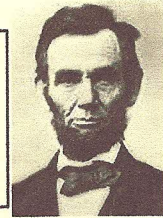




US REVENUE STAMPS – FIRST ISSUE “USING THE DOCUMENTS OF COMMERCE TO FUND THE CIVIL WAR”



1. Introduction

1. a. Description and Organization – Why Revenue Stamps

This postal history exhibit covers the usage of U.S. First Issue revenue stamps on documents during the Civil War and post-Civil War periods. When the Civil War broke out in 1861, Congress passed sweeping new tax measures, including the Revenue Act of July 1, 1862, creating a wide variety of new taxes. As part of this revenue collection effort, the first federal adhesive revenue stamps were issued in 1862 by Butler & Carpenter of Philadelphia.

The organization of this exhibit is alphabetical by usage. The documents and stamps are shown together throughout the exhibit. Note – This is a representative sample of denominations and usages – no exhibit can contain all of them. If no document exists for a particular usage, the stamps will be shown without a document.

1. b. Examples of Major Perforation Varieties:

The stamps were issued initially as Imperforate, followed by Part Perforate and finally, Perforate.

Imperforate



Part Perforate



Perforated



This exhibit shows the stamps created out of this taxing effort and shows vignettes of business transactions (each reviewed and summarized) targeted to be taxed to help fund the war effort. Individual stamps and stamps used on period documents show the variety and extent of this effort. All usages were verified to ensure the correct amount of revenue was collected. Those with incorrect amounts will be so noted.

Taxpayers were initially required to match purposes and amounts to specific stamps. This rule was relaxed near the end of 1862 due to many complaints as to the difficulty of acquiring specific stamps.