



US REVENUE STAMPS – FIRST ISSUE “USING COMMERCE TO FUND THE CIVIL WAR”



Synopsis

Overview:

Revenue stamps have always held a place near the top of my collecting interests simply for the beauty of the first, second and third issues. I was very fortunate to bid and win on a series of first issues on paper. I spent some time looking through them and the circumstances around the actual documents and it elevated my interest to research the first issues more thoroughly. This exhibit is an attempt to let others share in an unusual undertaking as far as exhibiting is concerned. I have since made several other purchases (outright and auctions) and realized the premium these documents command.

Treatment:

The scope of this exhibit focuses on the U.S. First Issue revenue stamps on documents meant to generate revenue to fund and pay for the Civil War. Included are background and analysis and as many documents as possible. Nothing of my collection was excluded. The only limitation was availability of certain stamps in the marketplace.

Philatelic Importance:

Like old covers of historical importance, revenue stamps on paper depict an event in history, whether it is for the purchase of a keg of nails, developing land that ultimately became a famous landmark or executed a U.S. president's will. Each is unique, even if the stamp is quite common for the transaction deals with real events and real people. Most revenue stamp exhibits I have seen focus on the stamps and may have a few examples on documents. This exhibit focuses on the stamps AND the documents equally.

Philatelic and general knowledge, personal study and research:

I had to build my knowledge from the ground up because it is my first attempt at serious research. I had to acquire books on the topic along with internet research into the Civil War. The following are the basis of research for this exhibit:

- 1) <http://www.sonofthesouth.net/leefoundation/civil-war-1862.htm>
- 2) <http://www.robinsonlibrary.com/social/publicfinance/revenue/incometax/1862.htm>
- 3) “The Boston Revenue Book”, c: 1899 by the Boston Philatelic Society. Quaterman Publications Inc.
- 4) Scott catalog numbering system used throughout this exhibit
- 5) “An Introduction to Revenue Stamps”, c: 1994 by Castenholz and sons, Castenholz and Sons Publishers



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In addition, each document was read thoroughly to divine the use and persons involved.

Rarity:

The stamps on display that are not tied to a document have increasing rarity as portrayed on the printing table at the end of the exhibit. It varies by what the Bureau of Internal Revenue believed they could collect based on the commerce in place during the Civil War and what portion of the Civil War this effort would need to pay for. There were other means to collect revenue outside of revenue stamps such as income tax. Yes – this is the forefather of the I.R.S. In the final analysis, each document is unique even though the stamp and usage may be very common. The stamps that are included are all used with the vast majority being the more common full perforated variety vs. the partial and imperforate varieties.

Condition:

For documents that have survived almost 150 years, they are in very good shape. In some instances, the creases where the document was folded have begun to split, however, it does not take away from the attractiveness of the documents.

General Layout and attractiveness:

This has been the most difficult part of setting up this exhibit. As it is my first exhibit and an uncommon subject, I changed directions many times to finally settle on this format. I have included all my stamps, including color varieties to show the wide variety of stamps and revenue types. It begins with an overview of why these stamps came into being along with the printers and how they were intended to be used and how they ultimately were used, setting the stage for more generic second and third issues. It is organized by value, lowest to highest, followed by the actual documents in the range of values. If a document has more than one stamp, I organized the document at the highest value. Each document has an explanation of the transaction and the persons involved. There are many gaps due to the scarcity of these documents. I will expand the exhibit over time by including new value documents or new use for the stamps. It ends with a table of every value, use of the value and amount of money the value was intended to collect to pay for the Civil War.