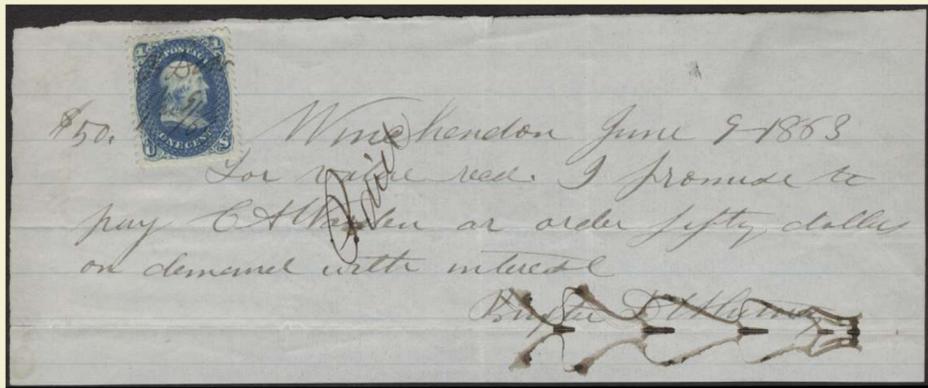


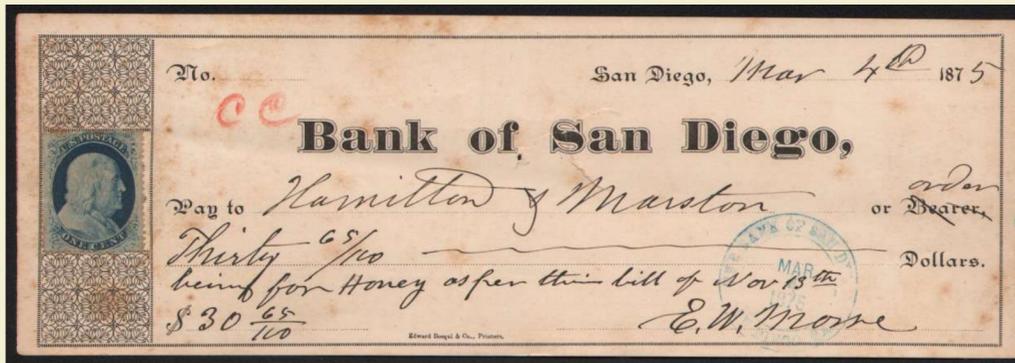
Postage Used as Revenue, Civil War Era, 1862-1872

Arranged by denomination



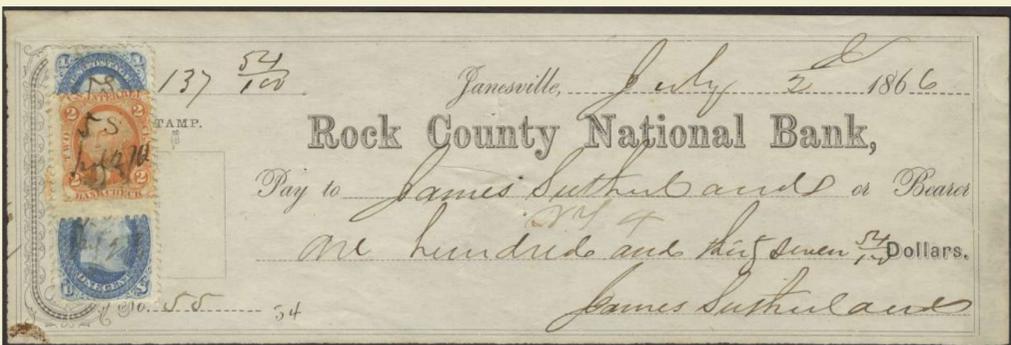
1861 1¢ Solo Use, Doubly Illegal

June 1863 demand note for \$50 with postage 1861 1¢ ostensibly paying the Inland Exchange 1¢ tax at the 1863 rate of 1¢ per \$200 for durations up to 30 days. However demand notes were required to be taxed at the maximum rate of 10¢ per \$200, making this payment doubly illegal.



