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 B of the Tax Act of 1862 and its subsequent amendments. Proprietary articles subject to taxes specified on Schedule C 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 are 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 3rd, 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.**
2. Perforation and Paper Varieties

2. a. Examples of Major Perforation Varieties:
The requirement for these stamps was perforated. Several factors, including lax oversight, pressure from the government to release the stamps and issues with the perforators saw the release of many part-perforated and imperforate stamps. No official count of each type exists, but the vast majority of stamps are perforated.

Imperforate

Part Perforate

Perforated

2. b. Examples of Papers:
Papers were primarily wove but a major variety was silk paper as an attempt to discourage counterfeitors. The silk paper used had very few silk fibers compared to Second Issue revenue stamps. Both wove and silk papers are noted below:

Wove Paper

Silk Paper

Butler & Carpenter Co. was required to deliver the stamps by October 1, 1862 (the first day of the federal fiscal year, when the new tax began). Almost 1.5 billion "First Issue" revenue stamps would be delivered over the next decade. Here is an unusual border stamp, with the company name, not typically encountered. This only can occur if the perforations are offset enough to capture the selvedge as part of the stamp.

Butler & Carpenter Border
3. Agreement:

3. a. Stamps, Printing Data and Usage

![Stamp Image]

First Printed – 10/7/1862  
Plate Nbr. 5C & 5H  
170 stamps per sheet

LET THE TAXING BEGIN!!!

The funding of the war starts small – 5 cents for an agreement. At the end, we will tally up the amount of revenue these stamps produced.

**Agreement:** This is simply an agreement or contract between two or more parties that do not conform to other agreements such as Contract. The levy on 10/1/1862 is $.05 for each sheet of paper. On 8/1/1864, if more than one agreement is on a single sheet, each is taxed separately. The penalty for failure to include the stamp as required invokes a $50 penalty AND the ability to sue to recover the amount of the agreement.

3. b. Documents and Descriptions

This is a simple agreement to pay a debt in full. The amount of revenue collected is correct for this transaction.

 рукописная запись:

The within bill of twenty-five dollars and fifty-five cents is correct  
*and* I bind myself to pay it in full  
Witness my hand and seal this 12th day of May 1868.  
*J. W. Martin*  
*Seals*
3. Agreement:

This agreement has an Exact Match $.05 Agreement stamp for a one page document covering the purchase of a seeder for $40. Exact Match documents are less common than documents with the correct levy amount but not matching the type of document. The key Exact Match Usage stamps, or EMU’s, will be noted on the more unusual items.
This document describes an agreement that a person is over-age and thus, can be exempted from fighting in the United States army. The revenue received is the correct amount for one page.

Personally appeared before me, Joseph Dippert, of Minis Township, Clarissa County and State of Pennsylvania, who being duly sworn, according to law, doth depose and say, that he has this day been exempted from performing military duty in the service of the United States, by reason of being over age.

Sworn and subscribed before me this 27th day of January A.D. 1819

Joseph Dippert

This agreement is a simple promise to pay this debt one month after date noted. The revenue received is the correct amount for one page.

Office of Jaycox & Green.
Syracuse N.Y.
May 19, 185...

One month after date pay to ourselves or order

Sixty Seven 76.00 DOLLARS

Value received and charged to account of Yours very truly

S. H. Houlevnd Enq.

James Smiley
3. Agreement:

This agreement, utilizing a $.05 Express stamp, pays the required revenue for this usage. It covers the payment of $1,800 for some buildings and land in a specified period of time.

---

[Handwritten text]

[Signature]

D. C. Barrett
4. Bank Check:

4. a. Stamps, Printing Data and Usage

First Printed – 9/17/1862 **
Plate Nbr. 2B
195 & 210 stamps per sheet

Bank Check: Bank Check stamps are affixed to bank checks, drafts and money orders at the rate of $.02 for an amount over $20. On 8/1/1864, all checks were required to have a $.02 stamp. Penalty is $100 for evading tax on these documents.

4. b. Documents and Descriptions

This Bank of New York check, with a $.02 (U.S.I.R.), is dated December 7th, 1868 for $1,000 which was deposited in Fulton Bank (on reverse) to the account of Edward Strong.

** - The Bank Check stamps were produced in 2 colors – Blue (Scott R5) and Orange (Scott R6)
4. Bank Check:

This check, drawn on the Bank of California, has an $85 face value payable to Mr. R. Flanagan. It has a $.02 Bank Check stamp beneath a $.02 State of Nevada revenue stamp. This check is dated August 23rd, 1866.

This is a rare combination of a U.S. and a state revenue stamp used on the same document. Nevada used these stamps from 1865 until they were abolished in 1873.

A $.02 Orange Bank Check stamp is tied to this check drawn from the County National Bank in Clearfield PA. This is payable to Self.
4. Bank Check:

This is an unusual combination for a bank check. It has 5 bearer bonds glued to a bank check for Mr. J. Brown. The bonds represent 6 months interest on each bond. It has a $.02 U.S.I.R. stamp, correct for this transaction.

Bearer Bonds are not common still attached to the original check.

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This bank check, drawn on the Atlantic Bank, dated November 5, 1864. It uses a $.02 Express stamp (Note Double Perforation) to pay the correct levy.
Bill of Lading: a document issued by a carrier to a shipper, acknowledging that specified goods have been received on board as cargo for conveyance to any foreign port except British North America. Failure to affix the required $.10 stamp was a $100 fine.

This is a Bill of Lading with an Exact Match imperforate $.10 Bill of Lading stamp. Very few exist today, in large part, because the documents ended up overseas where the fiduciary requirements were different than the U.S.
6. Bond:

6. a. Stamps, Printing Data and Usage

**Bond** – This is a financial instrument where the issuer owes the holder their entire debt plus interest. The tax levy was $.25 and the fine of omission was $100 for each offense.

*First Printed – 10/30/1862
Plate Nbr. 25L
102 stamps per sheet*

6. b. Documents and Descriptions

This document describes the payment from 3 parties to several parties the debt and interest for a bonded transaction. It has a $.25 Warehouse revenue stamp, correct for this transaction.
6. Bond:

This document has an Exact Match part perforate $.25 Bond stamp affixed, covering a $1,000 bonded transaction.

Know all Men by these Presents, That

George W. Quickley of the Town of Kennebec

in the County of Columbia and State of New York, am

bound and firmly bound unto John R. Kipp of the Town of Greenport

in the same County and State in the sum of

One Thousand

Dollars lawful money of the United States of America to be paid to the

said John R. Kipp his

executor, administrators or assigns: For which payment well and truly

to be made, I bind myself, my

heirs, executors

and administrators,

firmly by these presents.

Sealed with my seal Dated the 4th day of May

one thousand eight hundred and fifty three

The condition of the above obligation is such, that if the above bounden

George W. Quickley his

heirs, executors or administrators, shall well and truly pay, or cause to be

paid, unto the above named

John R. Kipp his

executor, administrators or assigns the just and full sum of Five Hundred

Dollars ($500) with the interest upon the same from

the date hereof at and after the rate of Seven per

cent per annum on the first day of April

next
7. Certificate:

7. a. Stamps, Printing Data and Usage

First Printed – 9/23/1862
Plate Nbr. 2C
210 stamps per sheet

First Printed – 11/24/1862
Plate Nbr. 5C
170 stamps per sheet

First Printed – 9/24/1862
Plate Nbr. 10A & 10C
170 stamps per sheet

Certificate – Affixed to certificates of damage, deposit, profits stock or measurements. Costs depend on the type of bond and value of the transaction from $02 to $.50 for any value. After 8/1/1864, there is an additional surcharge of $.25 for each $1,000 or portion thereof. Penalty for excluding stamp was $100.

7. b. Documents and Descriptions

First Printed – 10/18/1862
Plate Nbr. 25C
102 stamps per sheet

This is a certificate of deposit from Amos Hatfield into the Vinton County Bank for the sum of $604. The $.05 certificate revenue stamp is correct for this type of transaction.
This document certifies that Franklin Wilson is the owner of 300 shares of Girard Mining Company of Michigan. This has a $.25 Certificate revenue stamp affixed which is correct for this type of transaction.
The Justice of the Peace, is certifying that the Commissioner for the Registration of Voters has taken the oath of office for Union County. The $0.05 rate is correct for this transaction.

**Commissioner's Oath.**

_I, La Fayette Missildine, Commissioner for the Registration of Voters for the County of Union, do solemnly swear that I will support the Constitution of the United States and of the State of Tennessee, as amended, and that I will faithfully discharge the duties of Commissioner of Registration for the County of Union, to the best of my abilities._

And I do further solemnly swear, that I have never voluntarily borne arms against the Government of the United States for the purpose, or with the intention of aiding the late rebellion, nor have I with any such intention at any time given aid, comfort, counsel, or encouragement to said rebellion, or to any act of hostility to the Government of the United States.

