



**US REVENUE STAMPS – FIRST ISSUE**  
**“USING THE DOCUMENTS OF COMMERCE**  
**TO FUND THE CIVIL WAR”**  
 1862 - 1872



**Purpose**

This **Revenue Fiscal History** exhibit is focused on the **First Issue revenue stamps** used on 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**

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 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 then began being issued by the U.S. Government after 10/1/1862. Almost every document in existence was required to be stamped, resulting in an interesting array of material depicting life during the Civil War.

**Treatment**

This exhibit is **sequenced alphabetically by usage, 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 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.

Some documents will be folded to show only pertinent information and conserve space. Scans of additional pages or reverse of a document may be shown to better explain the transaction or tax rate. Other historical information will be provided if appropriate.

**PLAN – Usages:**

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)** - Oct. 1. to Dec. 25, 1862, when the matching stamp type was required for each document type. **(ORANGE MATTING)**

**Early Matching Use (EMU)** - Matching stamp type used from Dec. 25, 1862 through June, 30 1863, when any documentary type stamp could be used on any document. **(GRAY MATTING)**

**Nominally Illegal Use** - The use of Proprietary or Playing Card stamps that were not allowed on documents. **(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. **(YELLOW MATTING)**

**NOTE – Comments with a double border represent an important aspect, historical event, person or place.**