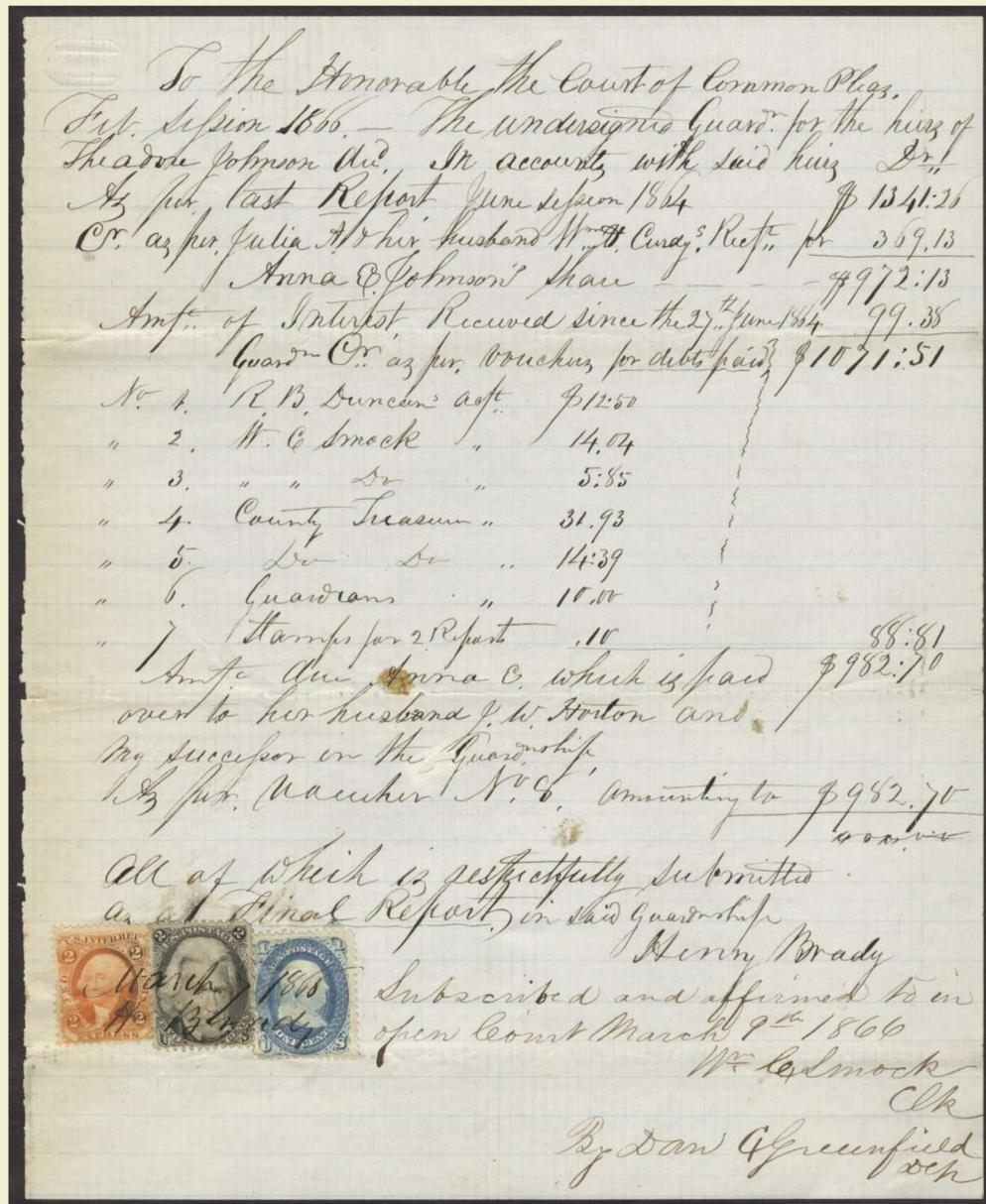
Demonetized 1857 1¢

1875 bank check, San Diego, California, the 2¢ tax underpaid by postage 1857 1¢, uncanceled but "tied by toning." Not only was use of postage stamps to pay documentary taxes nominally illegal, this one had been demonetized in 1861! San Diego was then sparsely populated, with only a handful of stamped documents recorded.