I further swear, that I have never sought or accepted any office either Civil or Military, or attempted to exercise the functions of any office, either Civil or Military, under the authority or pretended authority of the so-called Confederate States of America, or of any insurrectionary State, hostile or opposed to the authority of the United States Government, with the intent and desire to aid said rebellion; and that I have never given a voluntary support to any such Government or authority.

So help me God.

_La Fayette Missildine_
Commissioner of Registration of Voters for Union County.

_Subscribed and sworn to before me this 11th day of April 1870._

_Spence Condray_
This is a Certificate of Profit from the Continental Insurance Company for $10. It is paying the correct $10 Certificate of Profit rate established originally and not modified with the 8/1/1864 amendment.
This stock certificate, with a patriotic eagle vignette, was for 6 shares in the Richmond National Bank at a cost of $10 per share. For any stock certificate, the rate was $.25 regardless of the value of the transaction or the number of shares of stock.
Continuing with certificates, which, as evidenced by this exhibit, touched on a wide area of commerce and legal activities. The certificate below certifies that John Hack was a member of a Grand Rapids fire department the last three quarters of 1865. As with most certificates, the vignette is emblematic of the document, in this case, a fire wagon. It correctly pays the $.05 rate.

FIREMEN'S CERTIFICATE.

State of Michigan,  
City of Grand Rapids,  

This is to Certify, That John Hack is a member of Alert Engine Company, No. 1, and that he has well and faithfully performed his duties as a FIREMAN during the year next preceding the date of these presents.

In Witness Whereof, we have hereunto set our hands this third day of January 1866.

[Signature]

FOREMAN.

[Signature]

Secretary.

Chief Engineer of Fire Department of said City.

Eagle Water-Power Printing House.
The National Dock and Warehouse issued 1,300 shares of stock to Elisha Loving using an exact match $.25 Certificate stamp, correct for this transaction.

National Dock and Warehouse Company.
INcorporated by the Legislature of Massachusetts, February 17, 1865.

Certificate No. 72
1,300 shares.

Be it Known, That Elisha Loving, Jr. is proprietor of One thousand three hundred shares No. 22,52-2551 in the National Dock and Warehouse Company, subject to the By-Laws of the Corporation, and transferable only on its books, personally, or by Attorney, upon the surrender of this Certificate.

Dated at Boston, this 19th day of February 1865.

E. T. Loving, President.

Lafayettebuilt, Clerk.

For Value Received, hereby constitute and appoint.

true and lawful Attorney, for and in name, to transfer to E. T. Loving, Sr. 100 Shares No. 22,52-2551, in the Capital Stock of the National Dock and Warehouse Company.

Dated at Boston, Oct. 24th, A. D. 1865.

Witness,

E. T. Loving.

Witness,
This last certificate states that Mr. Bower now owns shares of the Commercial Bank of Keokuk, Iowa. The $.25 levy was correct for this type of transaction.
8. Charter Party:

8. a. Stamps, Printing Data and Usage

**First Printed – 12/6/1862**  
Plate Nbr. 300D  
72 stamps per sheet

**First Printed – 11/22/1862**  
Plate Nbr. 500D  
72 stamps per sheet

**First Printed – 12/4/1862**  
Plate Nbr. 1000D  
72 stamps per sheet

**Charter Party** – This was a contract for the charter of any ship. Registered tonnage up to 300 and had a levy of $3, 300 to 600 tons was taxed at $5 and over 600 tons, $10. This was altered on 3/3/1863 to $1 for tonnage up to 150, 150-300 - $3, 300-600, $5 and over 600 $10. The fine of omission was $100 for each offense.

9. Contract:

9. a. Stamps, Printing Data and Usage

**First Printed – 10/2/1862**  
Plate Nbr. 10A & 10C  
170 stamps per sheet

**Contract** – This $.10 levy is for a broker’s contract, note or memo of sale of any kind except for bullion, securities, bonds or currencies. On 8/1/1866, the tax for the usages excluded above was levied at $.01 for each $100 if made by a broker and $.05 if made by any other person. A $100 fine was the penalty for avoiding this tax.
9. Contract:

9. b. Documents and Descriptions

This land broker's contract, dated 8/4/1865, is an elusive Exact Match usage paying the correct 1862 rate.
10. Conveyance:

10. a. Stamps, Printing Data and Usage

First Printed – 10/18/1862
Plate Nbr. 50M
85 stamps per sheet

First Printed – 12/12/1862
Plate Nbr. 200M
72 stamps per sheet

First Printed – 11/15/1862
Plate Nbr. 100M
85 stamps per sheet

First Printed – 11/28/1862
Plate Nbr. 500M
72 stamps per sheet

First Printed – 12/12/1862
Plate Nbr. 1000M
72 stamps per sheet

First Printed – 12/10/1862
Plate Nbr. 2000M
54 stamps per sheet
10. Conveyance:

Conveyance – Affixed to deeds or other conveyance of land, tenements or other real property.

<table>
<thead>
<tr>
<th>Transaction:</th>
<th>Revenue Stamp:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning 8/1/1862:</td>
<td></td>
</tr>
<tr>
<td>Over $100-$500</td>
<td>$0.50</td>
</tr>
<tr>
<td>Over $500-$1,000</td>
<td>$1.00</td>
</tr>
<tr>
<td>Over $1,000-$2,500</td>
<td>$2.00</td>
</tr>
<tr>
<td>Over $2,500-$5,000</td>
<td>$5.00</td>
</tr>
<tr>
<td>Over $5,000-$10,000</td>
<td>$10.00</td>
</tr>
<tr>
<td>Over $10,000-$20,000</td>
<td>$20.00</td>
</tr>
<tr>
<td>Each add'l $10,000 or fraction</td>
<td></td>
</tr>
<tr>
<td>Beginning 3/3/1863</td>
<td>Tax shall not exceed $1,000 for any conveyance</td>
</tr>
<tr>
<td>Beginning 8/1/1864:</td>
<td></td>
</tr>
<tr>
<td>For each $500 or fraction</td>
<td>$0.50</td>
</tr>
<tr>
<td></td>
<td>$1,000 tax limit rescinded</td>
</tr>
</tbody>
</table>

10. b. Documents and Descriptions

This deed, dated May 3rd, 1869, transfers title of a brick house and land on Marlett St. Two $0.25 cent Insurance revenue stamps are tied to this deed via an embossed seal in the upper left corner which is correct for this deed’s value.
This document transfers ownership of horses and a wagon from Morgan Brannon to William Byrd on March 2nd, 1870 for $300. Again, this is hand sealed and bears $.10 cent values 3 Contract stamps, 1 Power of Attorney and 1 Certificate. $.50 is the correct amount for a $300 conveyance for this date. Real property, in civil law, can differentiate between moveable and immovable property. The horses and wagon in this conveyance are examples of moveable property.

This deed made this 23rd day of March in the year 1870 between Morgan M. Brannon of the first part and William Byrd trustee of the second part, witnesseth that the said Brannon doth grant unto the said Byrd the following property, viz: one stallion called "Old Telegraph", one two horse wagon and gearing, and a bay horse called "Bob" slightly crippled in the hind leg.

In trust to secure the payment of a note due to Henry Brannon for three hundred dollars ($300) bearing interest from date and dated June 1865.

Witness the following signatures: Seal
This conveyance is another variation of a deed. This one is Fee Simple which is the highest form of ownership that can be had in real property. This is for land situate in New Milford Connecticut and is dated 9/23/1868. The property transfers for $1,200, thus the rate of $.50 per $500 is in use here.

TO HAVE AND TO HOLD the above granted and bargained premises, with the privileges and appurtenances thereof, unto the said grantee his heirs and assigns, forever, to his and their own proper use and behoof. And also of the said grantor do for my heirs, executors and administrators covenant with said grantee his heirs and assigns that at and until the ensealing of these presents I am well seized of the premises as a good indefeasible estate in fee simple; and have good right to bargain and sell the same, in manner and form as is above written; and that the same is free from all incumbrances whatever.

AND FURTHERMORE the said grantor do by these presents bind my self and my heirs forever, to warrant and defend the above granted and bargained premises to the said grantee his heirs and assigns, against all claims and demands whatsoever.

In witness whereof, have hereunto set my hand and seal this 23rd day of A.D. 1868

Signed, Sealed and Delivered, in presence of

J.D. Friser
John B. Smillie

 лично появился透

Personally appeared Paul ROACH and acknowledged the same to be his free act and deed, before me.

Justice of the Peace.

Commissioner of the Superior Court for New Milford County.
10. Conveyance:

This deed, defined as an indenture, is for land in the District of Columbia, dated December 22nd, 1868. An indenture deed, which again, is another deed variation, binds the 2 parties to certain obligations as part of the conveyance of property. A very large seal for the attorney and notary David Welch appears on the document. Two $.50 Conveyance revenue stamps are tied to the document. The revenue collected is correct for this transaction.
10. Conveyance:

This document deeds land to Mt. Hebron Cemetery in Winchester Virginia where 2,576 Confederate soldiers were laid to rest during the Civil War. These soldiers died in various campaigns and were interred in the Stonewall section of the cemetery. The $1.00 Lease stamp is affixed to this document and is correct for the land value conveyed.

