

Using the Documents of Commerce to Fund the Civil War 1862 – 1872

PURPOSE

This **Revenue Fiscal History** exhibit is focused on the documents taxable under **Schedule B** of the Revenue Act of 1862 and its subsequent amendments. **Proprietary articles subject to taxes specified on Schedule C are excluded from this exhibit.**

BACKGROUND

After 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 in an effort to offset the cost of the Civil War. As part of this revenue collection effort, the first federal adhesive revenue stamps were printed in 1862 by **Butler & Carpenter** of Philadelphia and were issued by the U.S. Government for use in the tax year beginning on 10/1/1862. Almost every document produced was required to be stamped, resulting in an interesting array of material depicting life during the Civil War.

TREATMENT

The revenue stamps used during this period are the **First Issue** revenue stamps that show intended usages on each stamp. The documents are **sequenced alphabetically by tax type, then type within usage (if applicable)**. In some cases, the dates are hidden from view, so transaction dates are provided for each document along with the pertinent tax rate. Incorrect taxes paid will be so noted.

Usage of Schedule C stamps such as Playing Cards and Proprietary and Postage Used as Revenue illustrate the confusion businesses and ordinary people experienced in trying to comply with the law. The penalties that could be levied were onerous in many cases and are noted within the description of each usage.

The organization is predicated by the definitions in the Revenue Act of 1862 and its subsequent amendments. The government statutes and schedules, along with privately printed broadsides such as the one on page 3, all list the usages in alphabetical order, thus this exhibit follows their lead.

PLAN – Tax Type

1. Agreement	2. Bank Check	3. Bill of Lading
4. Bond Surety	5. Bond Other	6. Certificate
7. Contract	8. Conveyance	9. Entry of Goods
10. Express	11. Foreign Exchange	12. Inland Exchange
13. Insurance	14. Lease	15. Life Insurance
16. Mortgage	17. Original Process	18. Power of Attorney
19. Probate of Will	20. Protest	21. Receipt
22. Sale of Ship	23. Telegraph	24. Warehouse Receipt

DEFINITIONS

Obligatory Matching Use (OMU)

October 1 to December 25, 1862, when the matching stamp type was required for each document type.

(seen on ORANGE matting)

Early Matching Use (EMU)

Matching stamp type used from December 25, 1862 through approximately June, 30 1863, when any documentary stamp could be used on any document.

(seen on GRAY matting)

Nominally Illegal Use

The use of Proprietary or Playing Card stamps that were not allowed on documents.

(seen on GREEN matting)

Postage Used as Revenue

The use of Postage stamps was illegal. The document would be rendered invalid in a court of law until properly paid with revenue stamps.

(seen on YELLOW matting)

NOTE – Double bordered comments represent an important aspect, historical event, person or place.