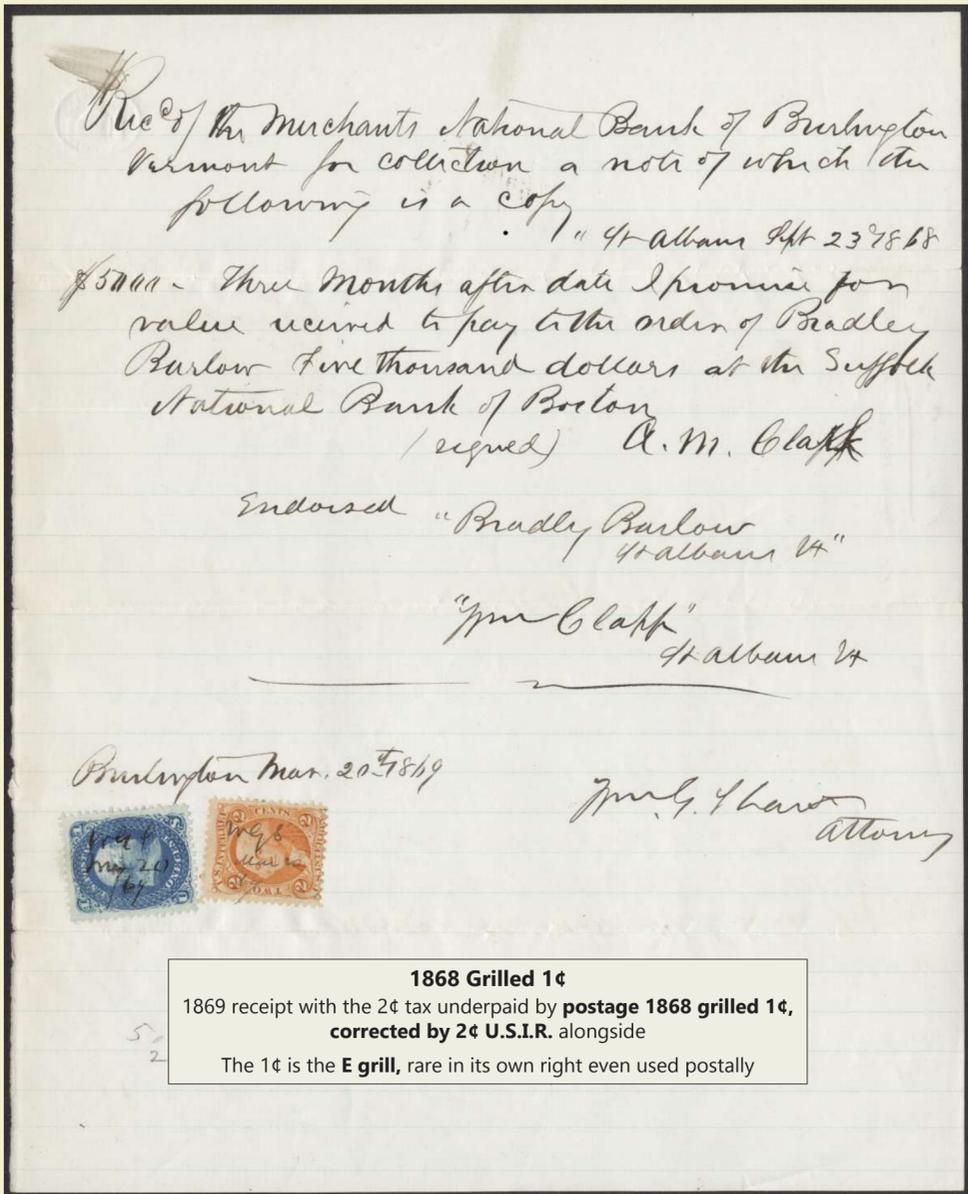
1861 1¢ Pair, Corrected by Revenue 2¢

1866 bank check with 2¢ tax paid by postage 1861 1¢ pair, quickly remedied by 2¢ Bank Check orange



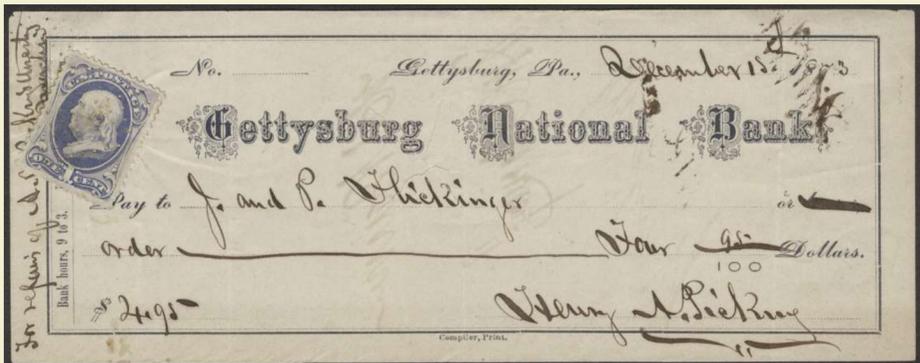
1861 1¢ and 2¢ Blackjack

1866 court clerk's certified statement stamped with postage 1861 1¢ and 2¢ Blackjack, plus 2¢ Express orange. An unlikely postage combination; (the Blackjack is most often combined with the 1861 3¢ to make 5¢).



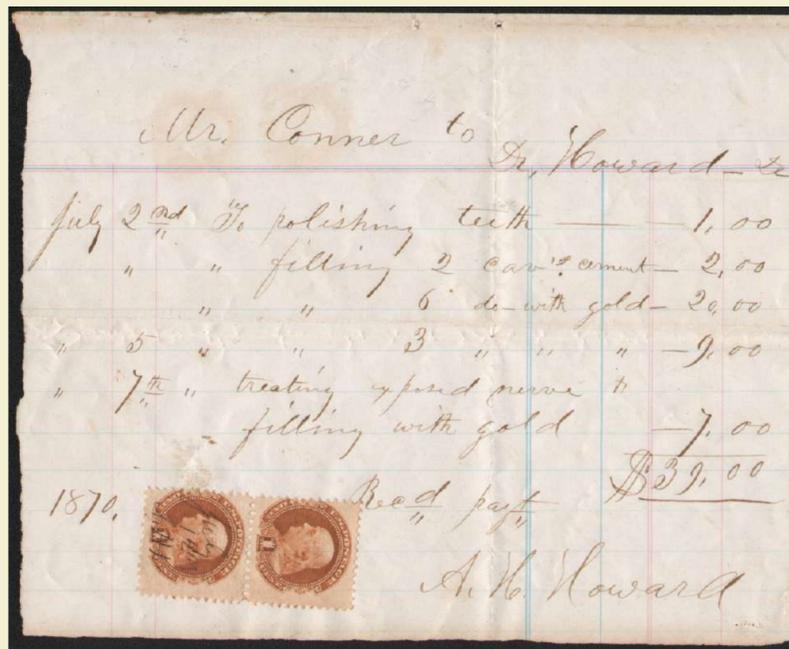
1868 Grilled 1¢

1869 receipt with the 2¢ tax underpaid by postage 1868 grilled 1¢, corrected by 2¢ U.S.I.R. alongside. The 1¢ is the E grill, rare in its own right even used postally