This is a historically significant document due to its reference to Stonewall Jackson, a very famous confederate general and the internment of his soldiers.

in the Corporation of Winchester, out of and immediately adjoining the “Mt. Hebron Cemetery” being the same conveyed by Jacob Baker to Henry L. Baker and William B. Baker, trustees by deed, bearing date the 15th day of March, 1862, and of record in the Corporation Court of Winchester, and now used as a burial place for the soldiers of the late Confederate army, and known as “Stonewall Cemetery.”

Together with the appurtenances.

Witness the following signatures and seals

J. W. Baker

W. H. Baker

C. W. Brown

T. C. Brown
10. Conveyance:

This is a large value deed covering several lots in Philadelphia, PA. It was executed on May 7th, 1870 and contains four different revenue stamps: $.50 Entry of Goods, $3.50 Inland Exchange, $5 Conveyance and a $20 Conveyance. This puts the value of this deed at over $20,000 which was significant in this era. No dollar amount is stated on the deed which is very unusual.
10. Conveyance:

This is a complex deed executed in Winchestertowne, VA on February 25, 1869 transferring property between 3 parties. It is sealed by a script seal and has 3 hand signed revenue stamps. The stamps are 2 $ .50 Conveyance revenue stamps and a $1.00 Foreign Exchange which tie to the value of this transaction. Two properties are valued at $500 and 1 at $1,000. The $2,000 total and the tax levy tie exactly.

[Handwritten text]

[Revenue stamps]

[Signature]
10. Conveyance:

This is not a standard deed – it is a "Quit Claim" deed. Unlike most standard deeds, these have no title covenants, thus there are no guarantees as to the status of the title. The grantee is only entitled to whatever interest the grantor actually possesses at the time of the transfer. The $1 revenue, including 2 part perforate Inland Exchange revenue stamps, collected is correct for this transaction.

Know all Men by these Presents, That

and Abigail Straight, his wife, both of Kent, Litchfield County and State of Connecticut.

For the consideration of three hundred dollars,

Received to our full satisfaction of

of Henry H. Straight of said Kent.

do by these presents remise, release, and forever Quit Claim unto the said

Henry H. Straight

all right, title, interest, claim and demand whatever which the said releasors have or ought to have in or to

a certain tract or parcel of

in presence of

Joshua Blake

Lewis B. Sherwood

Litchfield

COUNTY, ss. New Milford, November 6th, A. D. 1863

Personally appeared Henry H. Straight and Abigail Straight his wife, signers and sealers of the foregoing instrument and acknowledged the same to be their free act and deed, before me.

Lewis B. Sherwood

Justice of the Peace.
The following Warranty Deed, executed on July 5th, 1866 in Worcester MA, was signed by a Justice-of-the-Peace, Henry L. Parker. The revenue collected is correct for the amount of this deed. Mr. Parker is depicted in the Worcester directory of notable citizens to the right:

John C. Dewey
Counselor at Law
Patents and Patent Causes
No. 3 Central Exchange Building, 311 Main Street, Worcester, Mass.
Henry L. Parker, Geo. H. Mellen,
Notary Public,
Attorneys and Counsellors at Law,
Have removed from 200 Main St. to Room 4, 2d Story, Walker Building.
Entrance 4th Main Street, Worcester, Mass.
Chas. A. Merrill.

\[\text{Hands and Seals this fifth day of July in the year of our Lord One Thousand Eight Hundred and Sixty Six} \]
\[\text{Signed, sealed and delivered Nahum Harwood} \]
\[\text{In Presence of after three interrogations, Hannah T. Harwood} \]
\[\text{and "promised water me."} \]

Henry S. Parker (S.N. N.)
Mary E. Hartwell (C.S. F. N.)

Commonwealth of Massachusetts
County of Worcester
\[\text{I, personally appeared the above named} \]
\[\text{Nahum Harwood and acknowledged the above} \]
\[\text{instrument to be his free act and deed} \]

Before me

Henry S. Parker, Justice of the Peace
11. Entry of Goods:

11. a. Stamps, Printing Data and Usage

First Printed – 10/25/1862
Plate Nbr. 25N
102 stamps per sheet

First Printed – 11/18/1862
Plate Nbr. 50N
85 stamps per sheet

First Printed – 11/26/1862
Plate Nbr. 100N
90 stamps per sheet

**Entry of Goods** – This targeted the entry of goods at any custom house for consumption or warehousing. $.25 was assessed for goods valued $100 or less, $.50 over $100 to $500 and $1.00 for value over $500. The fine of omission was $100 for each offense.
The document below details the entry into the United States 310 dozen eggs from Canada across the District of Niagara – Port of Suspension Bridge which is also the cancel on the $.25 revenue stamp, correct for the amount noted.

<table>
<thead>
<tr>
<th>No.</th>
<th>Entry of Merchandise for Consumption</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Quantity</strong></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**CONSIGNEE, IMPORTER, OR AGENT’S OATH.**

**DISTRICT OF NIAGARA N. Y.**
**PORT OF SUSPENSION BRIDGE.**

I, [Signature], do solemnly and truly swear, that the invoice now presented by me to the Collector of the Customs at SUSPENSION BRIDGE, in the District of Niagara, is the true and only invoice by me received of all the goods, wares or merchandise imported in the G. W. R. Car, from Clifton, Canada, for account of any person whatsoever for whom I am authorized to enter the same—that the said invoice is in the state in which it was actually received by me; and that I do not know nor believe in the existence of any other invoice of the said goods, wares or merchandise; that the entry now delivered to the Collector of Customs, contains a just account of the said goods, wares or merchandise, according to the said invoice; that nothing has been concealed on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares or merchandise; and that if, at any time hereafter, I discover an error in the said invoice or in the account now rendered of the said goods, wares or merchandise, or receive any other invoice of the same, I will immediately amend the said invoice or the account rendered.
The document below details another shipment coming into the United States from Canada across the District of Niagara – Port of Suspension Bridge. This shipment contains 49 head of cattle which had a value of $1,018.85, above the $500 top rate. Thus, the $1 levy is correct for this shipment.

<table>
<thead>
<tr>
<th>QUANTITY:</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTYABLE</th>
<th>RATE OF DUTY</th>
<th>AMOUNT OF DUTIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>49</td>
<td>Cattle</td>
<td>1018.85</td>
<td>20%</td>
<td>203.77</td>
</tr>
</tbody>
</table>

**DISTRICT OF NIAGARA N. Y.**

**PORT OF SUSPENSION BRIDGE.**

I, [Name], do solemnly and truly swear (or affirm) that the entry now delivered by me to the Collector of the District of Niagara, N. Y., contains a just and true account of all the goods, wares, or merchandise, imported by or consigned to me, via the SUSPENSION BRIDGE, from CLIFTON, CANADA; that the invoice, which I now produce, contains a just and faithful account of the actual cost of the said goods, wares, or merchandise; of all charges thereon, including charges of purchasing, carriage, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice other than that now produced by
12. Express:

12. a. Stamps, Printing Data and Usage

First Printed – 9/30/1862
Plate Nbr. 1D & 1E
210 stamps per sheet

First Printed – 9/30/1862**
Plate Nbr. 2E
210 stamps per sheet

First Printed – 10/10/1862
Plate Nbr. 5E
170 stamps per sheet

Express – These are receipts for express companies. Charges were $.01 for receipts valued up to $.25, $.02 for $.26 - $1.00 and $.03 for a value over $1.00. Failure to include a stamped receipt resulted in a $10 penalty.

12. b. Documents and Descriptions

This document shows the transport of one bundle of Russia Iron and one roll of sheet zinc by Armon D. Acheson, a subsidiary of Bitner & Brothers Freight Line. The revenue was collected via a $.02 Bank Check stamp. The shipment was received on October 25th, 1865, a few short months after the end of the Civil War.

** - The $.02 Express had 2 major color varieties – Blue (Scott R9) and Orange (Scott R10)
This is a shipping document from Boston and Providence Railroad Corporation for delivery of 12 cases of merchandise with a $.02 Bank Check tied to it. It is cancelled with a B&PR hand stamp and dated August 18th, 1865. The Marks & Numbers noted specifically identify the customer shipping the goods. There is no value associated with this so it cannot be determined if the revenue collected is correct.
The following New York Central R.R. express document, with a blue $0.02 Express revenue stamp, is for the shipment of one case of matches from a total order of 200 cases, destined to Smith and Perkins in Rochester, NY. The revenue collected is correct for the price of the shipment.

THE NEW-YORK CENTRAL RAILROAD COMPANY,

1861.

