core ELA Grade 4:

- ✓ Text Types and Purposes in Writing (W.4.3b, W.4.3e)
- ✓ Production and Distribution of Writing (W.4.4)
- ✓ Comprehension and Collaboration in Speaking and Listening (SL.4.1, SL.4.1c)
- ✓ Presentation of Knowledge and Ideas (SL.4.4, SL.4.6)
- ✓ Vocabulary Acquisition and Use (L.4.6)

Common Core ELA Grade 5:

- ✓ Text Types and Purposes in Writing (W.5.3b, W.5.3e)
- ✓ Production and Distribution of Writing (W.5.4)
- ✓ Comprehension and Collaboration in Speaking and Listening (SL.5.1, SL.5.1c)
- ✓ Presentation of Knowledge and Ideas (SL.5.4, SL.5.6)
- ✓ Vocabulary Acquisition and Use (L.5.6)

Lesson Vocabulary

Britain	(noun) The country, also known as England or Great Britain, that governed the original 13 colonies
colonist	(noun) A person living in an area governed by another, often distant, country
colony	(noun) An area governed by another, often distant, country
patriot	(noun) A person who believed the colonies should become a country separate from Britain
petition	(noun) A formal written request made to an official person or group
protest	(noun) A statement or action that expresses disapproval of something
revolution	(noun) Actions taken with the goal of making major changes in a government
tax	(noun) An amount of money, added to the regular cost of an item, that goes to the government