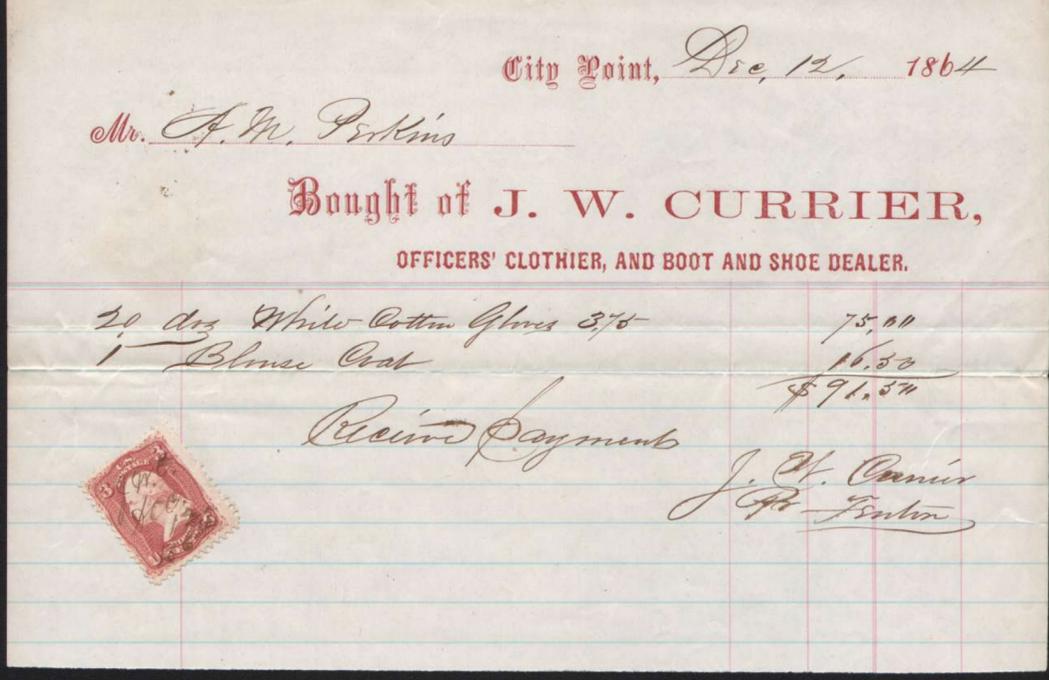
1870 Grilled 1¢ Solo Use, Doubly Illegal

1873 bank check with the 2¢ tax underpaid by postage 1870 grilled 1¢ tied by "scarifying" grid. Payment of the check tax by Banknote issues is almost always by the 2¢ or 3¢, very occasionally by two 1¢. The use of a single 1¢ is extraordinary, the more so as it is the scarcer 1870 grilled stamp.



1869 1¢

1870 receipt for dental work the 2¢ tax paid by postage 1869 1¢ pair, covering polishing teeth (\$1), filling two cavities with cement (\$2) and nine with gold (\$29), and "treating exposed nerve & filling with gold" (\$7). Only a handful of examples known of 1869 1¢ paying documentary taxes



1861 3¢: Occupied Confederacy

December 1864 receipt to [Capt.] A. M. Perkins for quartermaster purchases made at City Point, Virginia, the 2¢ tax overpaid by postage 1861 3¢

City Point, on the south bank of the James River at its confluence with the Appomattox, was the supply depot for the Union assault on Petersburg and Richmond during 1864-5. It was also the site of Gen. U. S. Grant's headquarters. During this time it became one of the busiest ports in the world but today only bare traces remain.



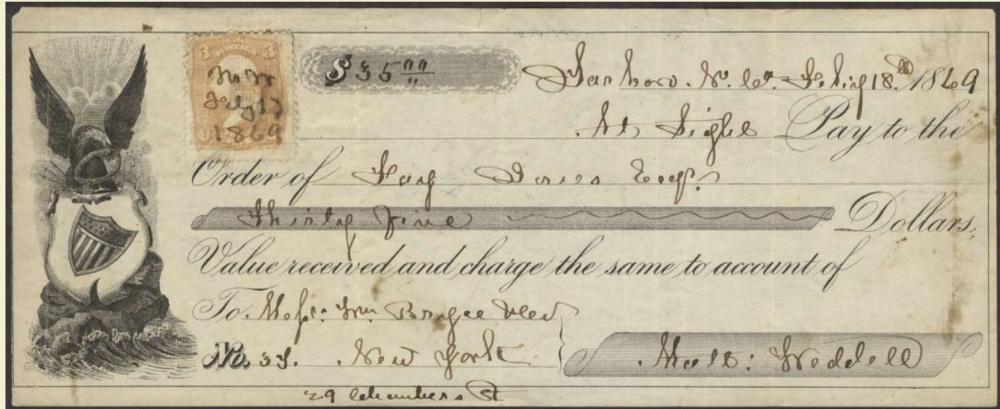
1861 3¢ Bonanza! Retroactive Stamping of Confederate Documents

Promissory note made in Greene County, Alabama, March 28, 1862, for \$633.90, stamped retroactively in 1866 with twelve copies of Postage 1861 3¢ in a block of four and four pairs, canceled "Jun 66" with initials "SSM" of S. S. Murphy, to whom the note was made.