To: Messrs. Smith & Perkins

Dr.

DATE: Aug 21

For One Case Matches Short from Consignment of 200 Cases for Smith & Perkins Rochester Shipped from New York

July 31st. 1861 clear 2285

75c

Received by THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of T. A. Knowler, Paymaster, Seerv.

in full satisfaction and settlement of all claims and demands I may have against said Company, for the damages or injury referred to in the above account.

Dated: Rochester OCT 1st

Witness,

Peter Perkins
This "Fast Freight Line" Express receipt is paying the correct $.02 rate for this shipment using a Bank Check stamp. Note the inset to the right from the reverse of this document. It specifies all the items for the various express classes from Special, First, Second, Third and Fourth class for quick reference.
13. Foreign Exchange:

13. a. Stamps, Printing Data and Usage

First Printed – 10/16/1862
Plate Nbr. 3I
170 stamps per sheet

First Printed – 10/15/1862
Plate Nbr. 5I
170 stamps per sheet

First Printed – 10/15/1862
Plate Nbr. 10I
170 stamps per sheet

First Printed – 12/16/1862
Plate Nbr. 15I
170 stamps per sheet

First Printed – 10/27/1862
Plate Nbr. 30I
102 stamps per sheet

First Printed – 10/27/1862
Plate Nbr. 20I
170 stamps per sheet

First Printed – 11/18/1862
Plate Nbr. 50I
85 stamps per sheet

First Printed – 11/21/1862
Plate Nbr. 70I
85 stamps per sheet

First Printed – 11/24/1862
Plate Nbr. 100I
90 stamps per sheet
Foreign Exchange – This is a written order or promissory note from the lender to the recipient to pay a specified sum. This is drawn in the U.S. but payable out of the U.S. It could also be drawn out of the U.S. but payable inside the U.S. The revenue required is shown in the table below: There is a $100 penalty for failure to provide the correct revenue amount.

<table>
<thead>
<tr>
<th>Transaction:</th>
<th>Revenue Stamp:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning 8/1/1862:</strong></td>
<td></td>
</tr>
<tr>
<td>Up to $150</td>
<td>$0.03</td>
</tr>
<tr>
<td>Over $150-$250</td>
<td>$0.05</td>
</tr>
<tr>
<td>Over $250-$500</td>
<td>$0.10</td>
</tr>
<tr>
<td>Over $500-$1,000</td>
<td>$0.15</td>
</tr>
<tr>
<td>Over $1,000-$1,500</td>
<td>$0.20</td>
</tr>
<tr>
<td>Over $1,500-$2,250</td>
<td>$0.30</td>
</tr>
<tr>
<td>Over $2,250-$3,500</td>
<td>$0.50</td>
</tr>
<tr>
<td>Over $3,500-$5,000</td>
<td>$0.70</td>
</tr>
<tr>
<td>Over $5,000-$7,500</td>
<td>$1.00</td>
</tr>
<tr>
<td>Over $7,500-$10,000</td>
<td>$1.30</td>
</tr>
<tr>
<td>Over $10,000-$12,500</td>
<td>$1.60</td>
</tr>
<tr>
<td>Over $12,500-$15,000</td>
<td>$1.90</td>
</tr>
<tr>
<td>Each add’l $2,500 or fraction</td>
<td>$0.30</td>
</tr>
<tr>
<td><strong>Beginning 8/1/1864:</strong></td>
<td></td>
</tr>
<tr>
<td>For each $100 or fraction</td>
<td>$0.02</td>
</tr>
</tbody>
</table>
INCOMING

This appears to be a foreign exchange transaction. A foreign exchange is a 3 party instrument in which the first party, the drawer (William Gilbert) presents an order for payment of a sum of $5,000 on a second party or drawer (Abraham Milton) for payment to a third party (George Haines). As a foreign exchange, it can be drawn from a foreign county, payable in the U.S. or drawn in the U.S. and payable overseas. George Haines, if he leaves the military, will receive the amount if he accepts the position. An assumption is being made that he is not in the U.S. This ties exactly to the $1 rate usage. This is an exchange because it is not a promise but a conditional offer.

\[ \text{Image of theincoming document} \]
OUTGOING

The next 2 documents exhibit 2 Foreign Exchange transactions. The first is an outgoing transaction and the second is an incoming transaction.

This outgoing transaction bill of foreign exchange below is to Amsterdam, The Netherlands for a sum of 5000 guilders. The levy for this transaction is $.40, $.02 per $100 dollars.
13. Foreign Exchange:

INCOMING

This incoming bill of foreign exchange is coming in from Cuba with a transaction rate of $.05 per $100. Two stamps are tied to the document totaling $1.25. This is correct for this transaction.
14. Inland Exchange:

**14. a. Stamps, Printing Data and Usage**

- **First Printed - 4/27/1863**
  - Plate Nbr. 4F
  - 170 stamps per sheet

- **First Printed - 10/4/1862**
  - Plate Nbr. 5F & 5
  - 170 stamps per sheet

- **First Printed - 5/1/1863**
  - Plate Nbr. 6F
  - 170 stamps per sheet

- **First Printed - 10/14/1862**
  - Plate Nbr. 10F
  - 170 stamps per sheet

- **First Printed - 11/18/1862**
  - Plate Nbr. 15F
  - 170 stamps per sheet

- **First Printed - 11/19/1862**
  - Plate Nbr. 20F
  - 170 stamps per sheet

- **First Printed - 10/6/1862**
  - Plate Nbr. 30F
  - 102 stamps per sheet

- **First Printed - 11/21/1862**
  - Plate Nbr. 40F
  - 102 stamps per sheet

- **First Printed - 11/24/1862**
  - Plate Nbr. 60F
  - 85 stamps per sheet
**14. Inland Exchange:**

First Printed – 11/25/1862  
Plate Nbr. 100F  
90 stamps per sheet

First Printed – 11/18/1862  
Plate Nbr. 150F  
90 stamps per sheet

First Printed – 4/4/1863  
Plate Nbr. 250F  
72 stamps per sheet

**Inland Exchange** – This is a written order from the lender to the recipient to pay a specified sum or a promissory note. This is drawn inside the U.S. only. The revenue required is shown in the table below. There is a $100 penalty for failure to provide the correct revenue amount. This usage had the most extensive changes based on the fiscal amendments of 1863, 1864 and 1870.

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Revenue Amount</th>
<th>Transaction</th>
<th>Revenue Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>10/1/1862:</strong></td>
<td></td>
<td><strong>3/3/1863:</strong></td>
<td></td>
</tr>
<tr>
<td>Under $20</td>
<td>$.04</td>
<td>Amount over $20 for each $200 or fraction – Payable within 33 days</td>
<td>$.01</td>
</tr>
<tr>
<td>Over $20-$75</td>
<td>$.05</td>
<td>Payable in 33 days to 63 days</td>
<td>$.02</td>
</tr>
<tr>
<td>Over $75-100</td>
<td>$.06</td>
<td>Payable in 63 days to 93 days</td>
<td>$.03</td>
</tr>
<tr>
<td>Over $100-$200</td>
<td>$.10</td>
<td>Payable in 93 days to 4 months 3 days</td>
<td>$.04</td>
</tr>
<tr>
<td>Over $200-$350</td>
<td>$.15</td>
<td>Payable in 4 mths 3 days to 6 mths, 3 days</td>
<td>$.06</td>
</tr>
<tr>
<td>Over $350-$500</td>
<td>$.20</td>
<td>Payable in over 6 mths, 3 days</td>
<td>$.10</td>
</tr>
<tr>
<td>Over $500-$750</td>
<td>$.30</td>
<td><strong>8/1/1864</strong></td>
<td></td>
</tr>
<tr>
<td>Over $750-$1,000</td>
<td>$.40</td>
<td>For each $100 or fraction</td>
<td>$.05</td>
</tr>
<tr>
<td>Over $1,000-$1,500</td>
<td>$.60</td>
<td><strong>10/1/1870</strong></td>
<td>$.60</td>
</tr>
<tr>
<td>Over $1,500-$2,500</td>
<td>$1.00</td>
<td>Tax rescinded for amts. less than $100</td>
<td></td>
</tr>
<tr>
<td>Over $2,500-$3,000</td>
<td>$1.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over $3,000-$4,000</td>
<td>$2.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over $4,000-$5,000</td>
<td>$3.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Each add'l $2,500 or fraction</td>
<td>$1.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
14. Inland Exchange:

14. b. Documents and Descriptions

This document is an exchange of 2 parcels of land in West Gardina, Kennebec County, Maine. This is a 3 party exchange with no promissory note involved. It is premised on the acceptance by all parties. It was signed and sealed on March 12th, 1864. The $2 revenue collected is correct for this transaction.
14. Inland Exchange:

This document, at first glance, appears to be a bank check drawn at the Steuben County Bank on the account of Pleasant Valley Wine Co. This would typically require only a $.02 Bank Check stamp. However, this falls under a promissory note for $3,000 within the Inland Exchange category and the rate is $1.50 for amounts between $2,500 and $5,000.
14. Inland Exchange:

This Inland Exchange is a 3 party exchange, in current funds, for the benefit of Bowen, Whitman and Winslow with one person signing for all three men. The $0.45 revenue collected is 5 cents more than required for the $831.63 value of the transaction.

