

Rebel Documents, Yankee Stamps

How the Union Collected Its Stamp Taxes in the Confederacy, During Wartime Occupation and by Postwar Retroactive Stamping

Purpose. This exhibit explains and illustrates, via stamped documents, the means by which the U.S. government collected its wartime documentary stamp taxes from its eleven “rebellious states,” otherwise known as the Confederate States of America. This occurred in two stages:

I. Occupied Confederacy, 1863–5. This was first done directly, in Union-occupied areas, primarily within U.S. Internal Revenue collection districts established in 1862–3 in Virginia, Tennessee and Louisiana; but also in Mississippi, Georgia, Arkansas and North Carolina.

II. Retroactively, 1865–71. The main thrust of this effort, though, came after cessation of hostilities, when wartime documents executed within the former Confederacy, in areas never occupied or in which stamps were not available, were required to be stamped retroactively. In practice this applied only to documents still in effect, such as promissory notes, deeds, mortgages, bonds and the like.

This material is exceedingly rare.

Only about 110 occupation usages and about 85 retroactively stamped have been recorded.

Until now they have been virtually unrecognized by philatelists.

Recorded Occupied Confederacy Usages, by State

Arkansas	1
Georgia	1
Louisiana	32
Mississippi	4
N. Carolina	2
Tennessee	17
E. Virginia	46
W. Virginia	4
Total	107

Recorded Examples of Retroactive Stamping, by State

Alabama	9
Arkansas	7
Florida	3
Georgia	10
Mississippi	1
N. Carolina	3
S. Carolina	18
Tennessee	1
Texas	4
Virginia	28
Total	84

I. Occupied Confederacy: Exhibit Plan/Highlights: Origin, Origin, Origin!

Once it is realized that stamped documents from the Occupied Confederacy in fact exist, the natural question is, “Where did this occur?” The primary focus here is accordingly not on the document/tax type, nor the stamps affixed, but on the place of execution, as listed below.

U.S. Internal Revenue Collection Districts:

Eastern Virginia, Western Virginia, Louisiana, Tennessee

Other Occupied Areas:

Georgia, North Carolina, Mississippi, Virginia

Unusual tax rates or stamps—notably the ultrarare Early Matching Usages (“EMUs”)—are noted as they occur within this scheme.

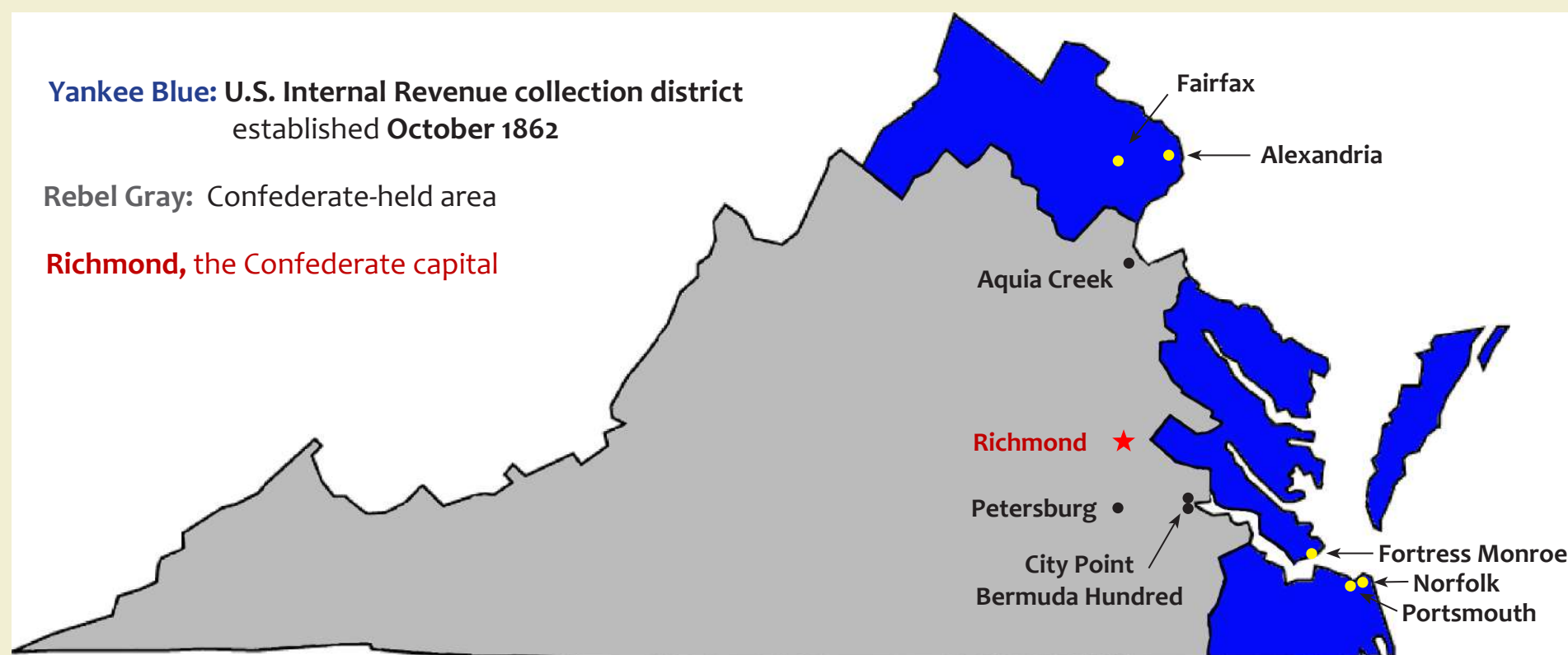
Historical Importance

Many items shown here illustrate directly how the war impacted peoples’ lives, as only fiscal history can. The caption headings below speak for themselves.

- | | |
|---|--|
| Re-enlistment Bounty
“One Corpse” | Short-Lived Base at Aquia Creek
“In Camp Near Petersburg, Va” |
| Oath of Allegiance Required Before Sailing! | Occupied Richmond! |
| Shipment into Nearby “Insurrectionary Districts” | Promissory Note for Slave Hire
Iron for the Confederacy |
| Shipment into “Districts Under Restriction, But Not Declared in Insurrection” | Note for Purchase of Slave! |
| Jailed for Selling Abandoned Cotton | Currency Conversion (27 to 1!) |
| Agreement to Work Abandoned Plantation for 2/3 Share | Conveyance Including Slaves |
| Bermuda Hundred Receipt from Butler’s Bottled-Up Forces | “Adversity Usage”: 1820s Form Used 1864! |
| Plantation Lease Payable in 50¢ Cotton! | |

Title page/plan, headings, epilog; special or extraordinary significance; general comments

Occupied Confederacy USIR Collection Districts: Eastern Virginia 28 examples recorded



Yankee Blue: U.S. Internal Revenue collection district established October 1862

Rebel Gray: Confederate-held area

Richmond, the Confederate capital

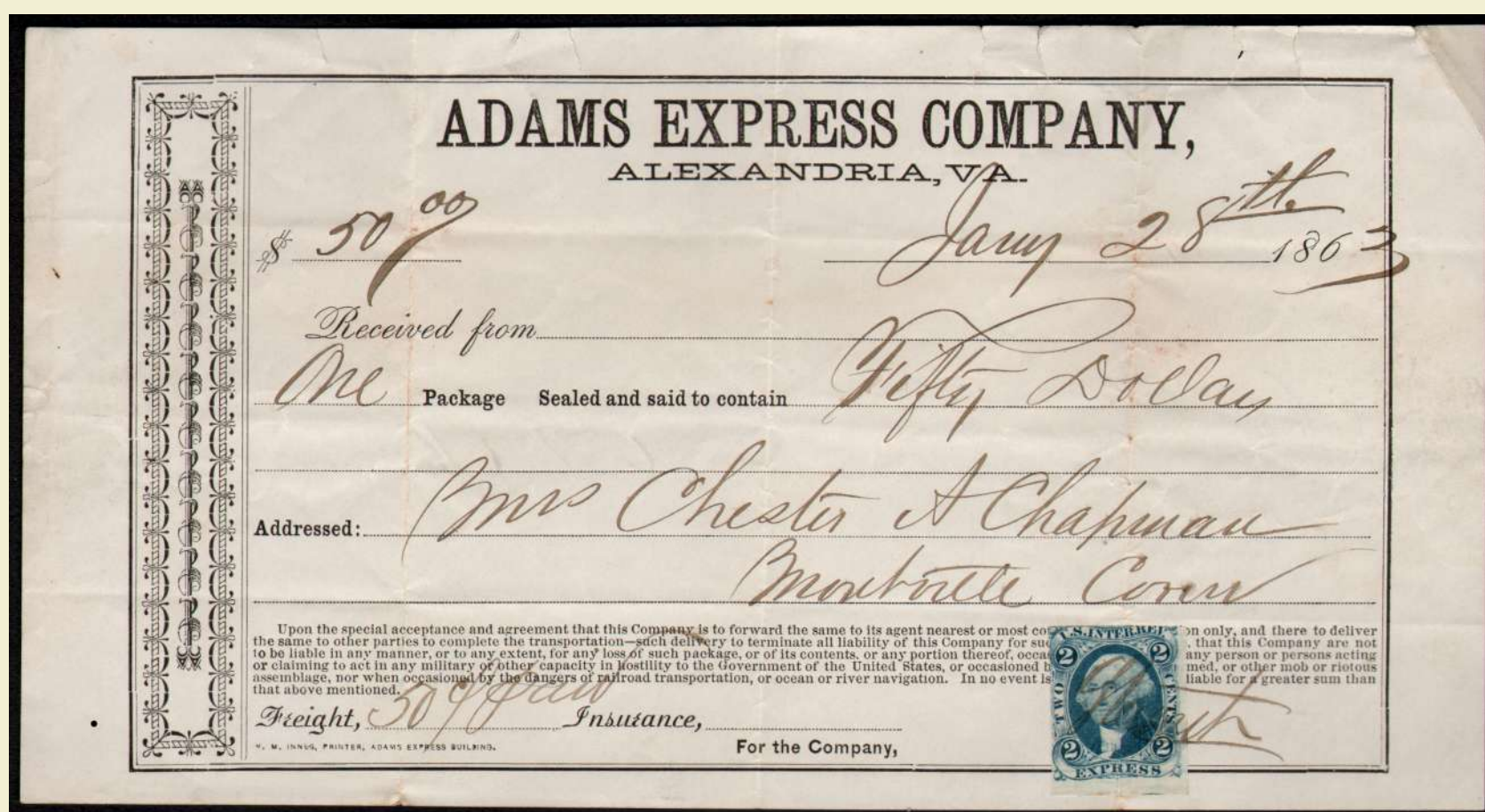
Eastern Virginia

- Alexandria, Fairfax
- Hampton Roads: Fortress Monroe, Norfolk, Portsmouth

Of the ten locations in Union-occupied Eastern Virginia from which wartime stamped documents have been recorded, only five were within the USIR collection district: Alexandria, Fairfax, Fortress Monroe, Norfolk, Portsmouth.

And five were not, as they were not safely under Union control in October 1862. But as Federal control expanded, its revenue stamps would follow, with wartime usages recorded from Aquia Creek, City Point, Bermuda Hundred, Petersburg, and the ultimate prize, Richmond; these five will be treated below in “Other Occupied Areas”

Eastern Virginia: 1. Alexandria



Express EMU (Early Matching Usage) January 1863

Five Express EMUs recorded for Virginia, sole example from Alexandria

Adams Express Co. receipt, Alexandria, January 28, 1863, for transmission of \$50 to Connecticut
Express 2¢ tax paid by matching 2¢ Express blue imperforate

Very early use of U.S. revenue in the Confederacy (earliest recorded January 12)

EMU Hunting in the Confederacy: Matching Usage: the Grand Scheme That Failed

Generally speaking, early matching usages (“EMUs”) are the *creme de la creme* of fiscal history.

For the original U.S. documentary stamp tax schedule of 1862, taxes could be paid only by stamps bearing the name of the document on which they were used — i.e., Agreement stamps on agreements, Bank Check stamps on checks, and so on. To the consternation of users, but the delight of latter-day collectors, 83 different stamps in 25 “titles” were created.

However, delays in stamp production made matching usage unworkable, and Congress rescinded the requirement after less than three months, on December 25, 1862, after which documentary stamps could be used interchangeably. However, users continued to affix matching stamps in significant quantities for some months, as stocks ordered in compliance with the original law were gradually depleted. These are the “EMUs” (Early Matching Usages).

At the time EMUs were generated, late 1862 to early 1863, only a relatively small part of the Confederacy was under Union control. Surprisingly, 15 EMUs from the Occupied Confederacy have been recorded, from the ten origins listed at right. Examples from all ten are shown in this exhibit.

- | | | | | |
|------------------------|----------------------|---------------------|--------------------------|---------------------------------|
| 1. Express EMUs | Alexandria, Va. | Memphis, Tenn. | 2. Conveyance EMU | 3. Original Process EMUs |
| | Aquia Creek, Va. | Franklin, Tenn. | Nashville, Tenn. | Fairfax, Va. |
| | Fortress Monroe, Va. | Murfreesboro, Tenn. | | St. Mary’s, Va. |
| | New Orleans, La. | | | |

Eastern Virginia: 1. Alexandria (cont.)

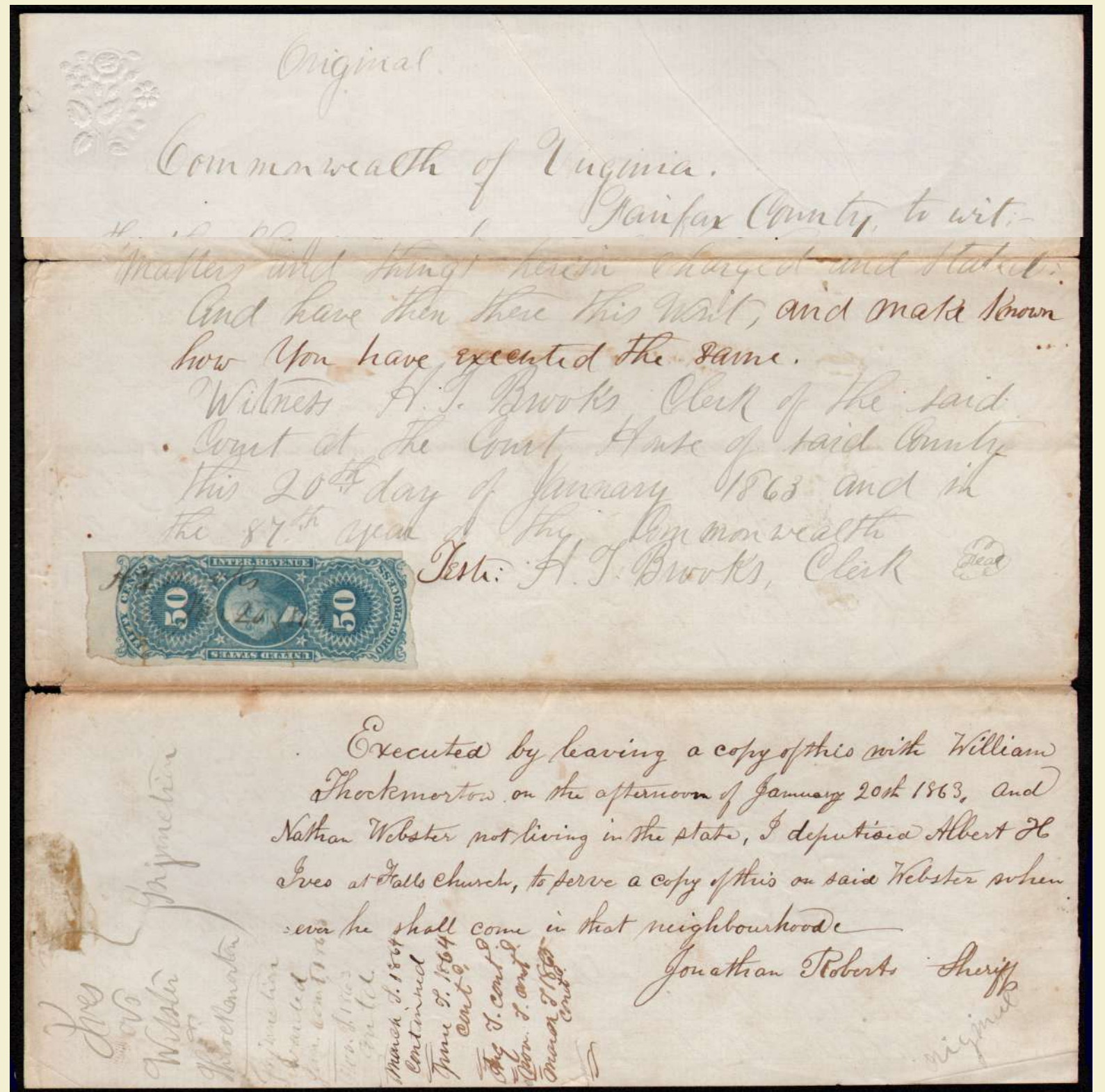


Short-Lived 1864-5 Receipt Tax (1)

Adams Express Co. receipt, Alexandria, March 1865, for transmission of \$3,000 to Baltimore
2¢ Receipt tax, "ADAMS EXPRESS CO. ALEXANDRIA" datestamp

Express companies found the Express stamp tax of 1862 inconvenient, and successfully lobbied to have it rescinded, replaced by a 2% tax on gross receipts. After the Receipt stamp tax took effect August 1, 1864, they again successfully lobbied to have it rescinded as it applied to them, effective April 1, 1865. When the express interests spoke, the legislators listened!

Eastern Virginia: 1. Fairfax



Original Process EMU January 1863

Three non-Express EMUs recorded from the Occupied Confederacy

Injunction issued in Fairfax, January 20, 1863,

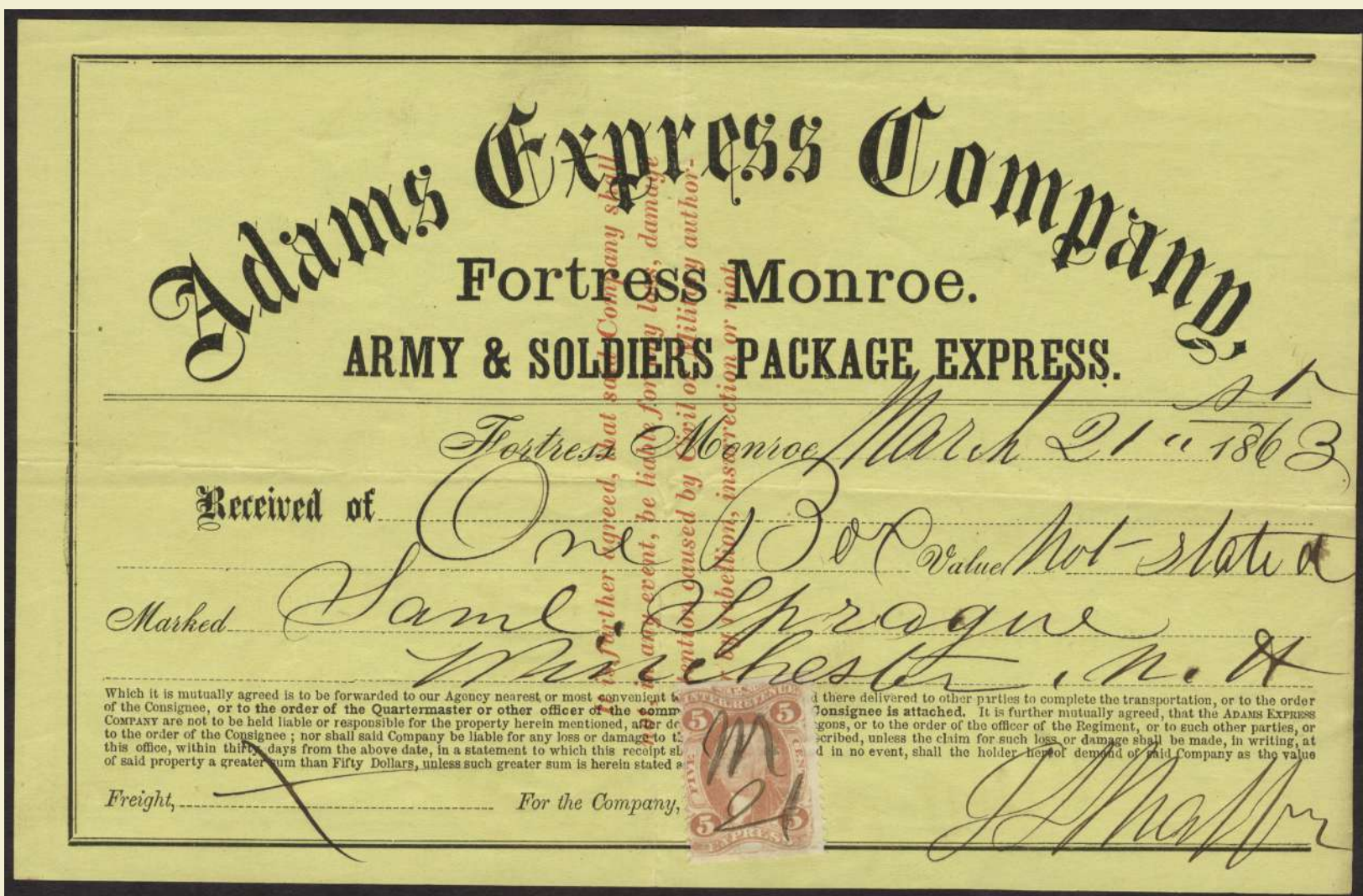
Original Process 50¢ tax paid by matching 50¢ Original Process imperforate

(The Original Process tax applied to any writ or other process by which a suit was originated in a court of record.)

Very early Occupied Confederacy usage (earliest is January 12)

Eastern Virginia: 2. Hampton Roads: Fortress Monroe

Fortress Monroe is at the tip of the Virginia Peninsula at the mouth of Hampton Roads (i.e. roadstead, or harbor), and was the key to controlling access to the James River.



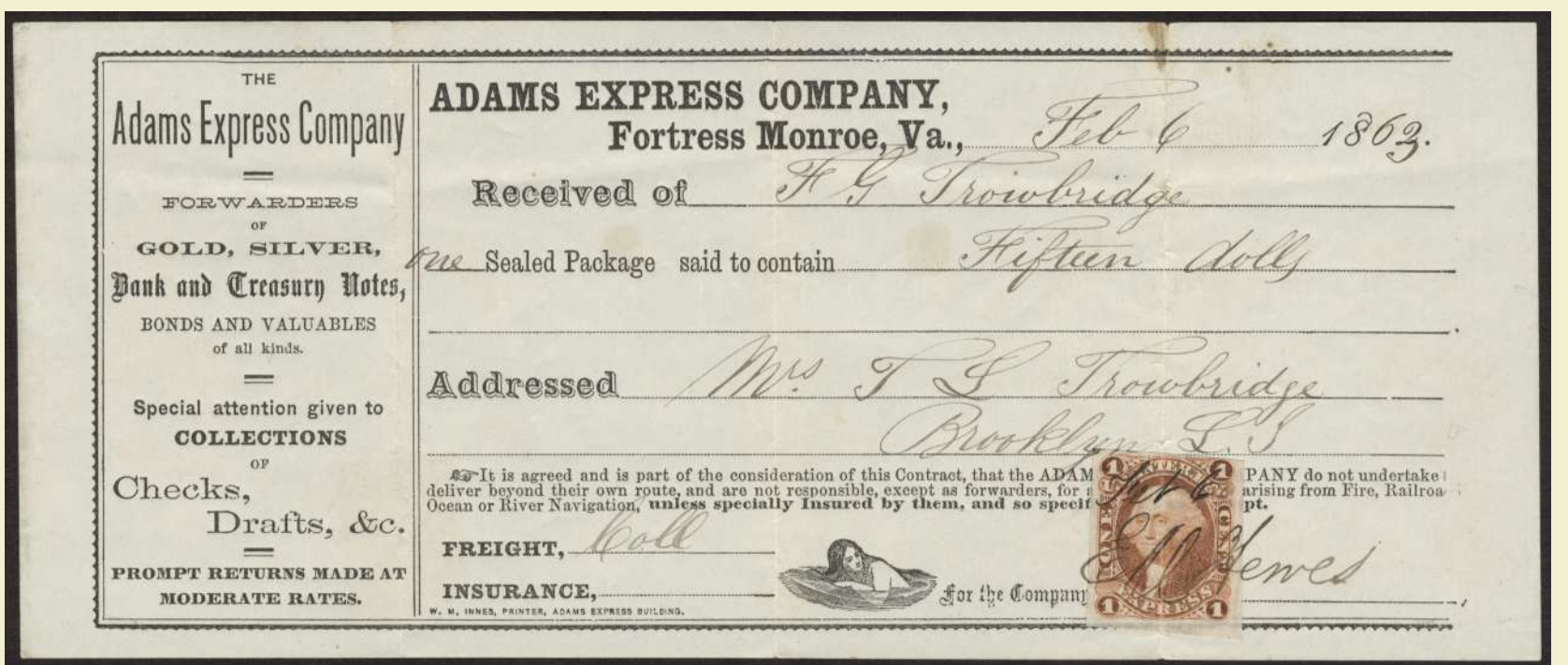
Express EMU March 1863

Sole recorded Occupied Confederacy Army & Soldiers Package Express receipt

Adams Express Co. Army & Soldiers Package Express receipt, March 1863

for transmission of package to New Hampshire

Express 5¢ tax paid by matching 5¢ Express part imperforate



Express EMU February 1863

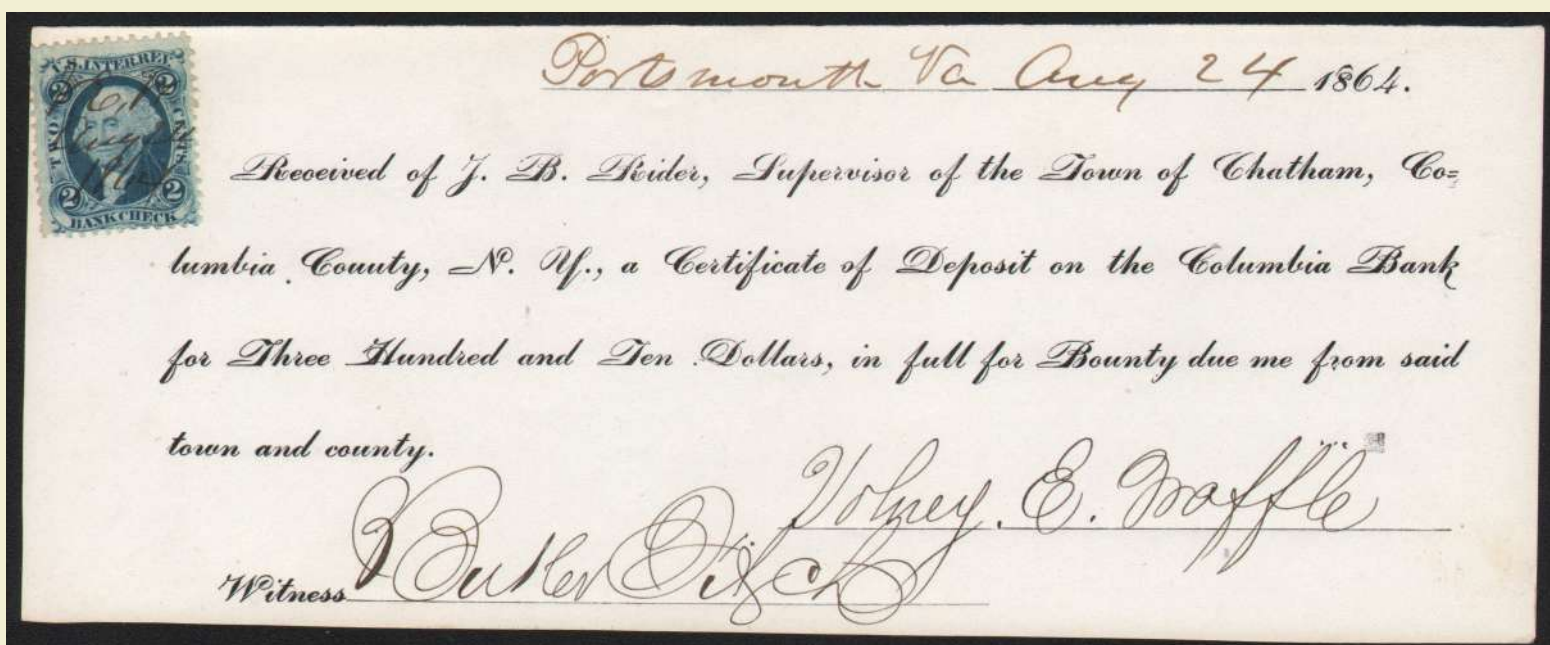
Five Express EMUs recorded from Virginia

Three Occupation usages recorded from Fortress Monroe

Adams Express Co. receipt, February 1863, for transmission of \$15 to Brooklyn, N.Y.

Express 1¢ tax paid by matching 1¢ Express imperforate

Eastern Virginia: 2. Hampton Roads: Portsmouth



Re-enlistment Bounty Receipt

Receipt, Portsmouth, August 1864

Acknowledging receipt from Supervisor of the Town of Chatham, Columbia County, N.Y., for certificate of deposit on Columbia Bank for \$310, "in full for Bounty due me from said town and county."

One of 13 recorded similar receipts all made August 24, 1864, at Portsmouth. The recipients were all members of the New York 8th Independent Battery (of artillery), which had mustered in October 30, 1861, at Newburg, N.Y. (some 80 miles from Chatham).

Now they were re-enlisting to take advantage of the bounty offered by Chatham.

Chatham was evidently unable to fill its enlistment quota at home, and employed an agent to seek out units mustering out, to find potential re-enlistees.

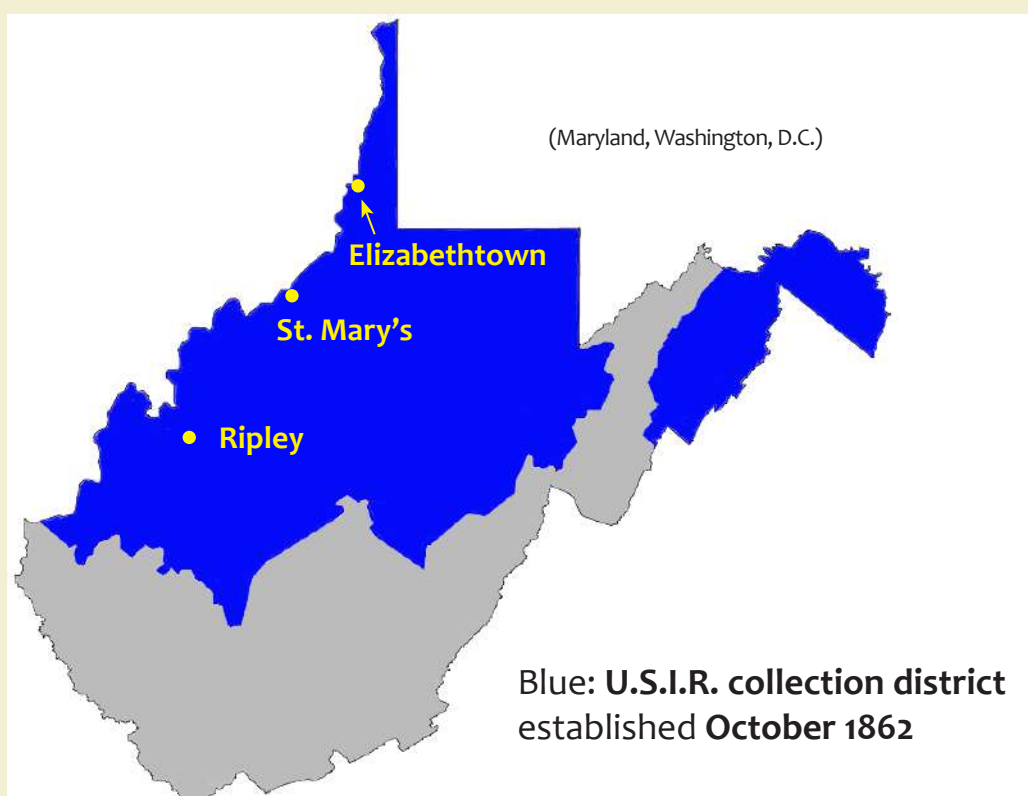
Why Express Usages Are Rare : the Two-Month Window

In response to intense lobbying from the express industry, the Express stamp tax was rescinded effective April 1, 1863, replaced by a tax of 2% on gross receipts. As the stamps had not become available until about December 1862, the tax had a practical life of only about four months.

In the Occupied Confederacy, the observed window for their generation was even briefer, from mid-January to late March, a little over two months.

**Occupied Confederacy USIR Collection Districts: Western Virginia
Four examples recorded**

Western Virginia



- Western Virginia
1. St. Mary's
2. Ripley
3. Elizabethtown

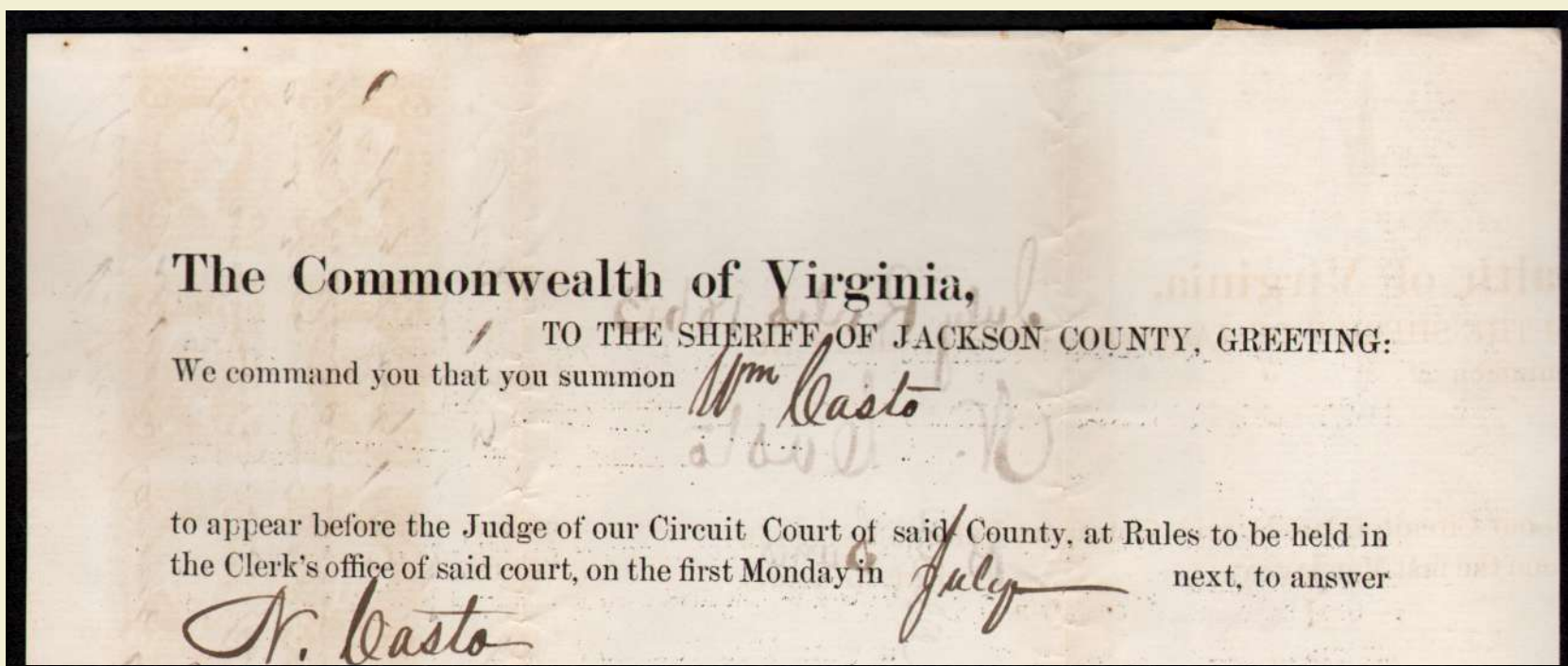
Western Virginia, Not Yet West Virginia!

On October 10-16, 1862, the western Virginia counties shown above in blue were incorporated into a U.S Internal Revenue collection district.

On June 20, 1863, these and the remaining counties outlined above would become the State of West Virginia. Until then, though, they were in Union-occupied Virginia.

This exhibit includes documents from Union-occupied Elizabethtown, St. Mary's and Ripley, the seats of Marshall, Pleasants and Jackson Counties.

Western Virginia: 2. Ripley, Jackson County



**Part Perforate Block of Ten
Executed/Stamped in Virginia, Served in West Virginia!**

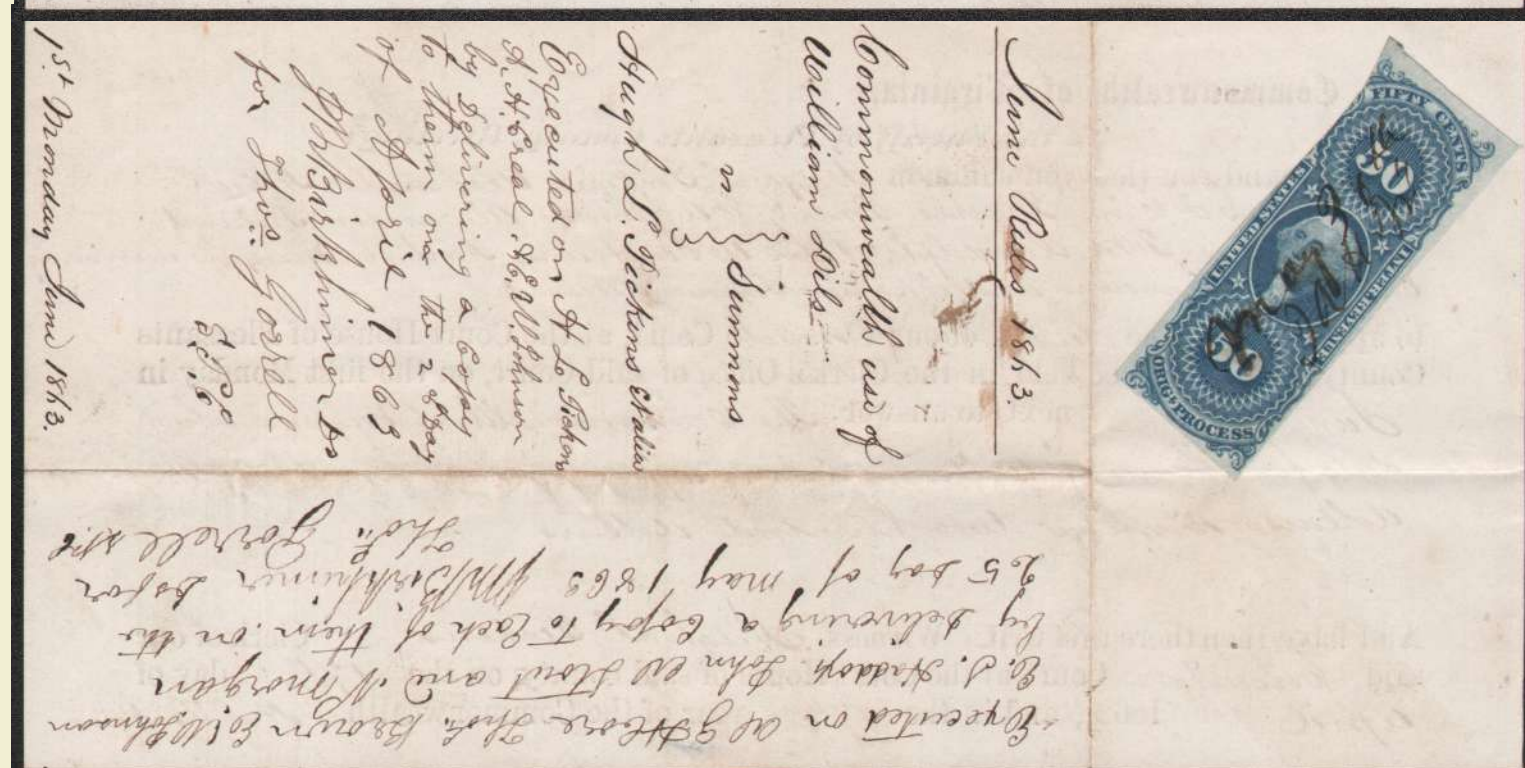
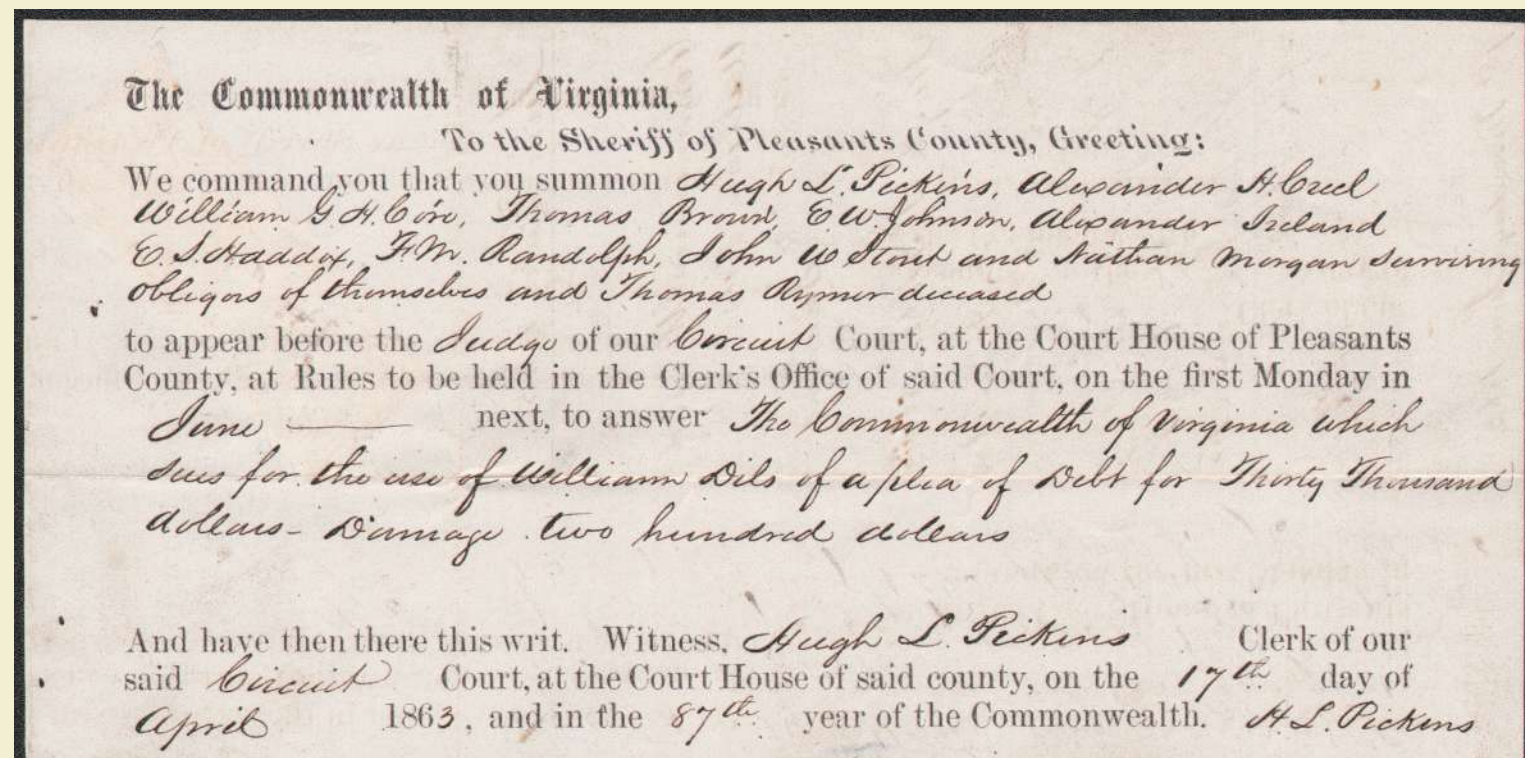
The part perforate block is rare in its own right and extraordinary on document.