The U.S. government considered its wartime taxes payable also in the Confederate States of America, which in the Union's view were simply eleven "rebellious states." After the cessation of hostilities documents executed within the former Confederacy were required to be stamped retroactively.

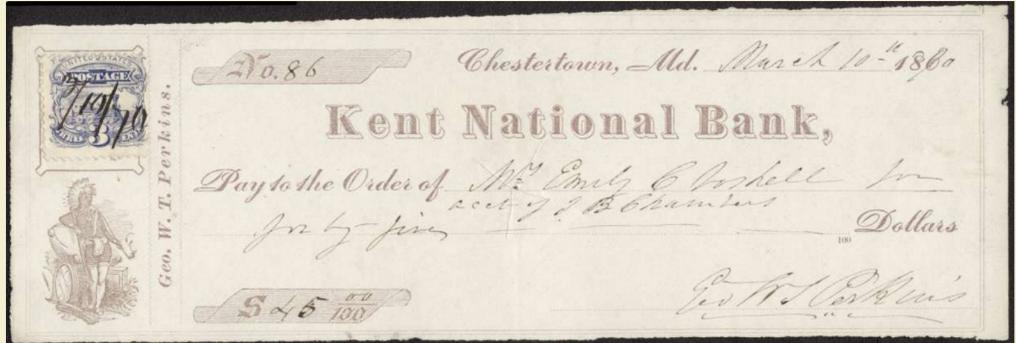
The 36¢ here overpaid the 35¢ tax figured at the Inland Exchange 1864 rate of 5¢ per \$100.

However the note was not liable to tax as it was made before October 1, 1862, when the stamp taxes took effect!



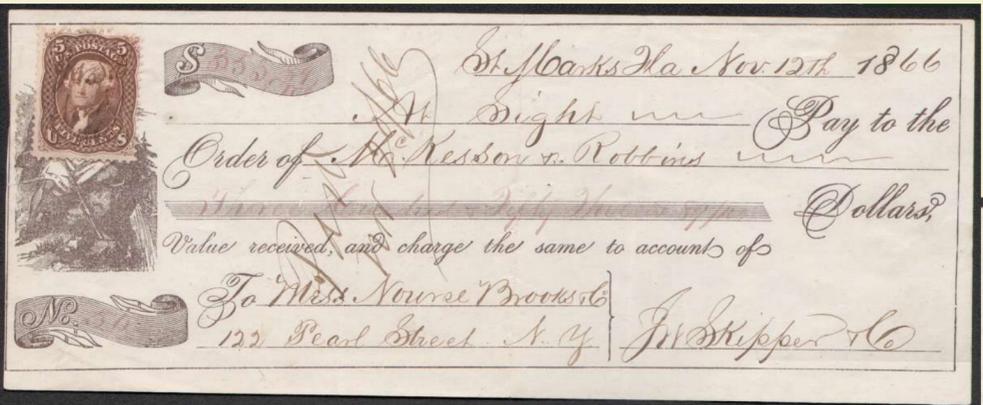
1867 Grilled 3¢

1869 sight draft, Tarboro, N.C., drawn on New York, the 2¢ tax overpaid by postage 1867 grilled 3¢ Seldom seen on document



1869 3¢

1870 bank check with the 2¢ tax overpaid by 1869 postage 3¢



1863 5¢: St. Marks, Florida

1866 sight draft drawn on New York at St. Marks, Florida, the 2¢ tax overpaid by 1863 postage 5¢

Florida stamped documents of the Civil War era are very rarely seen: only about fifty have been recorded. The southern half of the state was then almost entirely uninhabited. St. Marks is on the Gulf Coast.