BOWEN, WHITMAN & WINSLOW,

No. 4147

CHICAGO, March 15th, 1870

Pay to the order of ourselves, with exchange on Chicago, Eight Hundred and Thirty One $3 100 dollars,

To Mr. Rosa & Carter

Blain Nebr. Dated 25 Apr. 70.

This is another 3 way exchange centered in Nebraska for Castetter & Wilson. The recipient is Benedict Hall & Co. on a date four months in the future. Setting the date in the future is common for exchanges. The $0.20 revenue collected via 4 Agreement stamps is correct for this transaction.
14. Inland Exchange:

This $.30 Inland Exchange revenue stamp is tied to an inland exchange transaction for $524.84. It is set at 3 months in the future, payable to Benedict Hall & Co. by A. Castetter. Note the previous item – Mr. Wilson has not yet joined the firm in 1869. This transaction is correctly paying the $.30 levy.

---

This Inland Exchange for $94.30 is set for 1 year in the future from April 1st, 1864. It is a multi-party exchange with a $.10 Inland Exchange revenue stamp which is paying the 1863 rate for a transaction over 6 months, 3 days.
14. Inland Exchange:

This is a purchase of land rights in the state of Michigan for back taxes owed. The amount of this transaction is $3 and the assessed interest is $.41. This will lead to a deed for 40 acres!!! It is paying the correct 1862 rate.

This is not a typical Inland Exchange transaction but it does qualify under the laws in force at the time.
First Printed – 10/7/1862  
Plate Nbr. 25G  
102 stamps per sheet

**Insurance** – This levy was used for all insurance on any property of any description at a cost of $.25. The 3/3/1863 amendment modified this rate to: $.10 for premiums up to $10 and $.25 for premiums above $10. If a policy was transferred, the levy was also $.25. On 8/1/1864, premiums over $50 required $.50 revenue to be collected. The fine of omission was $100 for each offense.

**15. b. Documents and Descriptions**

This is a Fire Insurance certificate from North American Fire Insurance Co. with a cash value of $300,000. The $.25 revenue levy is correct for this transaction.
This insurance renewal certificate from North American Fire Insurance Company, with a date of February 14th, 1870, has a $.25 Certificate stamp attached. The premium is $99 for a $2,500 policy. The $.25 revenue levy is correct for this transaction.
A policy, underwritten by the Home Insurance Company, has a $10 premium with coverage up to $1,000. This policy, written in 1866, has a $.10 levy on the $10 premium which is correct based on the 1863 amendment.
This fire insurance policy for a hog house, owned by Henry Howard, covers the house and shed plus the produce (hogs) contained therein. This policy, covering the property in Chester, Vermont, carries a $10 Power of Attorney revenue stamp which is correct based on the 1863 amendment and a premium of $4.10.
15. Insurance:

This fire insurance contract, paying a $33.75 premium, carries the correct $.25 levy. The $.25 stamp is an exact match usage. This company was based out of Hartford Conn., the home of many insurance companies.

The president of this company, James G. Bolles, was selected personally by Senator Samuel P. Chase and approved by Abraham Lincoln to be the first collector of internal revenue of the first district of Connecticut. Mr. Bolles signed this policy.
This small policy is paying a $1.00 premium, requiring a $.10 revenue stamp. This is correct for this policy.

**Butternuts Town Insurance Company.**

**This Policy Witnesseth:**

**That Whereas** Geo. W. Gillie of Butternuts has become a member of the Butternuts Town Insurance Company, and bound himself, his Heirs, Executors, Administrators and Assigns, to pay all such sums of money as may be assessed by the Directors thereof, pursuant to the Act passed April 17th, 1857; allowing the formation of such Town Insurance Companies, and has also paid to said Company the sum of $232.00 Dollars towards defraying the expenses of said Company in accordance with the By-Laws thereof: Now **BE IT KNOWN,** that we, the members of said Company, for and in consideration of the premises, do hereby **CERTIFY,** that the said Geo. W. Gillie has become and by these presents is INSURED in and by said Company, upon the following property, according to his Application for that purpose, made to wit:—

*Dwelling house on farm $1000*

This insurance policy is paying the new 8/1/1864 rate of $.50 due to the premium exceeding $50. The 2 $.25 stamps are exact match usage.
16. Lease:

16. a. Stamps, Printing Data and Usage

Lease – Simply, this is the lease of any land or tenement. The $0.50 value covers leases up to 3 years and the $1 value for lease over 3 years. The 8/1/1864 amendment modified the rates to $0.50 for yearly rents up to $300 and $0.50 for each additional $200 or fraction. The penalty for excluding the stamp was $100.

First Printed – 10/20/1862
Plate Nbr. 50R
85 stamps per sheet

First Printed – 10/27/1862
Plate Nbr. 100R
90 stamps per sheet

16. b. Documents and Descriptions

This document, utilizing a $1.00 Lease revenue stamp is an indenture contract which is a real estate lease transaction dated April 24th, 1867. The land, in Brown County, was leased for $875. This lease is over 3 years, paying the 1862 rate. Under the 1864 amendment, the levy should be $2. This lease underpays by $1.
16. Lease:

This lease between John Relton and George Johns spans the period from March 13th, 1865 to March 13th, 1866. This is a 1 year lease, justifying the $.50 Life Insurance stamp tied to this document. **Note**—this lease is dated less than 1 month prior to the end of the Civil War.

**LEASE.**

John Relton

George Johns

Written March 13, 1865

Received March 13, 1865.

**AND PROVIDED** said party of the second part shall fail to pay said rent, or any part thereof when it becomes due, it is agreed that said party of the first part may sue for the same, or re-enter said premises, or resort to any legal remedy.

The party of the **pay** part agrees to pay all taxes to be assessed on said premises during said term.

The party of the second part covenants that at the expiration of said term, he will surrender up said premises to the party of the first part, in as good condition as now, necessary wear and damage by the elements excepted.

**Witnes** the hands and seals of the said parties the day and year first above written.

[Signatures]

John Relton

George Johns
16. Lease:

This document is a lease extension for an additional year. An original lease and a lease extension are treated the same way under the revenue code and the revenue collected is the same. In this case, an exact match imperforate $.50 Lease stamp is correct. This original lease began April 1st, 1863 and went for 1 year. The extension also went for 1 year, ending on April 1st, 1865. This was one week prior to the end of the Civil War.
16. Lease:

This land lease has a pair of part perforated Bond stamps, paying $.50 in revenue to cover the period of just short of 1 year. This is correct for the term of this lease transaction.

Articles of Agreement made and entered into this 29th day of April 1863 between James Bain and John Keefer, and in receipt that the said James Bain hath and doth hereby rent to the said John Keefer, the homestead and ten acres of ground in the 1st corner of the 1st of the 10½ of Sec. 17, to and from this date until the first day of April 1864.

And the said John Keefer agrees to pay said James Bain or his assignees, the sum of Twenty dollars, in cash, work or said premises as the said James Bain shall direct, for the use of said house 10 acres of ground. And further said house at his own expense, payable to live in, any work that said John Keefer shall do to estimated at the usual prices for such work in the neighborhood. And in case said James Bain shall sell said premises before the expiration of said time then said John Keefer is to give six months, one having one month notice, of said premises to said James Bain or his assignees.

James Bain

John Keefer
17. Life Insurance:

17. a. Stamps, Printing Data and Usage

<table>
<thead>
<tr>
<th>Stamp</th>
<th>First Printed</th>
<th>Plate Nbr.</th>
<th>Stamps per sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>10/28/1862</td>
<td>25G</td>
<td>102</td>
</tr>
<tr>
<td>50</td>
<td>11/20/1862</td>
<td>50G</td>
<td>90</td>
</tr>
<tr>
<td>1</td>
<td>11/26/1862</td>
<td>90G</td>
<td>90</td>
</tr>
</tbody>
</table>

**Life Insurance** – This policy is established to pay the insured’s beneficiaries the amount set forth in the policy when a person dies. The tax levy was $.25 for a policy’s value up to $1,000, $.50 over $1,000 to $5,000 and $1.00 for a value over $5,000. The fine for omission was $100 for each offense and forfeiture of the document.

