

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

## Synopsis

### **Overview:**

Revenue stamps have always held a place near the top of many collector's interests simply for the beauty of the first, second and third issues. This exhibit is an attempt to let others share in an unusual undertaking as far as exhibiting is concerned. This exhibit is focused on the First Issue revenue stamps on historical documents (Schedule A) and the stories they tell. Thus, there may be stamps duplicated on different documents but each document will be different, thus the story. Proprietary stamps (Schedule B) and associated items are excluded.

### **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. Again, there may be duplicates such as deeds or bank checks but the documents are different in every respect. The only limitation was availability of certain stamps in the marketplace on a Civil War era document. Imperforate and part-perforate are at a minimum at this time but will be added as this exhibit matures. They had a very small run comparatively speaking to the perforate varieties thus their availability is quite limited.

### **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.

### **Philatelic and general knowledge, personal study and research:**

The research required for this exhibit included the following books or internet sites. Details for denominations, usage and printing information are interspersed throughout the 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) "An Introduction to Revenue Stamps", c: 1994 by Castenholz and sons, Castenholz and Sons Publishers
- 5) "United States Civil War Revenue Stamp Taxes", 4/2000 by Michael Mahler

In addition, each document was read thoroughly to divine the use, adherence to the tax law and persons involved. Some are simple checks while others are very extensive legal documents which sometimes led to general research concerning the town or people.

**Rarity:**

The stamps on display that are not tied to a document have increasing rarity as portrayed on the printing information used throughout 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 in some cases. Some documents have multiple high values tied to the document in combinations that would be extremely rare. 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 remarkably 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 and stamps.

**General Layout and attractiveness:**

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 usage along with detailed information as to what are the intended usages for that denomination, the printing quantity and how the stamps were to be used based on the transaction amount.

The documents are also organized by usage, grouped with the stamps noted above with as much of the document viewable as possible. If a document has more than one stamp, the highest denomination is shown. Each document has an explanation of the transaction and the persons involved in the transaction along with printing information and usage requirements and any penalties for incorrect or non-usage.