

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

First Issue revenue stamps were required during the first **nine years** and the bi-color **Second and Third Issues** were only used for **nine months** so most documents will show the First Issue. In 1872, all taxes were rescinded except for bank checks. 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. A few examples are shown in this exhibit. The penalties that could be levied were onerous in many cases and are noted within the description of each tax type.

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 ones on pages 2 & 3, all list the usages in alphabetical order, thus this exhibit follows their lead.

PLAN – Tax Type

Agreement	Bank Check	Bill of Lading	Bill of Sale of Ship	Bond Surety
Bond General	Certificate	Charter Party	Contract	Conveyance
Entry of Goods	Express	Foreign Exchange	Inland Exchange	Insurance
Lease	Life Insurance	Mortgage	Original Process	Power of Attorney
Probate of Will	Protest	Receipt	Telegraph	Warehouse Receipt

DEFINITIONS

OMU

Obligatory Matching Use (OMU) October 1 to December 25, 1862, when the matching stamp type was required for each document type. Very few OMU documents exist within this period.

EMU

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.