17. b. Documents and Descriptions

This is a life insurance renewal for an Aetna policy dated March 2nd, 1869 with a value of $4,500 and an annual premium payment of $67.50. Tied to it is a $.50 Life Insurance revenue stamp which is correct for this premium amount.
18. Manifest:

18. a. Stamps, Printing Data and Usage

First Printed – 10/31/1862
Plate Nbr. 100S
90 stamps per sheet

First Printed – 12/10/1862
Plate Nbr. 300S
72 stamps per sheet

First Printed – 11/29/1862
Plate Nbr. 500S
72 stamps per sheet

**Manifest** – This documents the goods that have arrived for custom house entry or clearance of cargo for any ship for a foreign port except those in British North America. The levies were $1 for up to 300 tons, $3 for tonnage over 300 and up to 600 tons and $5 for cargos over 600 tons. The fine of omission was $100 for each offense.

19. Mortgage:

19. a. Stamps, Printing Data and Usage
Mortgage – This is the mortgage of real or personal property or personal bond for the payment of monies owed. On 10/1/1862, the levies were assessed as follows: under $100, no levy, $100 - $500=$.50, $500-$1,000 = $1, $1,000-$2,500=$2, $2,500-$5,000=$5, $5,000-$10,000=$10, $10,000 - $20,000=$15. Each additional $10,000 or fraction=$10. After the 3/3/1863 amendment, the levy was $.10 for each $200 with a cap of $1,000. The 8/1/1864 amendment saw levies of $.50 if the value is over $100 and for each $500 or fraction over. The $1,000 tax limit was rescinded. The penalty for excluding the required stamp was $100.
This mortgage, noted on the reverse, is for a parcel of land and buildings in Lyons N.Y. It is to be paid annually at an interest rate of 7%. The $6.50 amount of revenue collected is correct for the $6,403 mortgage amount based on the 8/1/1864 rates that were in force at the time.
19. Mortgage:

This mortgage, value at $1,000, has a $1.00 Inland Exchange stamp, covering the levy established on 8/1/1864. The levy is $.50 per $500 mortgage value. Note the arrow – this is the Silk Paper variety of this stamp; the arrow showing some of the silk fibers.

With the Appurtenances, and all the Estate, Title and Interest of the said parties of the first part therein. To have and to hold the same to the said part of the second part heri and assigns forever. Provided, always, and these presents are on this express condition, that if the said
19. Mortgage:

This mortgage, valued at $5,000, has 3 $1 and 4 $.50 stamps, covering the levy established on 8/1/1864. The levy is $.50 per $500 mortgage value, thus $5 for a $5,000 mortgage.

State of New York,
County of Columbia

On the first day of April in the year of our Lord eighteen hundred and sixty-five, before me personally came Peter Silas Eastman, citizen of the United States, for the purpose of acknowledging to be the individual described in and who executed the foregoing conveyance, and acknowledged that they executed the same, and that said Eastman, as aforesaid, was present at said examination by me, and that said Eastman acknowledged to me, that she received only and without any fear or compulsion, as aforesaid, husband.
**Original Process** (Legal Documents) – Writ or other original process whereby any suit is started in a court of record. The tax levy was $.50, however, writs issued by a justice of the peace or suits brought by a state or the U.S. were exempt. The 8/1/1864 amendment exempts police and courts. On 3/1/1867, all taxes rescinded. The fine for omission was $100 for each offense.

First Printed – 10/16/1862
Plate Nbr. 50Z
85 stamps per sheet

**The Commonwealth of Virginia.**

To any sworn Constable of the Corporation of Winchester, to execute and return:

**SUMMON** William Evans

Appear before me or some other Justice of the Peace for said Corporation, at William J.

Justice Office on the 12th day of January 1866

To answer the complaint of Leothus Grim in a plea

Debt due by Amount for $69.00 and have there this warrant.

Given under my hand this 10th day of January 1866

Oliver N. Brown, JP

Judgment for $169.00 with interest from the day of January 1866

Costs 50 cents
Passage Ticket – A Passage Ticket revenue stamp was required for a voyage from the U.S. to any foreign port except for British North America. Ticket prices of $30 were taxed at $.50 and tickets over $30 were taxed at $1.00. Under the 8/1/1864 amendment, Prices up to $35 were taxed at $.50. Over $35 to $50, $1 and each additional $50 or fraction, $1. The fine was $100 if the stamp was omitted.
22. Power of Attorney:

22. a. Stamps, Printing Data and Usage

<table>
<thead>
<tr>
<th>Stamps</th>
<th>First Printed</th>
<th>Plate Nbr.</th>
<th>Stamps per sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>25¢</td>
<td>10/17/1862</td>
<td>25V</td>
<td>102</td>
</tr>
<tr>
<td>10¢</td>
<td>11/12/1862</td>
<td>10V</td>
<td>170</td>
</tr>
<tr>
<td>1¢</td>
<td>11/14/1862</td>
<td>100V</td>
<td>90</td>
</tr>
</tbody>
</table>

**Power of Attorney** – This grants the power to rent, sell, convey or lease real estate or stocks and bonds. The tax levy was $.10 for proxy voting, $.25 for stock/bond transfer and collect rent, $1.00 for real estate transactions and anything else not mentioned above. Power of Attorney rates were predicated on the type of activities defined. The rate for generic powers was changed to $.50 on 8/1/1864. The fine was $200 for each offense.

22. b. Documents and Descriptions

This document assigns power of attorney to George Anderson LLC for Charles Baeder and William Adamson of the company Baeder and Anderson. A stamped cancel, dated November 21st, 1866, ties a $.50 Conveyance stamp to this document. This is correct for this assignment.

_Grand National Bank and the Milford National Bank_

with power also an Attorney or Attorneys, under us for that purpose to make and substitute, and to do all lawful acts requisite for effecting the premises; hereby ratifying and confirming all that the said attorney or substitute or substitutes shall do therein by virtue of these presents.

_In witness whereof, we have hereunto set our hands and sealed the day of November in the year of our Lord one thousand eight hundred and sixty-six._

Signed, sealed and delivered, in the presence of us,

Jacques Dres & Charles Baeder

M. H. Hammer & Wm. Adamson
22. Power of Attorney:

Here is an example of a Power of Attorney document, assigning H.W. Biddle and J. Peale power of attorney to sign and endorse checks for payments only for October 18th and 19th, 1867. This $.50 levy is a correct assignment of tax as per the 8/1/1864 amendment.

[Image of the Power of Attorney document]

Know all Men by these Presents,

THAT We—Thomas A. Biddle & Co.

Do make, constitute and appoint

H.W. Biddle & J. Peale,

or either of them, true and lawful Attorneys for us and in our name to sign and endorse checks in favor of Abraham Biddle, Jr., Philadelphia, and to endorse all checks drawn for payment of sums to us during October 18th and 19th, 1867.

with power also on attorney or attorneys under

date, and to do all lawful acts requisite for effecting the premises; hereby ratifying and confirming all that the said attorney or substitute or substitutes shall do therein by virtue of these presents.

In Witness whereof, we have hereunto set our hand and seal the day of October 18th, in the year of our Lord one thousand eight hundred and

Signed, sealed and delivered, in the presence of

Charles Hall

Thos. A. Biddle Co.
22. Power of Attorney:

This is an interesting set of documents, literally “pinned” together. The top document has a $.25 levy covering the Certificate rate for stock replacement. The bottom document is a Power of Attorney document paying the $1 rate for “not specified elsewhere.” This document references the shares of stock as lost and assigns the attorneys the authority to execute the transaction as agents of the state of Georgia, city of Savannah, dated December 21, 1866.

This is an unusual pairing of documents. A Power of Attorney is not normally assigned as part of a stock replacement transaction.

[Handwritten text on the document]

United States 25 cents

Cherokee County

I, James F. Haynes, do hereby appoint R. E. Lewis my attorney in fact for the purpose signing any paper to a bond ordered to be given by W. S. Baker, Receiver to the Central Rail Road Bank.

[Handwritten text on the document]

then this obligation to be void, else to be in full force and virtue.

Signed and sealed before me, this 19th day of December, in the year 1866.

R. S. Baker

[Handwritten text on the document]

James F. Haynes

Attorney in fact
22. Power of Attorney:

This Power of Attorney document below assigns power of attorney to Spencer, Vila and Co to transfer stock in the name of the client. The imperforate revenue stamp is an exact match usage for this type.

In addition to using an early imperforate stamp in Boston, MA, this is also an early use with a transaction date of February 3rd, 1863. The stamp is tied by punch cancels.

---

No. 4458

Know all Men by these Presents, That we, SPENCER, VILA & COMPANY, of Boston, in the County of Suffolk, hereby make, constitute and appoint of our true and lawful Attorney, for us and in our name, and on our behalf, to sell, assign and transfer unto John Reed of Boston fifty (50) Shares now standing in our name in the Capital or Joint Stock of the Boston Water Wave Co.

And our said Attorney is hereby fully empowered to make and pass all necessary acts for the said assignment and transfer.

Signed, sealed and delivered in the presence of

In Witness whereof, we have hereunto set our hand and seal this 14th day of Feb 1863.