Summons issued June 1863, at Jackson County Court House (at Ripley)

Reverse with 5¢ Inland Exchange part perforate block of ten canceled June 13, 1863

Delivered July 6 with Constable's statement headed "West Virginia," which had been created June 20

Western Virginia: 1. St. Mary's, Pleasants County



Original Process EMU May 1863

Three non-Express EMUs recorded from the Occupied Confederacy
Sole recorded EMU from Western Virginia

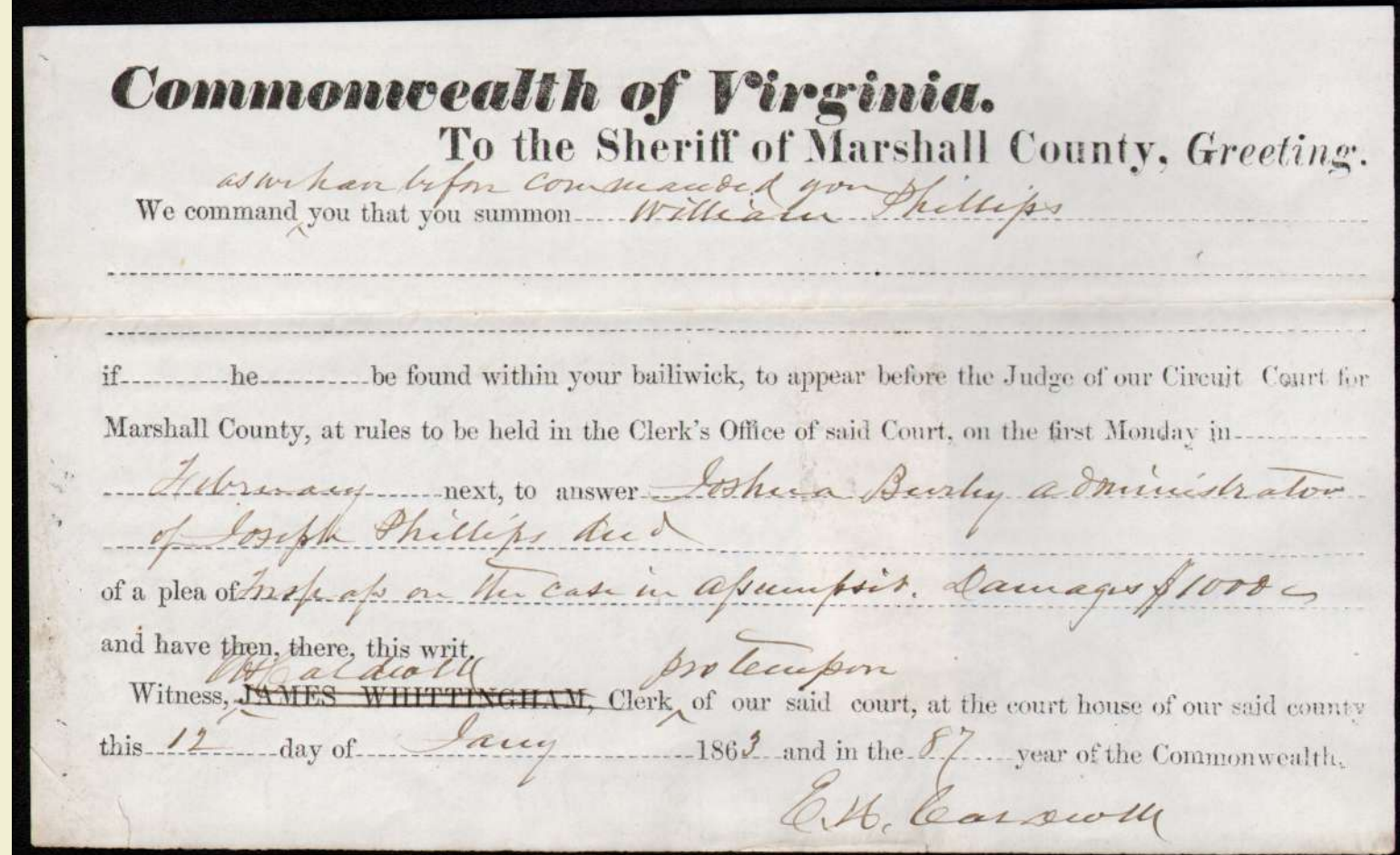
Summons issued April 17, 1863, at Pleasants County Court House (at St. Mary's)
Reverse stamped with matching 50¢ Original Process imperforate canceled May 30, 1863

Non-Express EMUs: the USIR Collection Districts at Work

Of the 15 recorded EMUs from the Occupied Confederacy, all but three are Adams Express Company receipts, for which the stamps were provided by the Adams head office in Philadelphia.

The three recorded non-Express EMUs are extraordinary examples of matching stamps provided through the normal channels of the collection districts, reaching Court Clerks in Eastern and Western Virginia and the Register of Davidson County, Tennessee.

Western Virginia: 3. Elizabethtown, Marshall County



Earliest Recorded U.S. Revenue in Occupied Confederacy

Four Occupation usages recorded from Western Virginia

Summons issued January 12, 1863, at Marshall County Court House (at Elizabethtown)

On reverse Original Process 50¢ tax paid by 50¢ Surety Bond part perforate canceled "EHC Jany 12 63" in the hand of Clerk E. H. Cardwell

Occupied Confederacy USIR Collection Districts: Tennessee
17 examples recorded

- Tennessee
1. Memphis
 2. Franklin
 3. Murfreesboro
 4. Nashville
 5. Madisonville
 6. Knoxville
 7. Trenton (in Part II)

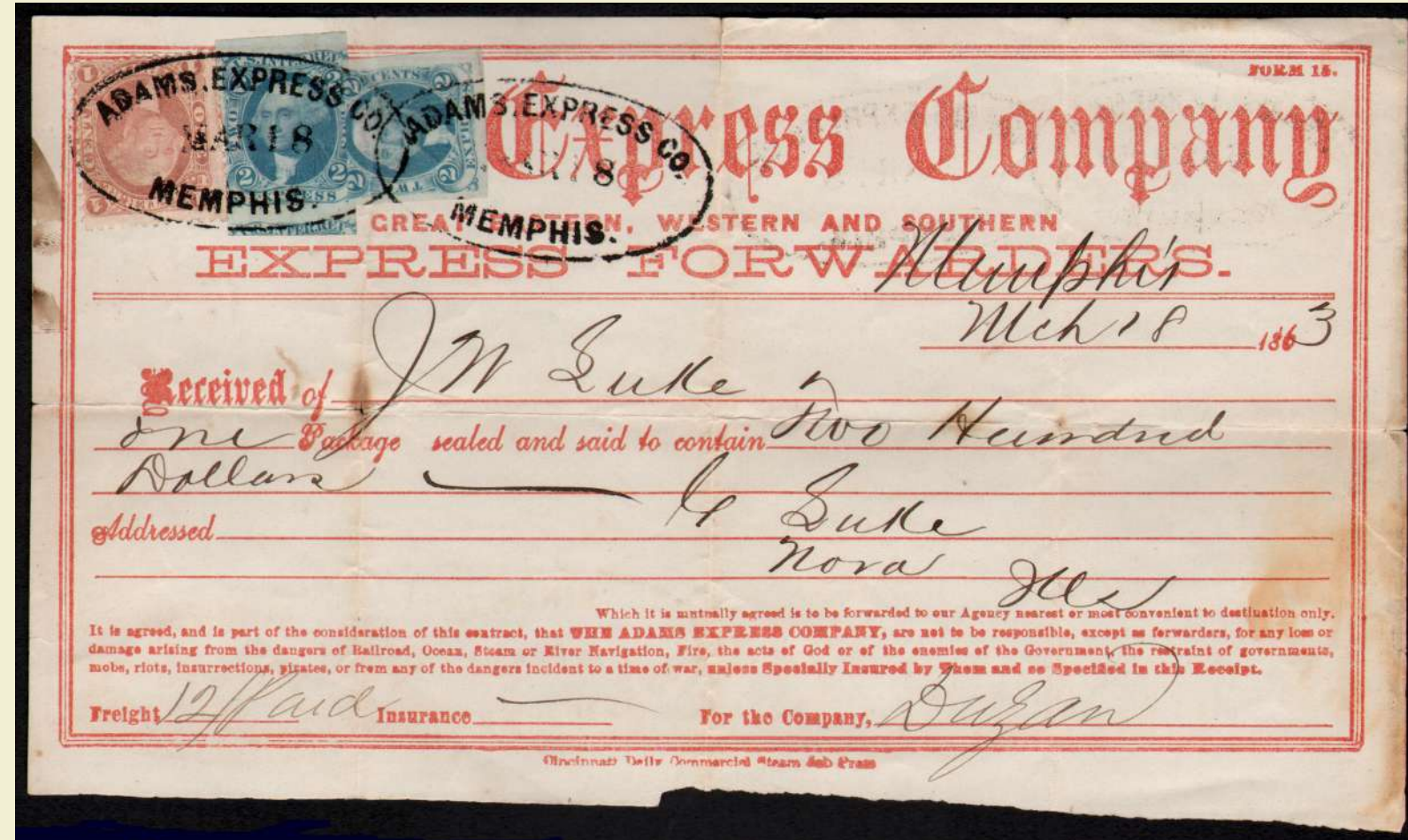


The entire state was declared a USIR collection district on February 7, 1863.

This was certainly premature, as numerous significant battles occurred there in 1863 and 1864, as late as the Second Battle of Franklin and the Battle of Nashville in November and December 1864.

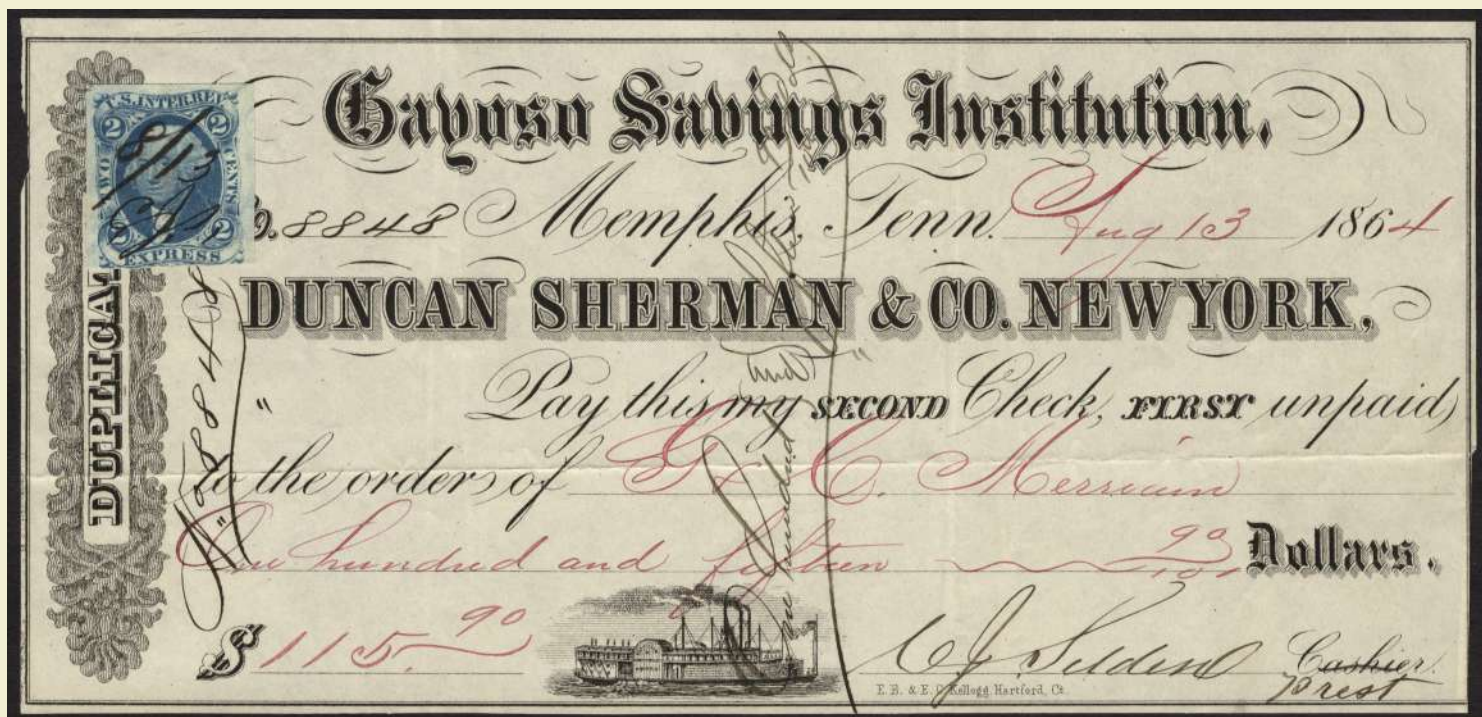
War-time stamped documents have been recorded from seven origins. Examples from all seven are shown here:

Tennessee: 1. Memphis



Express EMU March 1863
The piece de resistance of the field!

Adams Express receipt, Memphis, for transmission of \$200 to Illinois
Express 5¢ rate paid by matching 2¢ Express blue imperf (x2) & 1¢ Express perforated

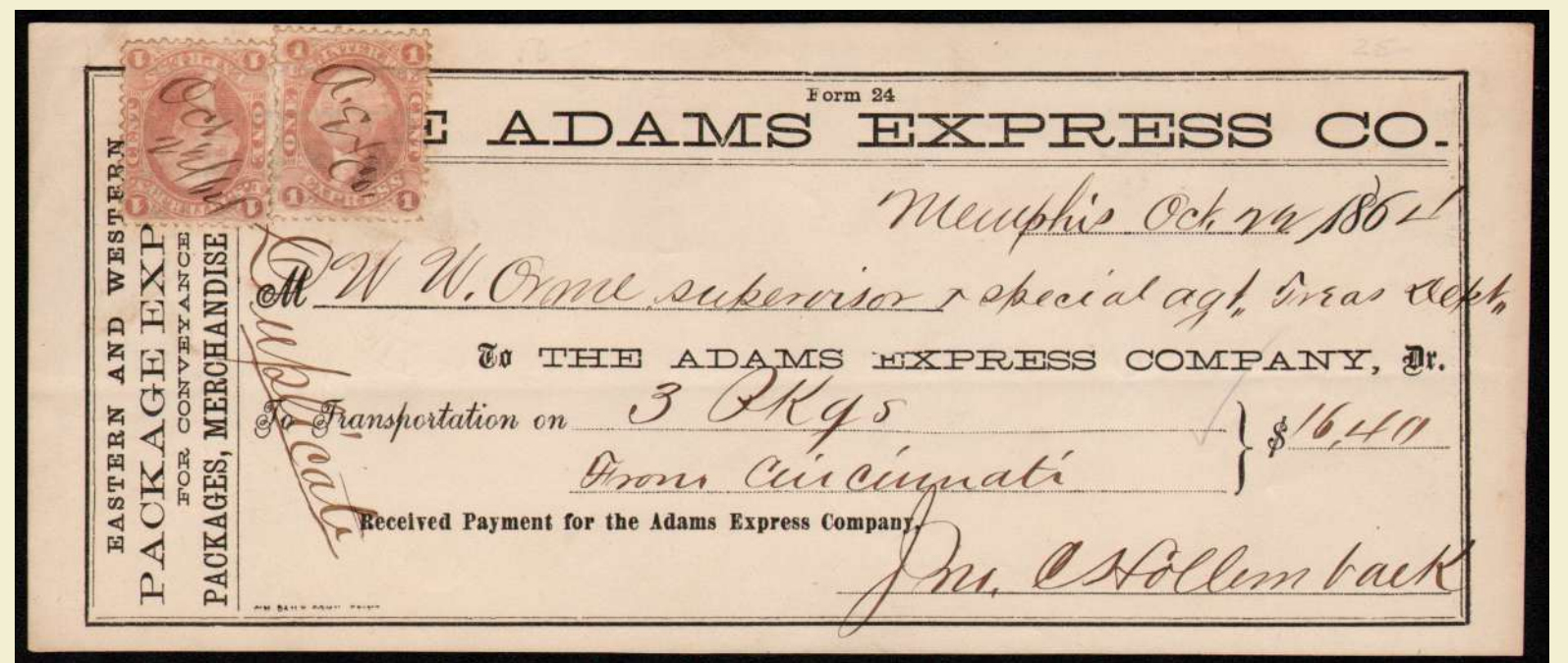


August 1864 Union Patriotic "Second Check"

Memphis, 2¢ Bank Check tax paid with 2¢ Express blue imperforate

"Second Check" form, doubly unusual with N.Y. correspondent bank Duncan Sherman & Co. printed at center
Printed in Connecticut with Union patriotic vignette!

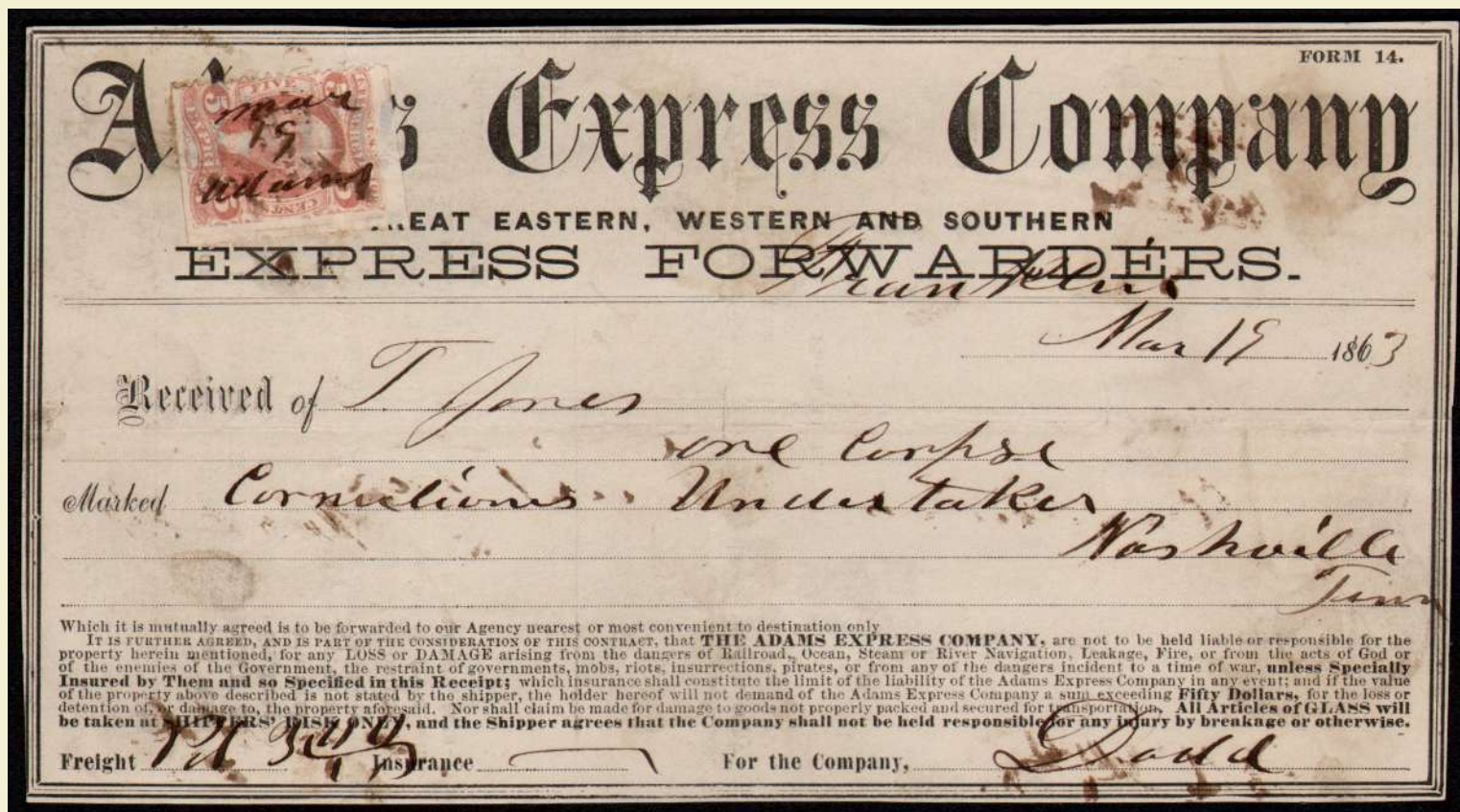
Tennessee: 2. Franklin



Short-Lived 1864-5 Express Receipt Tax (2)

Adams Express Co. receipt, October 1864, for transmission of packages from Supervisor of the Treasury Dept.,
2¢ Receipt tax paid with two 1¢ Express

The Express stamps were probably left over from the company's original stock ordered to comply with the requirement for matching usage, and unneeded after the Express tax was abruptly rescinded effective April 1, 1863. With the enactment of the general Receipt tax effective August 1, 1864, they again became useful.



Express EMU March 1863, "One Corpse"

Five Express EMUs recorded from Tennessee
Sole recorded Occupation usage from Franklin

Adams Express Co. receipt, Franklin, March 1863, for transmission of "one corpse" to an undertaker in Nashville,
Express 5¢ rate paid by matching 5¢ Express part perforate

The notation "Paid 3.00" confirms that 5¢ tax was correct.
(The Express tax was 1¢ for fees up to 25¢; 2¢ if above 25¢ to \$1.00; and 5¢ if above \$1.00.)

Tennessee: 3. Murfreesboro



Express Money Envelope EMU

Five Express EMUs recorded from Tennessee
Sole recorded Occupation usage from Murfreesboro

Cover to Indiana noted "30#," "Murfreesboro" and "\$30 per Express"
stamped with matching 1¢ Express, March 26, 1863 cancel

This must have been carried by Adams Express, as only they were authorized for through-the-lines delivery



Tennessee: 4. Nashville



Printer's Imprint in Selvage
Bank checks, Nashville, February 1865, stamped with 2¢ Express orange misperforated to include portion of imprint "[ENGR]AVED BY Butler & C[arpenter PHILADELPHIA.]"



Sole Recorded Occupied Confederacy Stamped Photo
Carte-de-visite, Nashville, November 15, 1864, stamped with 3¢ Proprietary
The stamp tax on photographs was in effect exactly two years, from August 1, 1864, to July 31, 1866, leaving only a nine-month window for wartime usages.
They are notoriously difficult to date precisely, as their cancels are almost always undated; this is a rare exception.
The field of stamped photos is popular and well researched. This is believed to be the only verifiable example from the Occupied Confederacy.

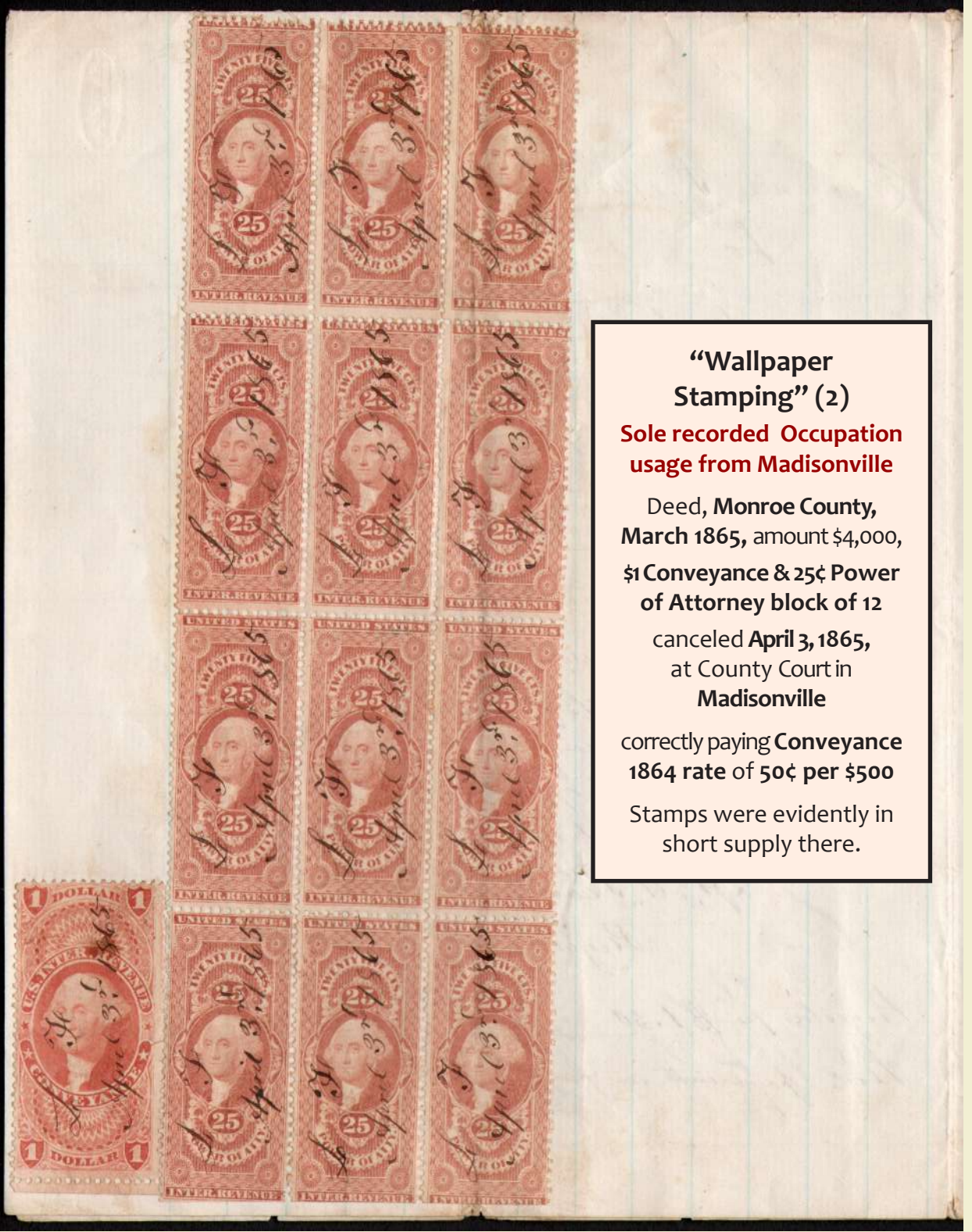
Conveyance \$10 Rate EMU; "Wallpaper Stamping" (1)
Sole recorded Conveyance EMU from the Occupied Confederacy
Deed to property in Nashville, August 1863,
Conveyance 1862 \$10 rate meticulously paid with 20 copies of matching 50¢ Conveyance part perforate
Ms. notation of Davidson County Register "Deed Stamped to amount of Ten Dollars"

Tennessee: 6. Madisonville

Tennessee: 5. Knoxville



Short-Lived 1864-5 Express Receipt Tax (3)
Sole recorded Occupation usage from Knoxville
Adams Express Co. receipt, Knoxville, January 1865, 2¢ Receipt tax overpaid by 5¢ Certificate



"Wallpaper Stamping" (2)
Sole recorded Occupation usage from Madisonville
Deed, Monroe County, March 1865, amount \$4,000,
\$1 Conveyance & 25¢ Power of Attorney block of 12 canceled April 3, 1865, at County Court in Madisonville
correctly paying Conveyance 1864 rate of 50¢ per \$500
Stamps were evidently in short supply there.

Occupied Confederacy USIR Collection Districts: Louisiana
32 examples recorded

- Louisiana**
1. New Orleans
 2. Baton Rouge
 3. Goodrich's Landing



The entire state of Louisiana had been declared a collection district on February 16, 1863, but virtually all recorded usages are from New Orleans; initially the federal grip did not extend too far beyond that city.

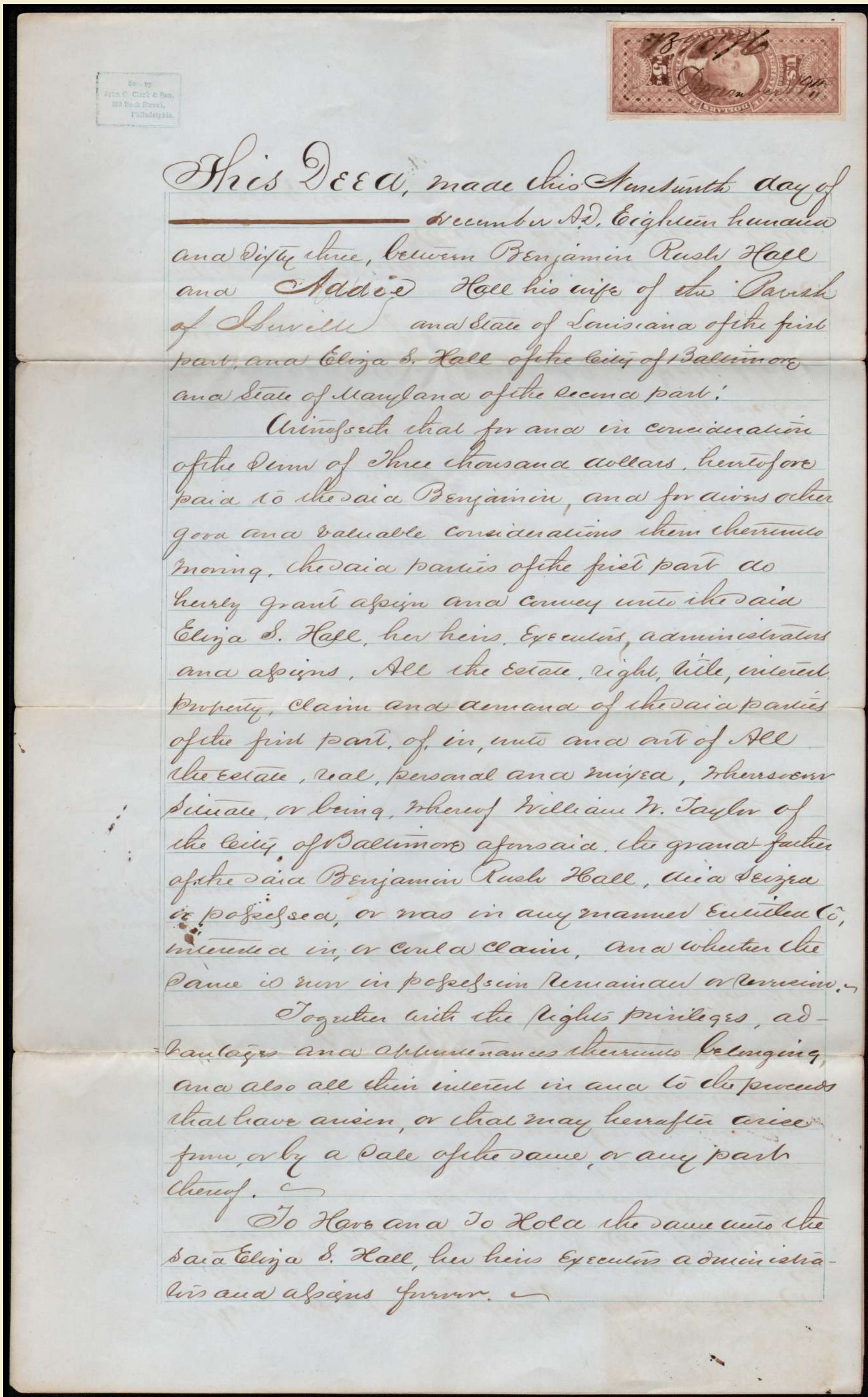
When the Emancipation Proclamation was issued on January 1, 1863, only the 13 parishes outlined in white here were under Federal control (thus famously exempted from emancipation!).

Later this range was extended, but the populace, having suffered little from battle, were especially stubborn in refusing to accept defeat and occupation. As shown in the exhibit, St. Charles Parish was still considered "insurrectionary" in April 1865!

New Orleans accounts for many more recorded stamped documents of the Occupied Confederacy than any other place. These also afford the greatest variety of stamp taxes.

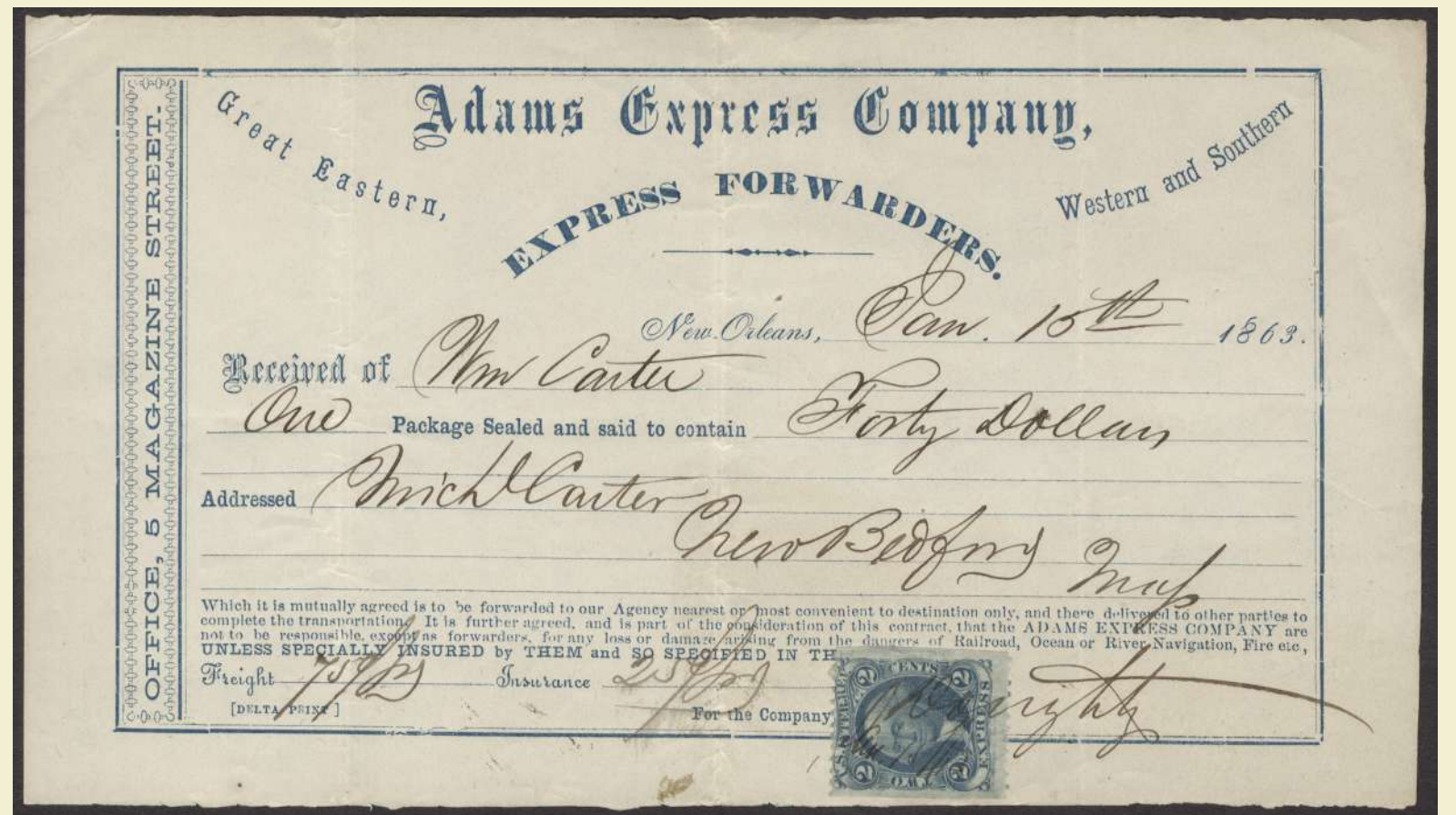
Also shown here here are the unique recorded usages from Baton Rouge and Goodrich's Landing.

Louisiana: 1. New Orleans



Unique High-Value Imperforate
Sole recorded use of any dollar-value imperforate stamp in the Occupied Confederacy

Deed, New Orleans, December 1863, amount \$3,000, stamped with \$5 Charter Party imperforate, properly paying Conveyance 1862 \$5 rate for amounts above \$2,500 to \$5,000



Express EMU January 1863
Predates establishment of USIR collection district on February 16, proving Adams Express was the source of the stamp!
Two Express EMUs recorded for Louisiana

Adams Express Co. receipt, New Orleans, January 15, 1863, for transmission of \$40 to New Bedford, Mass. Express 2¢ rate paid by matching 2¢ Express blue part perforate sideways, cancel "Jan 15/63"
Second-earliest recorded usage of U.S. revenue in the Occupied Confederacy (earliest January 12)

Adams Express Supplies the Stamps

Of the 15 recorded EMUs from the Occupied Confederacy, all but three are express company receipts, subject to the short-lived Express tax of 1¢, 2¢ or 5¢. All twelve were generated by the Adams Express Co., from seven different origins in Virginia, Louisiana and Tennessee.

Their stamps were evidently not obtained through the normal channels of the newly-established USIR collection districts, but from the Adams head office in Philadelphia. The strongest evidence for this is the January 15, 1863, New Orleans receipt shown above, which predates creation of the Louisiana collection district on February 16.

Before the war, Adams had an extensive network of Southern offices. After the outbreak of hostilities, in what was essentially corporate sleight of hand to soothe Southern sensibilities, its holdings there were transferred to the newly-created Southern Express Co. Then as parts of the Confederacy came under Federal control, the name of the offices quickly reverted to Adams Express!

Wherever Federal troops were in the South, there also was Adams Express. Typically they carried parcels to the troops, and money from the troops to their families.



4¢ Proprietary on Bank Check, Quadruply Extraordinary
Bank check, New Orleans, January 1865, stamped with 4¢ Proprietary

Use of this stamp is quadruply extraordinary:

- Use of Proprietaries on document was nominally illegal
- Grossly overpaid the 2¢ Bank Check tax (4¢ tax on a check is probably unique in its own right)
- Slate black shade very rare and equally striking
- Occurrence in the Occupied Confederacy takes this usage to the fourth dimension!

