



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



WAR!

This postal history exhibit covers the usage of US First Issue revenue stamps on documents during the Civil War and post-Civil War era. 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 (BC) of Philadelphia.

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.

The organization of the individual stamps is by value within usage. The documents follow and are in value sequence with the highest value on a document taking precedence. Note – This is a representative sample of denominations and usages – no exhibit can contain all of them.

The stamps were issued initially as Imperforate, Part Perforate and Perforate. Below are 3 examples along with an example showing Butler & Carpenter's name on a border stamp. Taxpayers were initially required to match purposes and amounts to specific stamps (although this rule was relaxed by the end of 1862).

Imperforate

Part Perforate

Perforated

BC Border

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.