[Signatures]
23. Probate of Will:

23. a. Stamps, Printing Data and Usage

First Printed – 11/10/1862
Plate Nbr. 50W
85 stamps per sheet

First Printed – 11/27/1862
Plate Nbr. 100W
90 stamps per sheet

First Printed – 1/3/1863
Plate Nbr. 200W
72 stamps per sheet

First Printed – 11/29/1862
Plate Nbr. 500W
72 stamps per sheet

First Printed – 12/2/1862
Plate Nbr. 1000W
72 stamps per sheet

Probate of Will — This is the document generated when a will was executed or probated by a judge or a letter of administration from the court was created. The levies were based on the size of the estate from $.50 for an estate valued up to $2,500. From $2,500 to $5,000 the tax was $1. Over $5,000 to $20,000 - $2. Over $20,000 to $50,000 - $5. Over $50,000 to $100,000 - $10. Each additional $100,000 or fraction had a levy of $10. The amendment of 8/1/1864 simplified the application of taxes. The value of an estate up to $1,000 is taxed at $1. Each additional $1,000 or fraction was charged $.50. On 3/1/1867, estates valued less than $1,000 were exempted. The fine for omission was $100 for each offense.
23. Probate of Will:

23. b. Documents and Descriptions

This document is a probate of wills, passing the estate of John Muir to his wife on 10/4/1870. The stamp attached and hand cancelled is a $.05 Certificate. In the lower left is an embossed seal of the city of Philadelphia. Often, the application of revenue stamps was misunderstood, resulting in incorrect application. This $.05 Certificate stamp is incorrect. The size of the estate is unknown, however, the minimum levy is $.50. If the value was under $1,000 in 1870, it was exempt and did not require a revenue stamp of any value.

Philadelphia City and County, 55.

I, J. ALEXANDER SIMPSON, Register for the Probate of Wills and granting Letters of Administration in and for the City and County of Philadelphia, in the Commonwealth of Pennsylvania,

Do hereby Certify and make known, That on the 44th day of October in the year of our Lord one thousand eight hundred and seventy Letters Testamentary on the Estate of John Muir

Maria Muir

she having first been sworn well and truly to administer the same. Given under my hand and seal of office, this fourth day of October 1870

John H. Campbell Dep. Register.
This probate of will, dated March 12, 1870, is paying an incorrect rate. The $5 revenue stamp would have correctly paid the original 1862 levy for an estate over $20,000. This estate is $18,000 and should have paid a levy of $9; $1.00 for the 1st $2,000 and $.50 for each $1,000 over the initial $2,000. Thus, $1.00 plus $.50 times 16 for the balance of the $16,000. The total is $9. In summary, he overpaid the 1862 rate and underpaid the 1864 rate.

The Condition of the above Obligation is such, that if the said George Wolfe and Christian Beavers, as administrators aforesaid, will make and return into Court, on oath, within three months, a true inventory of all moneys, goods, chattels, rights and credits of the deceased, which have or shall come to their possession or knowledge; and also, if required by the Court, an inventory of the real estate of the deceased.

To administer according to law, all the moneys, goods, chattels, rights and credits of the deceased, and the proceeds of his real estate, that may be sold for the payment of his debts, which shall at any time come to the possession of the administratrix or to the possession of any other person for them. To render upon oath, a true account of their administration within eighteen months, and at any other times when required by the Court or the law. To pay any balance remaining in their hands upon the settlement of their accounts, to such persons as the Court or the law shall direct. And to deliver letters of administration into Court, in case any will of the deceased shall be hereafter duly proved and allowed; then this obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed and delivered in presence of

George Wolfe
Probate Judge.

Christian Beavers

W. Robins

Henry Redfern
24. Protest:

24. a. Stamps, Printing Data and Usage

First Printed – 10/16/1862
Plate Nbr. 25J
102 stamps per sheet

Protest – This covers legal protests against checks, notes or marine express company deliveries. The tax levy was $.25 for any debt exceeding $20. Exemptions included receipt for delivery of property and court decrees. The fine was $100 for each offense.

24. b. Documents and Descriptions

This Protest, which shows both the protest and the check that is under protest, was deemed correctly refused by Park Bank. This judgment was brought by the State of New York against Rufus Rice. The $.25 levy was correct for this transaction. In addition, the $.01 telegraph stamp on the Inland Exchange promissory note was also correct. The 3/3/1863 rate was in effect at this time which requires a $.01 levy if payable within 33 days and over $20 and under $200. The judgment was against both payer and payee for insufficient funds.
United States of America,  

24th day of April, A.D. 1833.  

The within-mentioned note, dated 26th day of April, 1833, in the sum of one thousand dollars, payable at the Bank of New York, New York, was presented for payment at the Bank of New York, New York, on the 27th day of April, 1833, which being refused, was returned with protests, and by those presenting the same, and in pursuance of the laws of the State of New York, the present note is protested against the order of the above-mentioned William M. Martine, hereby fully and completely discharged of all liability hereunder, and the same being duly presented to said Bank for payment.  

William M. Martine,  

Note: The document appears to be a protest of a note from the Bank of New York, dated 26th day of April, 1833, for one thousand dollars, made payable at the Bank of New York, New York. The note was presented for payment on the 27th day of April, 1833, which was refused, and the protest was made in accordance with the laws of the State of New York.
Receipts are extremely common, possibly, the most common transaction during and after the Civil War. A $.02 tax was required for the payment of any sum of money or for the payment of debt exceeding $20. Exceptions were for the satisfaction of mortgages, court decrees or receipt of delivery of property. The tax went into effect on 8/1/1864, not 10/1/1862 when most other forms of levies became law. On 4/1/1865, express companies were exempted and on 10/1/1870, taxes on receipts were rescinded.

25. a. Documents and Descriptions

This express document, from the Boston & Providence R.R., has a very clear and sharp cancellation from the railroad company tying it to this express document. It is crudely made which is unusual for this type of document. Most are on formal letterheads. The rate paid is correct.
Here is a receipt we all have seen in our travels. This $30.13 receipt, from the American Hotel, sits across from Independence Hall in Philadelphia PA. The $.02 U.S.I.R. stamp is correct for this type of receipt in 1868 and is typically the stamp used for receipts after the U.S.I.R. $.02 stamp was issued.

**AMERICAN HOTEL**

S. M. HEULINGS, Proprietor,
Chestnut Street, between Fifth and Sixth, opposite Independence Hall.

Philadelphia, Dec 25, 1868

Mr. Jno. Doris

To S. M. HEULINGS, Jr.

---

To Board, ....... days, 29.13

" Washing,

" Fires,

" Baggage,

" Extra Meals, ....... 1.00

" Coach,

---

30.13

Received Payment,

[Signature]

H. M. Graham, Printer, 597 Chestnut St. Phila.
This receipt with 2 $.01 Proprietary stamps confers the rights to manufacture Sun-Light Oil to Charles Hill for the cost of $2. The Family Right to manufacture this toxic brew was generated as a receipt to attempt to confer legitimacy on a document of questionable legality. If read through, it reads like a patent but no such patent exists.
This receipt, on a formal New York Central Railroad Co. letterhead, shows the delivery of 3 separate orders for car wheels of 30 and 33 inch diameters. The 3 receipt confirmations are attached to the bill-of-sale. The $.02 U.S.I.R. stamp is common for this transaction.

This is an unusual artifact with the 3 documents defining the 3 orders attached to the bill-of-sale.
This supervisor’s receipt documents a day’s labor on Road District 1, Washington County, Nebraska. This simple receipt documents the growth of the Kansas Nebraska territories following the Kansas Nebraska Act of 1854. Again, a $.02 U.S.I.R. revenue stamp is affixed to this receipt.

This Erie Railway Company receipt documents the $28 cost for the transport of goods in Car 1765. The $.02 Bank Check is normal for 1865.
This document, with $0.02 (U.S.I.R.), is tied to an invoice for a variety of metal products from the John Calverley Co. This is signed and dated on September 10th, 1870 by the owner whose signature was used as the cancellation. This $0.02 levy is correct for this transaction.

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Quantity</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. 3 Cups</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 &amp; 15.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 &amp; 100. Rods</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 &amp; 100. 200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R.M. Med. Syrings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. 12 Piece</td>
<td></td>
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<td>B. 12 Piece</td>
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</tr>
<tr>
<td>B. 12 Piece</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: $26.19

Payment: John Calverley
The documents below detail the payment and the receipt of that payment from the paymaster at the New York Central Railroad Company. Both documents require a $.02 levy and each has a U.S.I.R. $.02 stamp tied to the documents via the paymaster’s NYCRR hand stamp.
This document, with a $.02 Bank Check revenue stamp, is a receipt signed in New York by Augustus Taber, owner of Augustus Taber and Bro., dealers in Italian and American Marbles. The customer was Hatby Miller. This site is now a sports complex in lower Manhattan. The Bank Check is a common $.02 revenue stamp used often on any document requiring a $.02 levy.
This receipt was an interesting attempt to save paper. There are 5 separate receipts on this document, each paying the required $0.02.