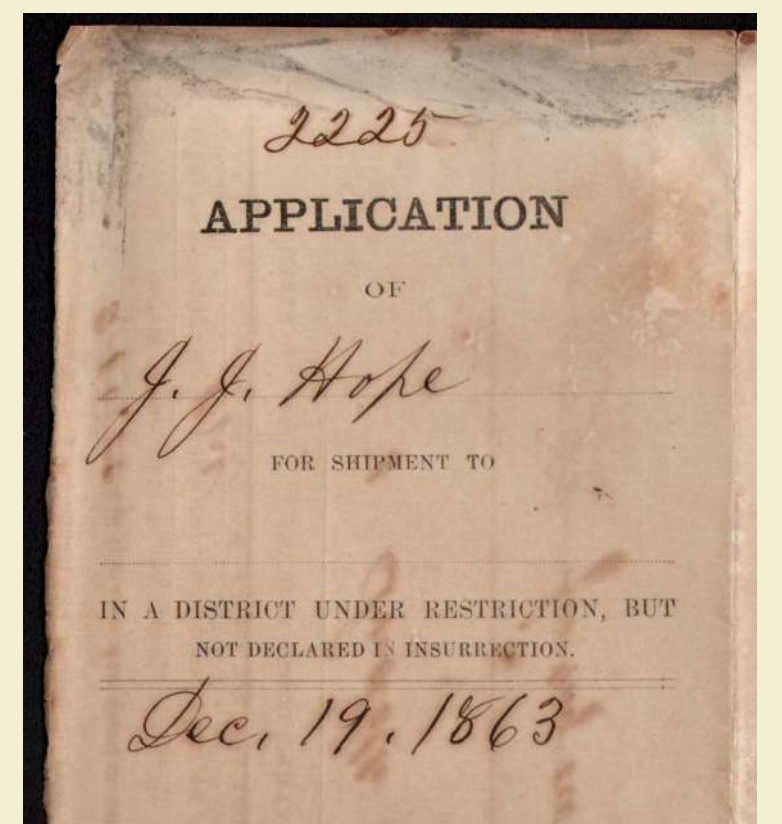
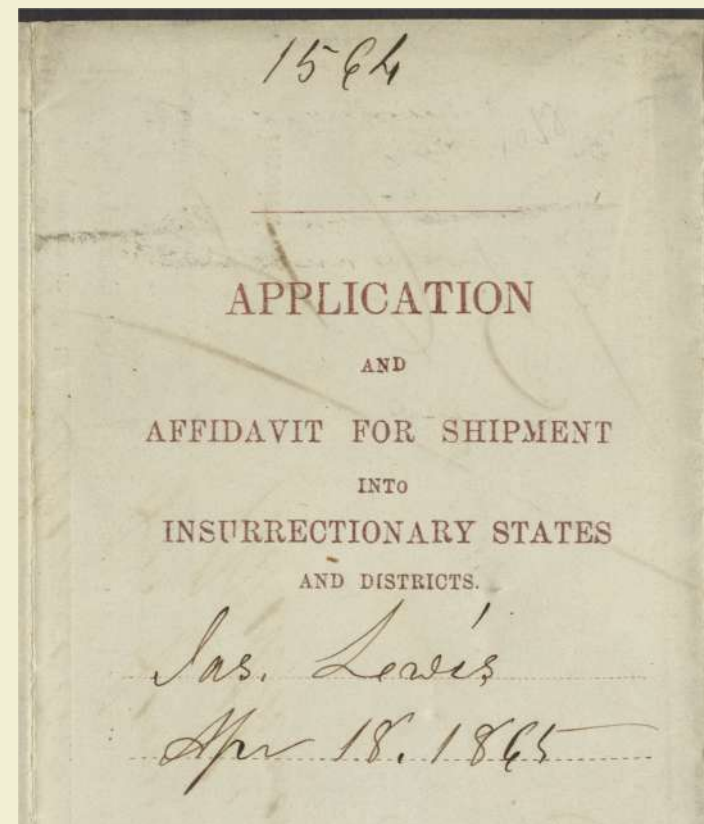
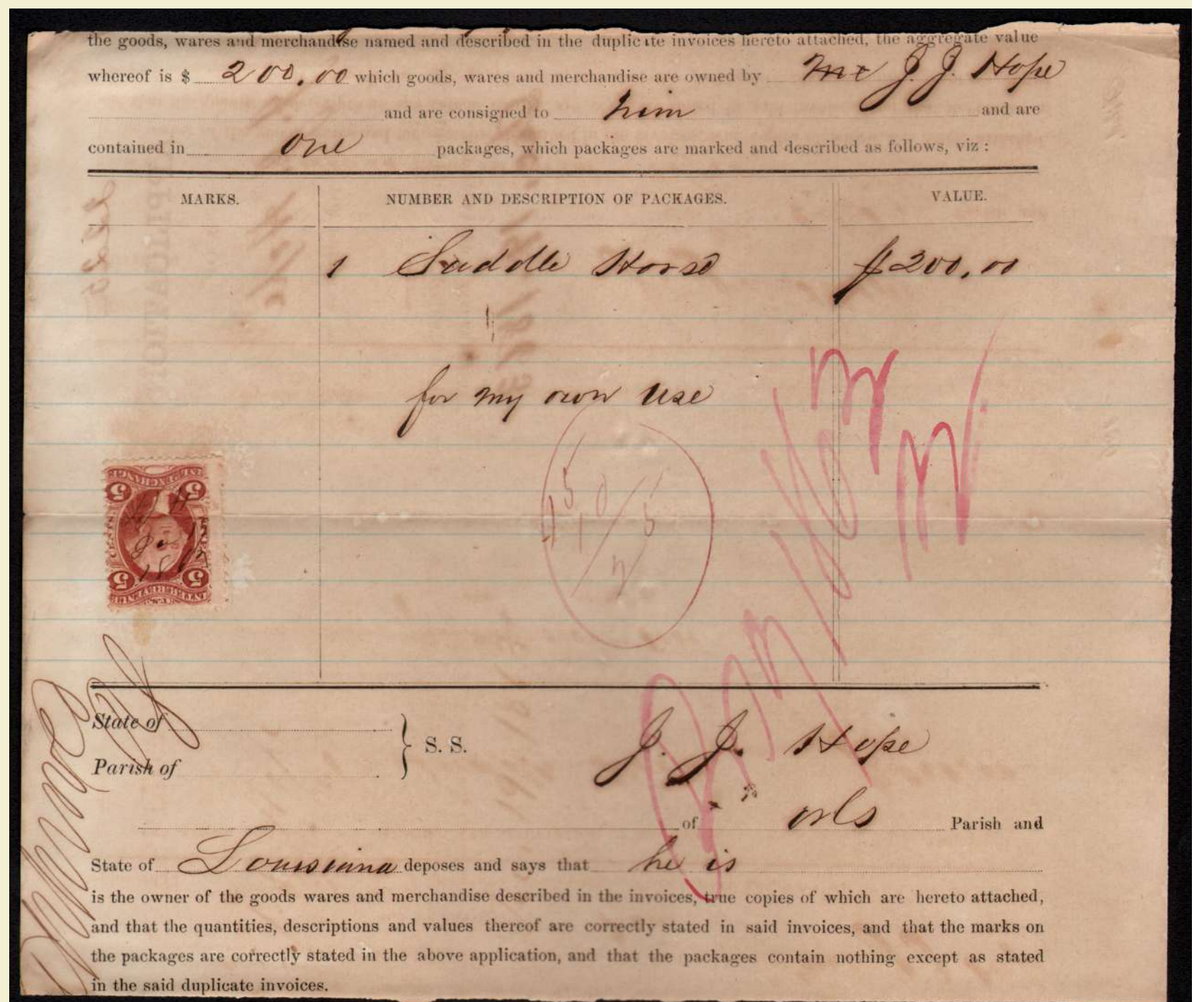
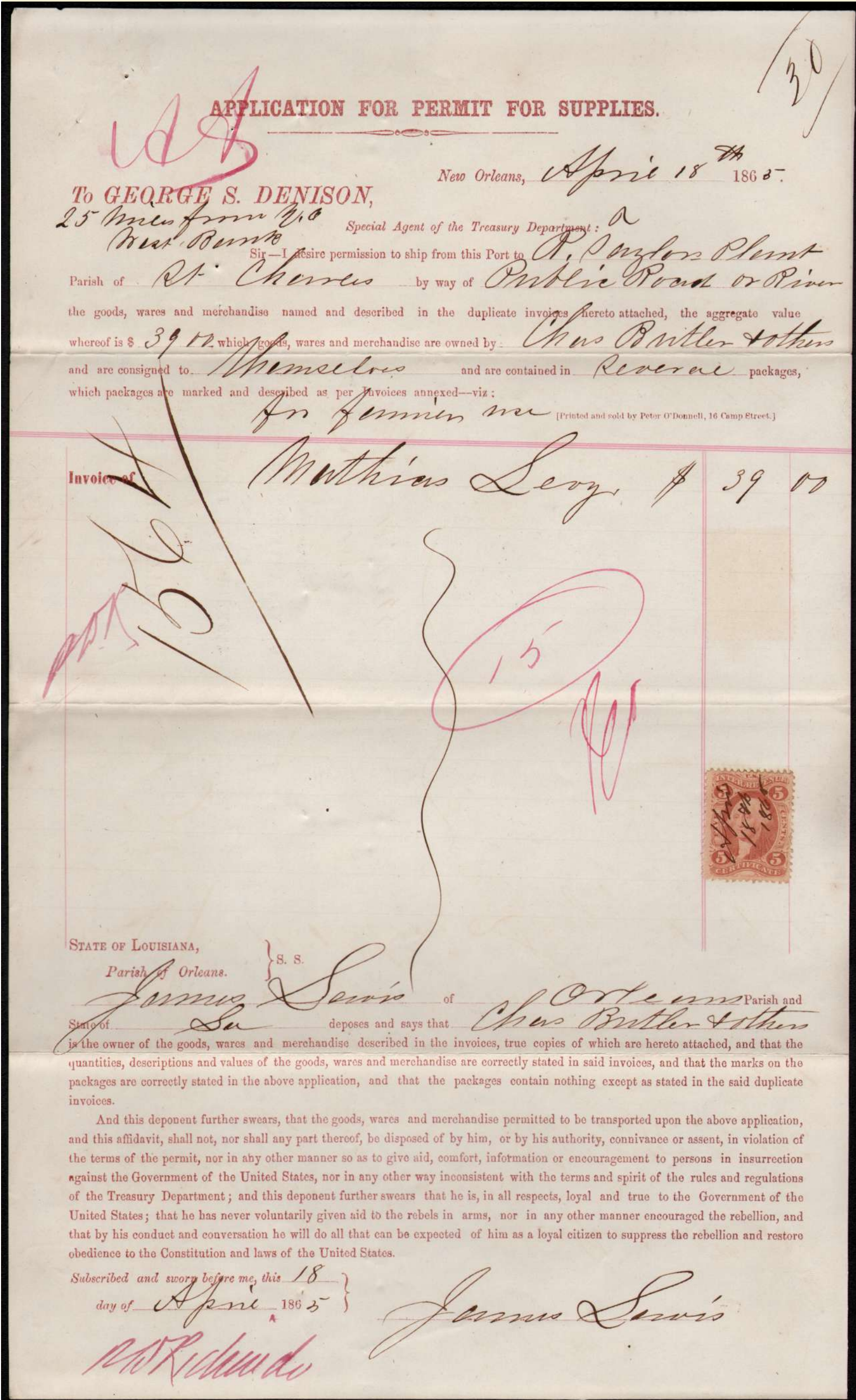
Bill of Exchange on Cotton Factor; 2¢ Proprietary Illegal Use

Second of exchange, New Orleans, August 1864, on cotton factor Charles P. Leverich in New York, \$5,000, by banker William S. Pike, Bank Check 2¢ tax paid by 2¢ Proprietary blue

Since it was payable at sight, the 2¢ Bank Check tax applied.

Payment with a Proprietary stamp, though, was nominally illegal.

(Bills of exchange were drafts drawn on distant funds, made in sets, the First mailed, Second and Third held in reserve.)



Trading with the Enemy (1)

Shipment into Nearby "Insurrectionary Districts"

"Application and Affidavit for Shipment into Insurrectionary States and Districts," prepared by the Treasury Dept. for use in New Orleans, executed April 18, 1865

Appended affidavit taxable at general Certificate 5¢ rate

Goods "for farmers use," to be shipped to "R. Saylor's Plant[ation]" in St. Charles Parish, "25 miles from N.O., West Bank."

This nicely illustrates the lack of Federal control of the outlying areas.

The affidavit includes a loyalty oath.

Trading with the Enemy (2)

Shipment into "Districts Under Restriction, But Not Declared in Insurrection"

"Application for Shipment to . . . a District Under Restriction, but Not Declared in Insurrection," Orleans Parish (New Orleans), December 1863

Appended affidavit taxable at general Certificate 5¢ rate

There were official gradations of rebellion! These transactions were governed by regulations on Trading with the Enemy, designed to prevent benefit to the Confederate war effort.

I, *L. B. Chase* do swear the within is a true MANIFEST of the whole cargo of said *Schooner Alice B* and that such Goods, Wares and Merchandise, of a foreign Manufacture, as therein specified, were legally imported, and the duties thereupon have been duly paid, or secured to be paid, according to law.

Luke B. Chase

CUSTOM HOUSE OF NEW ORLEANS, this *26th* day of *March* 1864
 I CERTIFY that the above *Cash* was taken and subscribed before me, and duplicates delivered according to law. *John H. Lewis* Collector.



OATH OF ALLEGIANCE
 AND TO
Support the Constitution of the United States.

DISTRICT OF NEW ORLEANS.

I, *L. B. Chase*
 do solemnly swear that I will support, protect and defend the Constitution and Government of the United States against all enemies, whether domestic or foreign, and that I will bear true faith, allegiance, and loyalty to the same, any ordinance, resolution, or law of any State Convention, or Legislature, to the contrary notwithstanding; and further, that I do this with a full determination, pledge, and purpose, without any mental reservation or evasion whatsoever; and further, that I will well and faithfully perform all the duties which may be required of me by law. So help me God.

Luke B. Chase

Sworn to and subscribed, this *20* day of *March* in the year of our Lord one thousand eight hundred and sixty-four



COASTING MANIFEST.

B. of the burthen of *262 58/100* tons,
 bound from NEW ORLEANS to *Philadelphia*

of Entries	PACKAGES AND CONTENTS.	NAME OF CONSIGNEES.	RESIDENCE OF CONSIGNEES.
	<i>Ballast</i>	<i>Consul</i>	
	<i>My Trammels</i>	<i>of New York</i>	

Sworn before me
April 16th 1864

8 Muz
Enter 50cts

District of New Orleans.
PORT OF NEW ORLEANS.

These are to Certify, all whom it doth concern, that *L. B. Chase*
 Master or Commander of the *Schooner Alice B* burden
262 tons, or thereabout, mounted with *no* guns, navigated
 with *8* men, *American* built, and bound for
Philadelphia having on board a cargo as per
 manifest annexed, hath here entered and cleared his vessel according to law.

Given under our hands and seal, at the Custom House of New Orleans,
 this *20* day of *March* one thousand
 eight hundred and *64* and in the *88th* year of
 the Independence of the United States of America.

John H. Lewis
 Collector.

M. Ballato
 Naval Officer.

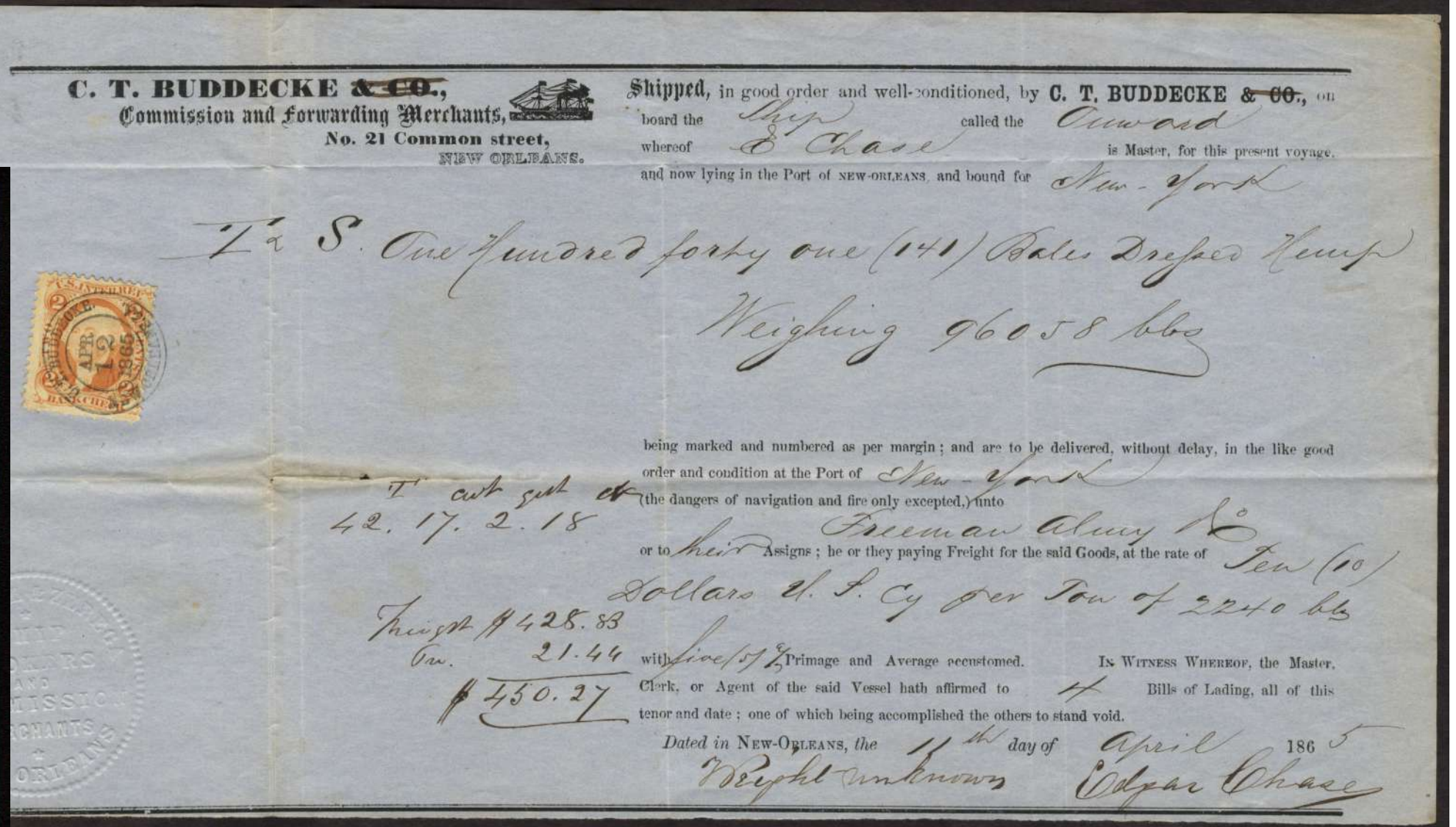
Trading with the Enemy (3); Stamped Oath of Allegiance Required Before Sailing!

Coasting Manifest, New Orleans, March 1864, of schooner *Alice B.*, bound for *Philadelphia*
 On reverse oath of Luke B. Chase, Master, that the manifest is true, with Assistant Port Collector's certified statement of verification,
 5¢ Certificate tax on the latter paid by precanceled 5¢ stamp

Affixed "Oath of Allegiance and to Support the Constitution of the United States,"
 again certified by Collector and taxed at 5¢

(The manifest itself was properly unstamped; the U.S. Manifest tax applied only for voyages to foreign ports.)

Louisiana: 1. New Orleans (cont.)



Bill of Lading for Shipment to New York
 Sole recorded domestic bill of lading from the Occupied Confederacy
 Bill of lading, April 1865, for shipment of dressed hemp to New York, taxed as a receipt at 2¢
 Shipping bills of lading are generally scarce; obviously they were generated only at port cities; for the Occupied Confederacy, they have been recorded only from New Orleans, and only this one has a domestic destination.

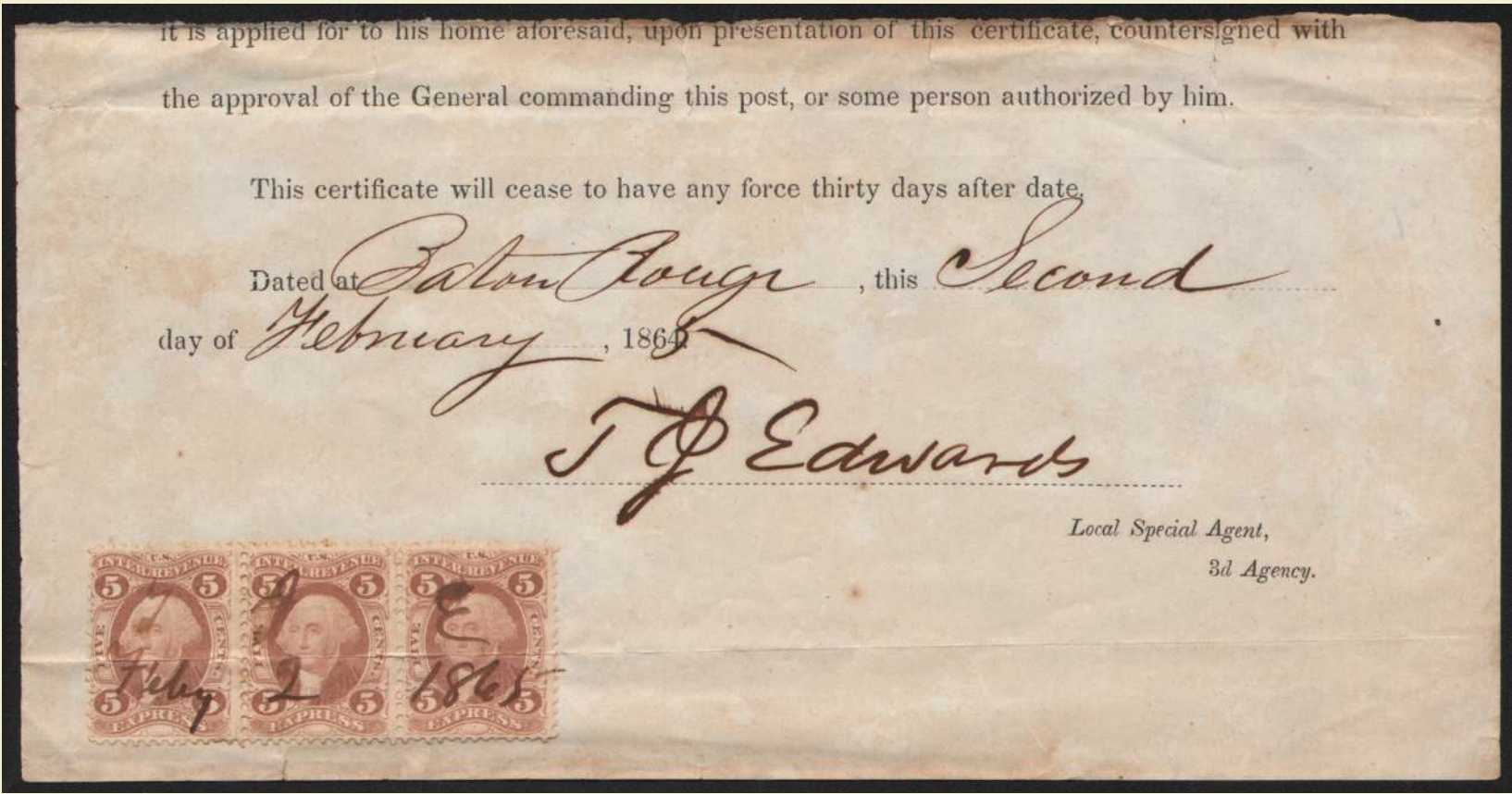
Insurance 1862 25¢ Rate
 Three Insurance usages recorded from the Occupied Confederacy
 Insurance renewal receipt, New Orleans, December 1863
 Insurance 1862 25¢ blanket rate



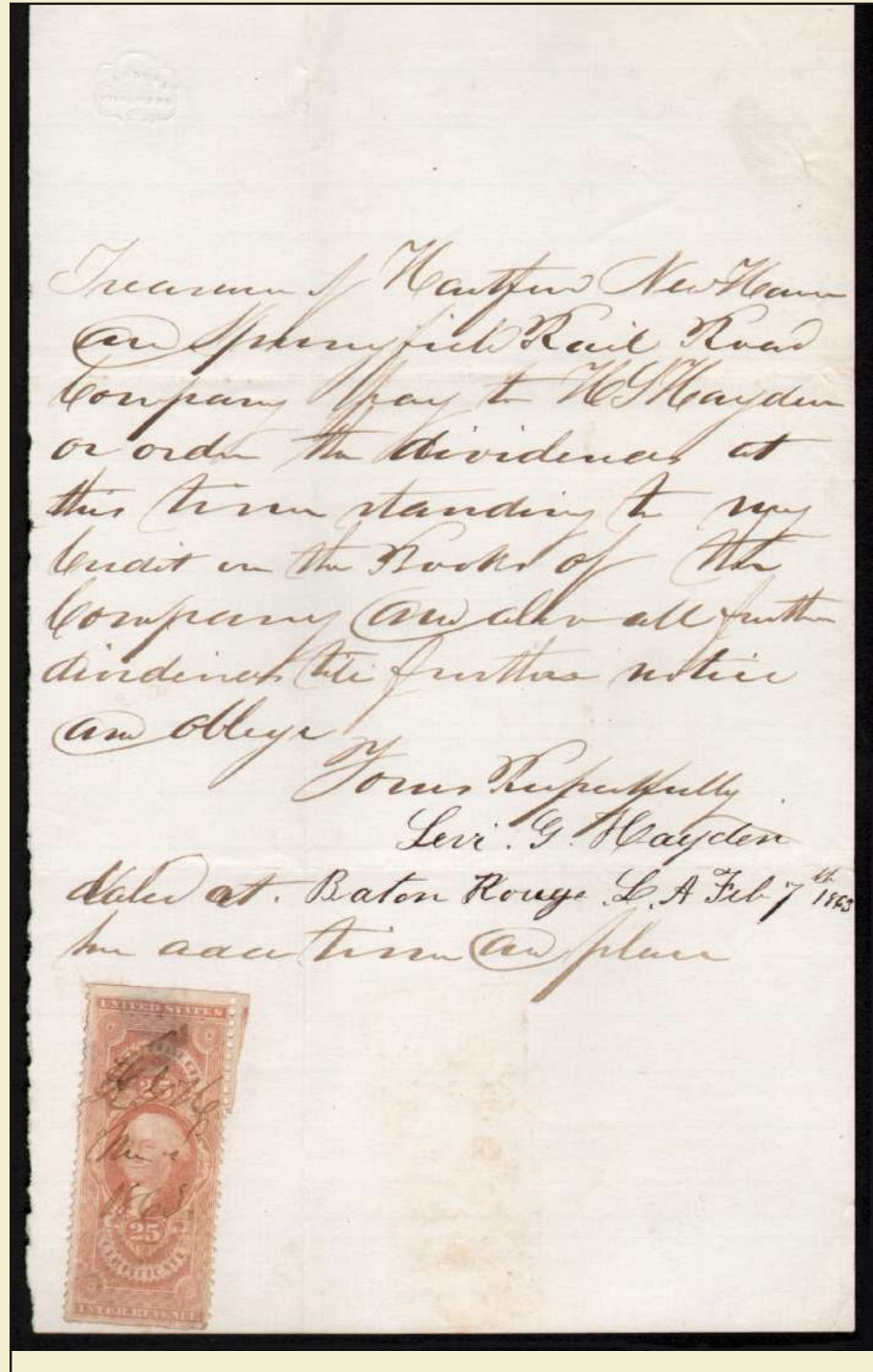
Bill of Lading for Shipment to France
 Two stamped foreign bills of lading recorded from the Occupied Confederacy
 Bill of lading, June 1864, for shipment to Havre, France,
 Bill of Lading 10¢ tax
 This tax applied only to shipments to foreign ports.

Salt in the Wounds
 Many usages of U.S. revenues in the Occupied Confederacy were by relocated Northerners (mostly Union soldiers) or Southern Unionists, who were presumably at least somewhat accepting of the stamp taxes. This stands in stark contrast to what must have been the attitude of the "seccessh" populace. Not only were their regions occupied by the hated Yankees, now in their daily lives they were subjected to taxes supporting the Union war effort against their own troops in the field!
 To cite examples shown herein, for a patriotic Southerner writing a check, executing a deed, or purchasing insurance in New Orleans, Nashville or Richmond, paying the requisite Yankee stamp taxes surely constituted "salt in the wounds."

Louisiana: 2. Baton Rouge

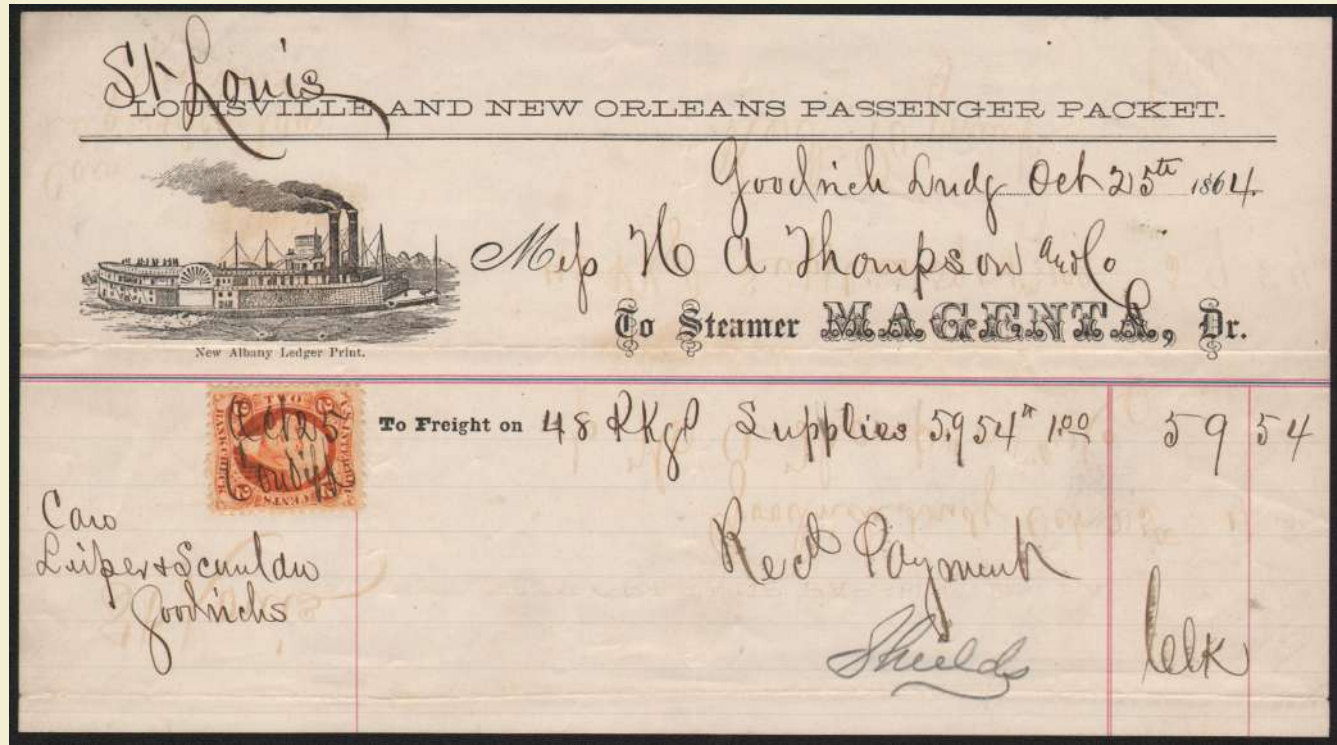


Trading with the Enemy (3)
 Sole recorded stamped Occupation usage from Baton Rouge
 Portion of certificate made at Baton Rouge, February 1865,
 stamped with 5¢ Express (x3)
 "... it is applied for to his home aforesaid, upon presentation of this certificate, countersigned with the approval of the General commanding this post, or some person authorized by him. This certificate will cease to have any force thirty days after date. ...
 signed by Local Special Agent, 3d. Agency, who also canceled the stamps. The form probably applied to movement of goods to a restricted or insurrectionary district.



Executed in Baton Rouge, Stamped in Connecticut
 Pushing the Envelope. Not stamped in the Confederacy, but worthy of inclusion.
 Document made at Baton Rouge, February 7, 1863, stamped with 25¢ Certificate part perforce
 Levi G. Hayden directs the Hartford, New Haven and Springfield Rail Road Co. to pay present and future dividends due him, to H. S. Hayden. The stamp pays the Power of Attorney 25¢ tax for collection of dividends, a rare usage.
 Levi G. Hayden of Windsor, Connecticut, was a Sergeant in the 25th Conn. Regt. H. S. [Hezekiah Sidney] Hayden was his older brother, also of Windsor.
 The document was sent to Levi for signature, location and date, which he added in a different ink and hand. The stamp was probably affixed upon return. The cancel appears to be in Hezekiah's hand, not Levi's: it reads "LGH M-- - 1863" but the "L" is written over "H"; the ink is similar to that of the body of the document.
 Moreover the Louisiana USIR collection district was not established until February 16, 1863, and stamps would not have been available in Baton Rouge on February 7.

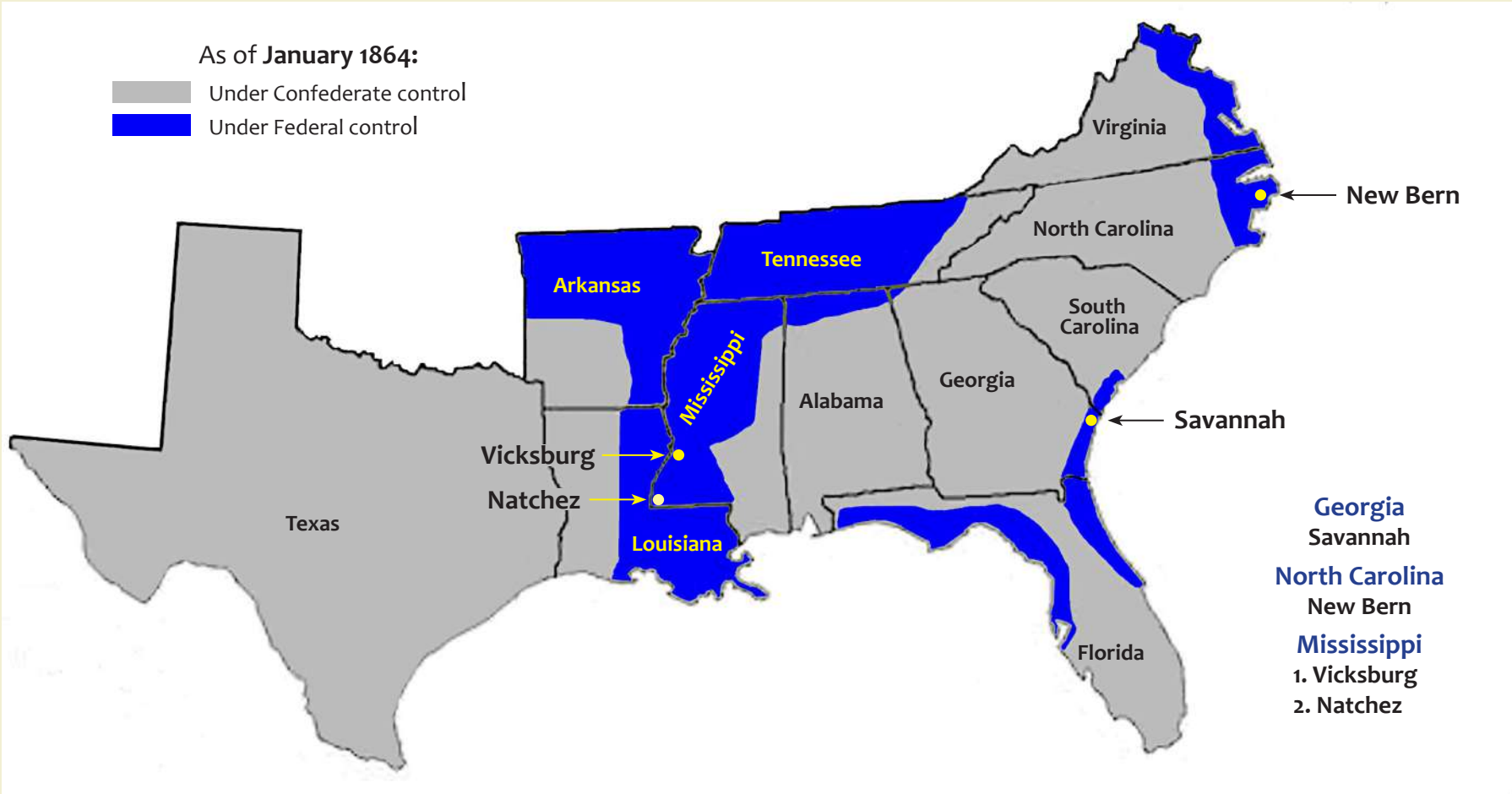
Louisiana: 3. Goodrich's Landing



Abandoned Plantations Leased to Entrepreneurs
Sole recorded Occupation usage from Goodrich's Landing
 Receipt, Goodrich's Landing, East Carroll Parish, October 1864
 for freight charges of St. Louis & New Orleans Passenger Packet Magenta
 Henry Goodrich's cotton plantation on the west bank of the Mississippi was a shipping point for area planters. In early 1862 Union forces made it a base of operations for their advance against Vicksburg.
 As hundreds of escaped slaves flocked to the Union camp, neighboring planters abandoned their properties, which the U.S. confiscated and leased to Northern entrepreneurs, who employed former slaves to grow cotton.

Occupied Confederacy: Beyond the Collection Districts

Besides the USIR collection districts established in 1862-3 for Virginia, Tennessee and Louisiana, no more were created until 1865 (March 1 for Arkansas, May-June elsewhere).
 Occupied areas—shown at left in blue for January 1864—gradually extended well beyond these districts, and it makes sense that awareness of U.S. tax policies, and the requisite revenue stamps, would follow.
 Examples are included here from the sites shown at left in occupied Georgia, North Carolina and Mississippi.
 Usages from Eastern Virginia, leading to the ultimate prize, Richmond, the Confederate capital, are mapped separately below.



Georgia: Savannah

Occupied Confederacy: Beyond the Collection Districts: Georgia
 One example recorded



"Wallpaper Stamping" (3)
Sole recorded Occupation usage from Georgia
 Promissory note, Savannah, March 31, 1865, \$10,000, the Inland Exchange \$5 tax paid by twenty copies of 25¢ Protest
 Savannah had been occupied following its capture on December 23, 1864, but no collection district was established in the state until May 30, 1865.
 Stamps affixed April 4, 1865, by William H. Smith, to whom the note was made, to ensure legality.
 The affixed slip records 21 payments culminating in full payment by 1867.

**Occupied Confederacy: Beyond the Collection Districts:
North Carolina
Two examples recorded**

North Carolina: New Bern

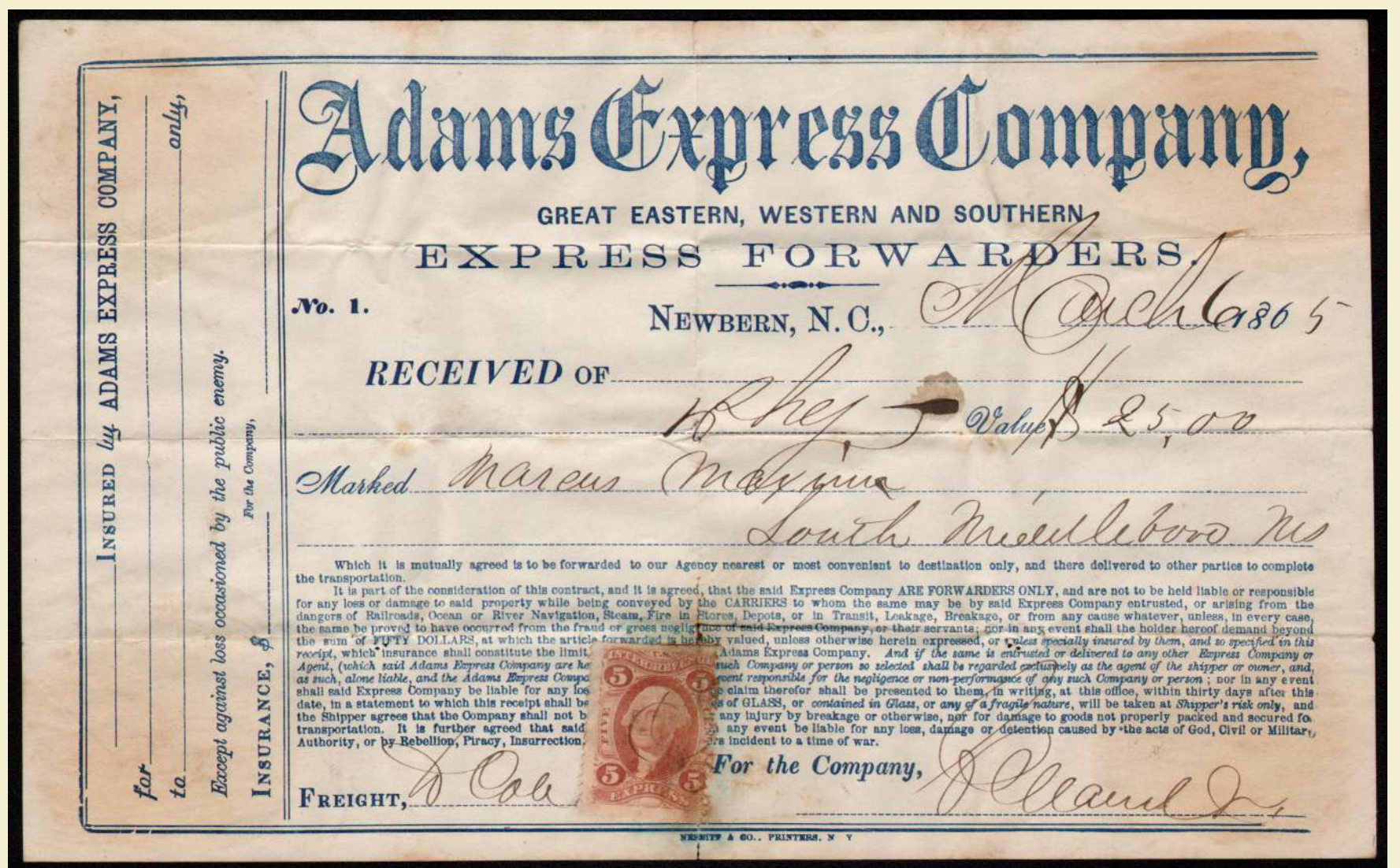
Short-Lived 1864-5 Express Receipt Tax (4)
Two Occupation usages recorded from North Carolina
Sole example from New Bern

Adams Express Co. receipt, New Bern, March 1865,
for transmission of \$25 to Massachusetts,
2¢ Receipt tax overpaid by 5¢ Express part perforte

New Bern had been occupied in March 1862, but no collection district was established in the state until May 1865.

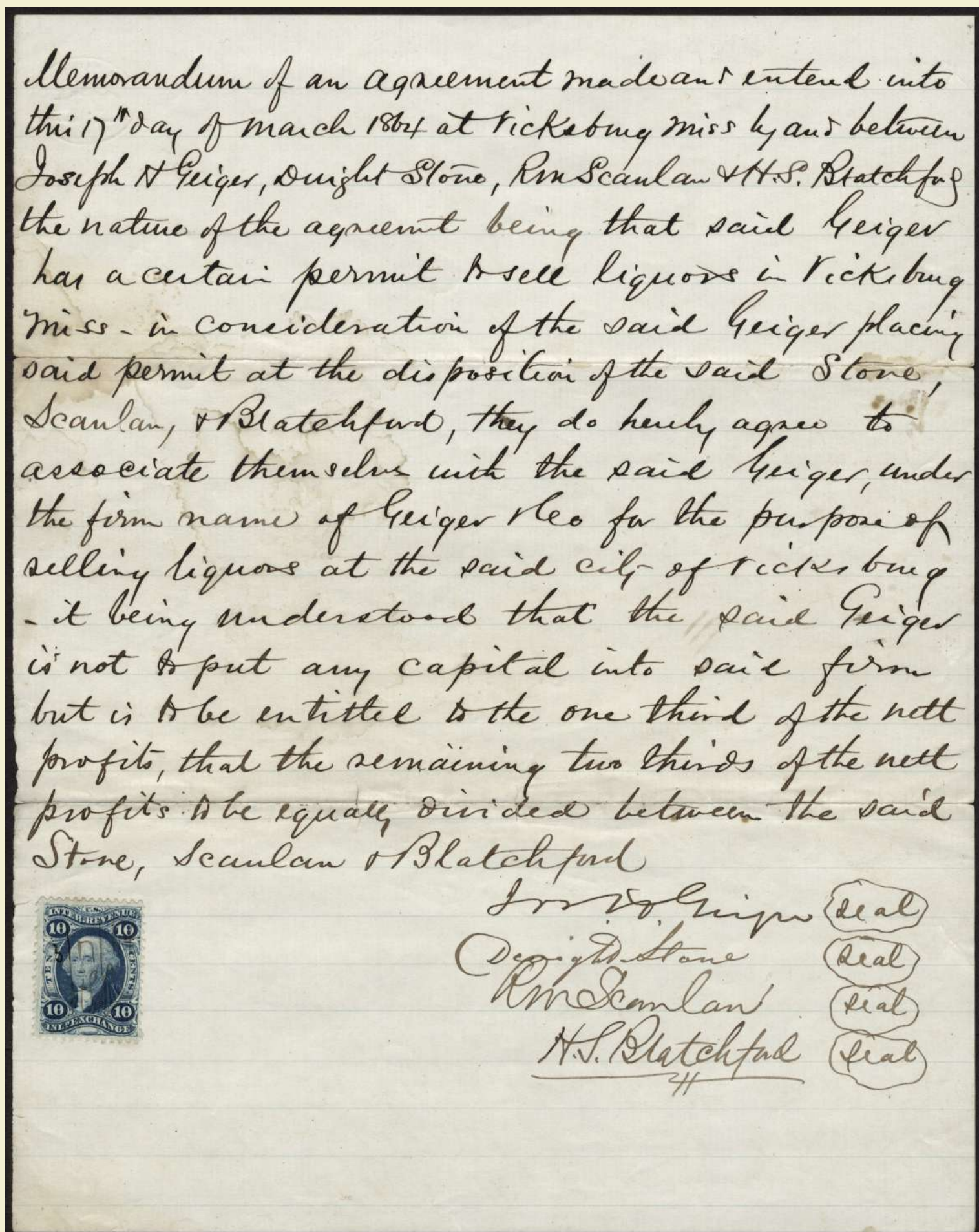
The stamp was almost certainly supplied via the Adams head office, from their original stock of matching stamps.