Sole recorded stamped document from St. Marks



1861 10¢ plus Proprietary

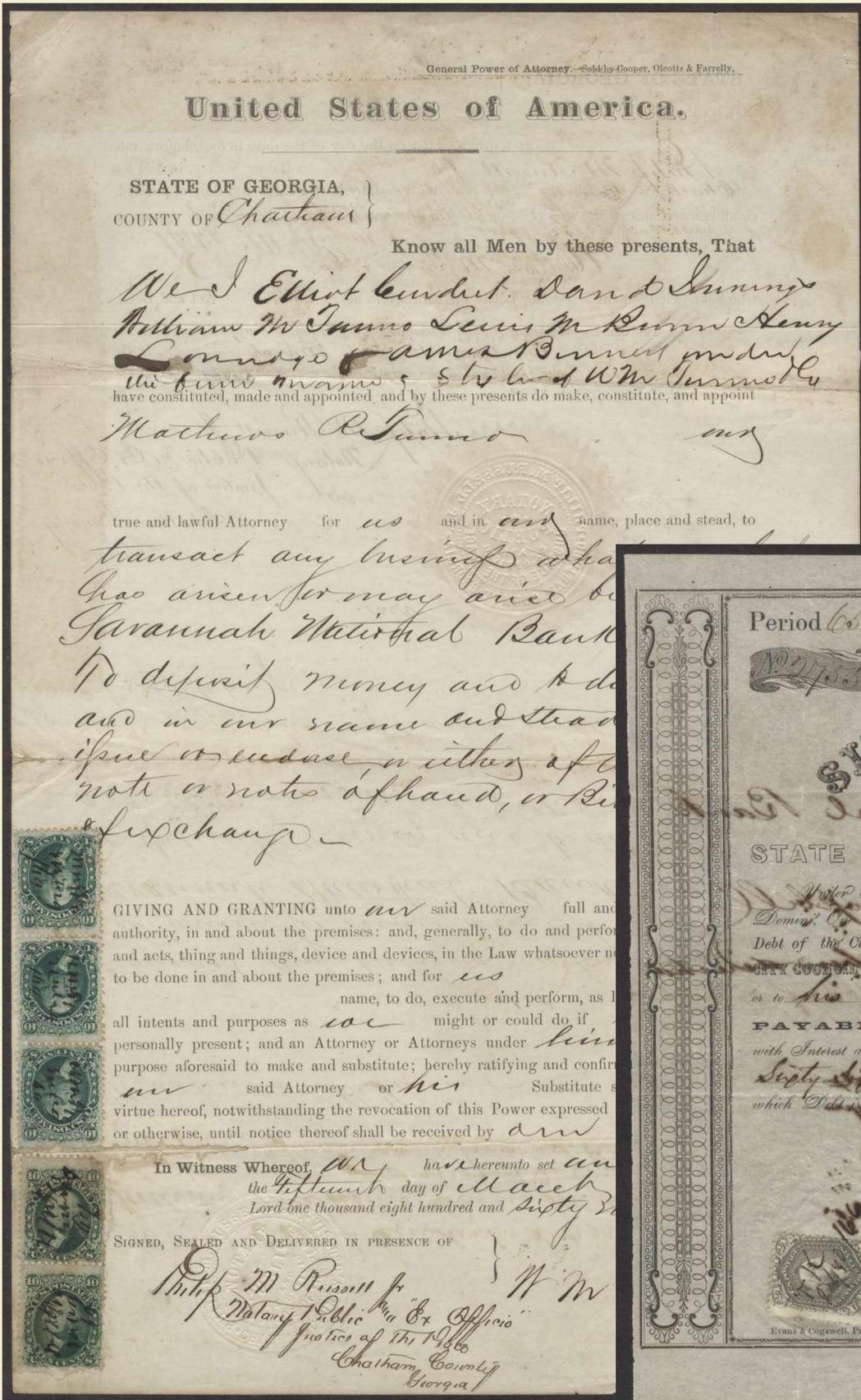
1865 assignment of insurance policy bearing 1861 postage 10¢ and 3¢ Proprietary, both nominally illegal.



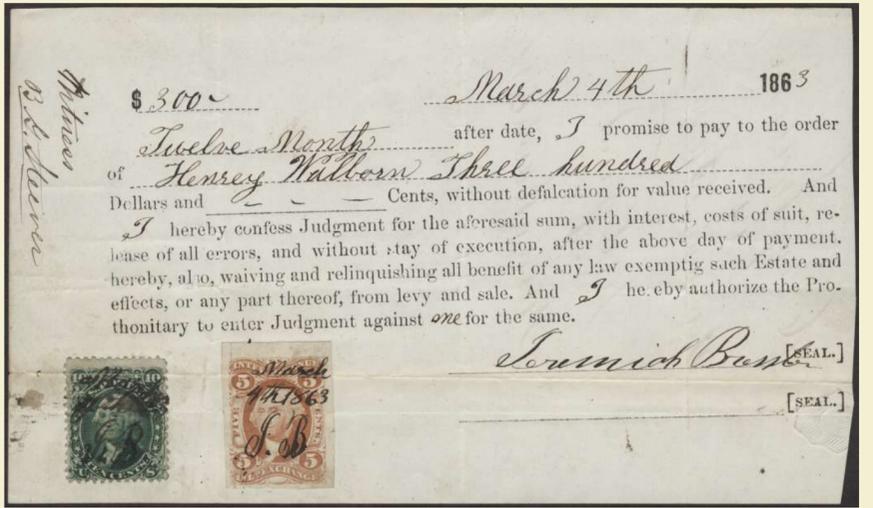
Demonetized 1855 10¢ Imperforate

1867 promissory note for \$114.07, the Inland Exchange tax of 5¢ per \$100 paid by postage 1855 10¢ imperforate, seemingly without objection or repercussion.

Not only was payment of documentary taxes with postage stamps nominally illegal, this one had been demonetized in 1861!