The receipt below is a wholesale grocery receipt from Wadley, Jones & Co, Boston, MA.

Boston, July 30th 186—

Mr. A. H. Truett

Bought of Wadley, Jones & Co.

WHOLESALE GROCERS,

5 INDIA, AND 8 BROAD STREETS.

Dr. 1/2 cwt. Ear Sugar 24s. 19d.—25s. 17d. 35½
1 cwt. D. x 5 25s.—26s.—27s. 15½ 36s. 0½
1 cwt. E. x 6 23s.—24s.—25s.—26s. 10x 30s. 17½
1 cwt. F. x 6 21s.—22s.—23s.—24s. 17½ 30s. 17½

Paid 30s. 17½

Wadley Jones
The following 2 receipts can be confused with Entry of Goods, but they are simple receipts for goods delivered via cargo ships; the first from the Schooner Grace Clifton and the second from the ship Sansparell. Each carry the correct $.02 levy.

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**25. Receipt:**

77 STATE STREET, Boston, Sept. 8th, 1866

To S. C. THWING & CO., Agents, Central Coal Mining and Manufacturing Co.'s GEORGE'S CREEK CUMBERLAND COAL, And C. E. Detmold's HONEY BROOK AND SPRING MOUNTAIN LEHIGH COAL.

**For Cargo Coal per Schooner "Grace Clifton"**

47 Tons 22 cwts @ 50 cts per ton $2.397.75

Twenty three hundred nine dollars, seventy five cents.

C. A. Thwing, 2nd. Asst.

---

SAN FRANCISCO, Nov 27th, 1865

RECEIVED from Mr. J. Coleman & Co.

in good order, on board the ship Sansparell for the following Packages

MARKED: 13 Bbls Beef

Printed and sold by Wm. H. Cook & Co., Importing and Jobbing Statuaria 614 Montgomery
This very ornate receipt from Warren & Co. Passage and Exchange Office was for the sum of $18. Note that the exchange rate of £2.50 is shown in the upper left. The $.02 revenue stamp was correct for this transaction.
Surety Bond — A surety bond is a promise to pay a certain amount if a second party defaults on the payments. The bond can be part of a work contract or a sales contract, including real estate. The surety basically guarantees the contract will be executed. The original tax levy in 1862 was $.50 and then modified on 8/1/1864 the amended terms were $.50 per $1,000 of value or part of $1,000 and $1 for performance of the duties of any office. The fine of omission was $100 for each offense.

The following Guardian’s Bond assigns 3 individuals as guardians of the estate of another individual, bound by $500 in surety fines. The $.50 imperforate Original Process revenue stamp is correct for this document, using the 1862 rate.
GUARDIAN'S BOND.

Know all Men by these Presents:

That we Matilda H Roeder, Abraham Merritt
and John J. Merritt

of the County of Warren and State of Ohio, are held and firmly bound unto the State of Ohio, in the just and full sum of $5,000 dollars, for the payment whereof well and truly to be made, we bind ourselves and each of us, our heirs, executors and administrators, and each of them firmly by these

Seal

In Presence of

Matilda H Roeder

Abraham Merritt

John J. Merritt

The following Surety Bond has a $5,000 penalty to ensure the parties involved complete their responsibilities as it applies to this Executor’s Bond. Executor Bonds contain the details involved with the sureties, or persons responsible for delivering the requirements noted. The $1.00 levy is correct for this transaction, using the 1864 amended rates.
26. Surety Bond:

EXECUTOR’S BOND.

Know all Men by these Presents, That we William Hann

as principal and G. L. Anderson & Nicholas Nelson as sureties, of the
County of Morgan in the State of Ohio, are held and firmly bound to the State of
Ohio, in the penal sum of Five Thousand Dollars, to the pay-
ment of which sum, well and truly to be made to said State of Ohio we do bind ourselves, our heirs, executors

Executed in Presence of

D. C. McKee William Hann

G. L. Hann G. L. Anderson
Nicholas Nelson

The following transaction has two surety bonds attached with a value of $550 each along with a cash payment of $1,400 to guarantee that this indenture, or bond contract, is executed as stated. The levy of a $.50 Surety Bond and a $1.00 Life Insurance levy cover this transaction correctly.
This Indenture, made this 17th day of November, 1869, between
Samuel L. Lane

of the first part, and
James P. Reily Special Commissions

of the second part, WITNESSETH: That whereas the said Samuel L. Lane has
this day purchased from James P. Reily Special Commissions

27. Telegraph:

27a. Stamps, Printing Data and Usage

First Printed – 11/18/1862
Plate Nbr. 50L
85 stamps per sheet

First Printed – 11/18/1862
Plate Nbr. 50L
85 stamps per sheet

Telegraph – these were assigned to telegraph dispatches. Charges for the first twenty words were $.01 and $.03 for anything over. The tax was rescinded with the 8/1/1864 amendment. A $10 penalty was assigned if there was no stamp.
This 1863 printed dispatch form from the American Telegraph Company contains a message sent from Millbury, Mass. This is stamped with a $.03 Telegraph part perforated properly paying the $.03 rate.

This telegram is an elusive exact match telegram paying the $.03 rate.

**AMERICAN TELEGRAPH COMPANY.**

TERMS AND CONDITIONS ON WHICH THIS AND ALL MESSAGES ARE RECEIVED BY THIS COMPANY FOR TRANSMISSION

In order to guard against errors or delays in the transmission or delivery of messages, every message of importance ought to be REPLACED by being sent back from the station at which it is to be received to the station from which it is originally sent. Half the usual price for transmission will be charged for repeating the message, and while this Company will, in all cases, use every precaution to ensure correctness, it will not be responsible for errors or delays in the transmission or delivery of repeated messages beyond FIFTY dollars, unless a special agreement for insurance be made and paid for at the time of sending the message, and the amount of risk specified on this agreement; nor is this Company to be responsible for any error or delay in the transmission or delivery or non-delivery of any unrequested message BEYOND FIVE DOLLARS, unless in the manner specially issued and amount of risk paid for at the time. No liability is assumed for any error or neglect by any other Company over whose lines this message may be sent to reach its destination. No liability for any errors in cipher messages.

CAMBRIDGE LIVINGSTON, N.Y.
145 BROADWAY, N.Y.

E. S. SANFORD, Pres't.

**Memor Feb 14 1863**

Send the following Message—subject to the above Conditions:

To Samuel Starr

Is he Stowell in Providence.

And if so how long will he stay.

R. Briggs

Words 134d89

Operator's Check.

Please write your Address under the Signature. ☑
28. Warehouse Receipt:

28. a. Stamps, Printing Data and Usage

**Warehouse Receipt** – This is a receipt for any property held in storage in any warehouse or yard. The tax levy was $.25 for any amount. The 8/1/1864 amendment modified the requirement as follows: Value of goods up to $500 - $.10 and over $500 to $1,000 - $.20. Each additional $1,000 was taxed $.10. If the value was not ascertained, the levy reverted to the original rate of $.25. The fine for omission was $100 for each offense.

*First Printed – 10/21/1862
Plate Nbr. 25Y
102 stamps per sheet*

29. U.S.I.R.:

29. a. Stamps, Printing Data and Usage

**U.S.I.R.** – The U.S.I.R., or United States Internal Revenue stamp was a generic stamp issued in 3 denominations and could be used in lieu of any other specified first issue stamp. The denominations were $.02, $50 and $200. The $.02 issue was very popular for Bank Checks and Receipts. Even though no Receipt revenue stamp was issued, a $.02 levy was required for all receipts. The number of stamps produced was over 458 million which made it the largest run of any revenue stamp in the First Issue.

*First Printed – 10/4/1864
Plate Nbr. (not listed)
210 stamps per sheet*  
*First Printed – 05/2/1863
Plate Nbr. (not listed)
54 stamps per sheet*
Summary:

This extensive effort to raise funds to pay for the immense costs of the Civil War saw the printing of 1,479,580,795 First Issue revenue stamps with a value of $97,826,776.29. Using taxes as a method of revenue generation became ever more popular and is now a part of the fabric of America. The total revenue received from the stamps in this exhibit is $292.96. This helped pay for munitions, horses, food and many varied and sundry items to maintain a war footing until the war was over and then continue to pay down the debt.

The cost of a Springfield 1861 rifle in 1862 was $20. A Union private was paid $15 per month. The money raised for this exhibit would pay for a patrol of 7 privates, all armed with Springfield rifles along with bullets and rations for a month. The use of these stamps continued until 1871 when the more generic Second Issue U.S. Revenue stamps were printed and issued. The First Issue stamps were still valid for use when the Second Issue stamps were released and the 2 varieties were often found on the same documents.

LET THE TAXING CONTINUE...

STATE OF VIRGINIA:

WE,

To wit:

Justices of the Peace in the