The use of an "unfinished" part perforte stamp this late is extraordinary.



**Occupied Confederacy: Beyond the Collection Districts: Mississippi
Four examples recorded**

Mississippi: 1. Vicksburg



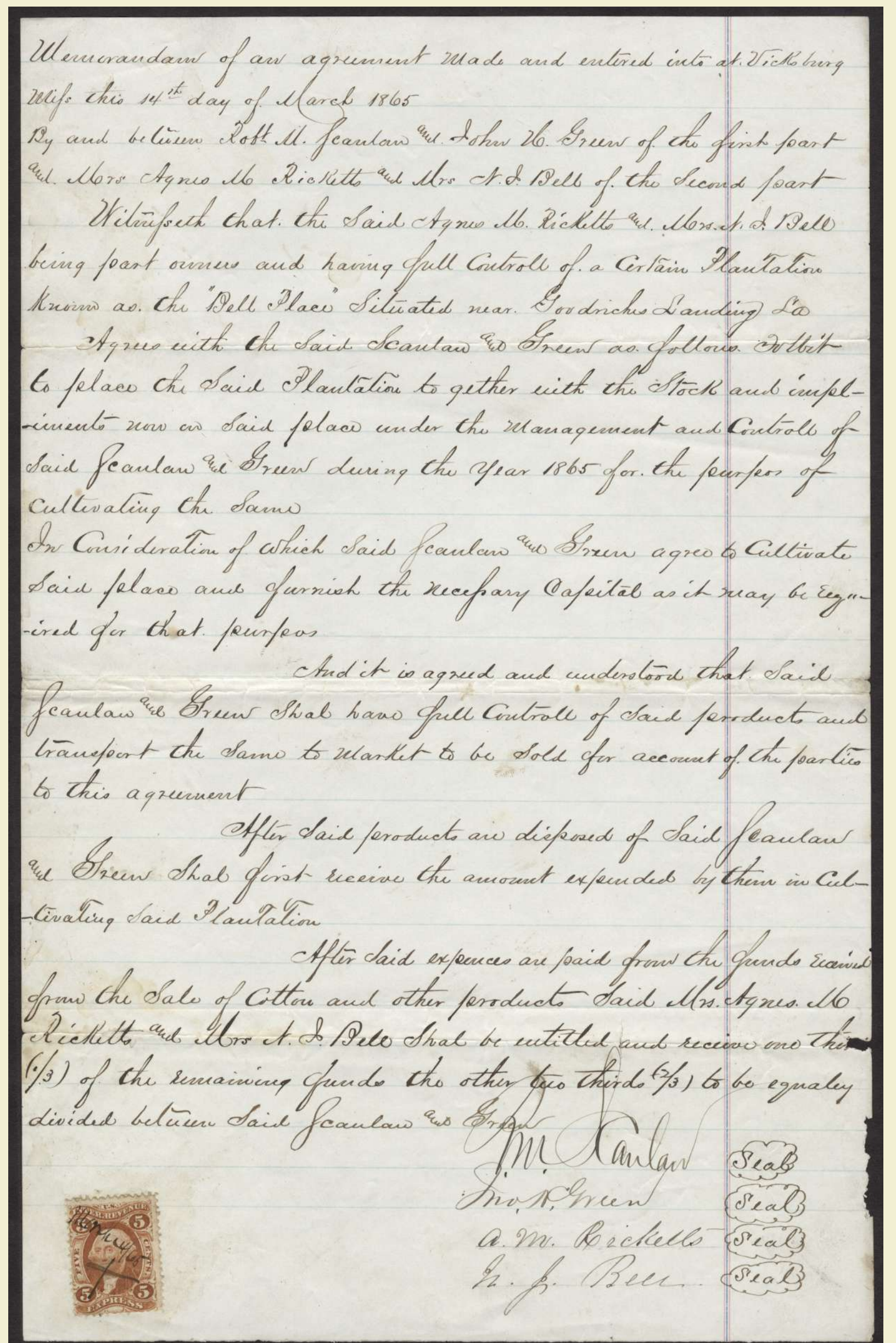
Agreement to Use Liquor Permit for Two-Thirds Share

Two Occupation usages recorded from Vicksburg

Vicksburg March 1864 agreement granting use of liquor permit in exchange for one-third of the profits!

Agreement 5¢ tax paid twice by 10¢ Inland Exchange

Liquor permits were evidently hard to come by during occupation!



Agreement to Work Abandoned Plantation for Two-Thirds Share

Four Occupation usages recorded from Mississippi

Agreement, Vicksburg, March 1865, to cultivate "Bell Place" plantation at Goodrich's Landing, Louisiana for year 1865, in return for 2/3 of net proceeds

This was nearby, across the Mississippi River from Vicksburg.

Agreement 5¢ tax paid by 5¢ Express

Mississippi: 1. Adams County (Vicksburg)



Plantation Lease Payable in 50¢ Cotton!
Highest recorded Occupied Confederacy tax
Sole recorded Occupied Confederacy lease
Four Occupation usages recorded from Mississippi

Lease, Adams County, Mississippi, February 1865, of "Waterloo" Plantation, Concordia Parish, Louisiana, Ten copies of \$5 Probate of Will in strips of seven and three, canceled February 24, 1865

The lessor was cotton baron James Surget, Jr. of Natchez. Concordia Parish was directly across the Mississippi from Adams County, occupied by the Union circa May 1862. "Waterloo" had employed 180 slaves in 1860. By February 1865 presumably all had left via the "contraband camp" near Natchez.

The 1864 Lease stamp tax was based on the yearly rent:
 50¢ for the first \$300, and 50¢ for each additional \$200;
 the \$50 tax thus implies the rent was \$20,000.

Here the payment was not in cash, but 100 bales of cotton of "good quality of the first picking" delivered at Vidalia.

At 400 pounds per bale, this was \$20,000/(100x400) = 50¢ per pound!

Prewar, the price of cotton had been stable for decades at about 10¢ per lb. Restrictions on trading with the enemy caused it to skyrocket to over \$1.75 in the North in 1864. With Union occupation of cotton-producing regions, it fell to about 40¢ by war's end, more quickly thereafter, but not until 1878 was it again 10¢.

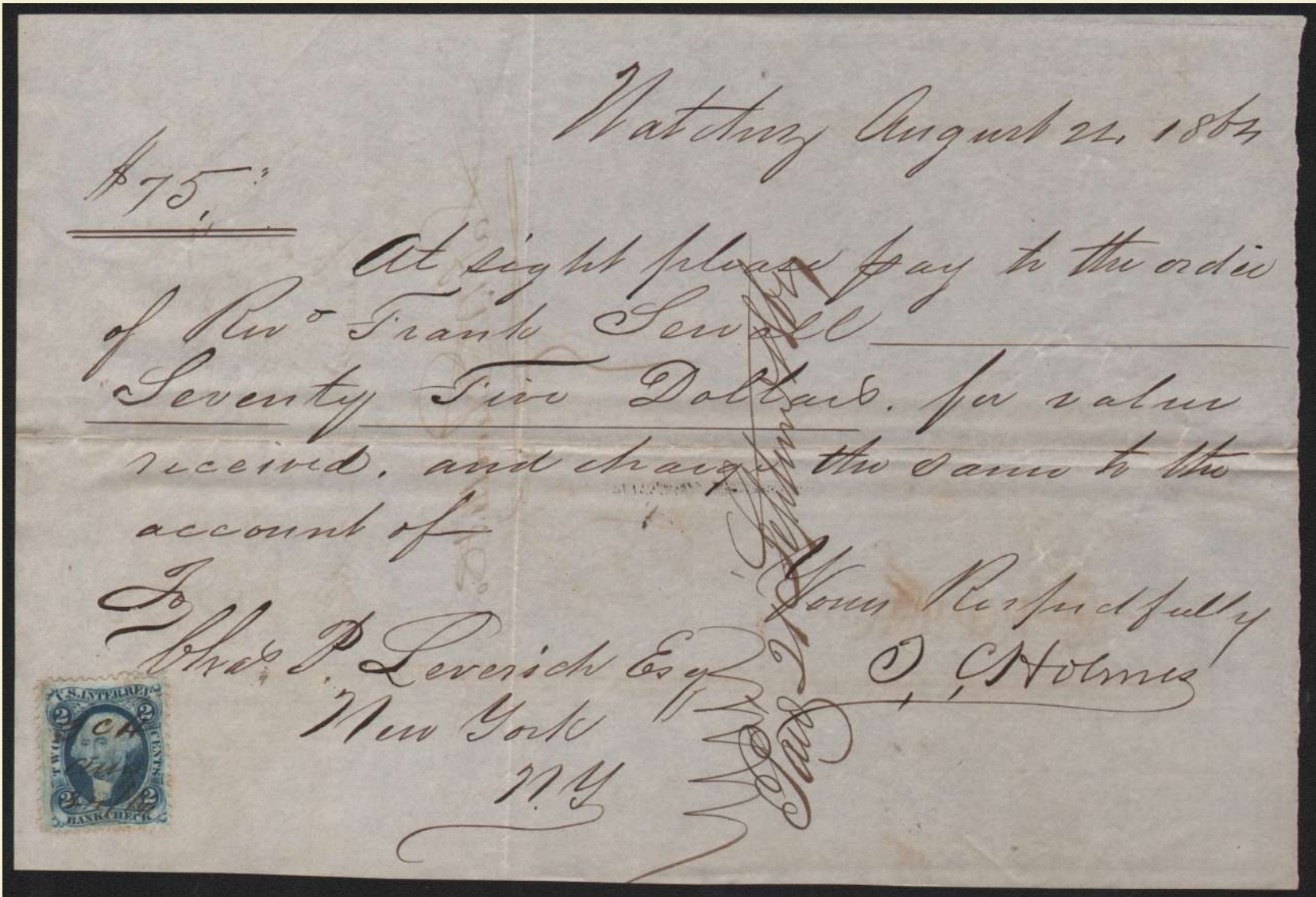
Mississippi: 2. Natchez

Jailed for Selling Abandoned Cotton
Sole recorded Occupation usage from Natchez

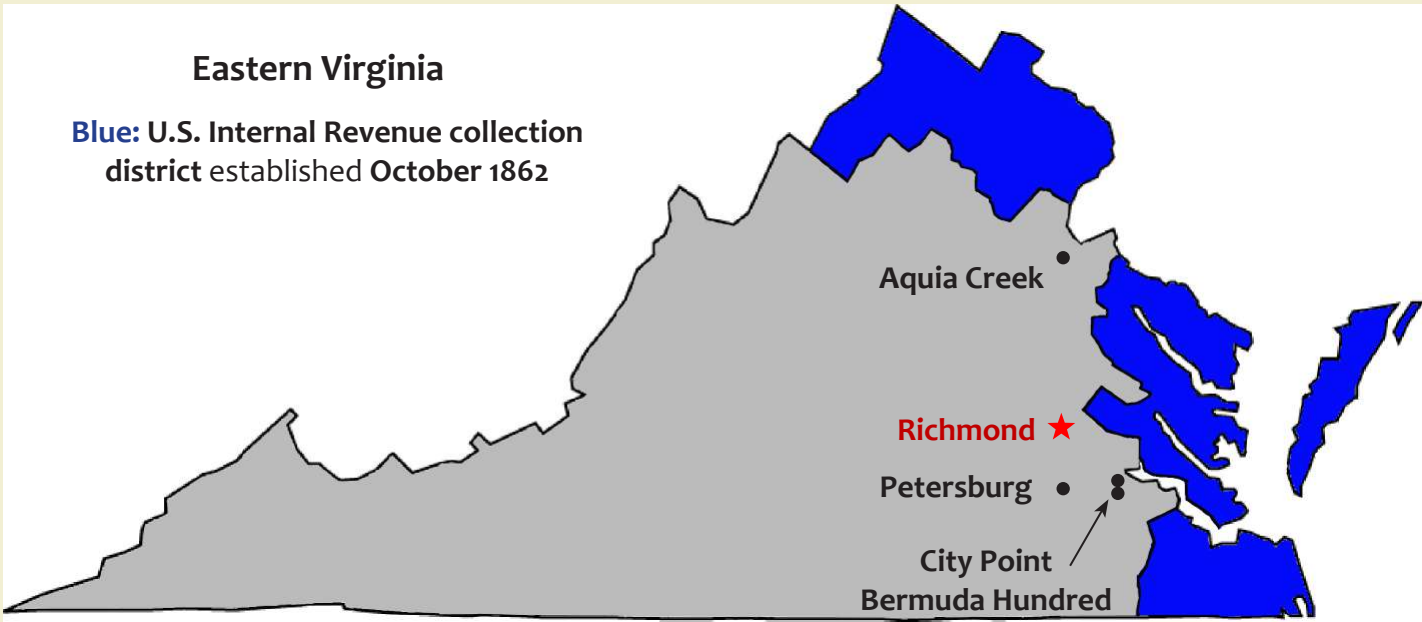
Sight draft, Natchez, August 1864, drawn by T. C. Holmes on New York cotton factor Chas. Leverich, Bank Check 2¢ tax

A month after this draft was executed, its maker, Truman C. Holmes, "a disloyal person," was ordered by the U.S. commander at Natchez to be held by the provost marshal pending payment to the U.S. Treasury Dept. of \$8,787, the proceeds of 35 bales of cotton sold by him from the abandoned "Palmetto" plantation of Eustace Surget, then in the rebel army, said cotton appropriated by the U.S. as abandoned property. Two days later the amount was paid and Holmes was released from arrest.

The payment to Rev. Frank Sewall, a Swedenborgian minister from Maine, adds an intriguing but mysterious touch.

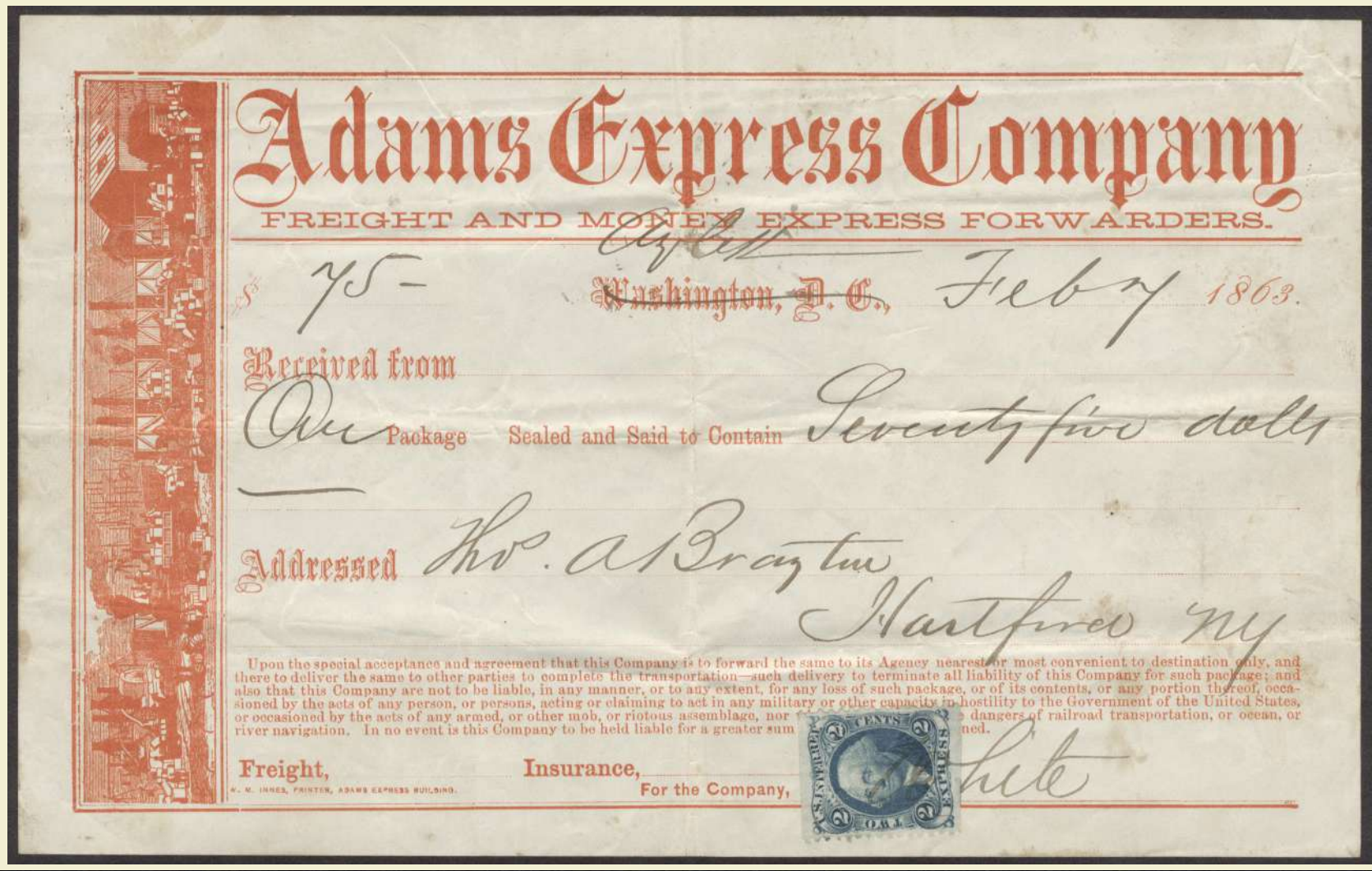


**Occupied Confederacy:
 Beyond the Collection Districts:
 Eastern Virginia
 20 examples recorded**

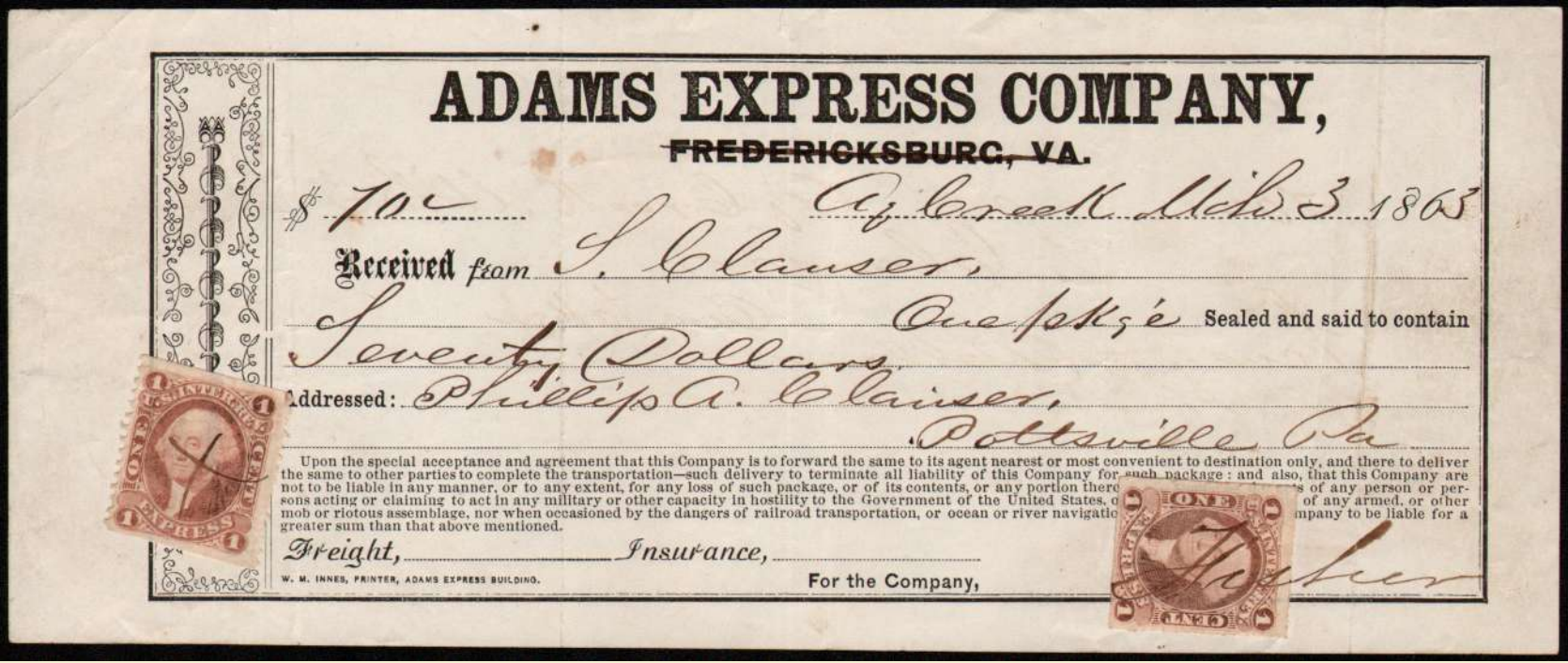


- Eastern Virginia**
1. Aquia Creek
 2. Bermuda Hundred, City Point
 3. Petersburg, Richmond

Eastern Virginia: 1. Aquia Creek



Aquia Landing, gateway to Fredericksburg



- Aquia Creek (more precisely, **Aquia Landing**, at the junction of Aquia Creek with the Potomac) was the site of an important Union supply base for advances on Fredericksburg. The facilities there were **destroyed and rebuilt** no fewer than **seven times** during 1862–4:
- Confederate troops **destroyed** the base at **Aquia Landing** in **April 1862** and tore up the railroad to Fredericksburg.
 - The Union Army immediately **rebuilt** these facilities.
 - It then **foolishly destroyed** them upon evacuating the area in September.
 - Gen. Ambrose Burnside **rebuilt Aquia Landing again** in November 1862 to supply his army during the Fredericksburg Campaign. At the **Battle of Fredericksburg** in December his forces suffered a devastating loss with 4,000–6,000 killed, after which the **Federals again abandoned Aquia Landing** and marched north to Gettysburg.
 - The Confederates **destroyed** it a second time in June 1863.
 - The Union would rebuild the base in May 1864, but abandoned it for others further south, notably **City Point**.
 - The Confederates destroyed it again and this time, it was not rebuilt. Today **no structures remain**.

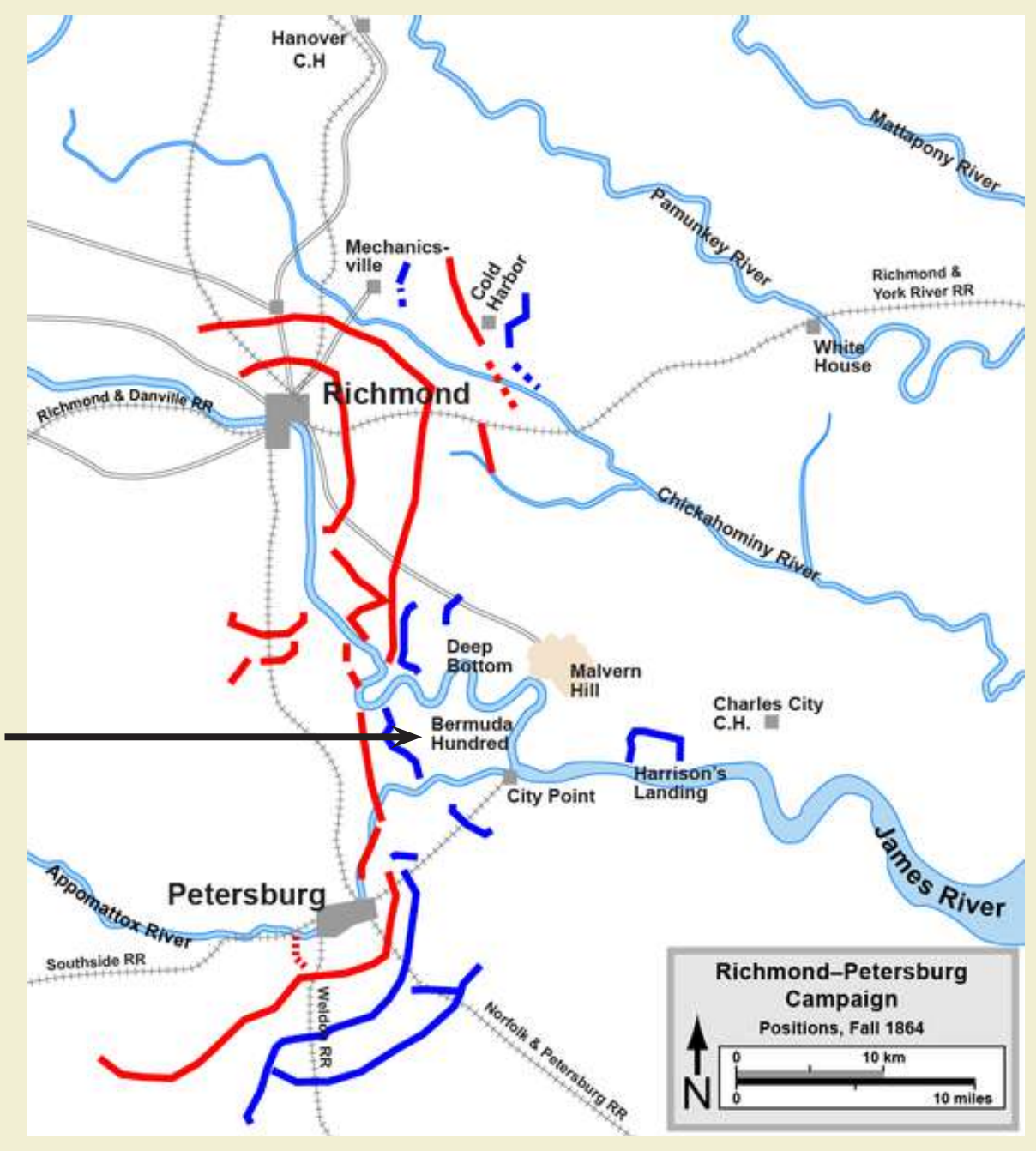
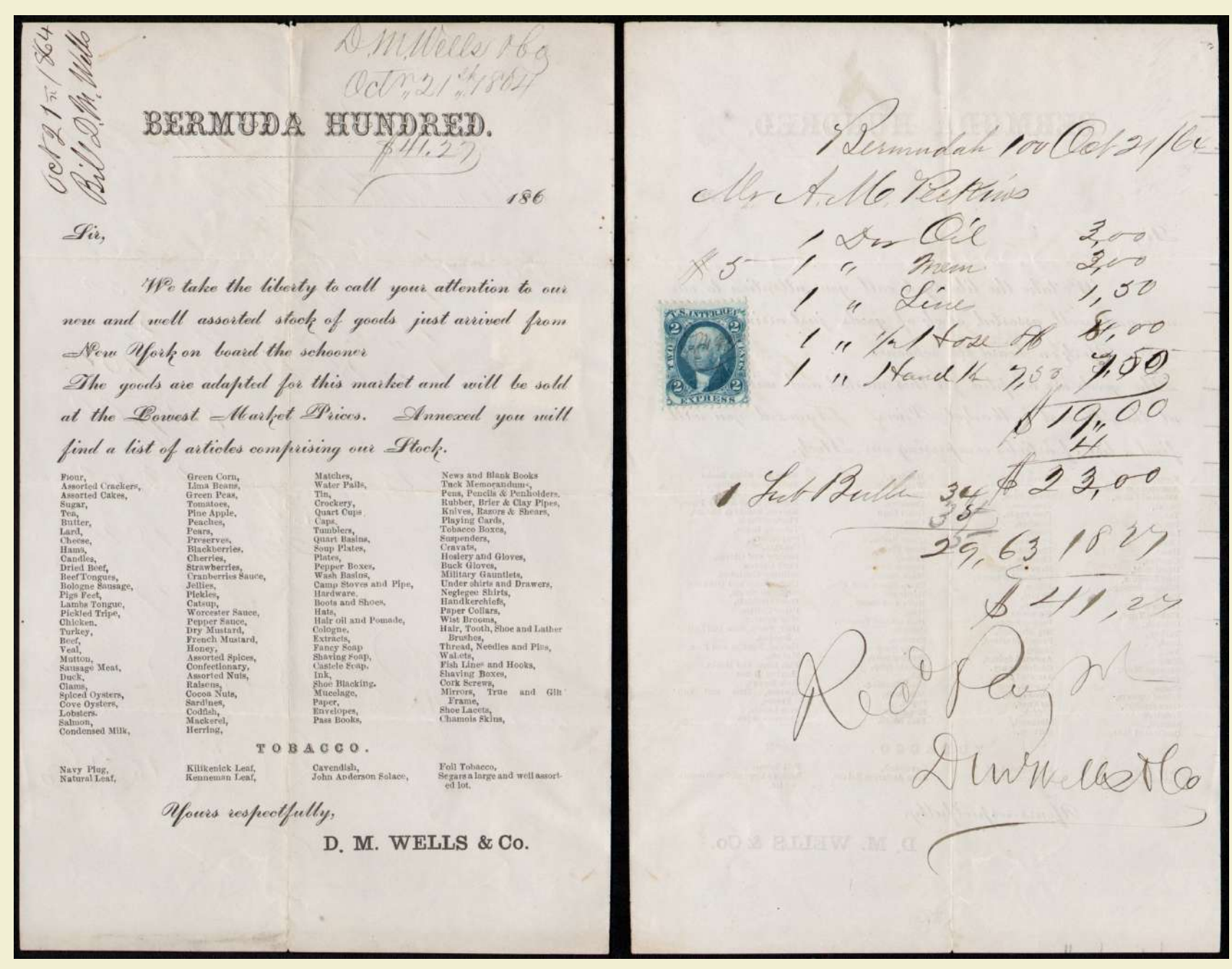
The **February–March 1863** receipts shown here are **precious survivors** of this **tumultuous period**.

Express EMUs From Short-Lived Base at Aquia Creek
Sole recorded Occupation usages from Aquia Creek
Five Express EMUs recorded from Virginia
Top, February 1863, Washington, D.C., dateline changed to “Aq Ck” (Aquia Creek), for transmission of \$75 to New York, Express 2¢ rate paid by matching 2¢ Express blue part perforate
Below, March 1863, Fredericksburg dateline changed to “Aq Creek,” for transmission of \$70 to Pennsylvania, Express 2¢ rate paid by matching 1¢ Express imperforate and part perforate



Aquia Landing circa Spring 1863

Eastern Virginia: 2. Bermuda Hundred



Bermuda Hundred Receipt From Butler's Bottled-Up Forces; Delicacies on Offer
Two Occupation usages recorded from Bermuda Hundred

Receipt, D. M. Wells & Co., Bermuda Hundred, October 1864 to A. M. Perkins, Captain in 2nd New Hampshire Infantry

Note the “**Bermudah 100**” dateline; the name dated from colonial times, the suffix “**Hundred**” indicating **land sufficient for 100 families**.

Perkins was evidently a **quartermaster**, or acting as such; the purchases here were all by the dozen, plus “**1 Tub Butter**.”

The list of items offered by Wells makes fascinating reading: **duck, lobster, salmon, cherries, strawberries, cravats, paper collars, etc.**, not the usual camp fare!

Ben Butler's Blunder

It becomes **scandalously incongruous** given that the troops being catered to were **Gen. Ben Butler's 30,000 man force bottled up in the Bermuda Hundred** by Confederate Gen. P. T. Beauregard's forces. The backstory is illustrated at right.

Butler's Blunder

- In **May 1864** the Union Army of the James under Gen. Benjamin Butler disembarked at **Bermuda Hundred** at the confluence of the James and Appomattox Rivers, its objective to sever the **Richmond and Petersburg Railroad**.
- After a series of inconclusive battles, Butler withdrew behind entrenchments across the neck of the peninsula bounded by the two rivers.
- Confederate Gen. P. T. Beauregard quickly constructed the **opposing Howlett Line** which kept **Butler's 30,000-man force bottled up** until the line was abandoned after the fall of Petersburg in April 1865, with egress only by crossing the Appomattox.

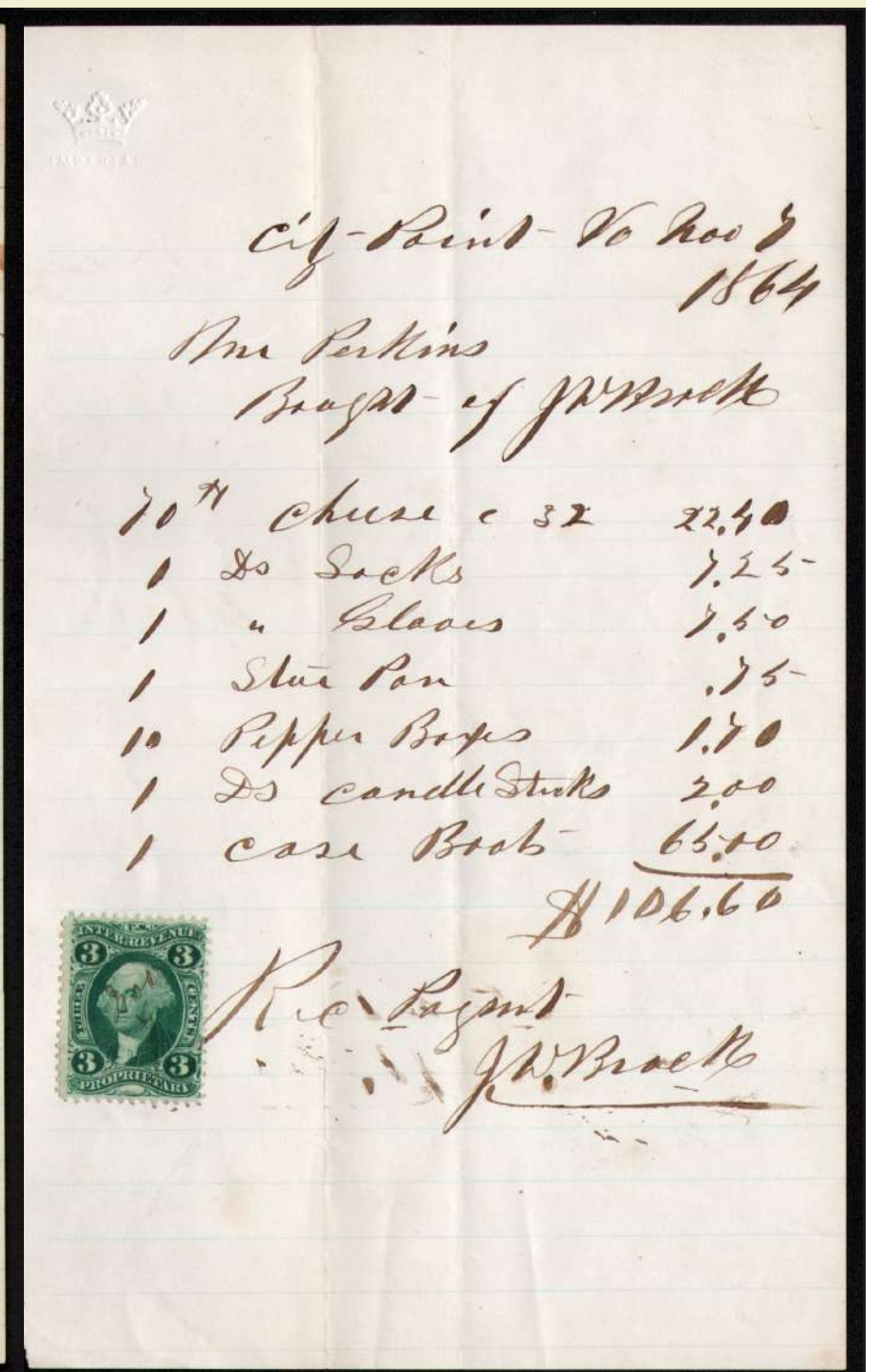
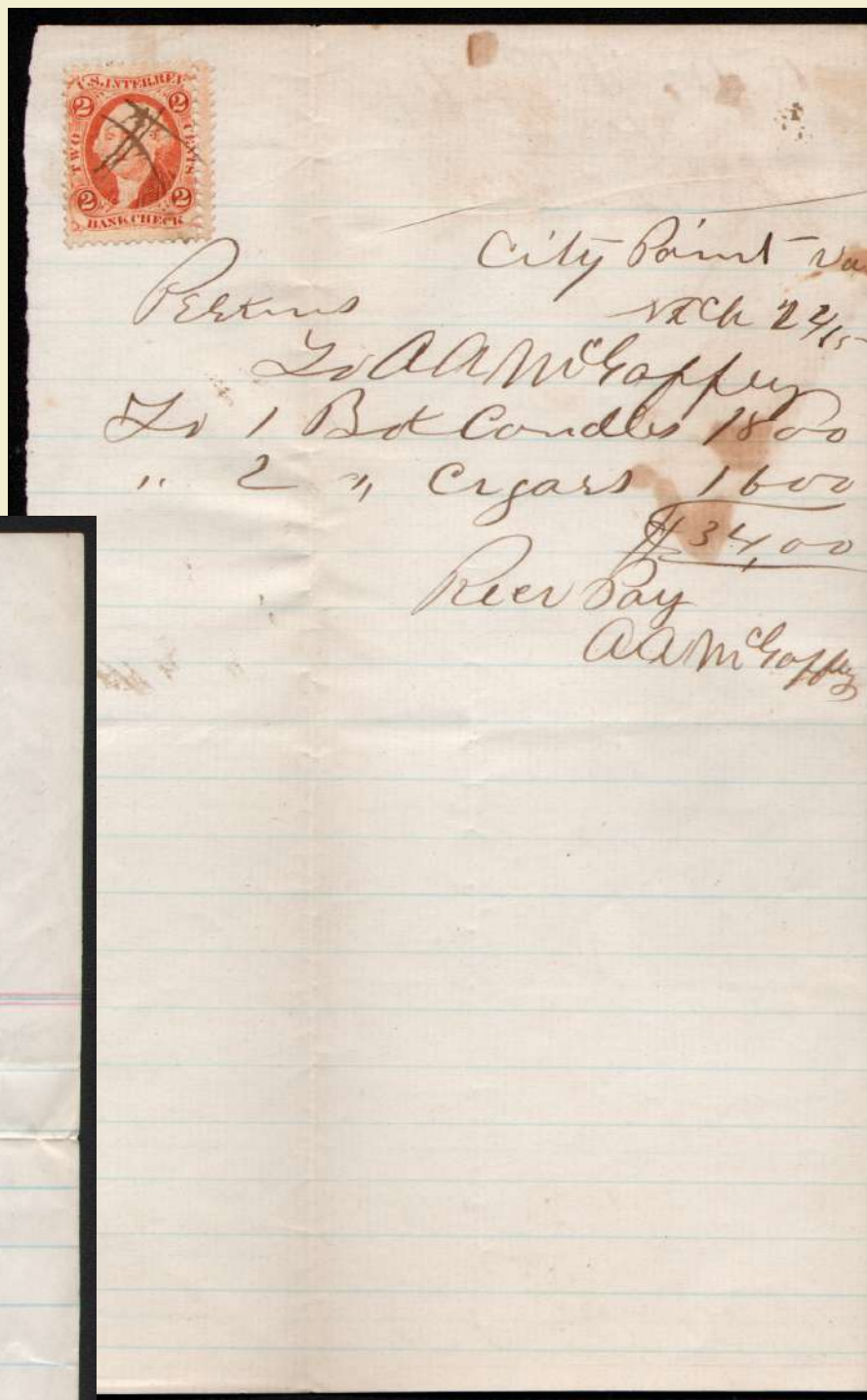
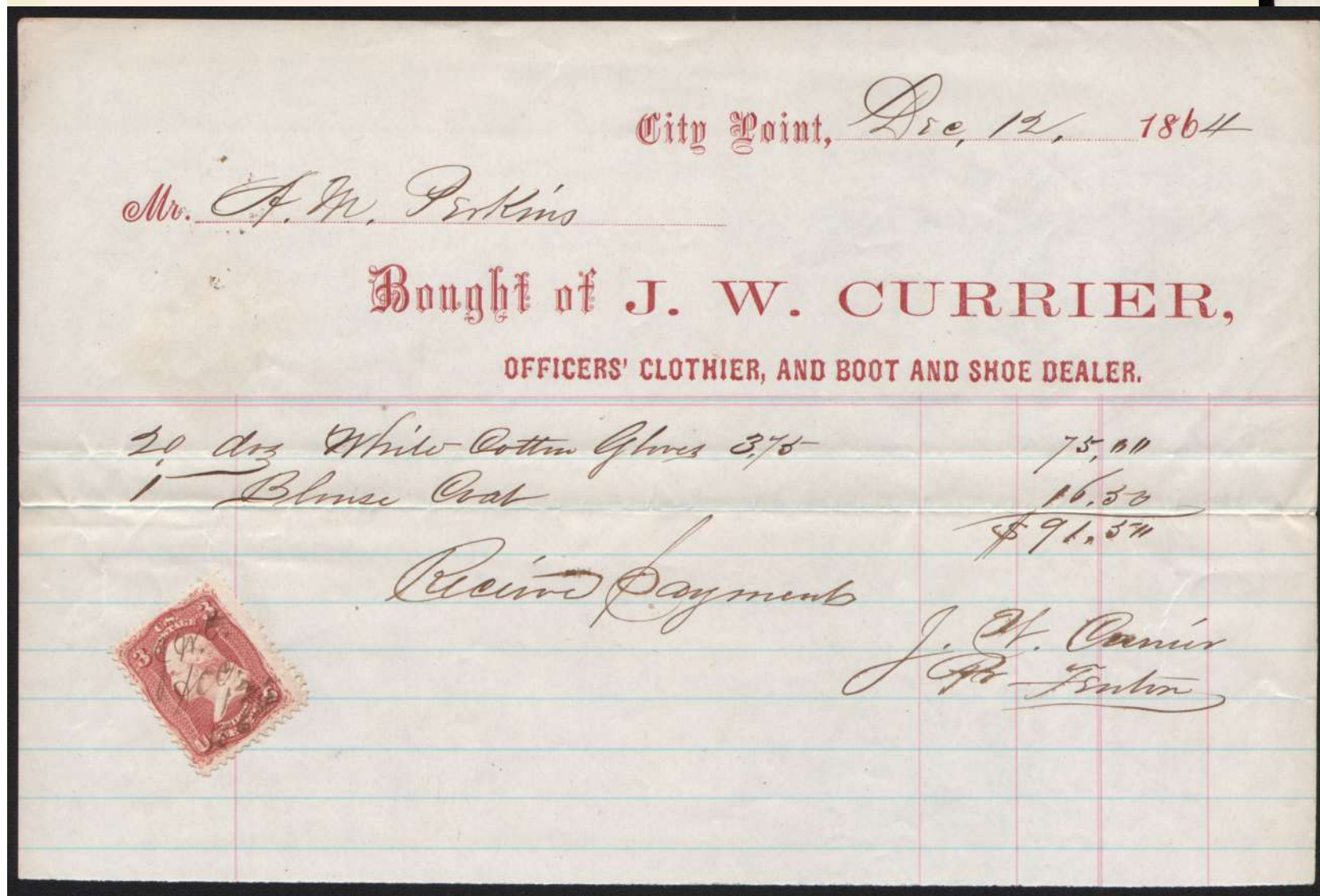
Eastern Virginia: 3. City Point

Stamp Aberrations: Proprietary, Postage, Double Perfs

Three more receipts to Capt. A. M. Perkins, this time for purchases made at City Point (directly across the Appomattox from Bermuda Hundred):

- November 1864, stamped with 3¢ Proprietary
- December 1864, stamped with Postage 1861 3¢
- March 1865, stamped with 2¢ Bank Check orange with double perforations at right

The 3¢ Proprietary and Postage 3¢ overpaid the 2¢ tax on receipts. Use of Proprietary or postage stamps to pay documentary taxes was nominally illegal, but widely tolerated.