1861 10¢ Strip of Three & Pair
1869 power of attorney, Savannah, Georgia, stamped with five 1861 postage 10¢

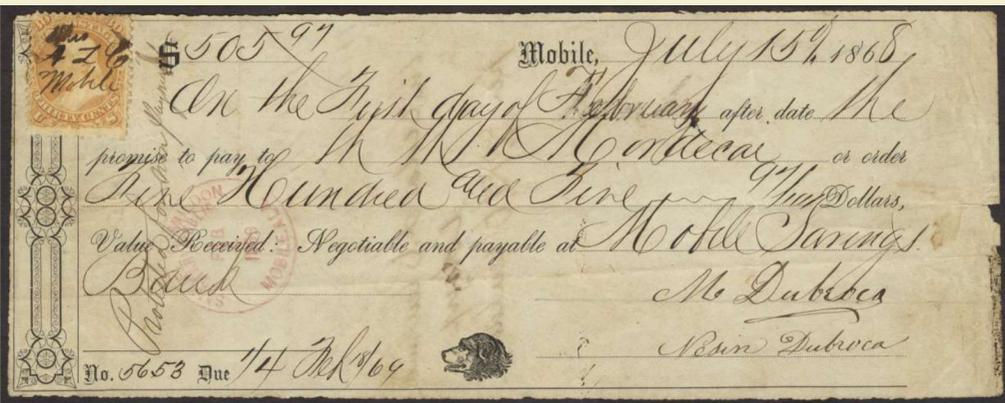


1861 10¢ plus Inland Exchange Early Matching Usage!
Promissory note for \$300 made March 4, 1863, taxed at the short-lived **Inland Exchange 1862 15¢ rate** for amounts above \$200 to \$350. The illegal use of a **1861 postage 10¢** provides a striking contrast to the **early matching usage** of a **5¢ Inland Exchange imperforate!**



1861 24¢
1866 **city stock** of the City of Charleston, South Carolina, stamped with **postage 1861 24¢**

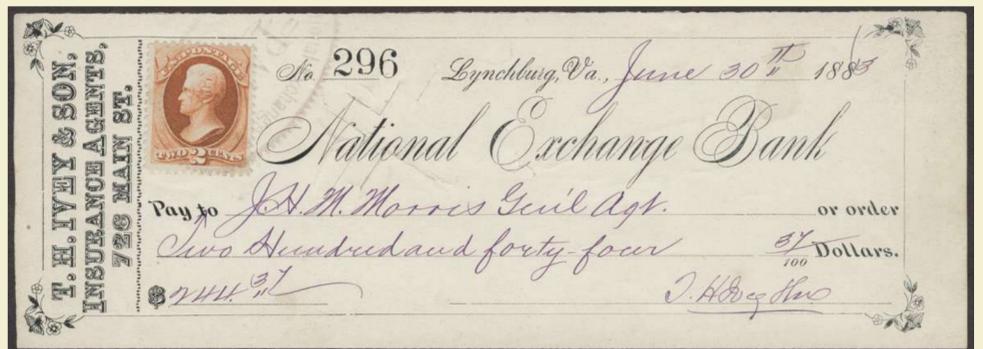
This rare usage was a happy accident. Instruments issued by government entities in the normal course of their functions were **exempt from stamp tax**, and other examples of this stock are typically not stamped. The stamp here was cancelled (and presumably **affixed**) by the **bondholder**, Thaddeus Kelly, presumably in a **mistaken attempt to ensure legality**. (The power of attorney for transfer was properly stamped at 25¢ as it was executed by Kelly.)



1861 30¢
1868 promissory note for \$505.97, the Inland Exchange tax of 5¢ per \$100 paid by **postage 1861 30¢**.

Manuscript **"Protested for non-payment"** reading up at right with notary's red datestamp alongside. The cancel "Mrs ALC" is that of the administratrix, Mrs. A. L. Cleveland.

