



**US REVENUE STAMPS – FIRST ISSUE**  
**“USING THE DOCUMENTS OF COMMERCE**  
**TO FUND THE CIVIL WAR”**  
 1862 - 1871



**1. Introduction**

**1. a. Description and Organization – Why Revenue Stamps**

This Revenue Fiscal History exhibit is focused on the First Issue revenue stamps and the documents taxable under Schedule A of the Tax Act of 1862 and its subsequent amendments. Proprietary articles subject to taxes specified on Schedule B are excluded from this exhibit. 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 printed in 1862 by Butler & Carpenter of Philadelphia, then, issued by the U.S. Government on 10/1/1862. 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.

The organization of this exhibit is alphabetical by usage. The documents and stamps are shown together throughout the exhibit to show the extent and variety of the taxing. 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 stamp(s) will be shown without a document.

An example of a Bank Check stamp affixed to a check for \$212.16 from a bank that exists today.  
**Check Number 1 from Luther Boardman and Son, signed by Mr. Boardman**  
**Drawn on the Bank of New England on March 3<sup>rd</sup>, 1864**



Taxpayers were initially required to match both stamp purpose and document purpose (ie Bank Check on a check). This rule was relaxed on 12/1/1862 due to many complaints as to the difficulty of acquiring specific stamps.

**NOTE – Items or comments with a double border indicate items not usually seen or represent an important historical event or place.**