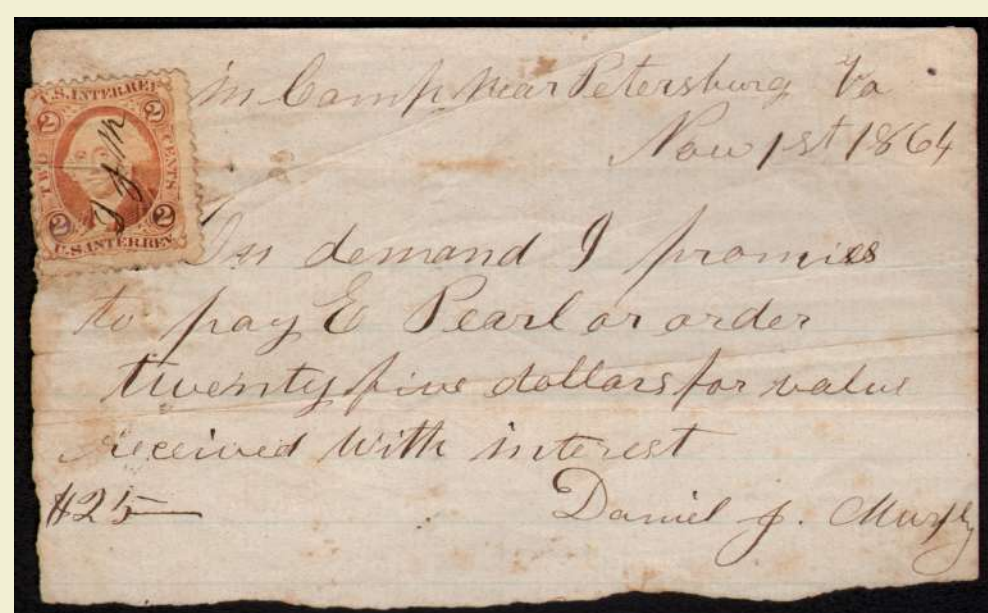
Many items were in impressive quantities (20 doz. gloves, 70 lb cheese, 1 case boots, etc.). Perkins, who had been wounded at Gettysburg, was evidently now acting as a supply officer. Presumably all supplies were for the forces bottled-up in Bermuda Hundred!



Creation of City Point. In June 1864, U. S. Grant ordered creation of a supply depot at City Point capable of supporting the forces participating in the siege of Petersburg. Quartermaster General Ingalls created a depot previously unparalleled in military history, capable of supporting an army of 500,000 men.

- City Point grew into an extremely efficient and diverse mini-city of over 280 buildings,
- The port facilities consisted of eight wharves covering over eight acres,
- with warehouses totaling over 100,000 square feet.
- An intricate rail network of over 22 miles spanned from the wharves to directly behind the Union lines.
- The track grew together with the Union siege lines, transporting over a half million tons of supplies directly to the combat units.
- City Point provided unequalled rations such as fresh meat and over 100,000 loaves of fresh bread daily.
- Its massive repair shop maintained over 5,000 wagons, and facilities maintained the 60,000 animals necessary to support Grant's army.
- The first-class hospitals built at City Point became capable of treating 15,000 wounded with medical care unsurpassed in a field environment.
- A highly efficient communication system was created at City Point connected not only with Washington, but all Union forces throughout the country.

Eastern Virginia: 5. Petersburg



"In Camp Near Petersburg, Va"
Sole recorded Occupation usage from Petersburg
 Demand note, "In Camp Near Petersburg, Va" Nov 1st 1864 stamped with 2¢ USIR ostensibly paying the 2¢ Bank Check rate, initialed "DJM" in what is probably the hand of maker Daniel J. Murphy.
 Since payable "with interest" it was not intended to be paid until some future time, thus should have been taxed as Inland Exchange at 5¢. Strictly speaking, the note could have been challenged in court and disallowed. Given the time and place though, Daniel J. Murphy is more to be commended for paying stamp duty, than criticized for ignorance of a fine point of the law!
 Petersburg was the main supply center for Richmond and its last line of defense.

Eastern Virginia: 5. Richmond



Occupied Richmond (1)!
Sole recorded usage from this exceedingly brief occupation
 Bank check Richmond, April 7, 1865, from account of Robert Hill & Son, amount \$3,000
 "Charged May 2" written vertically at center, stamped with 2¢ Bank Check orange canceled "RH & Son May 2/65"
Occupied Richmond, April 3 – May 10, 1865
 Federal troops occupied Richmond on April 3, 1865, and were not withdrawn until 1869. But for only the briefest time can Richmond be considered to have been part of the Occupied Confederacy.
 At a minimum, this period lasted until April 9, 1865, when Lee's surrender at Appomattox effectively ended the Civil War. A more realistic date for the end of the Confederacy is May 10, 1865. The Confederate Cabinet had met as late as May 5, 1865, at Washington, Georgia, but five days later its President Jefferson Davis was captured in Irwinville, Georgia, and U.S. President Andrew Johnson declared an end to hostilities.
 By either estimate, when this check was drawn on April 7, 1865, Richmond was part of the Occupied Confederacy, and by the most realistic estimate, it was also within it when it was paid. The \$3,000 must have been in U.S. funds.
 By May 3, 1865, U.S. Internal Revenue collection districts had been established for all of Virginia; Richmond lay within its First District; its Collector, charged with supplying it with stamps, was located there, and was presumably the source of this 2¢ Bank Check stamp.
Delay in Charging Explained
 On April 2, Richmond was evacuated by the Confederates; the next day it was occupied by the Federals, but fires set by departing Confederates destroyed most of Richmond's commercial district, including the offices of the Bank of the Commonwealth.

II. Salt in the Wounds: Retroactive Stamping of Wartime Documents, 1865–1872

Recorded Examples of Retroactive Stamping, by State	
Alabama	9
Arkansas	7
Florida	3
Georgia	10
Mississippi	1
N. Carolina	3
S. Carolina	18
Tennessee	1
Texas	4
Virginia	28
Total	84

The Quick Summary

By U.S. law, documents not properly stamped were “invalid and of no effect.” For those made during the war in the “rebellious states” of the Confederacy and still current, the remedy was retroactive stamping. This has been recorded as early as September 1865 and as late as 1871. Not all examples conformed to the letter of the law, but if challenged in court, even these would almost certainly have been held legal.

Examples are rare. The entire field consists of some 85 items, more than half from Virginia and South Carolina.

Emerging Conclusions

As enumerated below on a case-by-case basis [“No Tax Due,” “Wrong Tax,” “Tax Omitted,” “Jumping the Gun,” “Limbo Period”] and summarized in the Epilog, it emerges that the parties effecting retroactive stamping were unaware of the most basic rules governing the process, including: the date the taxes took effect; the applicable tax rates; and the time spans during which retroactive stamping was authorized!

Recorded Examples of Retroactive Stamping, by Document Type	
Conveyance	33
Inland Exchange	27
Bond, Office	11
Mortgage	4
Agreement	2
Bank Check	2
Certificate	2
Receipt	2
Bond, Surety	1
Total	84

(The Complicated Details:)

1866: Retroactive Stamping Authorized

Retroactive stamping, without penalties, of instruments made more than a year earlier, “at a time when and at a place where no collection district was established” (an oblique reference to the Confederacy, never acknowledged by that name in U.S. official documents) was authorized effective July 13, 1866:

- Until December 31, 1866, by any interested party. Note this window was just six and a half months.
- Until July 31, 1867, by an Internal Revenue Collector, with remission of the \$50 penalty for failure to stamp on execution. (Previously this had been allowed only within twelve months of execution.) Even this proviso was in effect only a little over a year. However if the penalty was paid, there was no time limit for post-stamping.

Legal Limbo, 1867–1870

After expiration of these time limits there was no legal basis for retroactive stamping of wartime documents without payment of the \$50 penalty to a Collector.

1870: Deadlines Extended to 1872

The Act of July 14, 1870, extended the previous deadlines by five years: for stamping by any party, to December 31 1871; and for stamping by a Collector with the penalty remitted, to July 31, 1872, or within twelve months after execution.

Extension Made Retrospective

The Supreme Court case *Pugh vs. McCormick*, involving a Louisiana promissory note made in April 1863 and stamped in October 1869, ruled that with respect to post-stamping by a Collector with penalty remitted, the Act of July 14, 1870, was retrospective, i.e. it rendered legal retroactive stamping done after the previous deadlines but before its passage.

It is plausible to conclude that this ruling applied by extension to post-stamping by any interested party after the previous deadline of December 31, 1866, but before passage of the Act of July 14, 1870.

II. Retroactive Stamping: Exhibit Plan: Origin, Origin, Origin!

As for the Occupied Confederacy, retroactively stamped wartime documents are arranged by state.

Yin and Yang

As tabulated and graphed here, the regions for which retroactively stamped wartime documents have been recorded are the geographical complement of the regions for which documents stamped in the Occupied Confederacy have been seen.

Alabama, Arkansas, Florida, Georgia, North Carolina, South Carolina and Texas, all states minimally occupied and for which only a handful of occupation usages have been seen, now figure heavily in the tally of retroactive stampings.

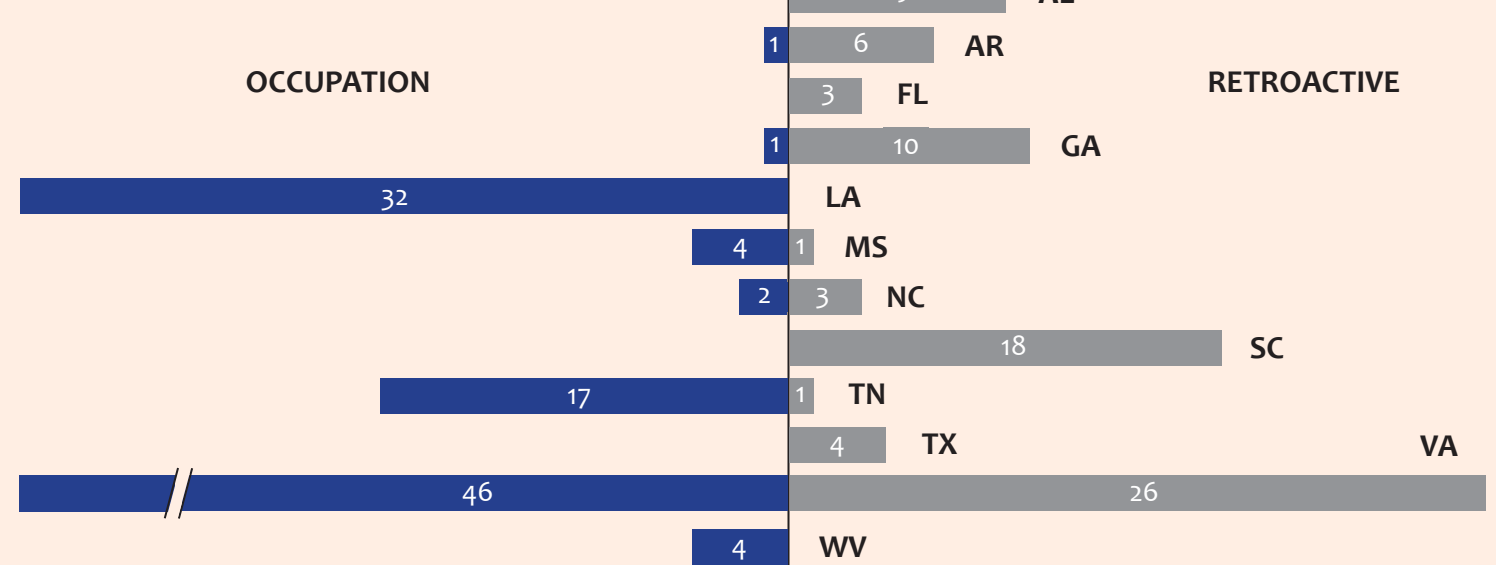
Conversely, Louisiana, Tennessee and West Virginia, each declared a USIR collection district in 1862-3, and heavily represented in the list of recorded occupation usages, account for just one retroactive stamping.

Only Virginia is heavily represented in both lists, consistent with the fact that only about half of the state was ever under Federal control.

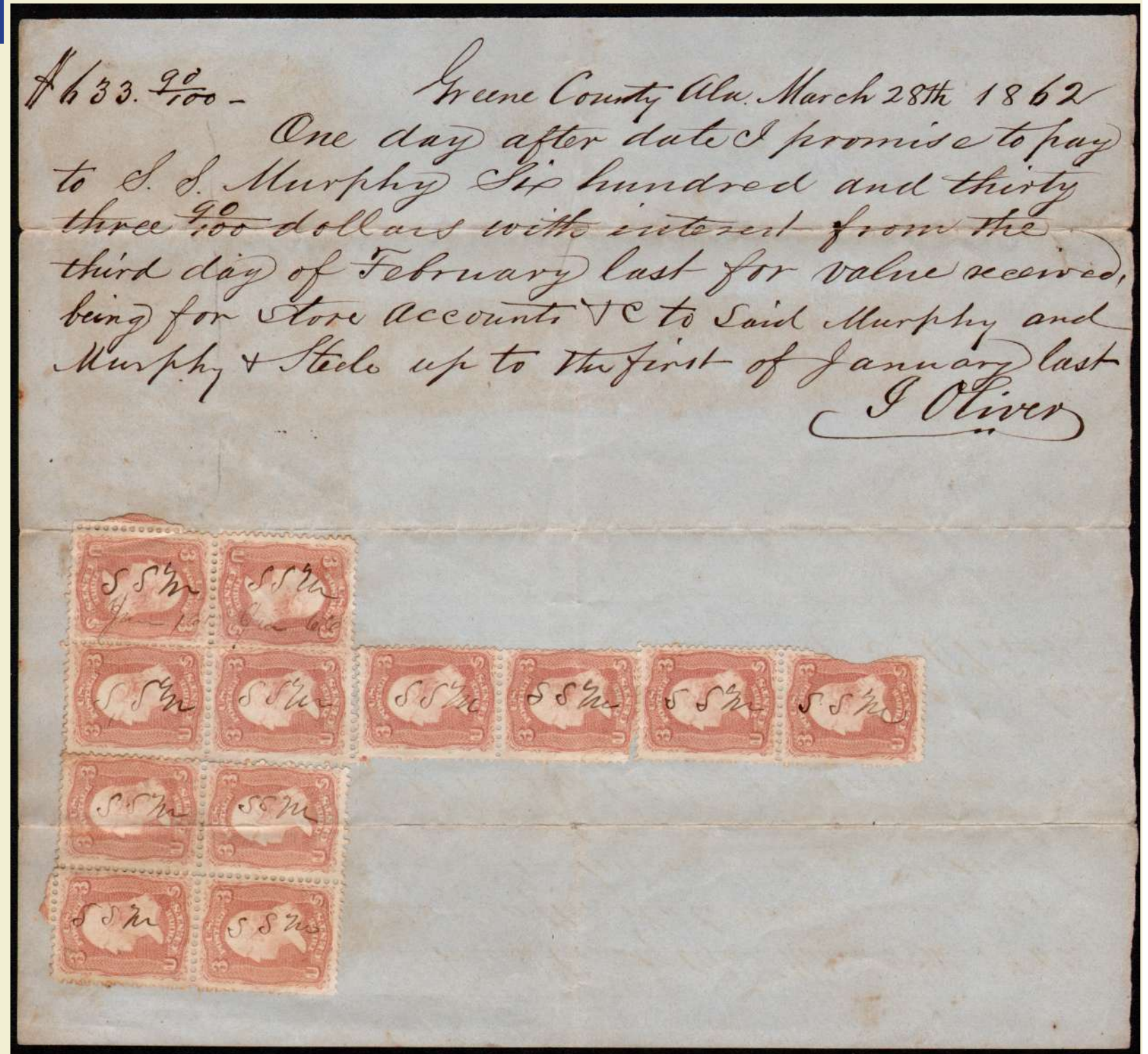
With hindsight this was predictable, nevertheless it is reassuring that observation confirms prediction.

Recorded Examples of Occupation and Retroactive Stamping, by State	Occupation		Retroactive	
	Occupied	Retroactive	Occupied	Retroactive
Alabama			9	
Arkansas	1		6	
Florida			3	
Georgia	1		10	
Louisiana	32			
Mississippi	4		1	
N. Carolina	2		3	
S. Carolina			18	
Tennessee	17		1	
Texas			4	
E. Virginia	46		29	
W. Virginia	4			

Numbers of Recorded Examples of Occupation and Retroactive Stamping, by State



Alabama: 2. Greene County



Unnecessary 3¢ Postage Bonanza (2)!

Sole recorded retroactively stamped document from Greene County

Promissory note, Greene County, March 1862, \$633.90, 35¢ tax paid by Postage 1861 3¢ (x12, block of four, four pairs), canceled “Jun 66” with initials “SSM” of S. S. Murphy, to whom the note was made.

No Tax Due (2)

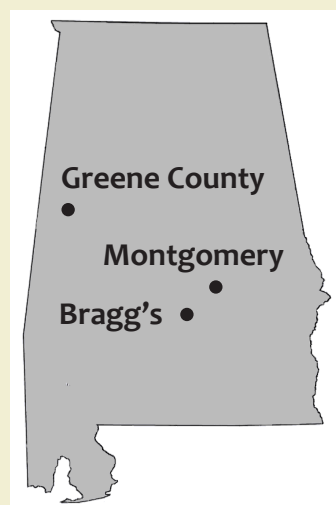
Not liable to tax as it was made before October 1, 1862; in any case, use of postage stamps was nominally illegal!

Jumping the Gun (1)

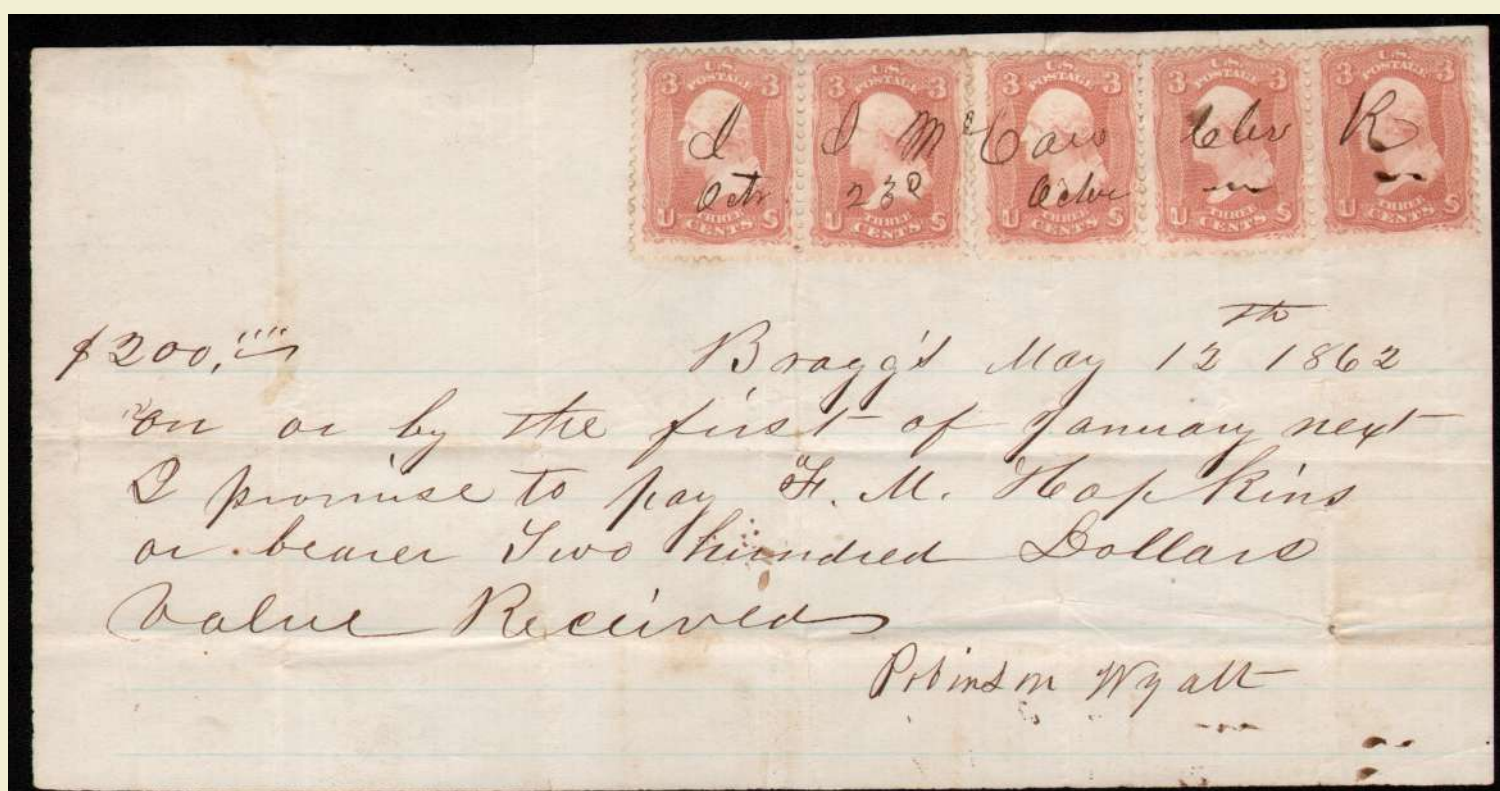
June 1866 retroactive stamping predates its authorization by the Act of July 13, 1866.

Retroactive Stamping: Alabama Nine examples recorded

- Alabama
1. Bragg's
 2. Greene County
 3. Montgomery



Alabama: 1. Bragg's



Unnecessary 3¢ Postage Bonanza (1)

Sole recorded stamped document from Bragg's [Store], Lowndes County (no longer extant)

Promissory note made at Bragg's, May 1862, for \$200, stamped with Postage 1861 3¢ strip of three & pair Cancel “J J McCaw Clerk Oct 23d” with year frustratingly omitted

No Tax Due (1)

- Need not have been stamped, as it was made before October 1, 1862, when the stamp taxes took effect
- The tax on \$200 would have been only 10¢. The notation “Interest \$44” is on the reverse; this was not liable to tax, but if included, would have bumped the perceived tax to 15¢.
- And most obviously, payment of stamp taxes with postage stamps was nominally illegal!

Alabama: 3. Montgomery

“I herewith affix the proper stamps and remit the penalty”

Promissory note, July 1865, \$425.73,

on reverse 25¢ Certificate paying Inland Exchange tax of 5¢ per \$100, canceled “JB June the 23 1866”

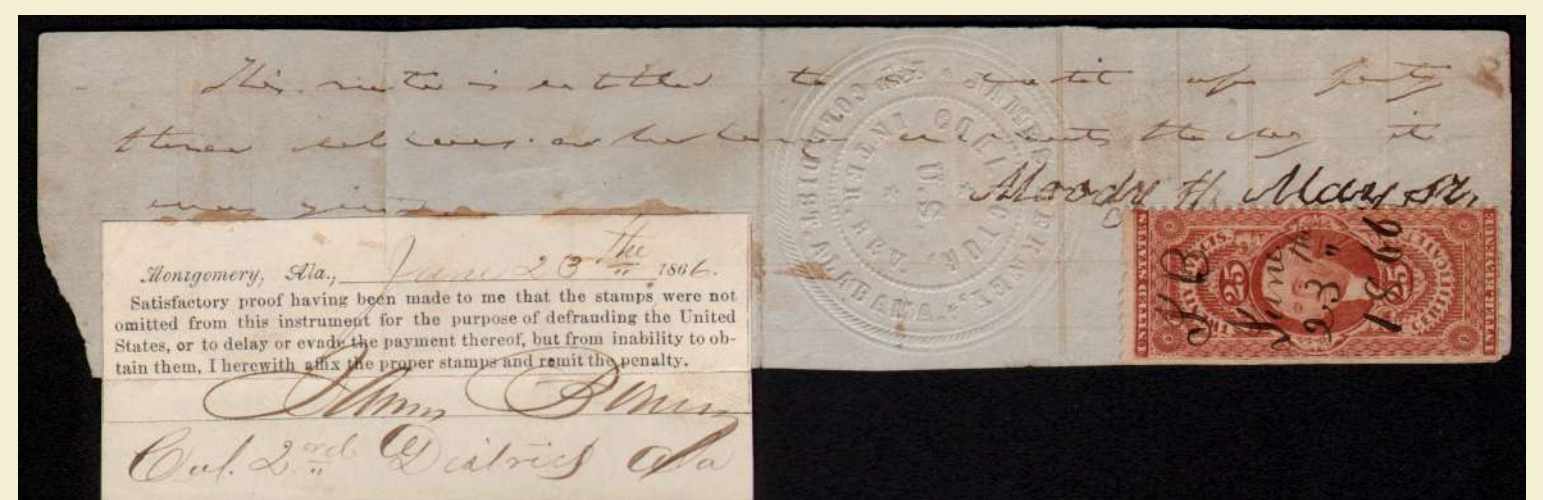
Pushing the envelope: made just after wartime, but before stamps became available.

Slip affixed June 23, 1866, by James Berney, Collector 2nd District Alabama, with his embossed seal alongside:

“Montgomery, Ala. . . Satisfactory proof having been made to me that the stamps were not omitted from this instrument for the purpose of defrauding the United States, or to delay or evade the payment thereof, but from inability to obtain them, I herewith affix the proper stamps and remit the penalty.”

A considerable saving of handwriting and time! Existence of labels implies there were many documents to process.

Retroactive stamping within a year of execution was authorized by the Act of March 3, 1865.

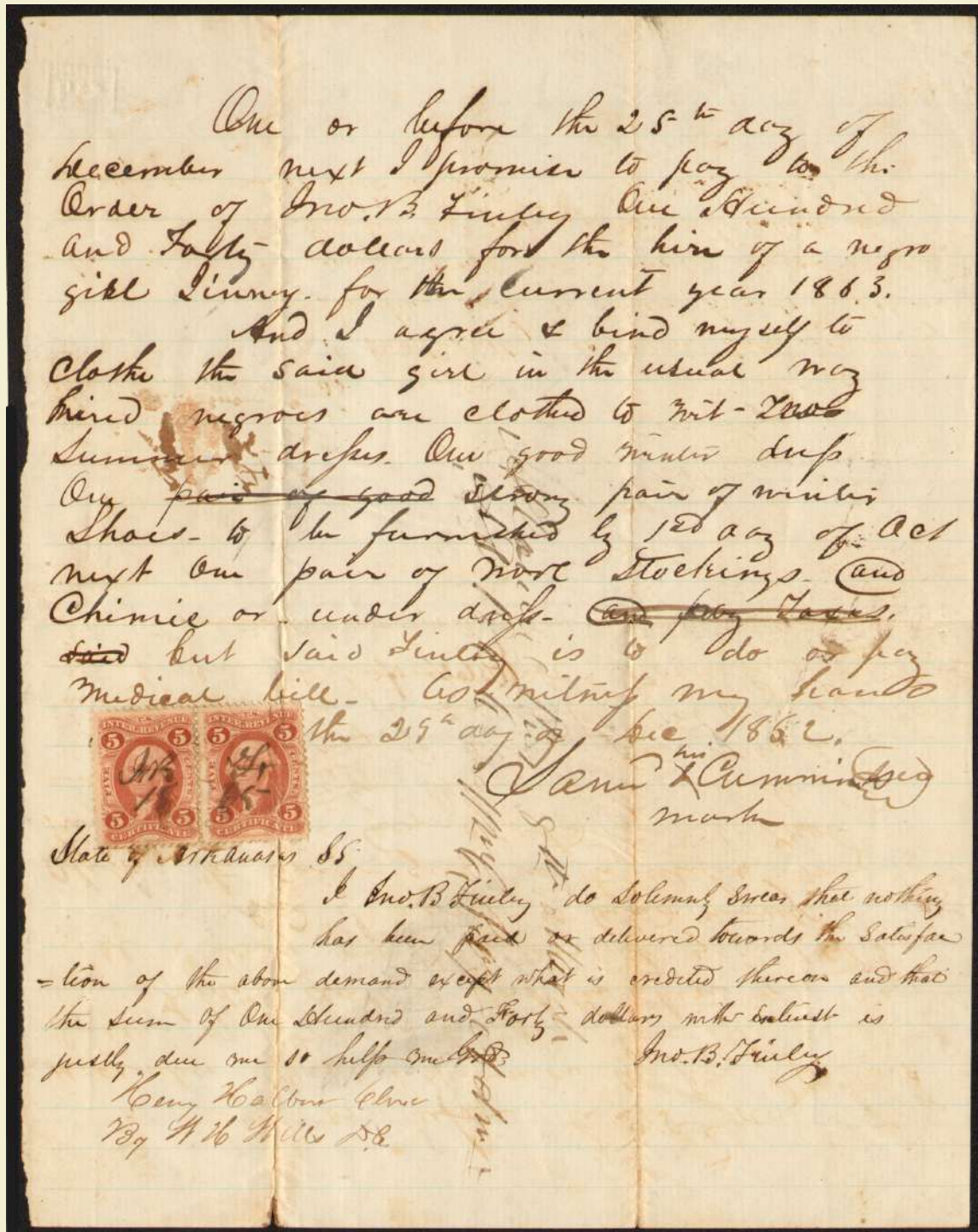


Retroactive Stamping: Arkansas
Six examples recorded

Arkansas
1. Madison
2. El Dorado



Arkansas: 1. Madison



Promissory Note for Slave Hire

December 1862 promissory note for hire of "negro girl Jinny" for year 1863 from owner J. B. Finley for \$140

Appended oath stating **nothing had been paid**, signed for Henry Halbert, Clerk, (Halbert was County and Circuit Clerk, St. Francis County, Arkansas, 1858-1868, county seat Madison.)

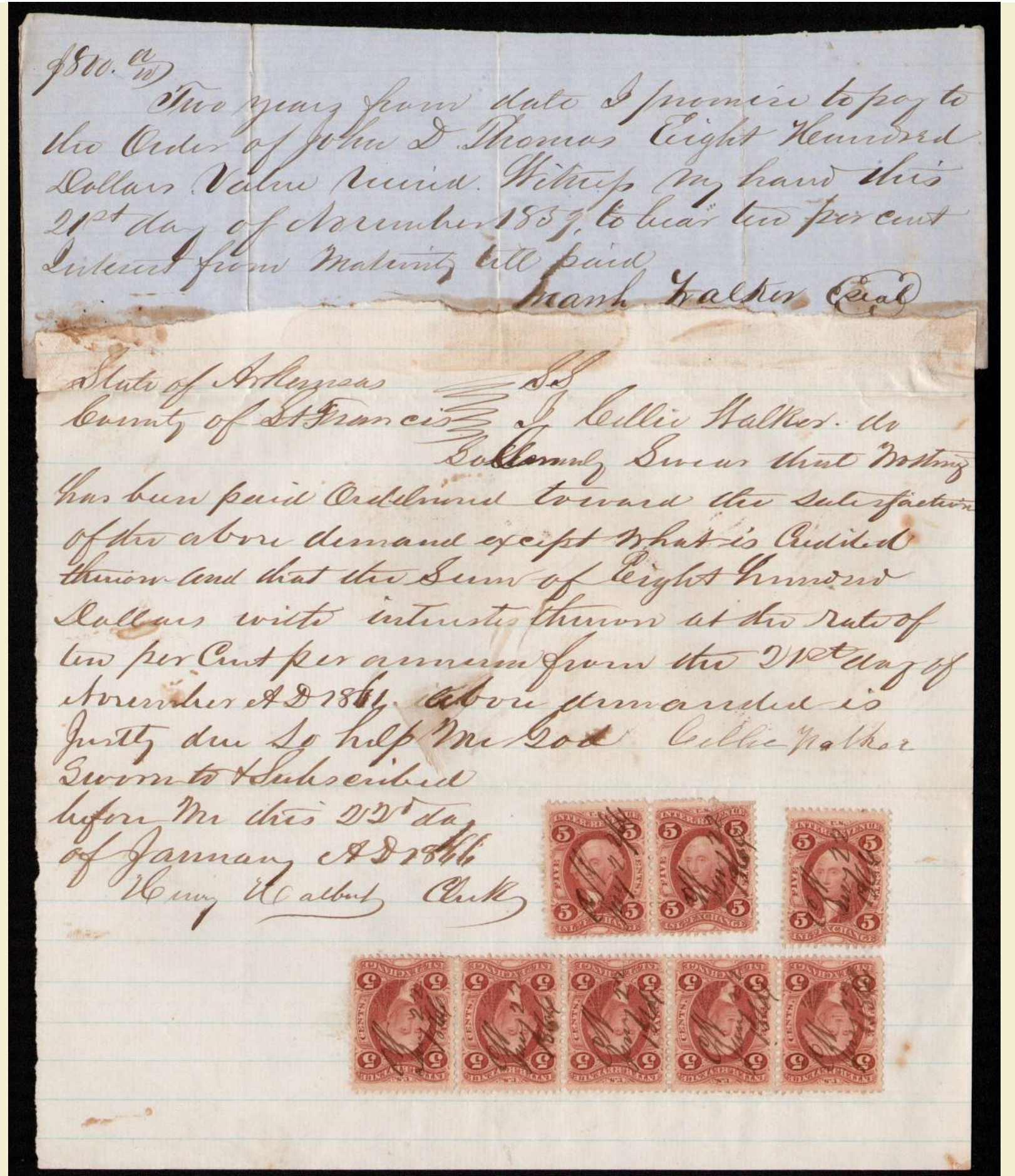
Stamped with 5¢ Certificate pair canceled "JBF 1865," evidently to ensure legality during suit brought by Finley for non-payment. On reverse, "Estate of Sam Cummins ... Filed Nov 30th 1866." Vertically at center, "Allowed the 8th March AD 1866 ... Admr." (Note Cummins, who made the note, was illiterate, signing with an "X.")

The stamps are tied by file fold. The 1865 cancel date is puzzling; possibly reused, with earlier horizontal fold.

Jinny to be clothed "in the usual way hired negroes are clothed to wit—Two summer dresses. One good winter dress. One strong pair of winter Shoes—to be furnished by 1st day of Oct next. One pair of wool stockings and Chimie or underdress."

Tax Omitted (1)

The general Certificate 5¢ tax on the clerk's jurat should have been paid but was not!



Triply Erroneous!

Promissory note made November 1859 for \$800

Oath stating **nothing had been paid**, sworn before St. Francis County Clerk (at Madison), January 22, 1866, stamped with 5¢ Inland Exchange (x8), evidently paying the Inland Exchange 1864 rate of 5¢ per \$100 on the note.

No Tax Due (3); Tax Omitted (2)

As it was made **before the stamp taxes had taken effect** (or the Civil War had even begun!), the note **need not have been taxed**. On the other hand, the general Certificate 5¢ tax on the clerk's jurat should have been paid but was not.

Jumping the Gun (2)

Here too the retroactive stamping **predates its authorization** by the Act of July 13, 1866. Legislation followed practice, not the other way around!

Arkansas: 2. El Dorado



Promissory Notes for Slave Hire (Interruptus)

"to pay the Taxes on said Negro." Property taxes!

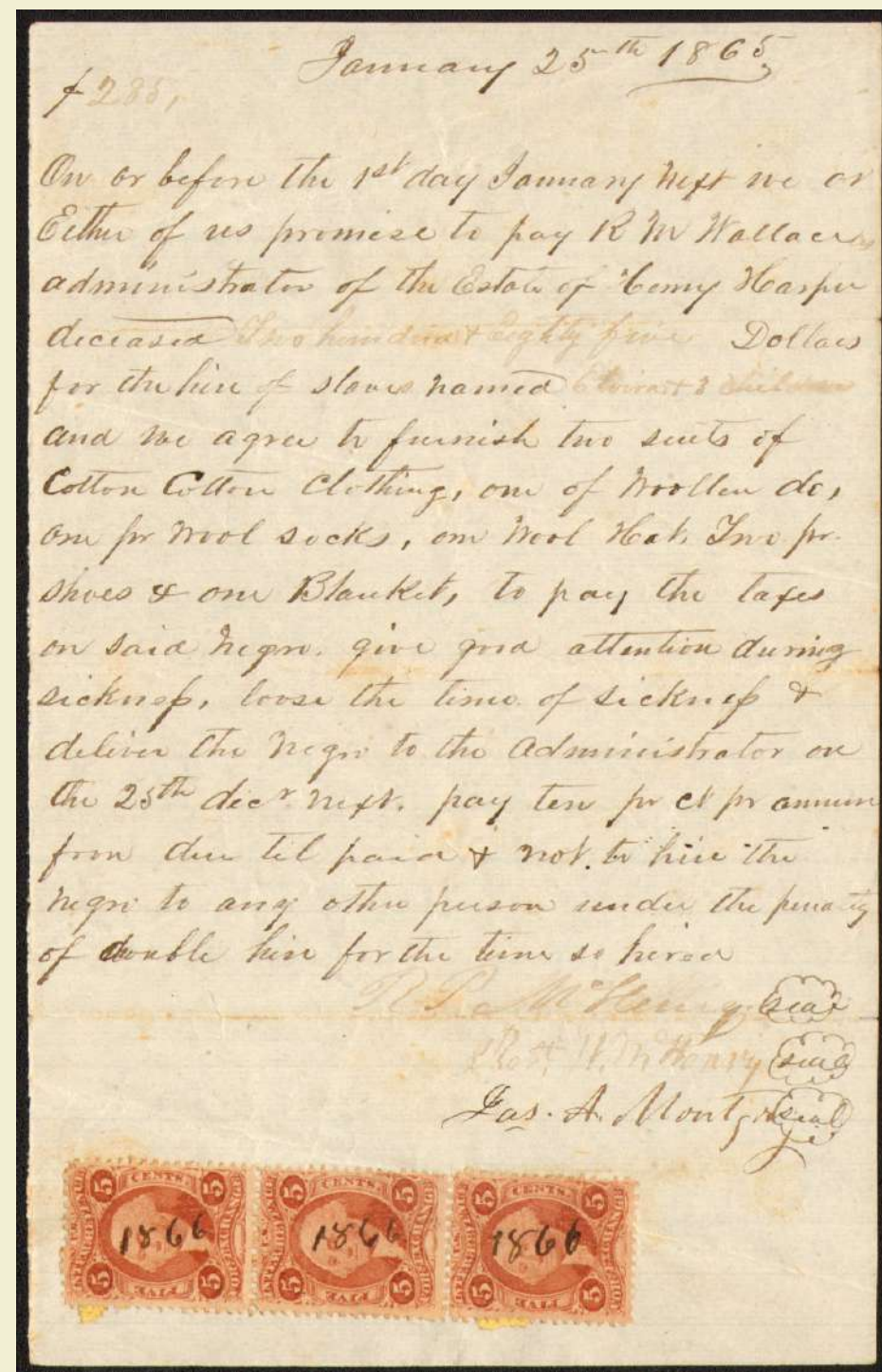
Matched pair of January 1865 promissory notes for hire for year 1865 of "slave named Elizabeth" for \$270, and "slaves named Elvira & children" for \$285 made to R. M. Wallace, administrator of estate of Henry Harper,

each stamped retroactively with 5¢ (x3) with "1866" cancels paying Inland Exchange tax of 5¢ per \$100

Clothing allowance similar to above 1862 Madison note, with additional "one Wool Hat, one good Blanket"

On reverse of first note "Recd one Hundred & twenty dollars on the within note Confederat Treas. current ... 20 Feb 1865." Further payment would have presumably have been problematic, as the Civil War—and with it slavery—ended in mid 1865. On reverse "Voucher No 14" and "Voucher No 15." Evidently stamped retroactively to ensure legality during payment proceedings.

Key to location: R. M. Wallace was representative from Union County (seat at El Dorado) at Arkansas 1866-7 General Assembly.



Florida: 1. Marianna



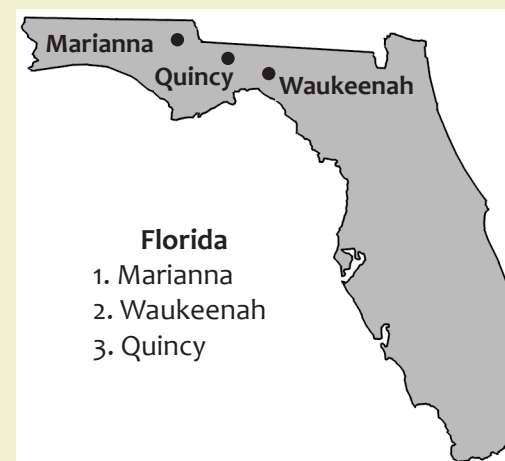
“Limbo Period” (1)

Promissory note, Marianna, February 1864, \$350
5¢ Inland Exchange (x4) probably affixed in 1868, based on notation “Filed July 18th 1868” on reverse

By the letter of the law, as of January 1, 1867, retroactive stamping of documents made more than a year earlier, by a party other than a Collector, was not authorized.