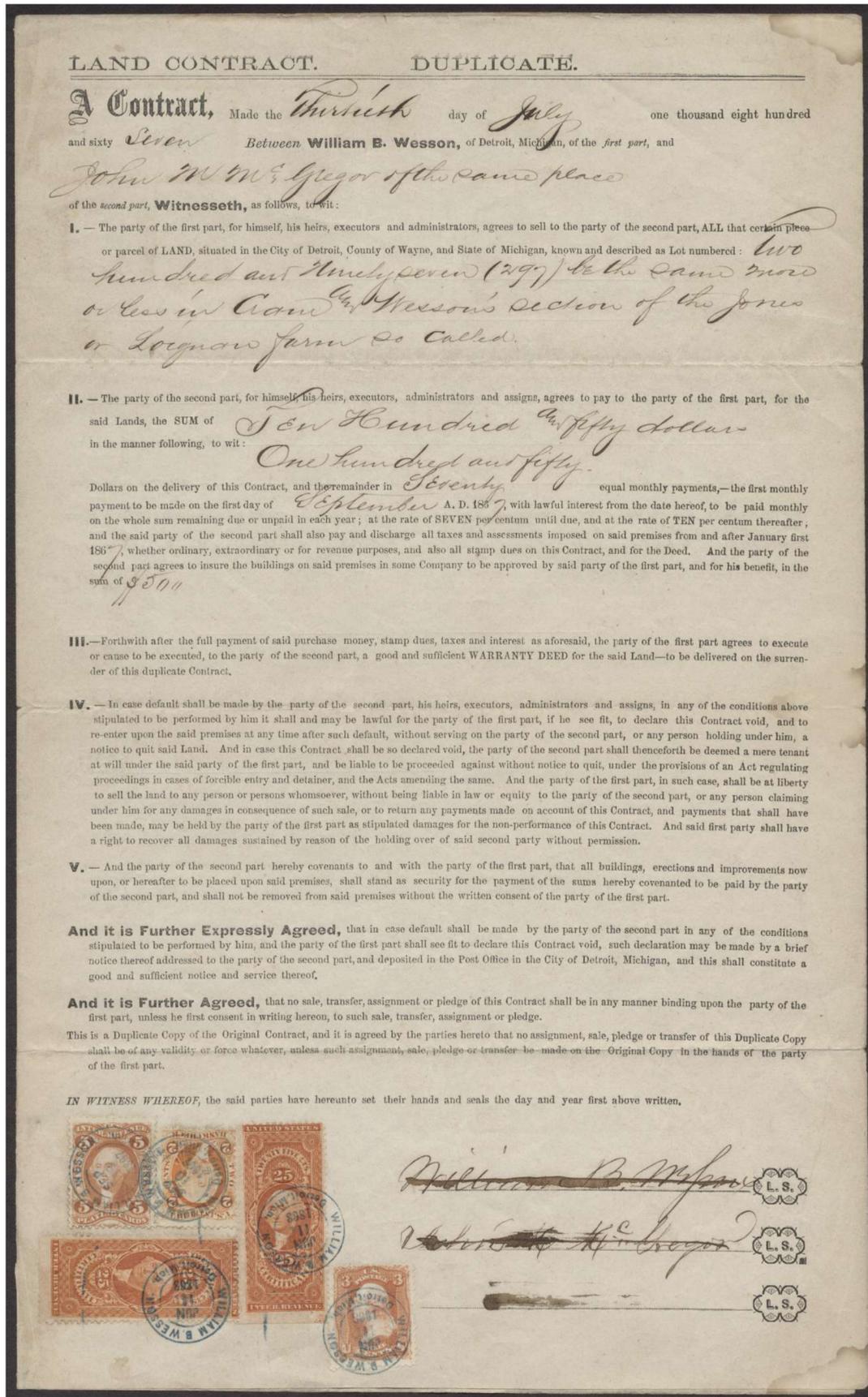
The note was evidently issued unstamped, the **stamp added in an attempt to ensure legality in court proceedings**, absent the realization that use of a postage stamp was itself illegal!



Last Day of Stamp Taxes

Bank check dated **June 30, 1883**, the **final day of stamp taxes**, stamped with **postage 1879 2¢ vermilion**, the stamp tied by "PAID" bank handstamp and probably affixed there.

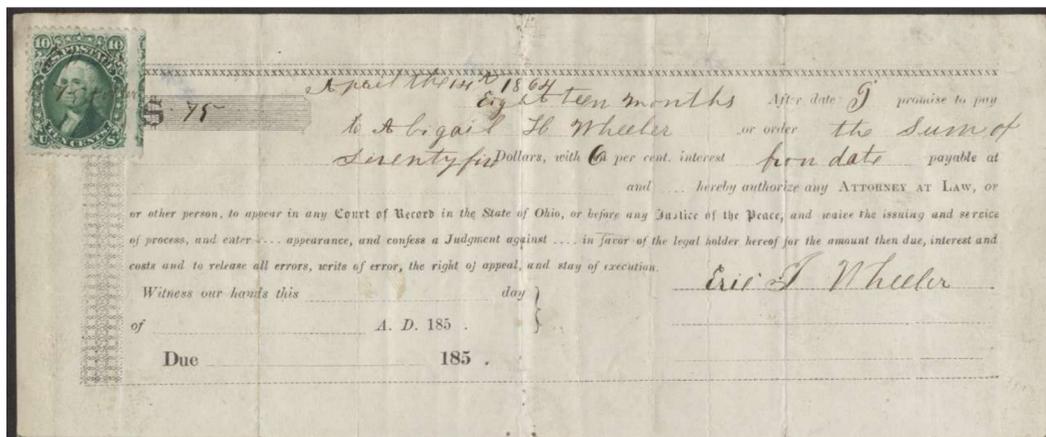
The broad slate of documentary stamp taxes was in effect precisely a decade, from October 1, 1862, until September 30, 1872, after which **only the bank check tax was retained**, for nearly **eleven more years**. The impending end of the check tax probably led to a shortage of revenue stamps among the general public.



1861 3¢ plus Playing Cards

Land Contract dated July 30, 1867, initially unstamped. On September 10, 1867, a **5¢ Playing Cards** was affixed paying the Agreement 5¢ tax for the **contract** itself, plus **2¢ for receipt** of a \$150 payment made July 30 (payments noted on reverse).

However the incorporated **promise to pay \$1,050** required an **additional 55¢ tax**, at the Inland Exchange rate of 5¢ per \$100. This was paid June 11, 1868, in unusual fashion: **53¢ on front**, including **1861 Postage 3¢**, and **2¢ on reverse**. The 2¢ stamp on front, originally paying the receipt tax, was now counted toward the 55¢ Inland Exchange levy, and the receipt tax for June 30, 1867, was now repaid on the reverse, where it was evidently felt to belong! Great pains were taken to properly arrange the stamps so it could be ascertained at a glance that the proper amounts of tax had been paid — but the use of **Playing Cards and postage stamps were both illegal!**



1861 10¢ Straddle Margin Copy

Inland Exchange 1863 10c rate