The 20¢ tax evidently paid the Inland Exchange rate of 5¢ per \$100 then in effect. The applicable complicated Inland Exchange 1863 rates, almost certainly unknown to the parties, by happy coincidence also called for 20¢ tax.

**Retroactive Stamping: Florida
Three examples recorded**



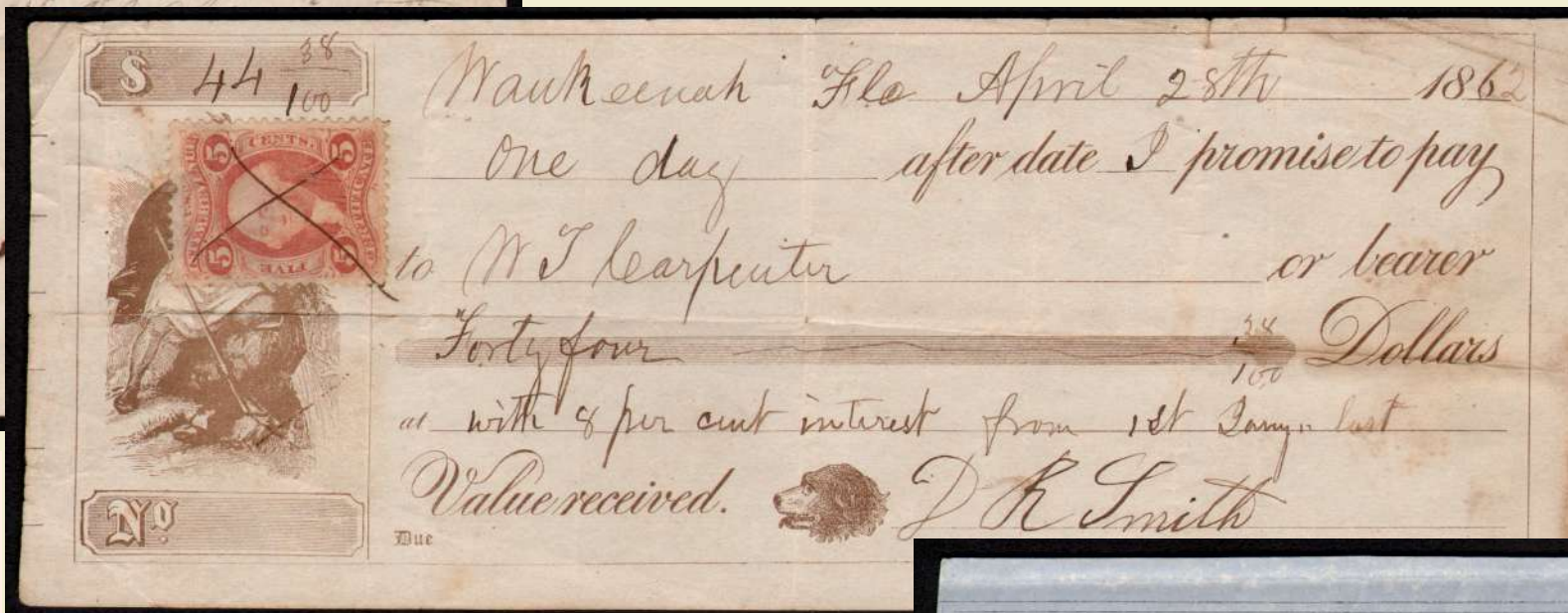
- Florida
1. Marianna
2. Waukeelah
3. Quincy

Unique Florida Usages

Florida Reconstruction-era stamped documents are rare; only about 50 have been recorded. Relatively few were generated: some 80% of the state was then uninhabited; and climate and insects worked against their survival.

Only the three shown here were executed during wartime and stamped retroactively.

Florida: 2. Waukeelah



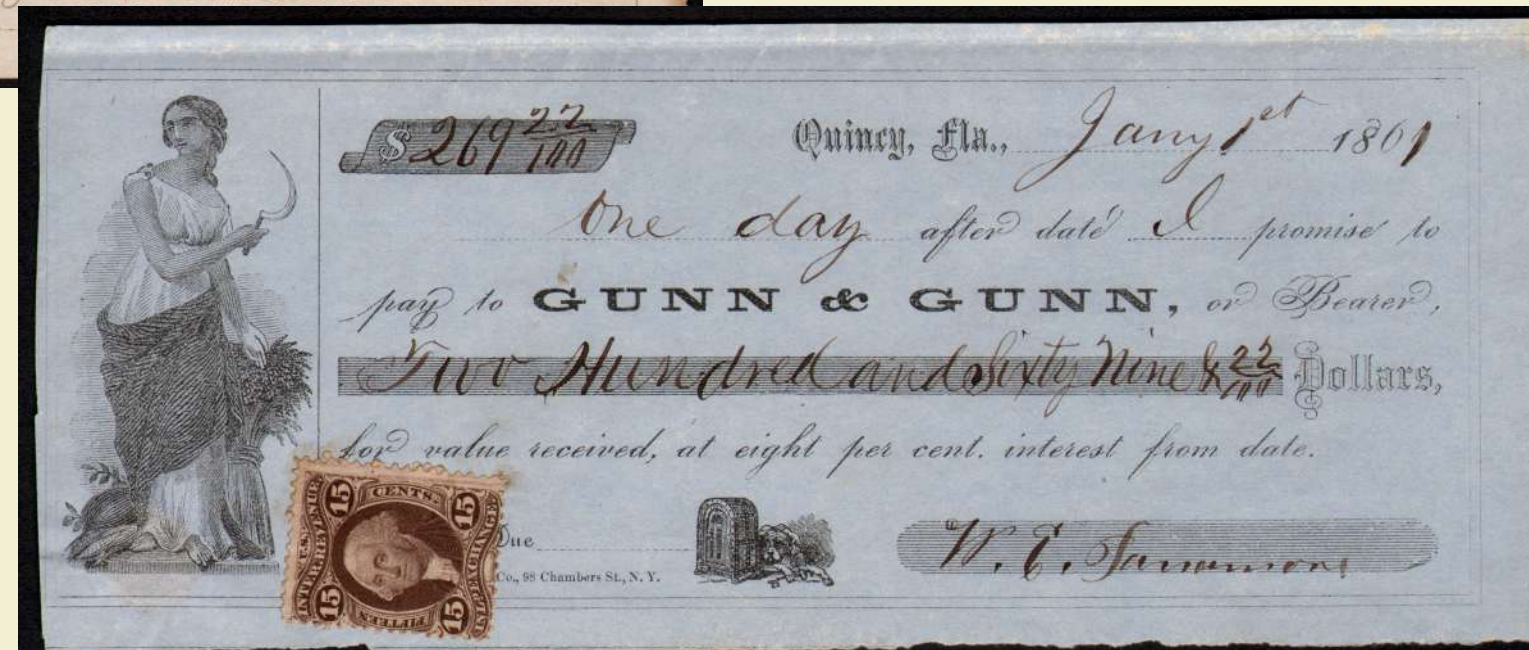
No Tax Due (4); “Limbo Period” (2)

Promissory note, Waukeelah, April 1862, \$44.28
5¢ Certificate tied by penstroke, probably affixed in 1869, based on filing notation on reverse dated September 6, 1869

No stamp necessary, as the U.S. taxes had not taken effect until October 1, 1862.

Retroactive stamping in 1869 not strictly authorized

Florida: 3. Quincy



Confederate Hero; No Tax Due (5)

Promissory note, Quincy, January 1861, \$269.22, 15¢ Inland Exchange “tied by toning”

No stamp was necessary, as the U.S. taxes had not taken effect until October 1, 1862.

Adhering to the reverse is a portion of another document, probably a protest or other instrument pertaining to pursuit of payment.

Days after this note was made, one of its principals, W. J. Gunn, was instrumental in the first military encounter of the Civil War in Florida. Although Florida had not yet left the Union, Governor Madison Perry ordered the seizure of the federal Apalachicola Arsenal in Chattahoochee, near Quincy. On January 7, 1861, Gunn, as commanding Colonel, 7th Regiment, Florida Militia, effected the seizure, taking some 5,000 pounds of gunpowder and 170,000 cartridges for the Confederate stockpile.

**Retroactive Stamping: Georgia
Ten examples recorded**

- Georgia
1. Bainbridge
2. Atlanta
3. Rome



Georgia: 1. Bainbridge



Triply Erroneous!

Promissory notes, Bainbridge, August 1862 and March 1863, \$35.55 and \$25.05, each with 5¢ Foreign Exchange, notated “Stamped and penalty remitted July 2^d 1866 S S Stafford DC 9D 2D Ga,” the last two lines canceling the stamp

“9D 2D Ga” evidently stands for “9th Division Second [Internal Revenue Collection] District for Georgia”; and “DC” most likely for “Deputy Collector.”

No Tax Due (4); Wrong Tax (1)

The 5¢ tax evidently paid the Inland Exchange 1864 rate of 5¢ per \$100. However the August 1862 note need not have been stamped, as it was made before October 1, 1862, when the taxes took effect. On the March 1863 note the applicable rate was set by the Act of March 3, 1863, which called for 10¢ tax.

Jumping the Gun (3)

And once again, this stamping was technically illegal by virtue of its date! The Act of April 3, 1865, had authorized collectors to affix stamps and remit the penalty only within twelve months after execution. The Act of July 13, 1866, would allow it for documents made more than a year earlier, until July 31, 1867, but had not yet been passed when this note was stamped on July 2! Might collectors have received advance notice that this legislation was in the works?

Sole recorded retroactively stamped documents from Bainbridge

Georgia: 2. Atlanta



Unique Atlanta Usage

Promissory note, Atlanta, January 3, 1863, \$549.55 to Arminius Wright
25¢ Power of Attorney & 5¢ Inland Exchange, cancelled “A Wright Jay 3d 1863.”

The stamps must have been affixed retroactively, with cancels backdated. No plausible scenario can be concocted whereby U.S. revenue stamps would have been used in Atlanta in early January 1863. Moreover Wright was not the maker of the note, but the payee. Had stamps been affixed and cancelled upon execution, it would have been the legal duty of the maker, J. W. Shackelford, to do so; postwar, any interested party could do it, and Wright certainly was that; if unstamped, the note could have been ruled invalid, and he would not have been paid!

The 30¢ tax was probably intended to pay the Inland Exchange 1864 rate of 5¢ per \$100. The applicable rate was in fact the 1862 30¢ rate for amounts above \$500 to \$750, unintentionally correctly paid here!

Preponderance of Unpaid Debts: Stay Laws; Refusal of Depreciated Currency

There were mitigating reasons so many Southern promissory notes—and other debts—went unpaid during the war. “Stay laws” were very generally operative there, barring collection of debts by suit and execution until peacetime.

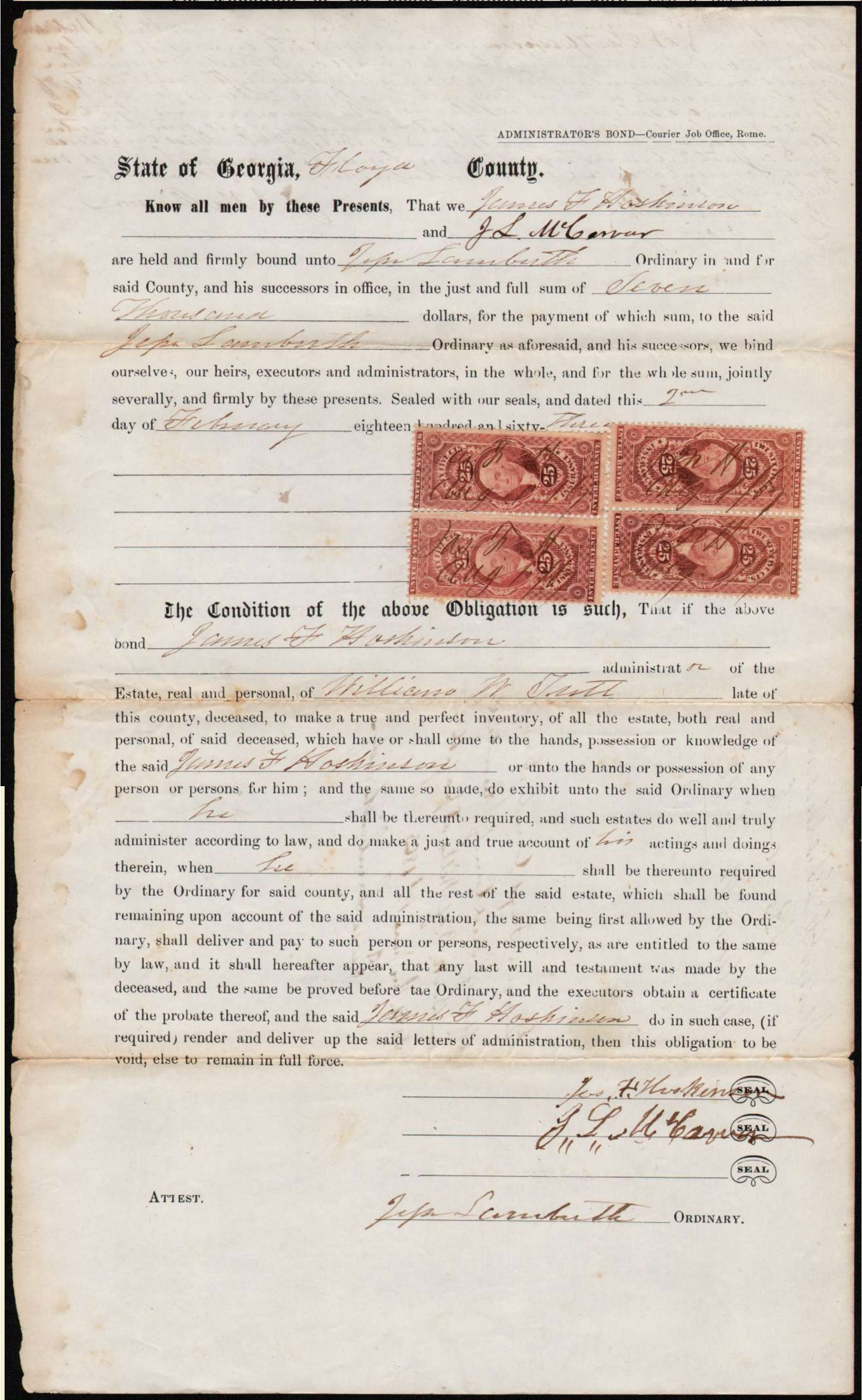
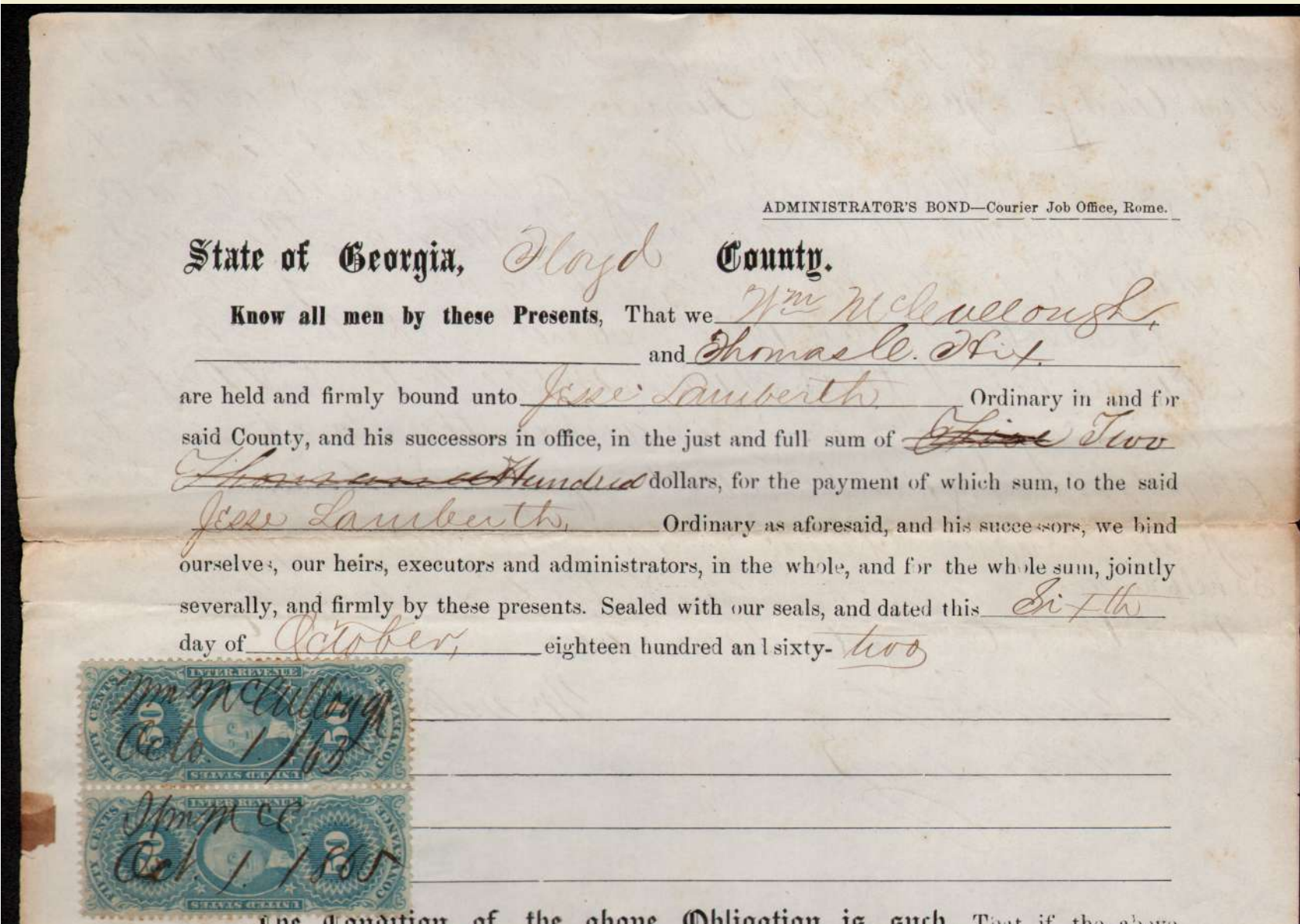
These were enacted very early during the war to protect debtors in exigent circumstances, especially soldiers. As the war progressed, though, it was not debtors but creditors that needed protection! The rapidly depreciating Confederate currency created conditions approaching those during Revolutionary times, which saw:

“creditors running away from their debtors, and the debtors pursuing them in triumph, and paying them without mercy” following over-issue of Continental and state currencies.

In the South such pursuit in fact came to pass, as well as refusal of creditors to accept payment in a currency that by mid-1863 was worth only about a tenth of its initial value, and by mid-1864 about one-twentieth.

After the war retroactive stamping of promissory notes was done not by the makers but by those seeking payment, or at their direction, to eliminate the possibility of the note of being challenged during legal proceedings for want of stamp(s).

Georgia: 3. Rome

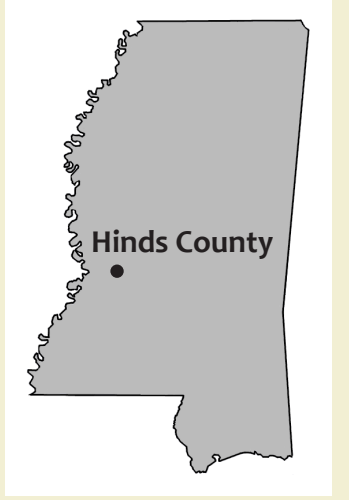


Wrong Tax (2); Jumping the Gun (4); Limbo Period (3)

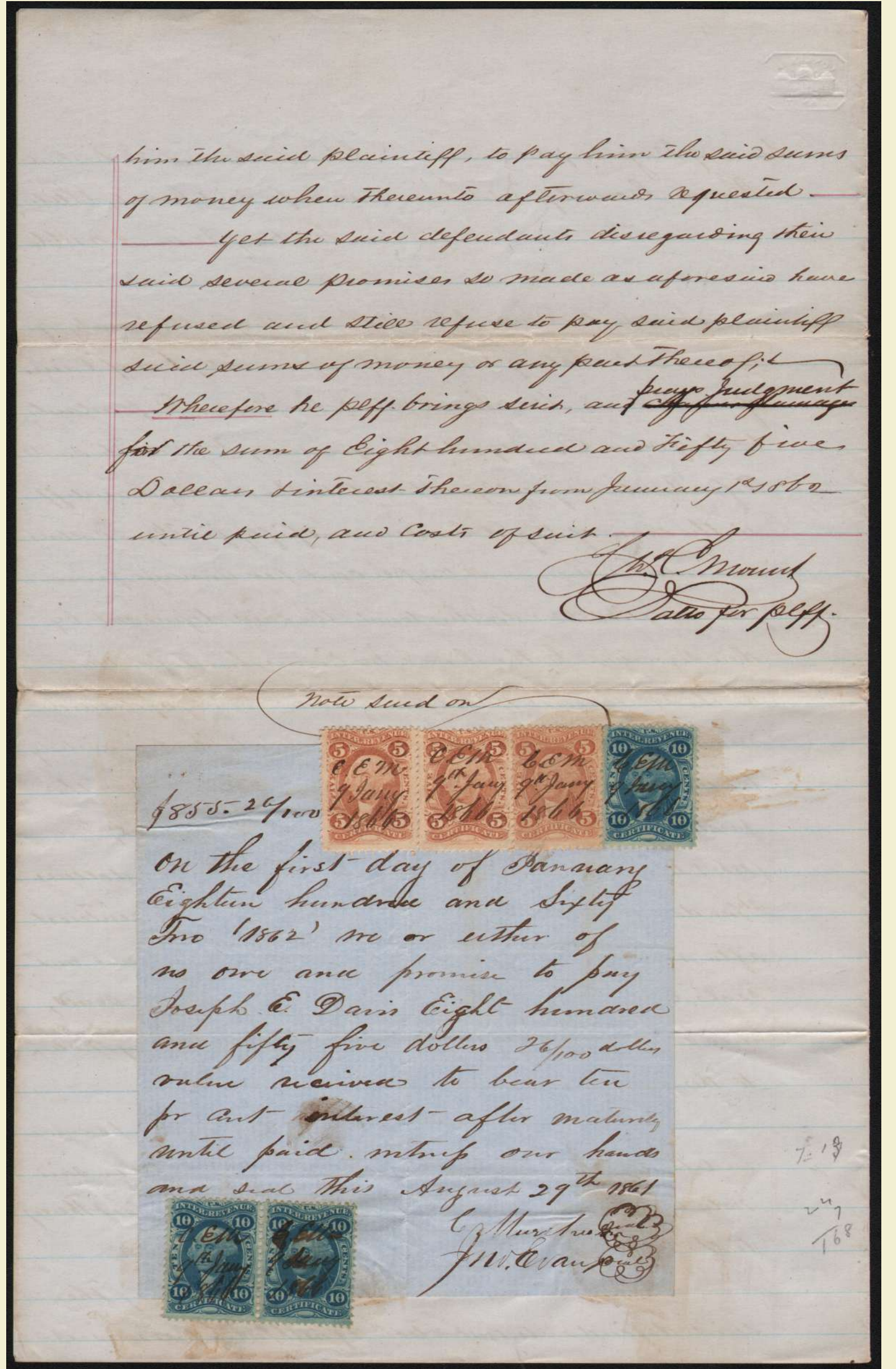
Estate administrators' bonds to the Ordinary of Floyd County, October 1862 and February 1863, Top, 50¢ Conveyance pair canceled "Wm McCullough Octo. 1/65", the name of the maker, but in a different hand Bottom, 25¢ Insurance (x4) canceled "Jas F H August 1, 1867" in the same hand Evidently executed at county seat in Rome (imprint of Rome Courier Job Office), and probably stamped there as well. When stamped, under the schedule effective August 1, 1864, a surety bond for performance of the duties of any office was taxed at \$1, presumably the tax paid here. The correct amount was only 50¢, as specified by the original 1862 schedule operative at the time the bonds were executed. October 1865 stamping predates authorization by the Act of July 13, 1866; August 1867 stamping is after its deadline!

Retroactive Stamping: Mississippi One example recorded

Mississippi 1. Hinds County



Mississippi: Hinds County



Sole Recorded Mississippi Usage; Triply Erroneous!

Promissory note, August 1861, \$855.26, 10¢ Certificate (x3) & 5¢ Inland Exchange 24c (x3) canceled "CEM 9th Jany 1866"

Attached to complaint for non-payment, Hinds County Circuit Court, May Term 1866, praying judgment, by attorney Chas. E. Mount, who cancelled the stamps.

On outside "Filed and summons Issued January 8th 1866" and "Jury verdict for plff \$1362.68" including interest

No Tax Due (5)

The 45¢ paid the tax on the note at the 1864 rate to ensure legality during the legal proceedings, but as it was made before the stamp taxes took effect, no stamps were necessary.

Tax Omitted (3)

However the complaint itself was liable to the 50¢ Original Process tax! The errors nearly cancelled, leaving Uncle Sam just 5¢ short of his due.

Jumping the Gun (5)

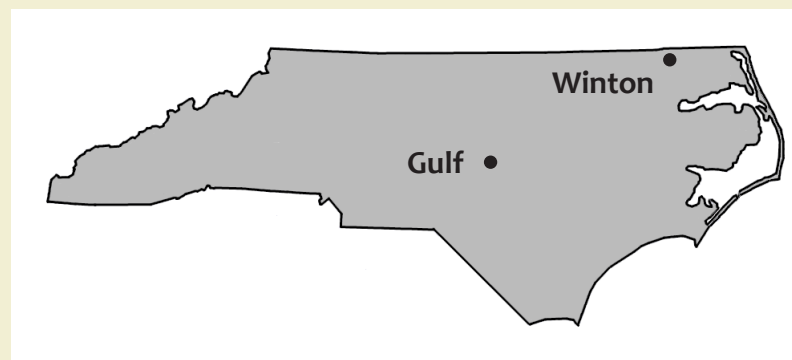
January 1866 retroactive stamping predates its authorization by the Act of July 13, 1866.

Close view of cancels dated nearly two years apart but made in the same hand

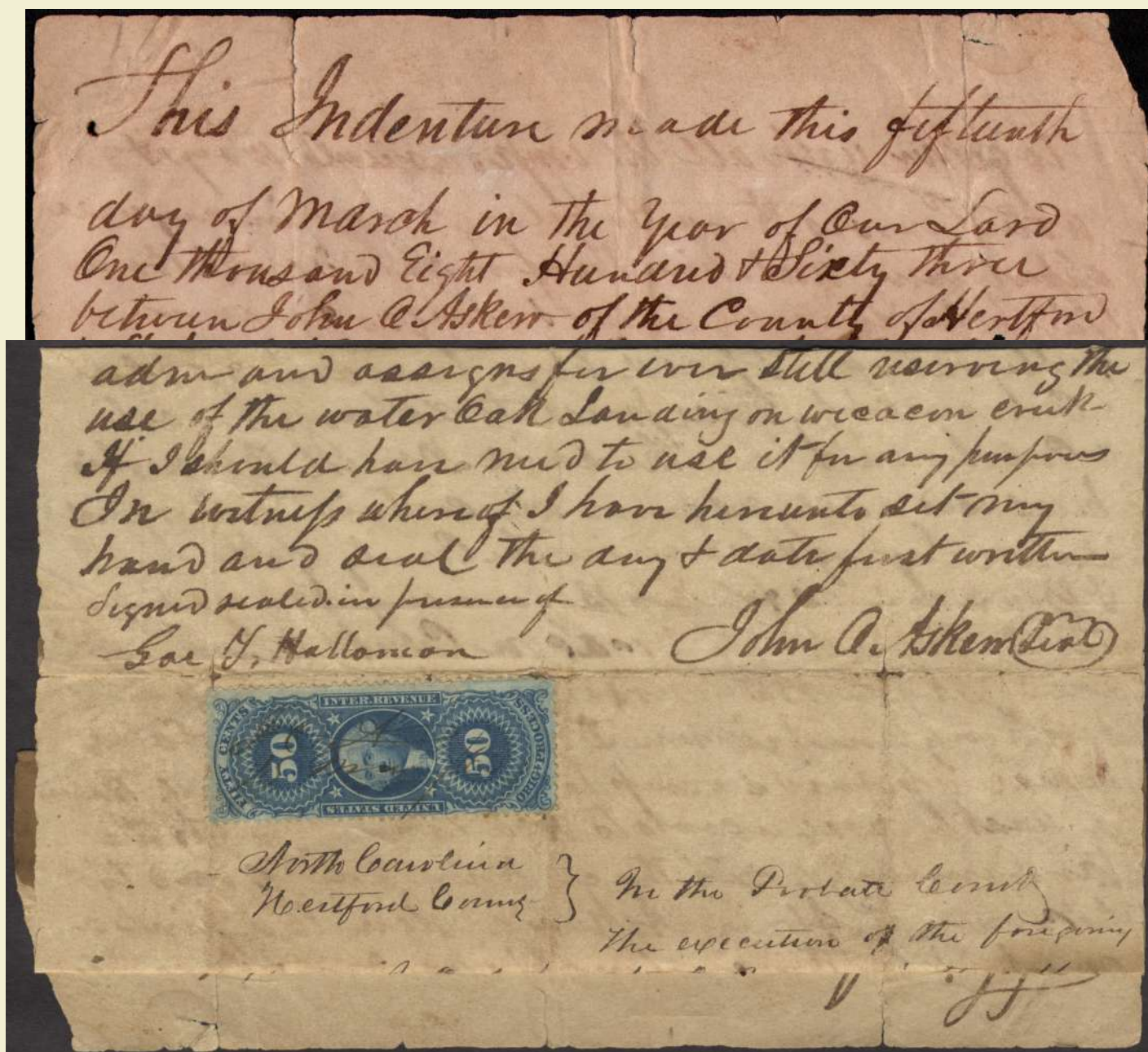


Retroactive Stamping: North Carolina
Three examples recorded

North Carolina
1. Winton
2. Gulf



North Carolina: Winton



"Limbo Period" (4)

Three retroactively stamped documents recorded from North Carolina

Deed to property in Hertford County, March 1863, amount \$500
50¢ Original Process canceled "JOA 15 Mar/63,"

initials of maker (albeit in a different hand and ink) and date of execution, evidently backdated

Appended notation of Probate Court (at Winton, the county seat) dated March 16, 1869, which is presumably where and when the stamp was affixed and cancelled.

By the letter of the law, after January 1, 1867, retroactive stamping by a party other than a Collector was not authorized.

North Carolina: Gulf



Iron for the Confederacy

Three retroactively stamped documents recorded from North Carolina

Promissory note of Sapona Iron Co., Gulf, June 1862, \$1,500, signed by five sureties including President George Washington (!) bearing 50¢ Surety Bond and 5¢ Inland Exchange (x5)

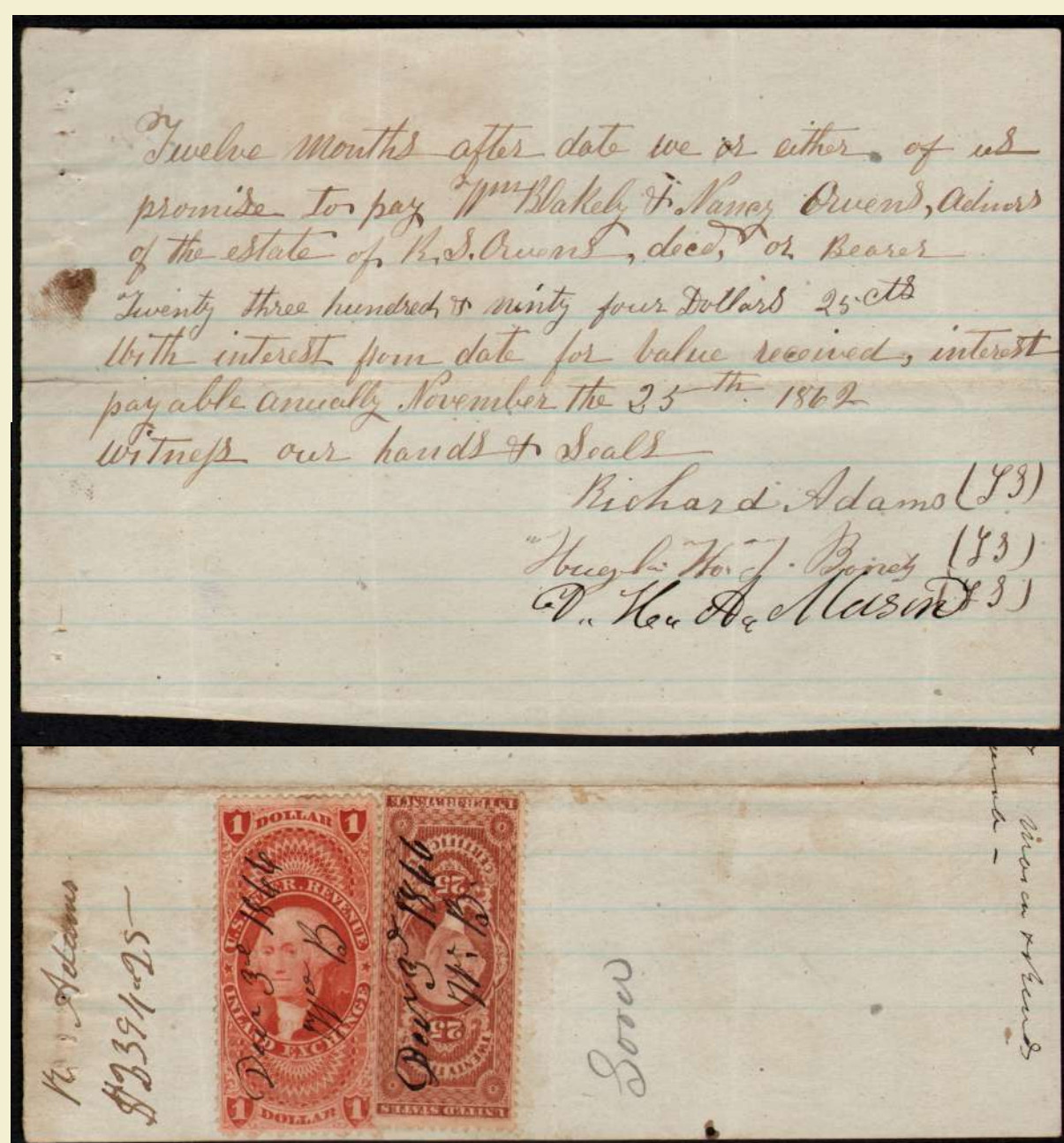
No Tax Due (6)

The 75¢ tax paid the Inland Exchange 1864 rate of 5¢ per \$100, but the note need not have been stamped, as it was made before October 1, 1862.

The stamps were canceled with the initials of the five signers (all in the same hand!) but with dates that betray a rather obvious lack of focus: three are "1865" and three "1866"! Suffice it to say that the note was definitely stamped retroactively.

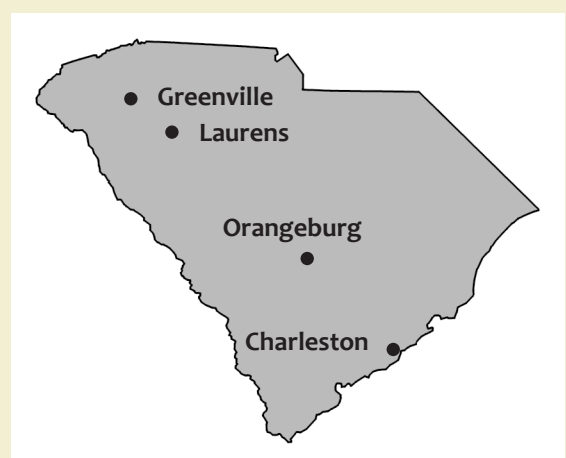
With the loss of access to Northern sources for iron, North Carolina iron production became important for the Confederacy. The Sapona Iron Co. produced about five tons of pig iron per day during 1861-5.

South Carolina: 1. Laurens District



Retroactive Stamping: South Carolina
20 examples recorded

South Carolina
1. Laurens
2. Greenville
3. Charleston
4. Orangeburg



Note for Purchase of Slave!

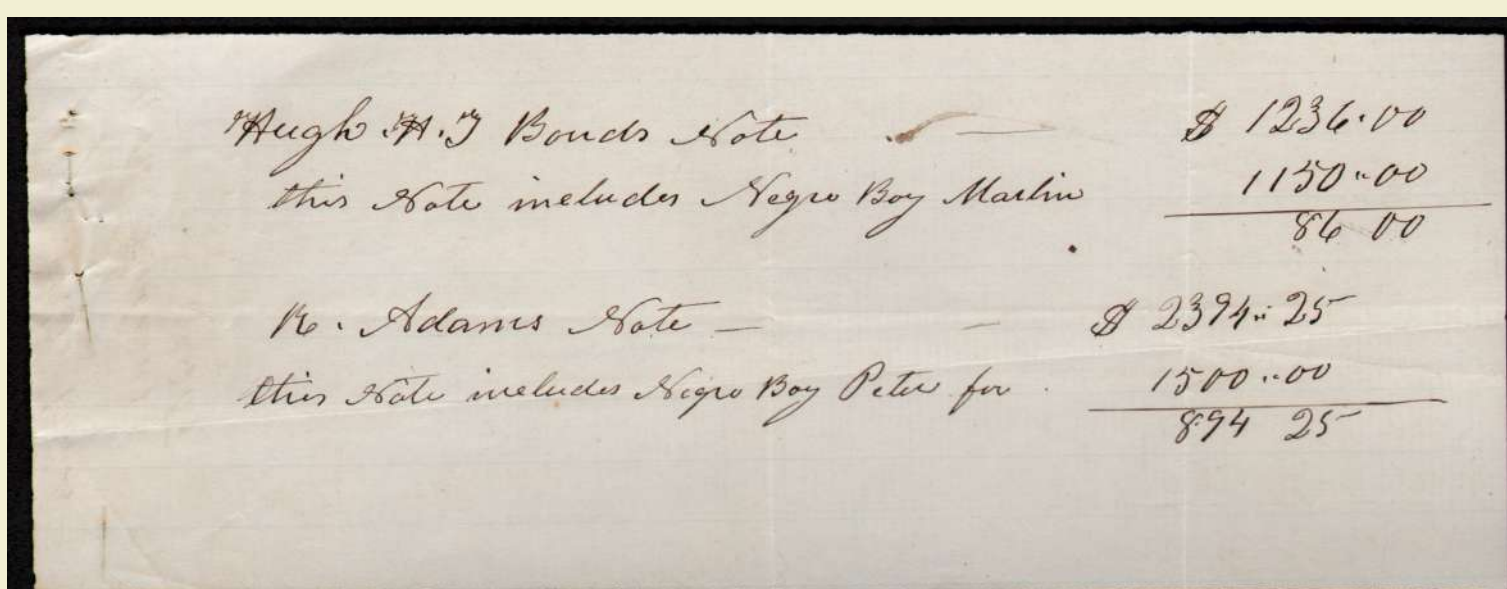
Promissory note, Laurens, South Carolina or environs, November 1862, \$2,394.25 to estate administrators, \$1 Inland Exchange & 25¢ Certificate canceled "December 3, 1866 WB", the initials those of administrator William Blakely

Wrong Tax (3)

The \$1.25 tax presumably slightly overpaid paid the \$1.20 due at the Inland Exchange 1864 rate of 5¢ per \$100; however the correct tax was the Inland Exchange 1862 \$1 rate for amounts above \$1,500 to \$2,500.

Key to location: Made to William Blakely and Nancy Owens, administrators of estate of R. S. Owens. Capt. Robert S. Owens, born in Laurens County, S.C., in 1824 and reared there, upon outbreak of war organized Company F, 14th South Carolina Volunteers. In the battle of Frayser's Farm, Virginia, June 30, 1862, he was mortally wounded and died in hospital at Richmond two weeks later. The Confederate Camp Owens, at Clinton, was named in his honor. He was married first to Martha Jane Ferguson, later to Nancy Blakely. The administrators named on this note were his father-in-law and wife.

Sole recorded retroactively stamped document from Laurens

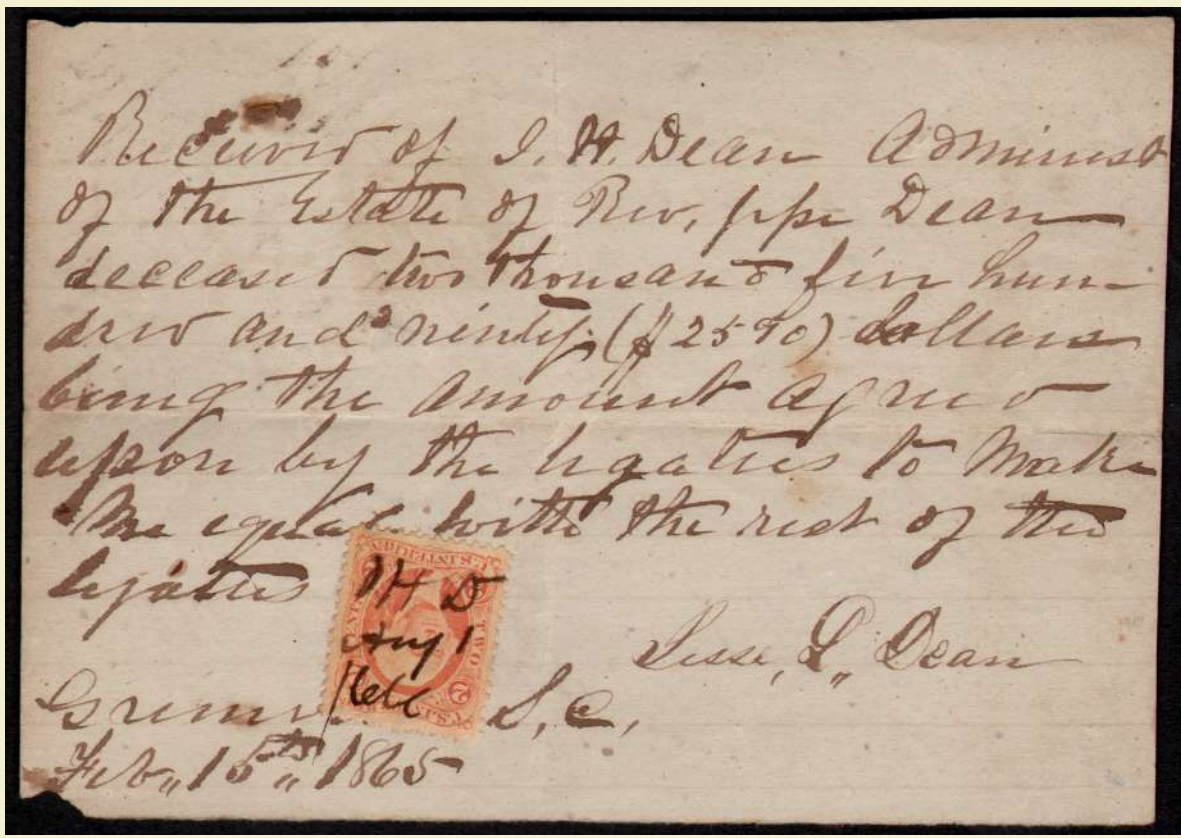


An attached slip shows there was sensationally more to this note than meets the eye:

"this Note includes Negro boy Peter for \$1500!"

By 1866 Peter was free, thus the makers of the note no longer had the full "value received" for which they had promised to pay in 1862. Were they still liable for the full amount? This was evidently the issue that brought the note into dispute. This slip makes the argument that the \$1,500 promised in exchange for ownership of Peter should be deducted from the amount due.

Viewers, What say you?



South Carolina: 2. Greenville

Sole Recorded Retroactively Stamped Receipt

Receipt for monies paid by estate administrator, Greenville, S.C., February 1865, stamped with 2¢ USIR canceled "IHD August 1, 1866" by the administrator, I. H. Dean.

The settling of the estate was presumably still ongoing, hence the need to stamp the component instruments.

Retroactive stamping of a receipt is unexpected.

- They are by nature **final**, simply acknowledging **money paid** or **goods delivered**, with no term to expire, duties to perform, or other actions to transpire. They are **ephemeral**, with little likelihood of being preserved for years, let alone stamped to ensure legality in case of legal challenge.
- Moreover receipts were **not taxed until August 1, 1864**, leaving only a **nine-month window** for taxable wartime usage.
- A few **exceptions** come to mind, in which receipts are **part of a larger transaction yet to be finalized**, for example, receipts for interest on a bond whose payment is in dispute, or as here, for **payments from an estate still unsettled**.

South Carolina: 3. Charleston

The State of South-Carolina.

Memorandum of Agreement made and executed this tenth day of June in the year of our Lord One thousand eight hundred and sixty two, Between John Haas of the City of Charleston and State of said of the first part, and Charles D. Ahrens also of said City and State Executor of the last Will and Testament of John Ahrens deceased of the second part.

Whereas the said John Haas and John Ahrens in his lifetime were associated together in Partnership in the business of Wheelwright and Blacksmith in the City of Charleston, and for the purchase of property for their joint benefit and profit, the interest of each being one half, without having executed any written Articles of Agreement or kept any account of the transactions of the Copartnership

And Whereas it has become necessary by the decease of the said John Ahrens, one of the said Copartners, that a settlement and division should be made of the property now remaining and hereinafter, agreed upon as belonging to the Partnership

Now this Memorandum of Agreement Witnesseth that the said John Haas party of the first part and the said Charles D. Ahrens Executor for as aforesaid party of the second part, have agreed and by these Presents doth agree for themselves their and each of their Heirs Executors Administrators and Assigns to receive, accept and constitute the following as the Property and Assets of said Copartnership now remaining for settlement and division, to wit:

All that Lot of Land with the Buildings and improvements thereon situate lying and being on the Northside of Tradd Street in the City of Charleston measuring Fifty (50) feet more or less in front on said Street, and the same on the North or back line and One hundred and fifty (150) feet more or less in depth from North to South, abutting to the South on Tradd Street, to the West, on land now or late of Dr. Ripson Pinckney, and heretofore of Frederick Crumke and in part on land of John Coebeck, to the North on land heretofore of Francis Baker and now or late of P. C. Swan, and to the East partly in land heretofore of John Mann and now or late of James English partly on land of the Estate of William McElmore, and partly in land heretofore of William Elliott deceased and of

Impossibly Early Cancel Date

Three-page agreement made at Charleston, June 1862, 2¢ USIR strip of eight canceled "June the 9th 1862 C.D.A.," the initials those of one of the parties

No Tax Due (7)

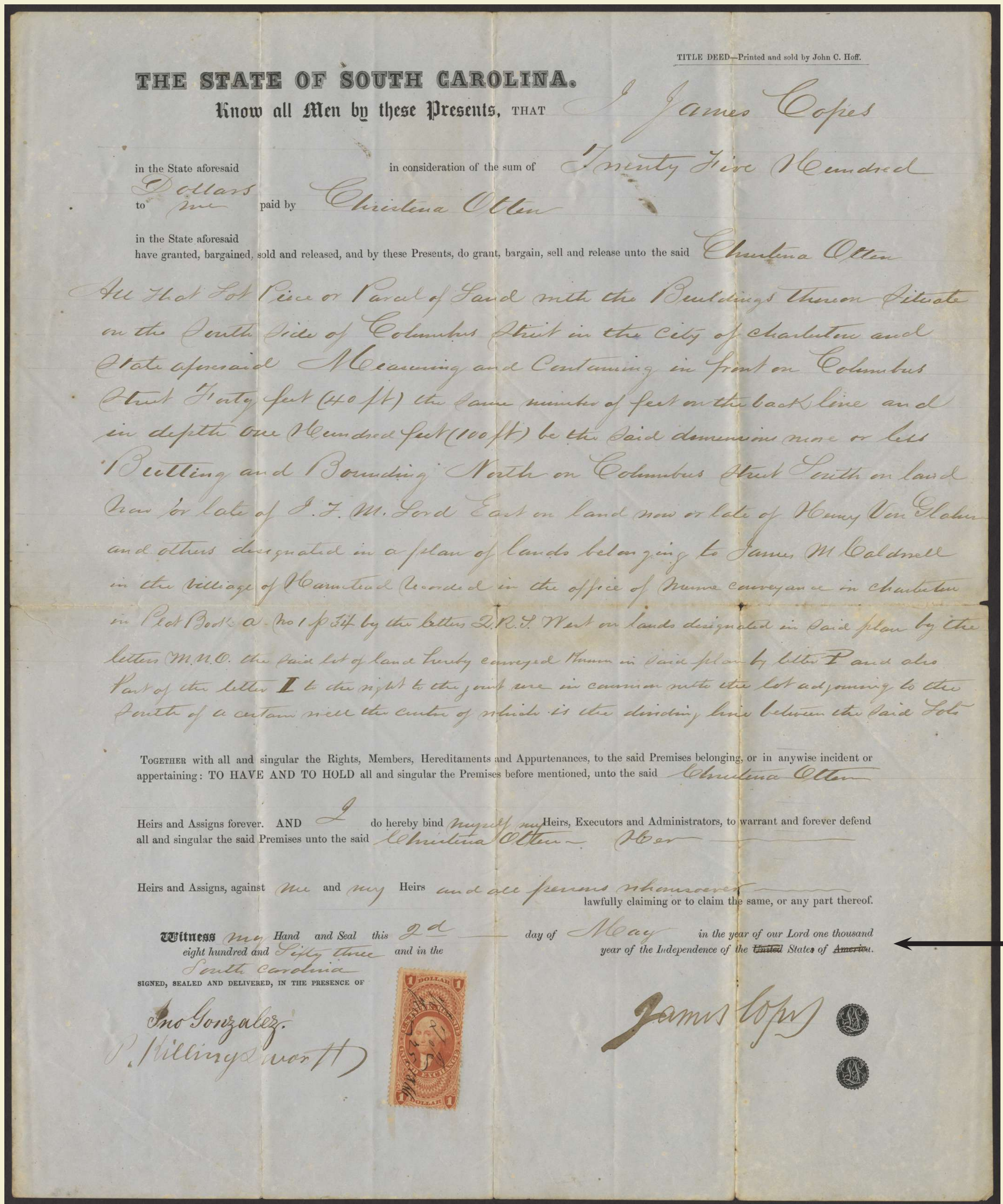
The 16¢ tax presumably paid the Agreement tax of 5¢ per page, here 15¢. However the document **need not have been stamped**, as it was made before October 1, 1862.

The cancel is **obviously backdated**; in June 1862 revenue stamps existed only as a twinkle in the taxman's eye!

"Limbo Period" (5)

On the outside are a recording notation dated March 16, 1868, and ms. "stamps wanted"; probably the stamps were affixed at this time. By the letter of the law, **after January 1, 1867**, retroactive stamping by a party **other than a Collector** was not authorized.





Currency Conversion (1) (3.8 to 1)

Deed made at Charleston, May 1863, amount \$2,500CSA
 \$1 Inland Exchange canceled "HTR June 25 1866" by the Register of Deeds

Currency Conversion

On the nominal amount \$2,500 the Conveyance tax would have been \$2.50 at the 1864 rate of 50¢ per \$500 then current, or \$2 at the 1862 rates which were probably unknown to the Register.

Only \$1 was paid. Why?

The tax, paid in \$US, was based on the value of the property in \$US at the time of the transaction.

To arrive at this figure, the stated value in Confederate currency was converted to its equivalent in \$US.

As explained on the following panel, on May 2, 1863, \$1US was equivalent to about \$3.80CSA
 \$2,500CSA was thus equivalent to about \$660US, for which the Conveyance tax was \$1 by the 1862 or 1864 rates.

Uncle Sam Laughs Last (1)

Printed "... year of the Independence of the United States of America"
 changed to "year of the Independence of the State of South Carolina"!

Eight wartime documents have surfaced from Charleston on which the makers, presumably as an expression of pride in their state's having been the first to secede from the Union, employed a device seen nowhere else: in the printed "... year of the [Sovereignty and] Independence of the United States of America," the words "United States of America" were changed by hand to "State of South Carolina," or in one case to "Confederate States of America"!

After the war, though, to ensure the legality of these instruments, parties to the documents were forced to retroactively pay the Yankee stamp taxes.

The presence of the stamps alongside the defiant statements of a few years earlier is a cruel irony, rubbing salt in the wounds of defeat!

Currency Conversion: the Mechanism

The value of Confederate currency relative to that of the U.S. can be determined via an intermediate, most conveniently gold. (Direct exchange of the two would have been considered treasonous by both governments, thus infrequent, difficult to document, and not necessarily an accurate index of relative values.)

The classic work *The Confederate States of America* (Schwab, 1901) gives the following values, based primarily on market reports in the Richmond, Charleston and New Orleans newspapers.

Average Monthly Value in Confederate Dollars of One Gold Dollar

	1861	1862	1863	1864	1865
Jan.		1.2	3	21	53
Feb.	1	1.2	3.3	23	58
Mar.	1	1.3	4.1	22	61
Apr.	1	1.5	4.5	21	
May	1	1.5	5.2	19	
Jun.	1	1.5	7	17	
Jul.	1.1	1.5	9	20	
Aug.	1.1	1.5	12	22	
Sep.	1.1	2	12	23	
Oct.	1.1	2	13	26	
Nov.	1.2	2.9	15	30	
Dec.	1.2	2.9	20	38	

The corresponding values of the U.S. greenback versus gold at the New York Gold Exchange can be found in Wesley C. Mitchell's monumental compendium, *Gold, Prices and Wages under the Greenback Standard* (1908).

Average Monthly Value in U.S. Banknotes of One Gold Dollar

	1861	1862	1863	1864	1865
Jan.	1	1.025	1.451	1.555	2.162
Feb.	1	1.035	1.605	1.586	2.055
Mar.	1	1.018	1.545	1.629	1.738
Apr.	1	1.015	1.515	1.727	1.485
May	1	1.033	1.489	1.763	1.356
Jun.	1	1.065	1.445	2.107	1.401
Jul.	1	1.155	1.306	2.581	1.421
Aug.	1	1.145	1.258	2.541	1.435
Sep.	1	1.185	1.342	2.225	1.439
Oct.	1	1.285	1.477	2.072	1.455
Nov.	1	1.311	1.480	2.335	1.470
Dec.	1	1.323	1.511	2.275	1.462

Combining these tables yields:

Average Monthly Value in Confederate Banknotes of One Dollar in U.S. Banknotes

	1861	1862	1863	1864	1865
Jan.	1	1.17	2.07	13.51	24.51
Feb.	1	1.16	2.06	14.50	28.22
Mar.	1	1.28	2.65	13.51	35.10
Apr.	1	1.48	2.97	12.16	
May	1	1.45	3.49	10.78	
Jun.	1	1.41	4.84	8.07	
Jul.	1.1	1.30	6.89	7.75	
Aug.	1.1	1.31	9.54	8.66	
Sep.	1.1	1.69	8.94	10.34	
Oct.	1.1	1.56	8.80	12.55	
Nov.	1.2	2.22	10.14	12.85	
Dec.	1.2	2.19	13.24	16.70	

South Carolina Scaling Act

South Carolina went further, declaring the value of Confederate notes in "lawful money of the United States," for each day during the war, to be as shown here. Between any two successive dates listed, the value was declared to change in linear fashion.

[from "An Act to Determine the Value of Contracts Made in Confederate States Notes or Their Equivalent" South Carolina Statutes, 1869, No. 187. It appeared too late to be useful in the cases at hand, but provides useful context for this exhibit.

The method utilized to calculate these values was not revealed. However, the extreme variations during certain months, especially March, July and November 1863 and September and October 1864, suggest that the currencies were related via the prices of a volatile intermediate, probably gold. Whatever the method, there is a rather good agreement with values calculated from the tables of Schwab and Mitchell reproduced at left.

(Note the effect of the Confederate currency reform enacted on February 17, 1864, by which a new issue of notes was exchanged for those in circulation at the rate of \$2 for \$3, with a deadline of April 1.)

Value in Confederate Banknotes of One Dollar Lawful Money of the United States

	1861	1862	1863	1864	1865
Jan. 1	\$1.05	\$1.20	\$2.30	\$13.90	\$26.00
15				12.90	29.63
31	1.05	1.22	1.94	12.82	24.39
Feb. 1	1.05	1.22	1.94	12.74	24.51
15				13.12	22.86
28/29	1.05	1.48	1.89	16.35	27.22
Mar. 1	1.06	1.48	1.89	16.35	27.50
15				11.72	32.20
31	1.06	1.73	3.50	11.51	46.35
Apr. 1	1.07	1.73	3.50	11.44	46.35
15				12.13	54.79
(20th)					68.44
(26th)					132.45
30	1.07	1.87	3.80	11.11	
May 1	1.08	1.87	3.80	11.30	833.00
15				10.40	
31	1.08	1.89	4.48	9.47	
Jun. 1	1.09	1.89	4.45	9.47	
15			5.13		
30	1.09	1.90	5.47	7.05	
Jul. 1	1.10	1.90	5.51	7.05	
(20th)		1.83	7.75	8.00	
31	1.10	1.90	10.93	7.84	
Aug. 1	1.10	1.90	10.85	7.84	
15			12.00	8.62	
31	1.10	2.17	11.02	8.54	
Sep. 1	1.11	2.17	11.02	8.54	
15			10.68	9.86	
30	1.11	2.23	9.22	14.06	
Oct. 1	1.12	2.23	9.22	14.06	
15			8.01	11.62	
31	1.15	2.30	8.96	11.60	
Nov. 1	1.15	2.30	8.96	11.06	
15			10.54	11.91	
30	1.20	2.33	13.51	13.91	
Dec. 1	1.20	2.33	13.51	14.09	
15			14.00	14.89	
31	1.20	2.30	13.90	22.22	

Currency Conversion (2) (6+ to 1)

Deed made at Charleston, September 1863, amount \$18,000CSA

Stamped retroactively with \$3 Manifest, canceled "December 1866"

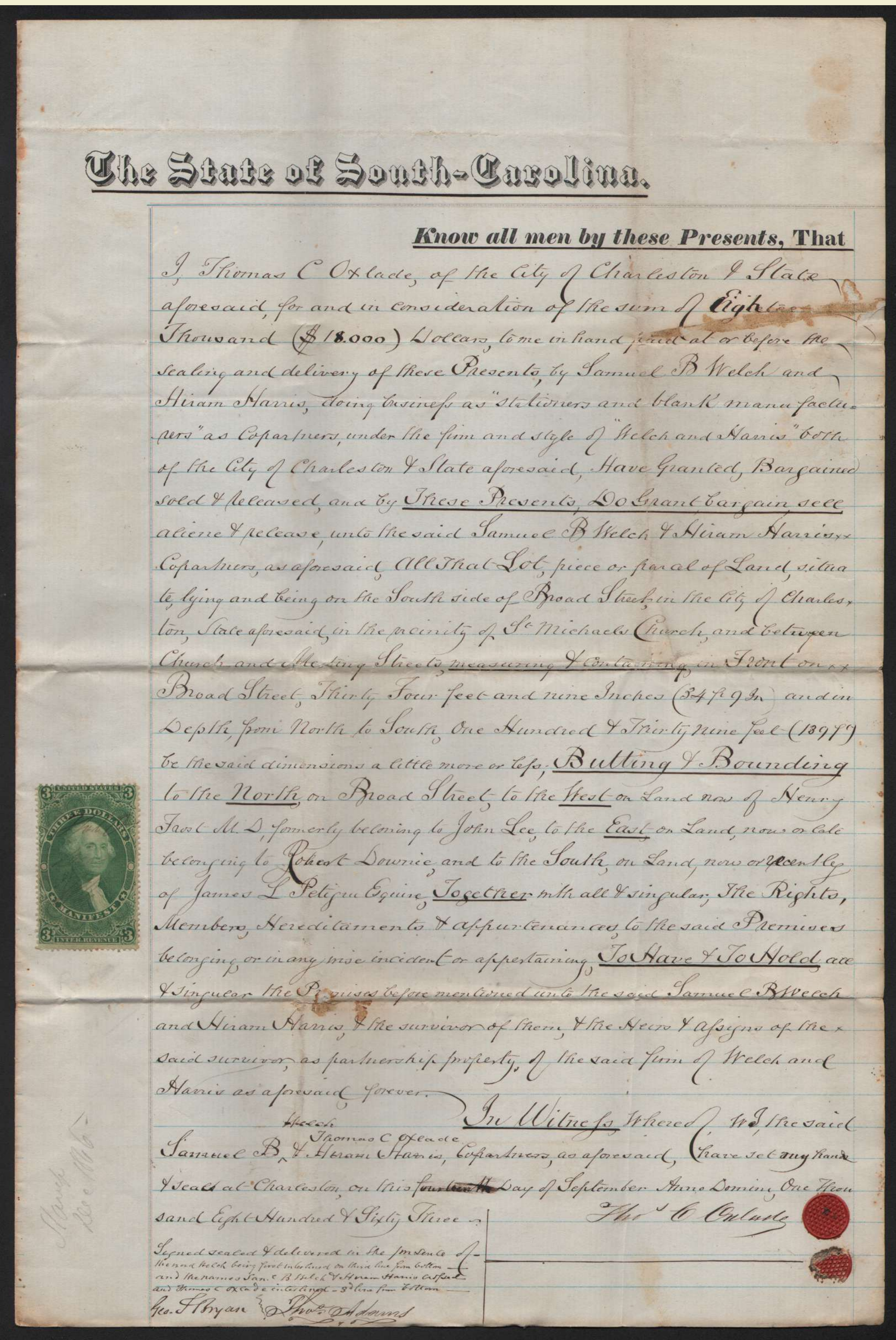
Evidently stamped at Conveyance 1864 rate in effect at the time, 50¢ per \$500, the \$3 tax covering amounts above \$2,500 to \$3,000. The conversion factor applied to the \$18,000CSA thus must have been in the range 6.0-7.1.

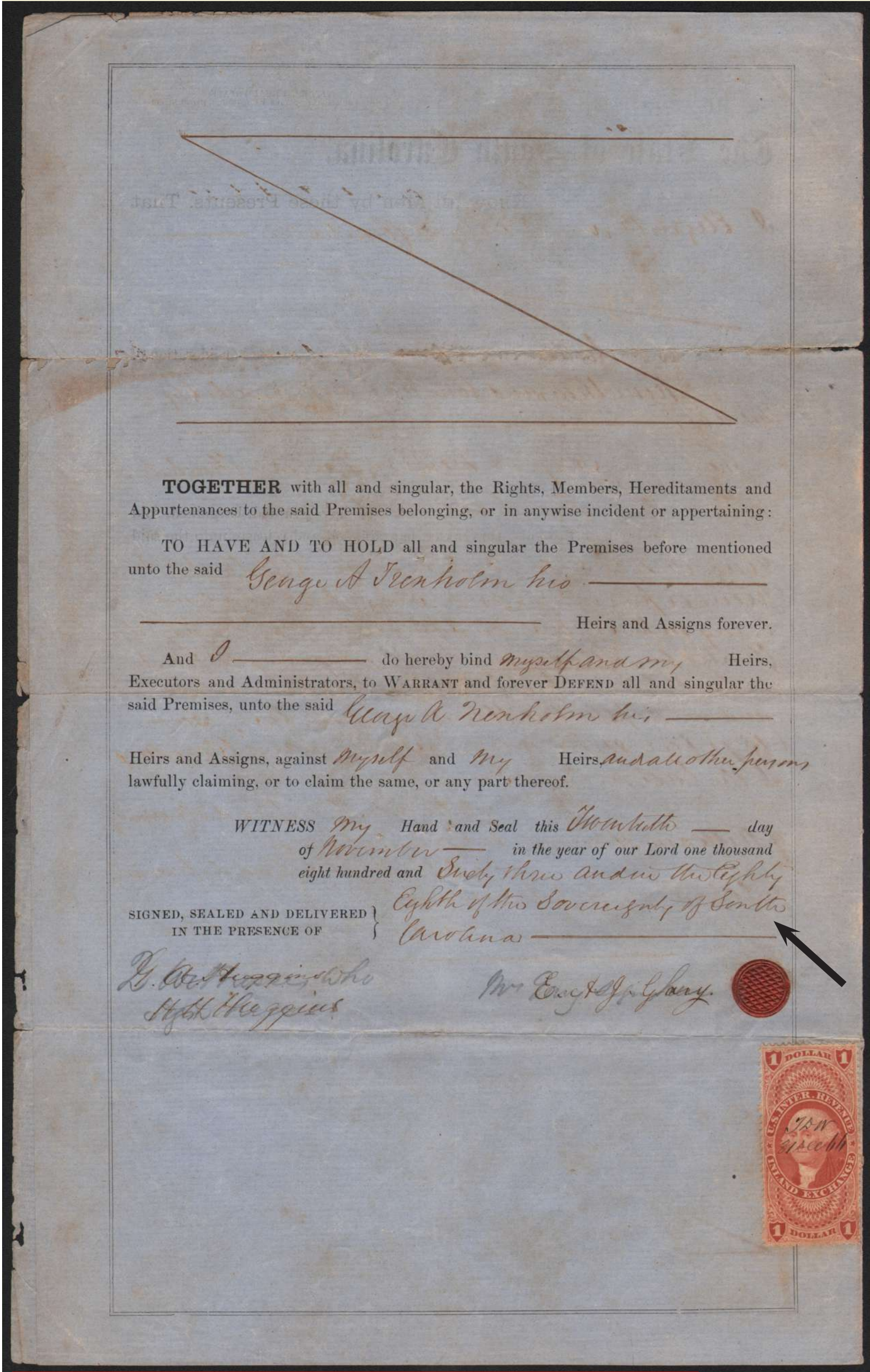
This is in rough agreement with the factor of 8.8 based on the gold tables.

By the S.C. scaling table of 1869, on September 14, 1863, the factor was even higher, \$10.70CSA to \$1US.

Wrong Tax (4)

In September 1863 deeds were taxed at the Conveyance 1862 schedule, by the tax was \$5 for amounts \$2,500 to \$5,000; there was no possible \$3 tax.

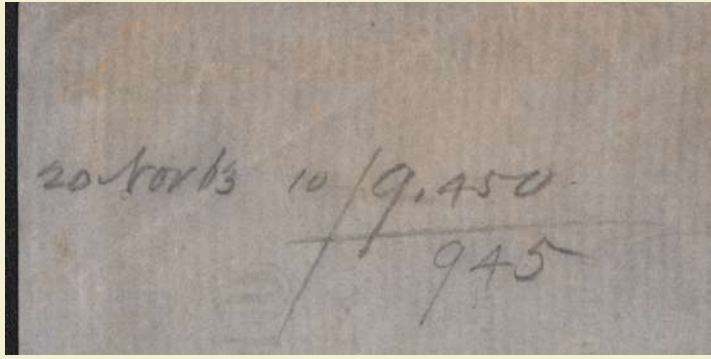




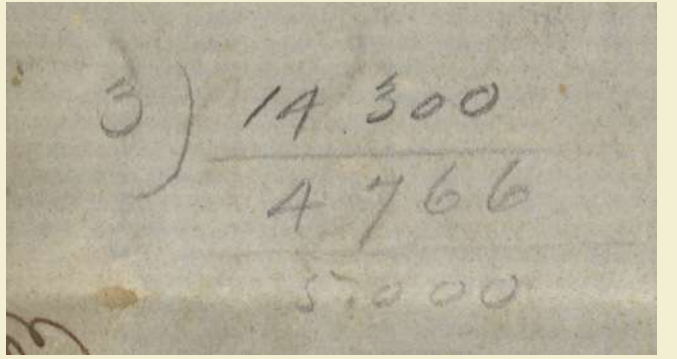
**Currency Conversion Methods Revealed!
Same Day, Different Conversions**

On three recorded Charleston documents stamped after currency conversion, the **underlying calculations** are shown on the outside.

The matched pair shown here have very different conversions — **10:1 and 3:1** — made the **same day by the same party**.



"10 [into] 9,450 [equals] 945"
showing conversion of \$9,450CSA to \$945US
using ratio 10:1 for November 20, 1863



"3 [into] 14300 [equals] 4766 5,000"
showing conversion of \$14,300CSA to \$4,766US
using ratio 3:1 for April 20, 1863

in the year of our Lord One thousand Eight hundred and twenty Three by Arthur Middleton and Sarah Dehor to the late Adam Tunnis deceased, and by him to Charles Edmonston and James S. Peligous or the survivor of them and the Heirs and assigns of such survivor, and was conveyed by the said James S. Peligous and Charles Edmonston to Benjamin Smith by deed bearing date the third day of June Eighteen hundred and thirty six. Reg. W. C. Charleston Books Boro 10 Page 317. Together with all and singular the rights Members Here detamts and appurtenances to the said Premises belonging, or in any wise incident or appertaining. TO HAVE and TO HOLD, all and singular the Premises before mentioned unto the said George A. Trenholm his Heirs and assigns forever. And we as devised under the last will and testament of the late Benjamin Smith deceased, &c, to the extent of any interest we may have in the property herein & hereby conveyed, hereby bind ourselves and each and every of our Heirs Executors and administrators to warrant and forever defend all and singular the said Premises unto the said George A. Trenholm, and his heirs and assigns, against ourselves and our Heirs and all others lawfully claiming the same or any part thereof.

Witness our hands and seals this Twentieth day of April in the year of our Lord one thousand eight hundred and sixty three

Signed Sealed and Delivered in presence of
6th line first attempt into line
so as to express the consideration
15th line 8th Nov 63

Witness of Benjamin Smith
Arthur Middleton
Sarah Dehor
W. J. Peppé

Right, Currency Conversion Method Revealed (1) [3 to 1]
The conversion ratio used was 3:1, an excellent estimate in 1866!
\$5 the highest recorded denomination used retroactively

Right, deed to CSA Treasurer George A Trenholm, for "Carolina Coffee House,"
April 20, 1863, amount \$14, 300
\$5 Charter Party canceled "TDW 31 Dec/66"

Above, Charleston deed, November 20, 1863, also to Trenholm, amount \$9,450
\$1 Inland Exchange also canceled "TDW 31 Dec 66"

Uncle Sam Laughs Last (2)
Above deed made in the "Eighty-Eighth [year] of the Sovereignty of South Carolina"

Currency Conversion (3)
Both evidently stamped at Conveyance 1864 rate in effect at the time, 50¢ per \$500
The \$5 tax covered amounts above \$4,500 to \$5,000. Using these limits, the conversion factor applied to the \$14,300CSA can be calculated to have been in the range 2.9-3.2.
From the Schwab/Mitchell gold tables the conversion factor for April 1863 was 2.97, making \$14,300CSA equivalent to \$4,815US.
By the South Carolina scaling table of 1869, on April 20, 1863, \$1US was equivalent to \$3.70CSA, and \$14,300CSA to \$3,865US.

Currency Conversion Method Revealed!
In fact the conversion factor used is revealed by penciled calculations on the outside:
"20 Apl 63
3 [into] 14300 [equals] 4766 5,000"
and "Stamp \$5"

The correct tax, set by the Conveyance 1862 schedule, was also \$5.

Above, Currency Conversion Method Revealed (2) [10 to 1]
The conversion ratio used was 10:1. This was not a bad estimate in 1866!

Currency Conversion (4)
Similarly the \$1 tax covered amounts above \$500 to \$1,000, so the conversion factor applied to the \$9,450CSA must have been in the range 9.45-18.8.
From the Schwab/Mitchell gold tables the conversion factor for November 1863 was 12.85, making \$9,450 CSA equivalent to \$735US.
By the South Carolina scaling table of 1869, on November 20, 1863, \$1US was equivalent to \$11.53CSA, and \$9,450CSA to \$820US.

Currency Conversion Method Revealed!
On outside penciled "20 Nov 63
10 [into] 9,450 [equals] 945"
and "Stamp \$1"

South Carolina: Charleston (cont.)


BOND.—Printed and sold by A. J. Evans, 40 Broad-street.

The State of South Carolina.

KNOW ALL MEN BY THESE PRESENTS, That
 I James R Robinson, Trustee of Lucy Surpin
 am _____
 held and firmly bound unto Isaac Perry _____
 in the full and just sum of Two Thousand Two Hundred
Dollars _____
 to be paid unto the said Isaac Perry his _____
 certain Attorney, Executors and Administrators, or Assigns: To which payment,
 well and truly to be made and done I bind myself and each and
 every of my Heirs, Executors and Administrators, jointly and severally,
 firmly by these Presents. Sealed with my Seal, and dated the Fourth
 day of July in the year of our Lord one thousand eight hundred
 and Sixty three and in the Eighty Seventh year of the
 Sovereignty and Independence of the United States of America of South Carolina

The Condition of the above Obligation is such, That if the
 above bound James R Robinson, Trustee as aforesaid
 his
 Heirs, Executors or Administrators, shall and do well and truly pay, or cause to be paid,
 unto the above named Isaac Perry his _____
 certain Attorney, Executors or Administrators, the full and just sum of
One thousand One Hundred Dollars, or on
before the Fourth day of July, which will be in
the year of our Lord one thousand Eight
hundred and Sixty Six - with interest on the
whole principal sum or any part thereof,
that may at any time remain unpaid, pay-
able annually from the date hereof, until
the whole Debt, be fully paid and Satisfied

then the above Obligation to be void and of none effect, or else to remain in full force
 and virtue.

SEALED AND DELIVERED IN
 THE PRESENCE OF }
James R Robinson 

This Bond is estimated and paid as follows
fixed as follows
 \$1100 Princip @ \$9 -
 for one - 122.22
 for greenbacks
 37% - 45.22

 167.44

Apr 4/67
Int 3 yrs 9 mos 43.95

 \$ 211.39

Paid this day of
Apr 4, 1867 -----
 \$ 145.44

J. R. Robinson
Isaac Perry
by JAMES R. ROBINSON
Attorney

Currency Conversion Method Revealed (3)
 (9 to 1)

Surety bond for payment of \$1,100CSA
 Charleston, July 4, 1863,
 taxed retroactively at 50¢
 Uncle Sam Laughs Last (3)
 Printed "... year of the Sovereignty and
 Independence of the United States of America"
 changed to "year of the Sovereignty of South
 Carolina."

Currency Conversion (5)
 Evidently stamped at Surety Bond 1864 rate in
 effect in 1866, 50¢ per \$1,000. Based on the tax, one
 can say only that the conversion factor applied to
 the \$1,100CSA must have exceeded 1.1.

Currency Conversion Method Revealed!
 Fortunately on this extraordinary piece,
 computation of the conversion factor is shown in
 detail:

This Bond is estimated and paid as follows -

\$1100 Princip @ \$9 for one [CSA vs. gold]-	122.22
for Greenbacks 37% [vs. gold]	45.22
	167.44

making a conversion of \$6.57CSA per \$1US, reducing
 the \$1,100CSA to \$167.44US, on which the stamp tax
 was only 50¢.

This value is in good agreement with those of
 Schwab (1901) and Mitchell (1903) tabulated above,
 which for July 1863 are \$9CSA and \$1.306US for \$1
 gold, yielding a scaling factor of 6.89; and with the
 S.C. scaling table of 1869 which would give \$5.54
 and \$7.75CSA per \$1US on July 1 and July 15, 1863.

South Carolina: 4. Orangeburg District

Currency Conversion (6) [12 to 1]

Deed made at Orangeburg District, November 20, 1863,
 amount \$8,000CSA

Stamped retroactively with \$1 Power of Attorney
 canceled "L. C. G. Regr [Register] 25th June 1866"

Pencilled notation on outside "1.00 stamp F. A. S." (F. A. Sawyer, Collector, USIR 2nd District)

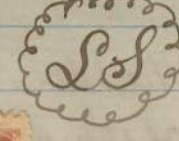
From the Schwab/Mitchell gold tables the conversion factor for November 1863 was \$12.2CSA
 to \$1US, making \$8,000CSA equivalent to just \$667US.

By the South Carolina scaling table of 1869, on November 20, 1863, the factor was similar,
 \$11.53CSA to \$1US. With either factor the \$1 tax was correct by the Conveyance 1862 or 1864 rates.

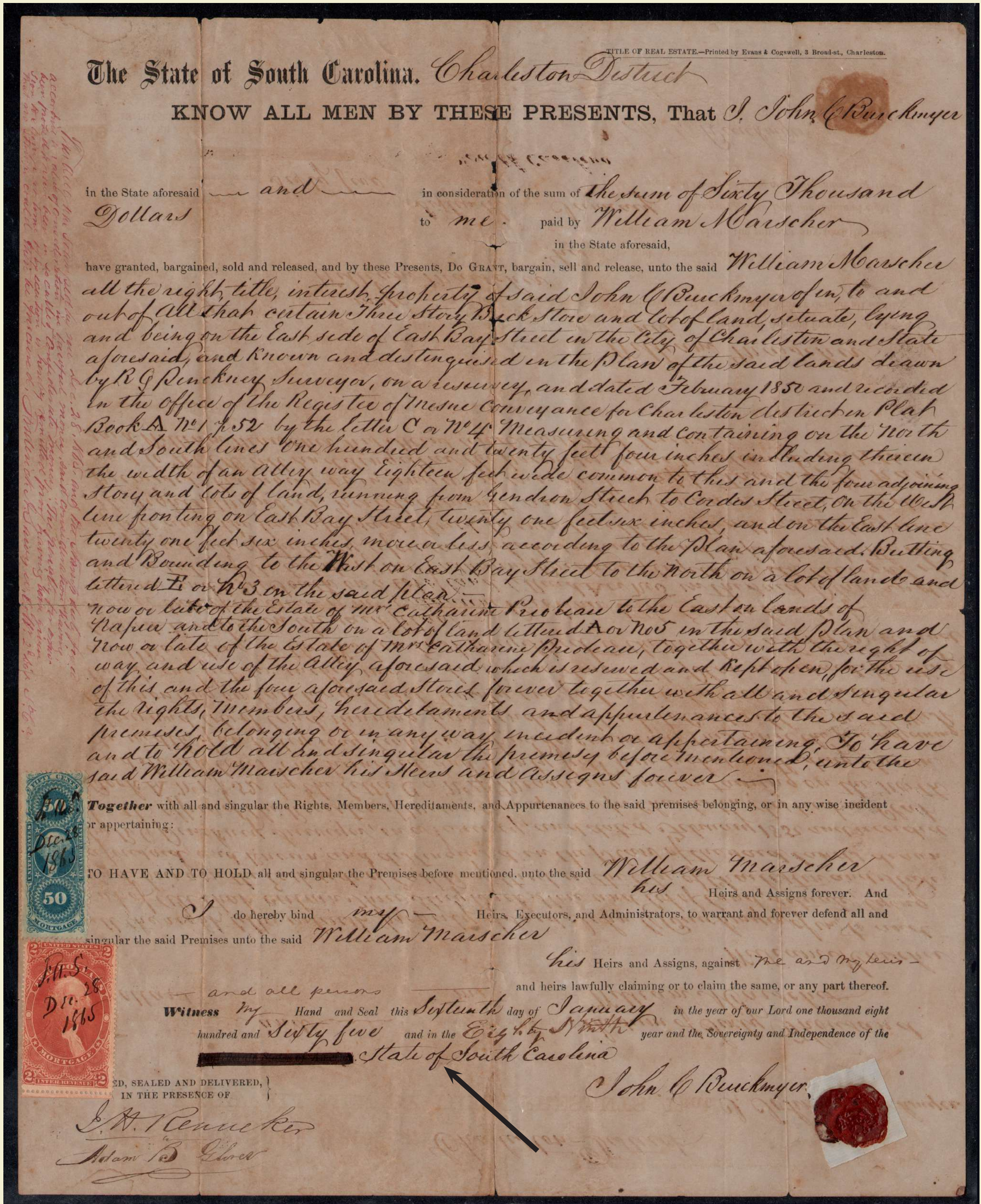
Jumping the Gun (6)
 June 1866 retroactive stamping predates its authorization by the Act of July 13, 1866.

North East by a Lot belonging to William M. Sturson, and
 having thereon a building used by him as a Law Office, on the
 South East by a Street dividing the Lot hereby conveyed from the
 Court House Square or Lot, and the South West and North West
 by a Lot now or formerly belonging to Elizabeth Robinson with the
 Dwelling House and other buildings thereon. Together with
 all and singular the Rights, Members, Hereditaments and
 appurtenances to the said Premises belonging or in any wise
 incident or appertaining. To Have and To Hold all and
 singular the premises before mentioned unto the said
 Cephas Whittemore his Heirs and Assigns forever. And
 I do hereby bind myself, my Heirs, Executors and Adminis-
 trators to warrant and forever defend all and singular
 the premises heretofore mentioned unto the said Cephas
 Whittemore his Heirs and Assigns against me the said
 Thaddeus C. Andrews and the said Harriet Mulford Andrews
 and the said John W. Andrews and the future issue of our
 marriage, our and their Heirs and all other Persons whom
 I ever, lawfully claiming or to claim the same or any part
 thereof

In Witness whereof I have hereunto set my
 Hand and Seal this twentieth day of November,
 in the year of our Lord, one thousand, Eight hundred
 and sixty three

Signed, Sealed and delivered } *Thad. C. Andrews* 
 in the presence of the undersigned }
 an Erasure having been first made between }
 the words "contains" and "and" in the 12th line }
W. M. Sturson }
B. Williamson }

South Carolina }
 Orangeburg District } Pursuantly appears William M. Sturson
 and makes oath that he was present and saw Thaddeus C. Andrews
 sign, seal and as his Act and Deed deliver the within written Deed
 and that he with B. Williamson witnessed the execution thereof.
 Given to before me this 8 day } W. M. Sturson
 of July A. D. 1864. }
L. B. Glover
 Mag. 4. off



Currency Conversion (7) (27 to 1!); Currency Conversion Acknowledged

Deed made at Charleston, January 16, 1865, amount \$60,000 CSA
\$2 Mortgage and 50¢ Mortgage canceled "FAS Dec 28 1865"

Uncle Sam Laughs Last (4)

Printed "... year and the Sovereignty and Independence of the United States of America" changed to "... year and the Sovereignty and Independence of the State of South Carolina"

Stamped at Conveyance 1864 rate, 50¢ per \$500, the \$2.50 tax covering amounts above \$2,000 to \$2,5000. The conversion factor applied to the \$60,000 CSA thus must have been in the range 24.0-30.0. This is in good agreement with the factor of 24.5 based on the gold tables and 29.30 based on the S.C scaling table of 1869.

Alongside the stamps is meticulously written notation in red:

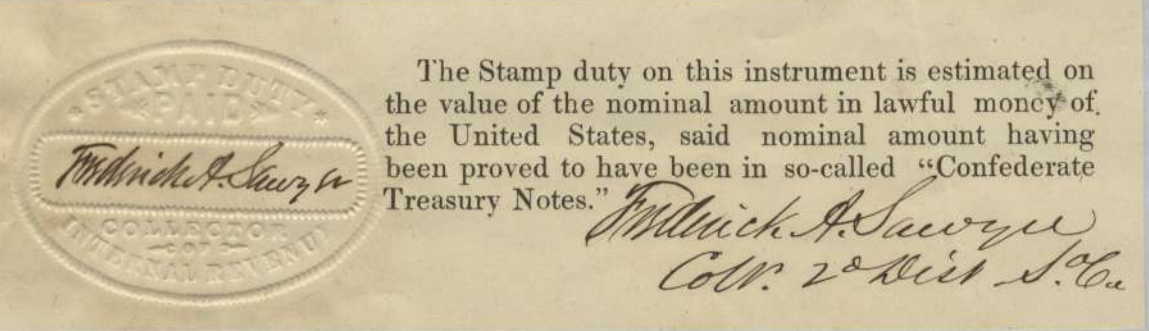
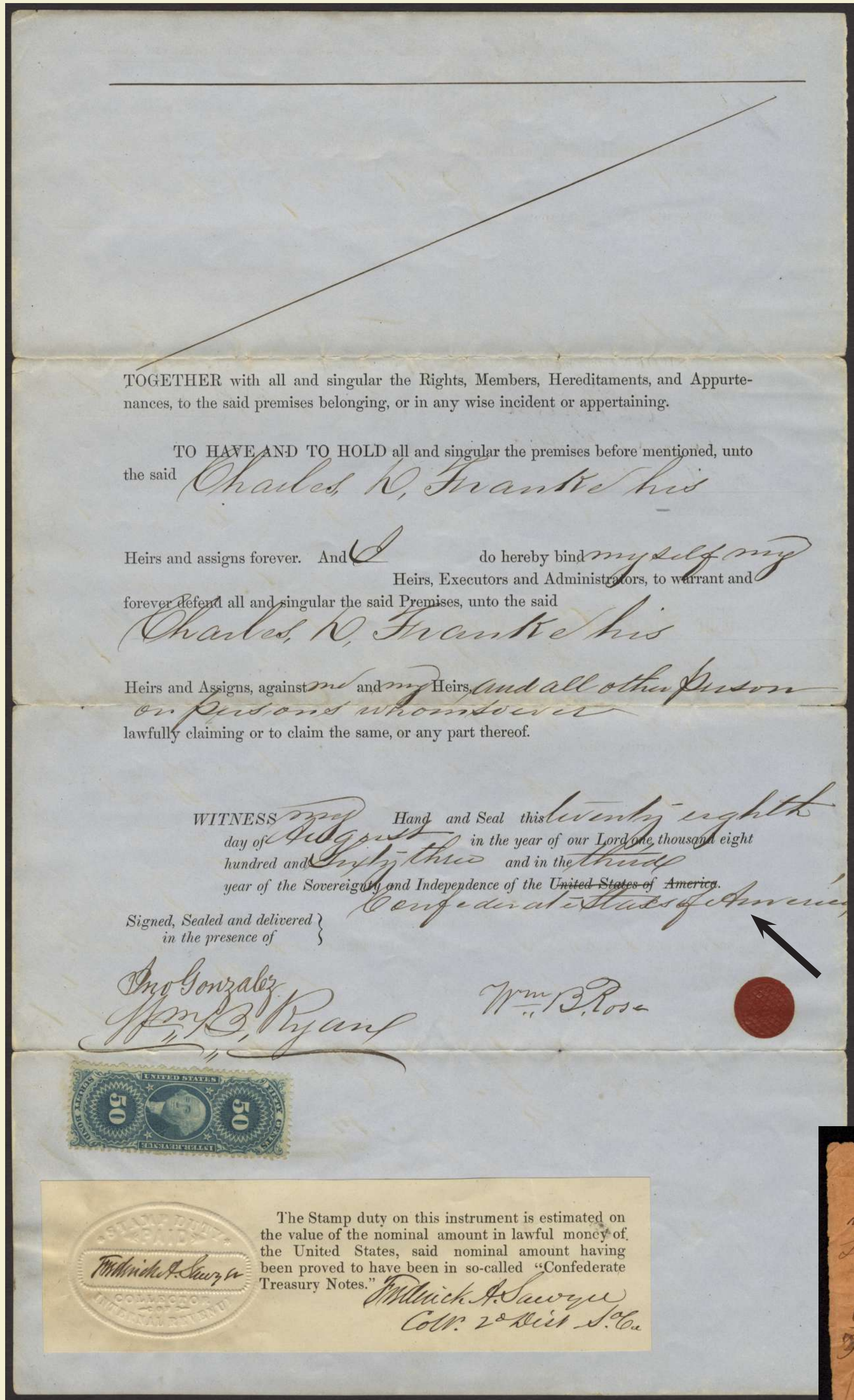
"This deed was stamped by me Dec. 28, 1865, and the stamp duty paid according to value of consideration in lawful money, said consideration having been proved to have been in so called 'Confederate money.' The penalty for omission to stamp at time of execution is hereby remitted proof having been given that no stamp could be procured. Frederick A. Sawyer, Collr. 2nd Dist So. Ca."

As shown by the deed on the following page, Collector Sawyer later procured a label and handstamp which obviated the need to laboriously write all of this.

Authorized by Act of March 3, 1865

This October 1865 retroactive stamping was authorized by the Act of March 3, 1865, as it was done within 12 months of the date the deed was made in January 1865.

South Carolina: Charleston (cont.)



Currency Conversion Label
Sole recorded example of this label
 Deed made at Charleston, August 28, 1863, amount \$1,600CSA,
 Stamped retroactively with 50¢ Surety Bond, uncanceled
 Uncle Sam Laughs Last (5):
 Printed "... year of the Sovereignty and Independence of the United States of America" changed to
 "... third year of the Sovereignty and Independence of the Confederate States of America."
 Currency Conversion (8) (11 to 1), Acknowledged by Label!
 Label stating: "The Stamp duty on this instrument is estimated on the value of the nominal amount in lawful money of the United States, ... having been proved to have been in so-called 'Confederate Treasury Notes.'" Signed Frederick A. Sawyer, Collr. 2nd Dist So. Ca."
 with "STAMP DUTY PAID ..." embossed handstamp signed by Sawyer.
 From the Schwab/Mitchell gold tables the conversion factor for August 1863 was 9.54, making \$1,600 CSA equivalent to just \$168US. By the S.C. scaling table of 1869, on August 28, 1863, \$1US was equivalent to \$11.20CSA, and \$1,600CSA to just \$143US. For both methods the Conveyance tax was 50¢. However Collector Sawyer should have known better than to leave the stamp uncanceled!

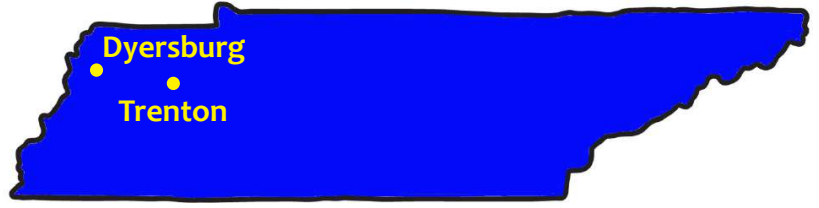
Retroactive Stamping: Texas
Four examples recorded

- Texas
- 1. Marshall
- 2. Denton County
- 3. Sherman

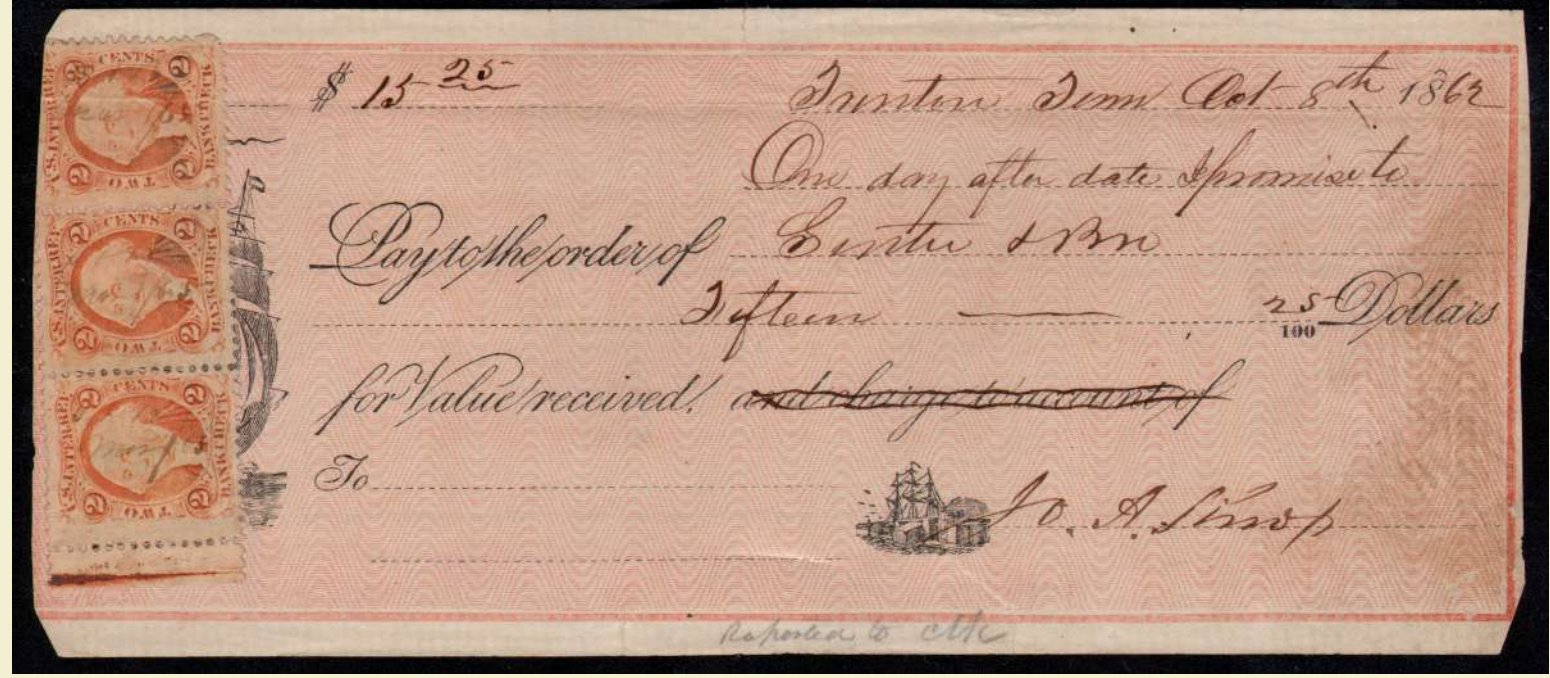


II-I. Retroactive Stamping: Tennessee
Two examples recorded

- Tennessee
- 1. Trenton
- 2. Dyer County

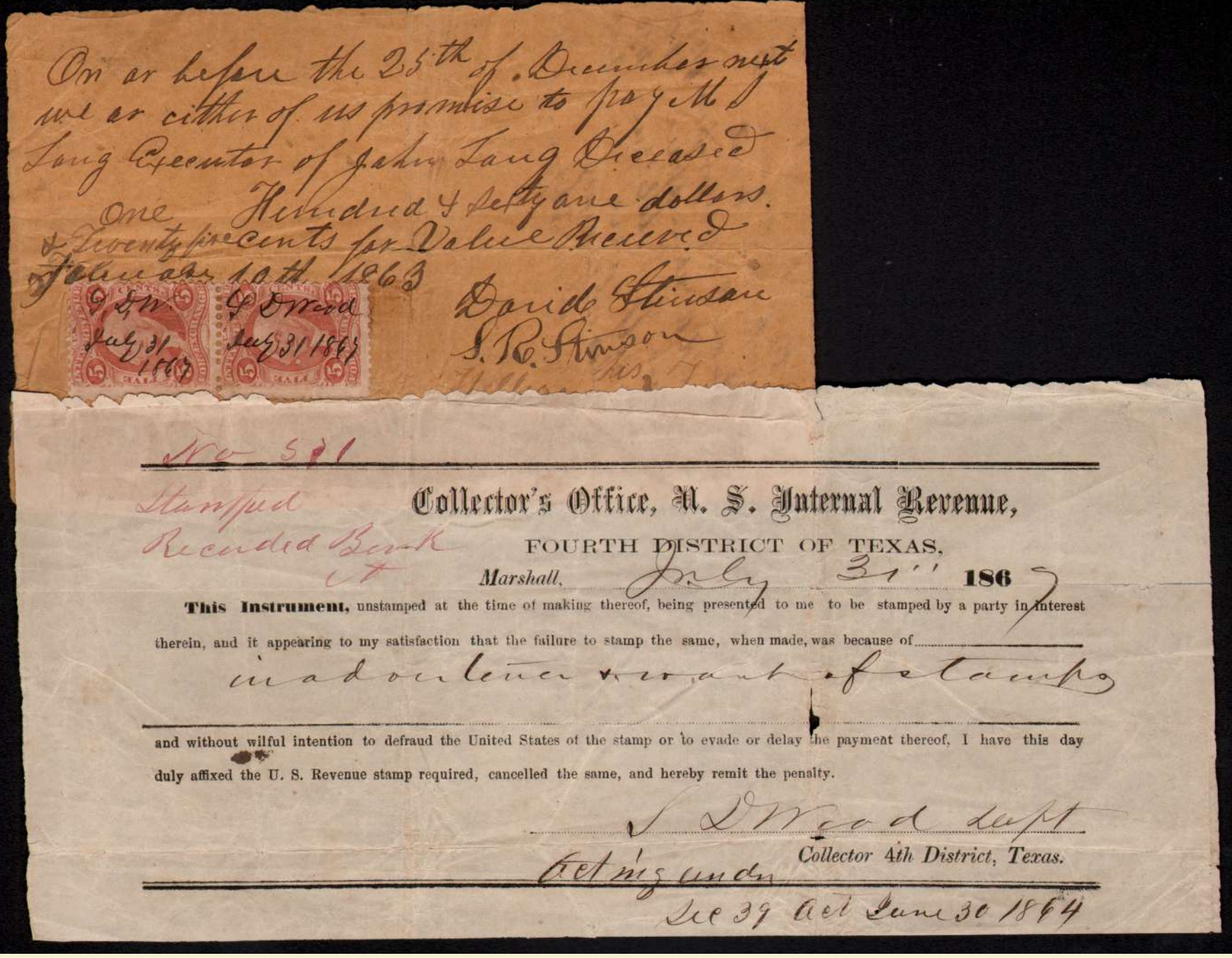


Tennessee: 1. Trenton



Stamped Retroactively in Occupied Confederacy!
 Promissory note, Trenton, October 8, 1862, amount \$15.25
 Inland Exchange 1864 5¢ tax paid retroactively by Bank Check 2¢ orange (x3) affixed March 1, 1865
 Notated "Reported to clk," perhaps stamped in connection with a court case
Four-Month Window (1)
 Made after October 1, 1862, when the taxes took effect
 but before February 7, 1863, when USIR collection district for Tennessee was established
No Tax Due (7)
 The kicker is that notes for amounts to \$20 had been exempt from the original Inland Exchange tax of 1862, thus the note need not have been stamped! (This exemption was removed effective August 1864 and the parties affixing the stamps in March 1865 were evidently unaware of it; by the rate then in effect, 5¢ tax was required!)
 This rather bedraggled piece is a real gem, the only one recorded showing both Occupied Confederacy usage and retroactive stamping. I prefer to include it here, after the theme of retroactive stamping has been fully developed.

Texas: 1. Marshall



Label: "affixed the U.S. revenue stamp . . . and remit the penalty"
Sole recorded example of this label
Four retroactively stamped documents recorded from Texas
 Promissory note, February 1863, \$161.25, stamps canceled "S. D. Wood July 31 1867"
 Attached printed form of Collector's Office, USIR 4th District of Texas, Marshall, also dated July 31, 1867, signed by Deputy Collector S. D. Wood, stating:
 This Instrument, unstamped at the time of making thereof, being presented to me to be stamped by a party interested therein, and it appearing to my satisfaction that the failure to stamp the same, when made was because of "inadvertence & want of stamps" and without wilful intention to defraud the United States . . . I have this day duly affixed the U.S. revenue stamp required, cancelled the same, and hereby remit the penalty.
 (The reference to the "Act of June 30, 1864" was erroneous. Stamping four years after the fact was not authorized until July 1866.)
 The 10¢ tax presumably paid the Inland Exchange 1864 blanket rate of 5¢ per \$100, but inadvertently also the correct 1862 10¢ rate for amounts above \$100 to \$200!
 As with the Montgomery, Alabama, and Charleston, South Carolina, labels shown herein, the number of documents needing stamps was evidently large enough to justify creating a form to facilitate their processing; note "No 571" in red at upper right.

State of Tennessee } Personally appeared before
 Dyer County } me J. H. Benton Clerk of the
 County Court of said County
 Nathaniel Porter the Subscribing witness to the
 foregoing Deed of Conveyance who after being
 duly sworn depose and said that Aaron
 Green the Bargainer herein executed the
 foregoing Deed of Conveyance in his presence
 for the uses & purposes therein specified.
 Witness my hand at Office this 4th day of
 September 1865 - J. H. Benton Clerk
 State Pap # 140



Tennessee: 3. Dyer County

"Wallpaper Stamping" (4)

Two retroactively stamped documents recorded from Tennessee

Deed to property in Dyer County, December 30, 1862, amount \$3,500
 \$3.50 tax paid by 70 copies of 5¢ Certificate, cancels dated September 7, 1865, before Register of Deeds

Wrong Tax (5)

Stamped at Conveyance 1864 rate, 50¢ per \$500;
 correct tax was 1862 \$5 rate for amounts above \$2,500 to \$5,000.

Jumping the Gun (7)

September 1865 retroactive stamping predates its authorization by the Act of July 13, 1866.

Four-Month Window for Candidates for Retroactive Stamping (2)

Retroactively stamped documents from Tennessee are extremely rare, and certain to remain so. A USIR collection district encompassing the entire state had been established February 7, 1863, after which documents began to be stamped upon execution. The taxes had taken effect just four months earlier, on October 1, 1862, and the only instruments requiring retroactive stamping were those generated in the brief window between those dates, as well as the occasional straggler.

State of Tennessee } I certify that this deed duly stamped, and the stamps
 Dyer County } cancelled in my presence this 7th day of Sept 1865



County Clerk's Office
 Denton County Texas
 I hereby certify that the foregoing
 and attached deed of conveyance
 was filed in my office for record
 on the 18th day of March 1864 at
 10 o'clock A. M. which together with
 the accompanying certificate of
 acknowledgement attached & correctly
 recorded in Book E. pag 164 of the
 land records of said County.
 In testimony whereof I hereunto
 set my hand and seal of office
 at Denton this March 18th 1864
 P. A. Winters

Know all men by these presents that
 we Thomas A. Elmore and Nicholas Wilson
 of the County of Denton and State of Texas have this
 day for and in consideration of the sum four thou-
 sand and five hundred dollars to us in hand
 paid by J. F. Elmore and Nicholas Wilson of the
 County and State above written the Receipt of
 which is hereby fully acknowledged have this day
 Bargained sold conveyed and confirmed unto the
 said J. F. Elmore and Nicholas Wilson and to their heirs
 Executors or assigns all our Right Title Claims interest
 and demand in and to a certain track or parcel of land
 siting and lying in Denton County State of Texas on the west
 of the blind part of Trinity River more particularly described
 as follows To wit: Beginning at the South East Corner of
 a Survey made in the name of S. S. Hunt from which
 a post oak 20 inches in diameter bears N. 10° E. 160
 another bears N. 7° E. 177 bars thence South along
 Smith's line 950 bars to a stake from which a post
 oak bears S. 57. W. 22 bars a black post bears N. 75. W. 17
 bars thence west 950 bars to a stake from which
 a post oak bears S. 67. W. 10 bars another bears N. 53°
 E. 8 bars thence North 950 bars to a stake from which
 a post oak bears S. 27. E. 9 bars thence East 950 bars
 to the place of ~~beginning~~ beginning containing one hundred and
 sixty acres of land the same having been located by virtue
 of a part of the Peters Colony Head Right Certificate of
 Hiram Savage for 640 acres of land granted to him
 by the County Court of Grayson County Nov. 20th 1855
 No. 57. the field notes and Certificate being now in the
 General Land Office. To have and to hold the above
 described Land unto them the said J. F. Elmore and Nicholas Wilson
 and to their heirs or assigns forever together with all

Texas: 2. Denton County

Generously Stamped at 1862 Rate

Four retroactively stamped documents recorded from Texas

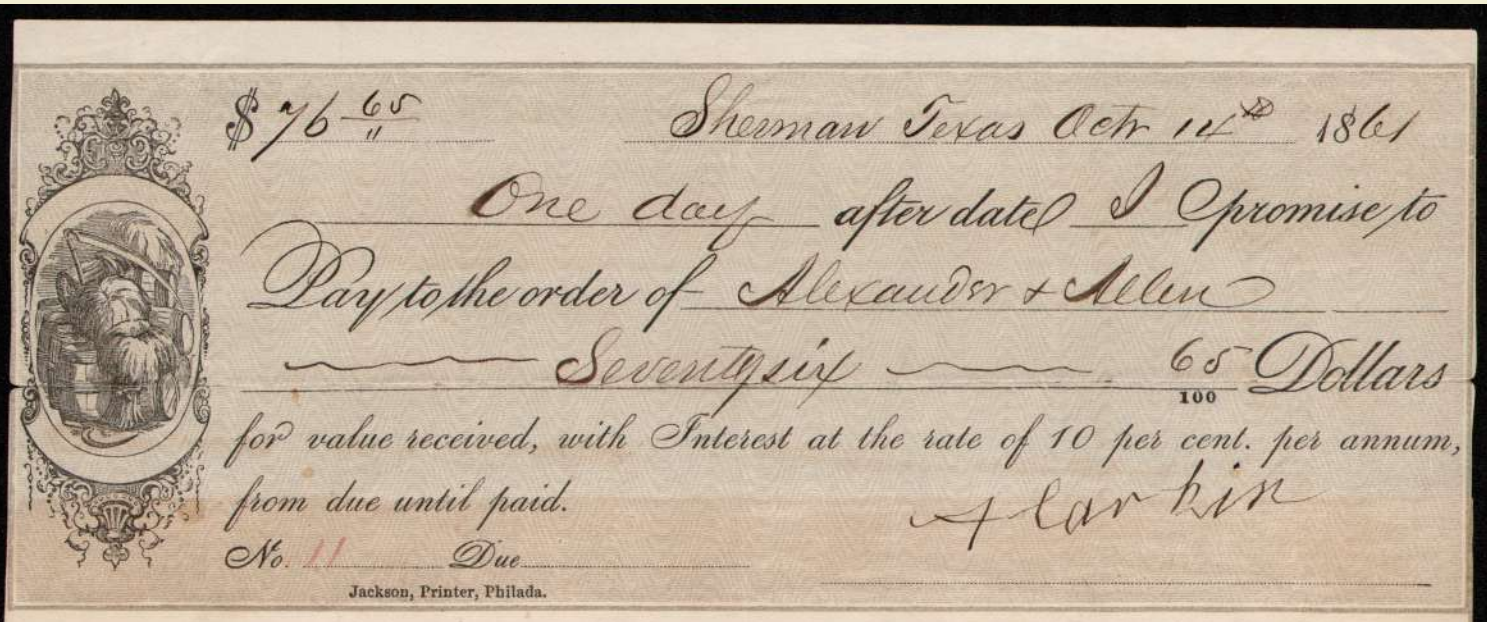
Deed to 160 acres in Denton County, March 12, 1864, amount \$4,500,
 50¢ Surety Bond (x10) canceled "Elmore & Wilson Decr 31st 1866"
 by the parties to whom the deed was made

On the amount \$4,500, the tax at the Conveyance 1864 rate of 50¢ per \$500, would have been \$4.50; the correct tax in effect in March 1864 was the Conveyance 1862 \$5 rate for amounts above \$2,500 to \$5,000, which surprisingly is what was paid here.

Wrong Tax (6)?

However no currency conversion was made; on March 12, 1864, by the Schwab/Mitchell tables, \$1US had been equal to about \$13.50CSA, and \$4,500CSA to only about \$333US! The South Carolina scaling Act yields a similar figure, on which either the 1862 or 1864 schedules called for only 50¢ tax. The deed was for 160 acres of undeveloped land, for which the equivalent of about \$350US would have been realistic, but \$4,500US vastly overpriced. The stamp tax appears to have been overpaid by a factor of ten!

Texas: 3. Sherman



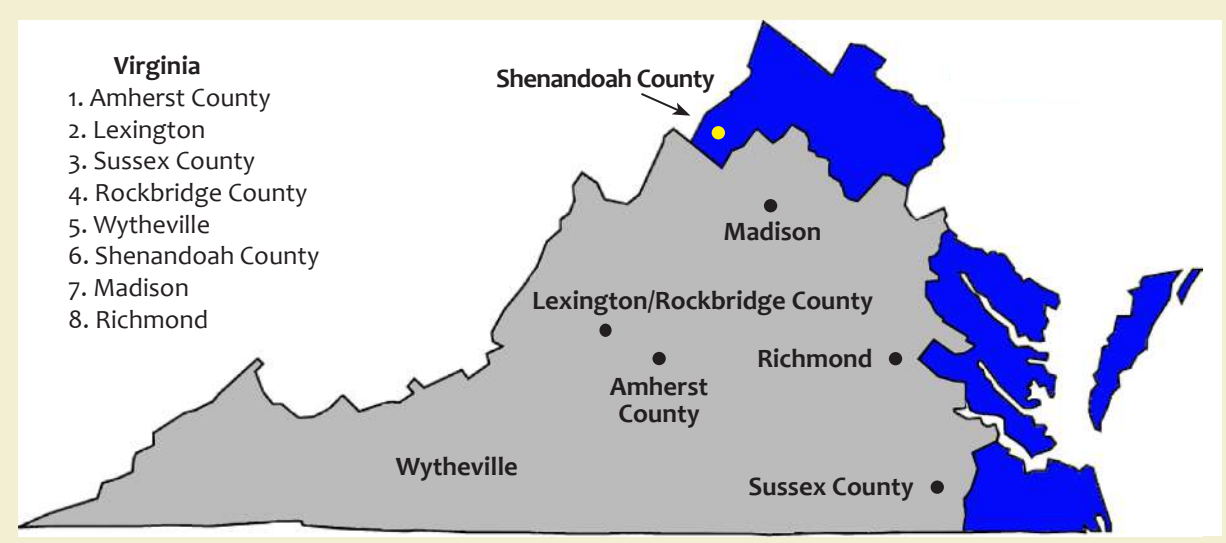
Stamped by Payee
Four retroactively stamped documents recorded from Texas
 Promissory note, Sherman, October 1861, appended oath of payee S. B. Allen stating that nothing had been paid, made December 19, 1862
 The note was not taxable as it predated stamp taxes, but the oath was subject to the general Certificate tax, stamped with 5¢ Certificate canceled "SBA Decr 20th 1866" in Allen's hand.
Wrong Tax (7)
 The Certificate tax had been 10¢ in the original 1862 schedule, lowered to 5¢ on March 3, 1863, so the correct tax was 10¢, but as usual the then-current rate was paid.

Beating the Deadline
 Until December 31, 1866, wartime documents could be retroactively stamped by any interested party.
 Thereafter it could be done only by the District Collector. As USIR Districts were generally identical to Congressional Districts, with only a few per state in the South, this could make matters considerably more difficult.
 The three documents shown here, stamped December 19th, 26th and 28th, 1866, by "interested parties," presumably reflect an effort to beat the December 31 deadline.

Virginia: Amherst County



Retroactive Stamping: Virginia
 29 examples recorded



Virginia: Lexington

This deed made the 8th day of September 1863, between William M. Pettyjohn of the one part and Ruthy A. Henshaw wife of James W. Henshaw of the other part witness that the said William M. Pettyjohn for and in consideration of the sum of Two thousand Two hundred and ninety dollars (\$2290.00) good and lawful money of the Confederate States to him paid by the said Ruthy A. Henshaw receipt whereof is hereby acknowledged and by their presents does bargain and sell unto the said Ruthy A. Henshaw her heirs, assigns, in separate estate, with warranty, a certain tract or land lying on both sides

"good and lawful money of the Confederate States"

her executors administrators or assigns shall prescribe and direct, or in case of her or their failure to give such direction at such time and in such manner as the said Joseph & Steele shall think fit. The said Lucinda McCall covenants to pay all taxes assessments dues and charges upon the said property hereby conveyed, so long as she or her heirs or assigns shall hold the same
 Witness the following signatures and seals
 Lucinda McCall
 Joseph & Steele

Stamped by Maker; "Good and lawful money of the Confederate States"
 Deed, Amherst County, September 1863, amount \$2,290 "good and lawful money of the Confederate States"
 \$1 Inland Exchange canceled December 26, 1866 by Wm. Pettyjohn, maker of the deed
 The explicit statement that the consideration was in Confederate money is atypical, and adds a nice touch here.
Currency Conversion (9) [3.5 to 1]
 In computing the stamp tax, the Conveyance 1864 rate of 50¢ per \$500 was presumably used. The \$1 tax implies the value of the property was estimated to be \$500-1,000US. Using these limits the conversion factor applied to the \$2,290CSA is calculated to have been in the range 2.3-4.6.
Wrong Tax (8)
 However from the Schwab/Mitchell gold tables, in September 1863 \$1US was equivalent to about \$8.94CSA, and \$2,290CSA to only about \$256US. Similarly from the South Carolina scaling table, the conversion factor was 10.85 to 1, and the taxable amount only \$211US.
 The tax was overpaid; 50¢ would have covered amounts to \$500.

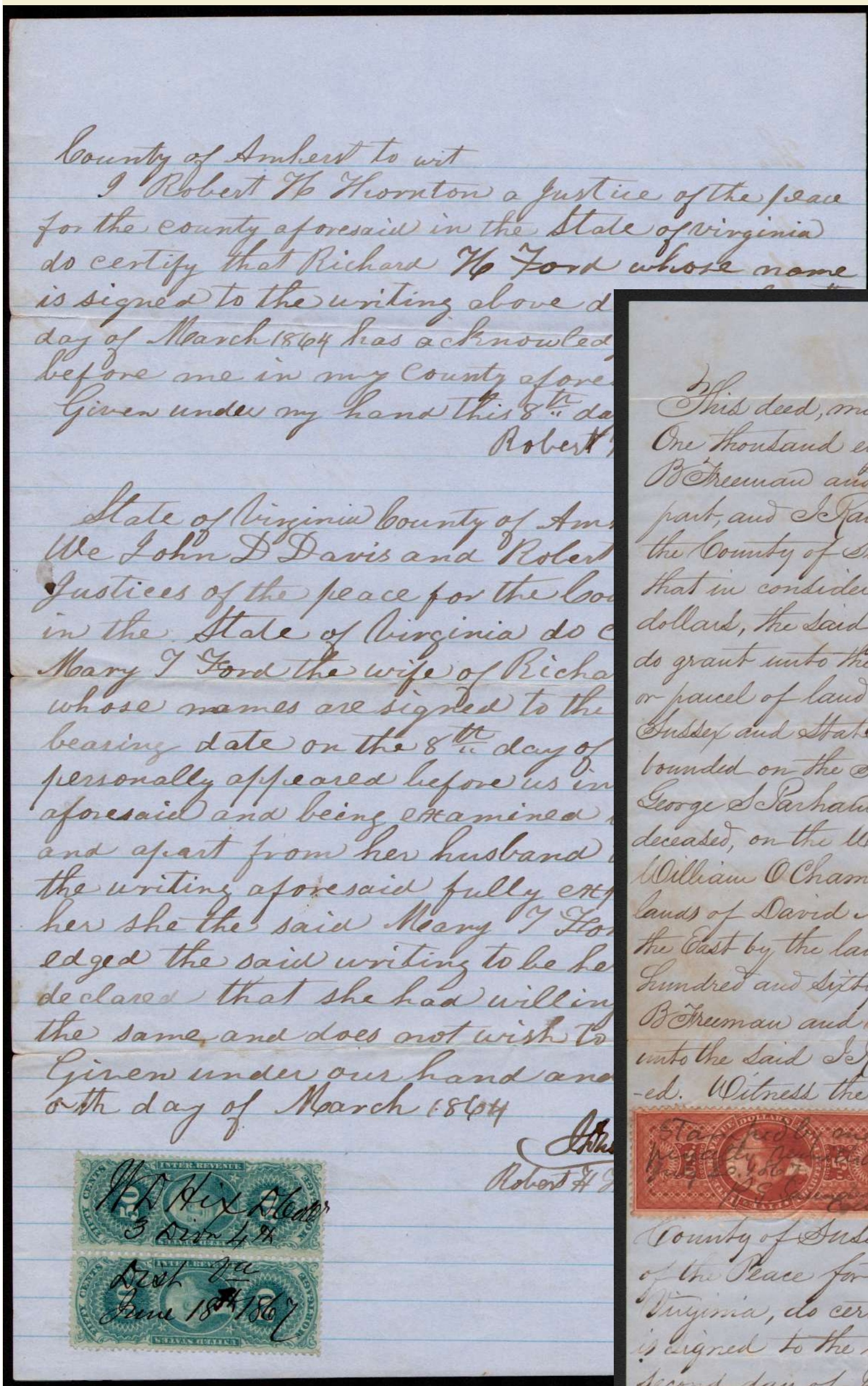
Rockbridge County Town
 I William Dold a Justice of the Peace for said County in the State of Virginia do Certify that Lucinda McCall and Joseph & Steele whose names are signed to the foregoing writing bearing date the 1st day of July 1863 have acknowledged the same before me in my County aforesaid
 Given under my hand this 1st day of July 1863
 William Dold Jr.
 In Rockbridge County Court Clerk's office July 7, 1863
 This deed from Lucinda McCall to Joseph & Steele in trust for Maria L. Hopkins was this day produced to me with the annexed certificate of its acknowledgment and admitted to record.
 Juste C. Chapin & Co.

Stamped by Administrator
 Mortgage deed, Rockbridge County, July 1863, amount \$1,900, stamped with \$1 Lease (x2) canceled December 28, 1866 by trust administrator before County Clerk (at Lexington)
Wrong Tax (9)
 On July 1, 1863, \$1 US was worth about \$5.75CSA, and \$1,900CSA only about \$330US; the correct tax at the Mortgage 1863 rate, 10¢ per \$200, was thus 20¢; instead the tax was paid on the nominal amount, with no currency conversion.
 Since the stamps were affixed before January 1, 1867, the involvement of the District Collector was not required.



Rockbridge County Court Clerk's office
 Received of the value of \$1.90
 now the day appears to this deed by Wm.
 McCall administrator of the estate
 given under my hand
 J. C. Chapin & Co.
 Joseph & Steele
 1863 July 7 tax 250
 See names 155
 Paid by Wm. Hopkins 425
 Received from J. C. Chapin & Co. 344 50¢

Virginia: Amherst County



Post-January 1, 1867, Stamping by Collectors: the Seven-Month Window
 As of January 1, 1867, and only until July 31, 1867, by the letter of the law retroactive stamping could be done only by USIR District Collectors.
 The three documents shown here, and the three that follow, were all duly stamped by Collectors during this seven-month window.

Virginia: Sussex County



Virginia: Rockbridge County

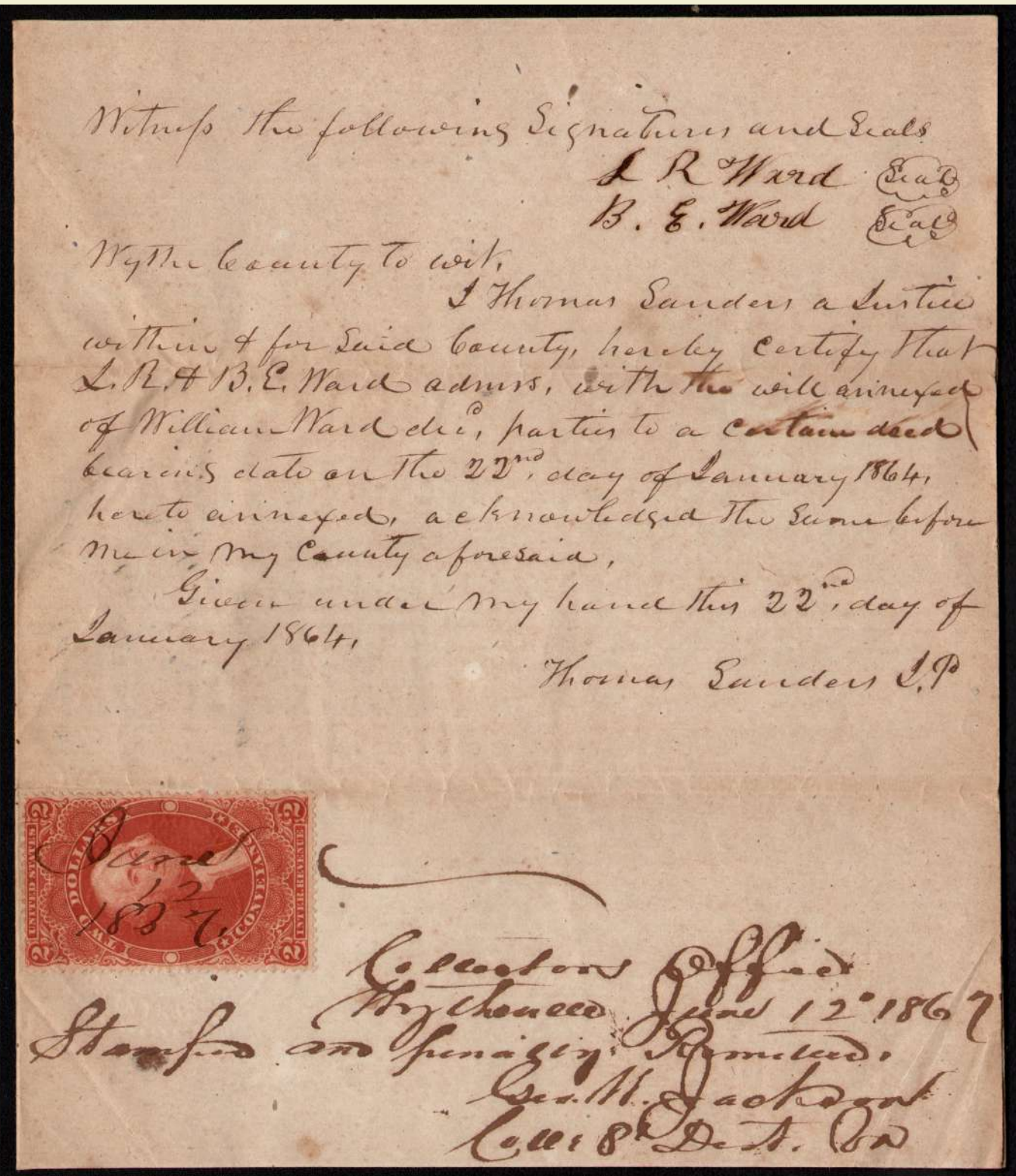
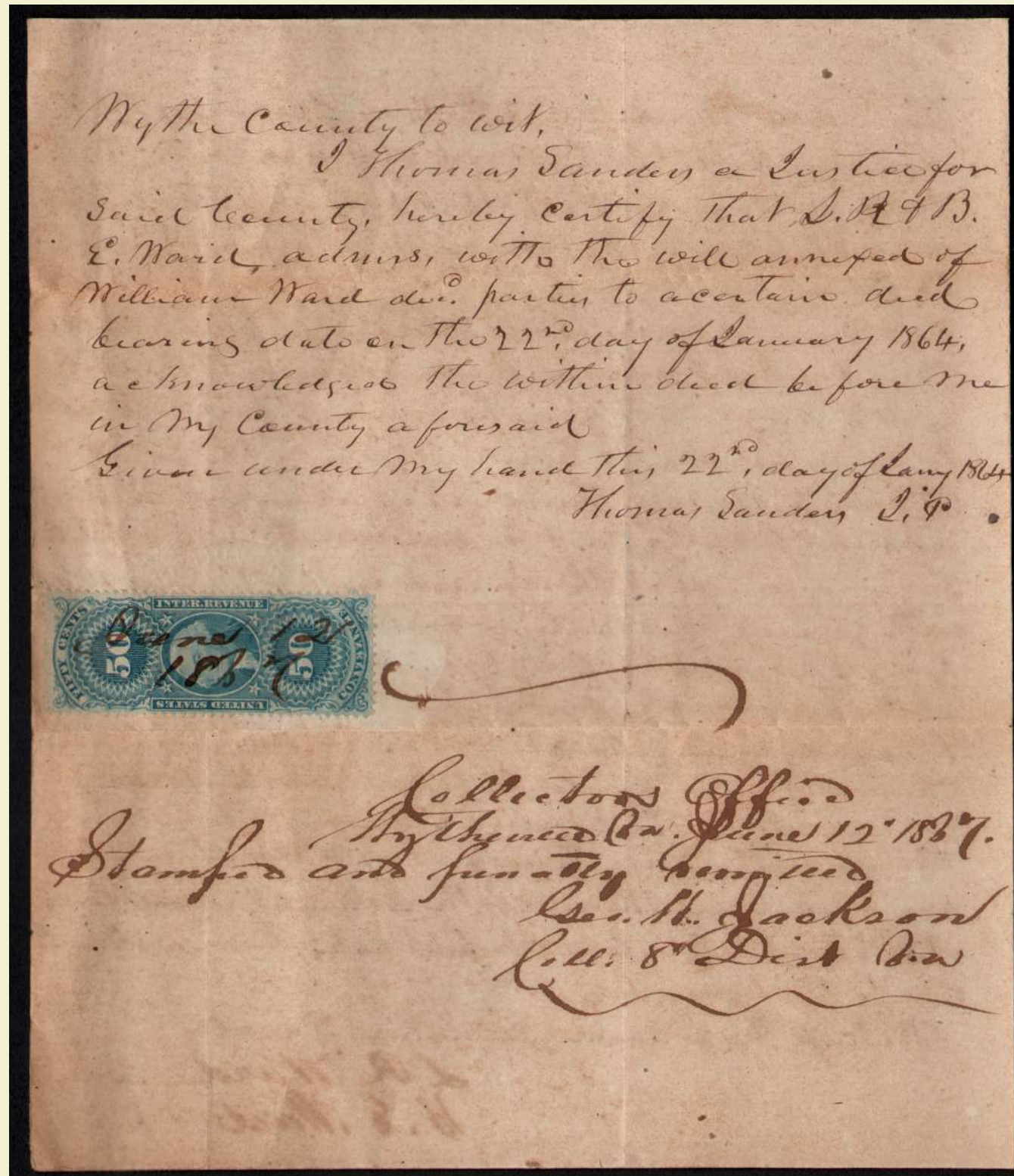


Cancellation and Authorization Combined
 Above, Amherst County deed, March 1864, amount \$6,300
 50¢ Mortgage pair canceled:
 "WD Hix D Collr/3 Divn 4th/Dist Va./June 18th 1867"
 Collector Hix's authorization did double duty by cancelling the stamps.
 Currency Conversion (10) [12 to 1]
 In computing the stamp tax, the Conveyance 1864 rate of 50¢ per \$500 was presumably used. \$1 tax implies the value of the property was estimated at \$500-1,000. Using these limits the conversion factor applied to the \$6,300CSA can be calculated to have been in the range 6.3-12.6.
 From the Schwab/Mitchell gold tables, on March 8, 1864, \$1US was equivalent to about \$13.50CSA, and \$6,300CSA, about \$466US.
 The conversion factor used was evidently a bit lower, roughly 12 to 1. Note that this was a volatile period for Confederate currency values; the South Carolina scaling tables cite the value of \$1US as \$16.35CSA on March 1, 1864, and \$11.72 CSA on March 15!

Executed in Virginia, Stamped in Tennessee!
 Sussex County deed, June 1863, amount \$5,000,
 \$5 Charter Party tied by manuscript:
 "Stamped by me & penalty remitted/July 20 1867/
 R. S. Saunders/Collector"
 An embossed seal "ROLFE S. SAUNDERS COLLECTOR, U.S. INTERNAL REVENUE 8... TENN." further cancels the stamp. Saunders' 8th District of Tennessee, at Memphis, was some 825 miles east of the seat of Sussex County!
 Again the Collector's statement was meticulously and efficiently incorporated into a cancel.
 Wrong Tax (10)
 No currency conversion was made; on June 2, 1863, \$1US had been equal to about \$4.50CSA, and \$5,000CSA to about \$1,111US, with Conveyance tax \$2 by the 1862 schedule, or \$1.50 by that of 1864.
 On the reverse is a notation of the Sussex County Clerk's Office that on October 8, 1869, the deed was "returned, and with the accompanying certificates of acknowledgment thereof, stamped and admitted to record."

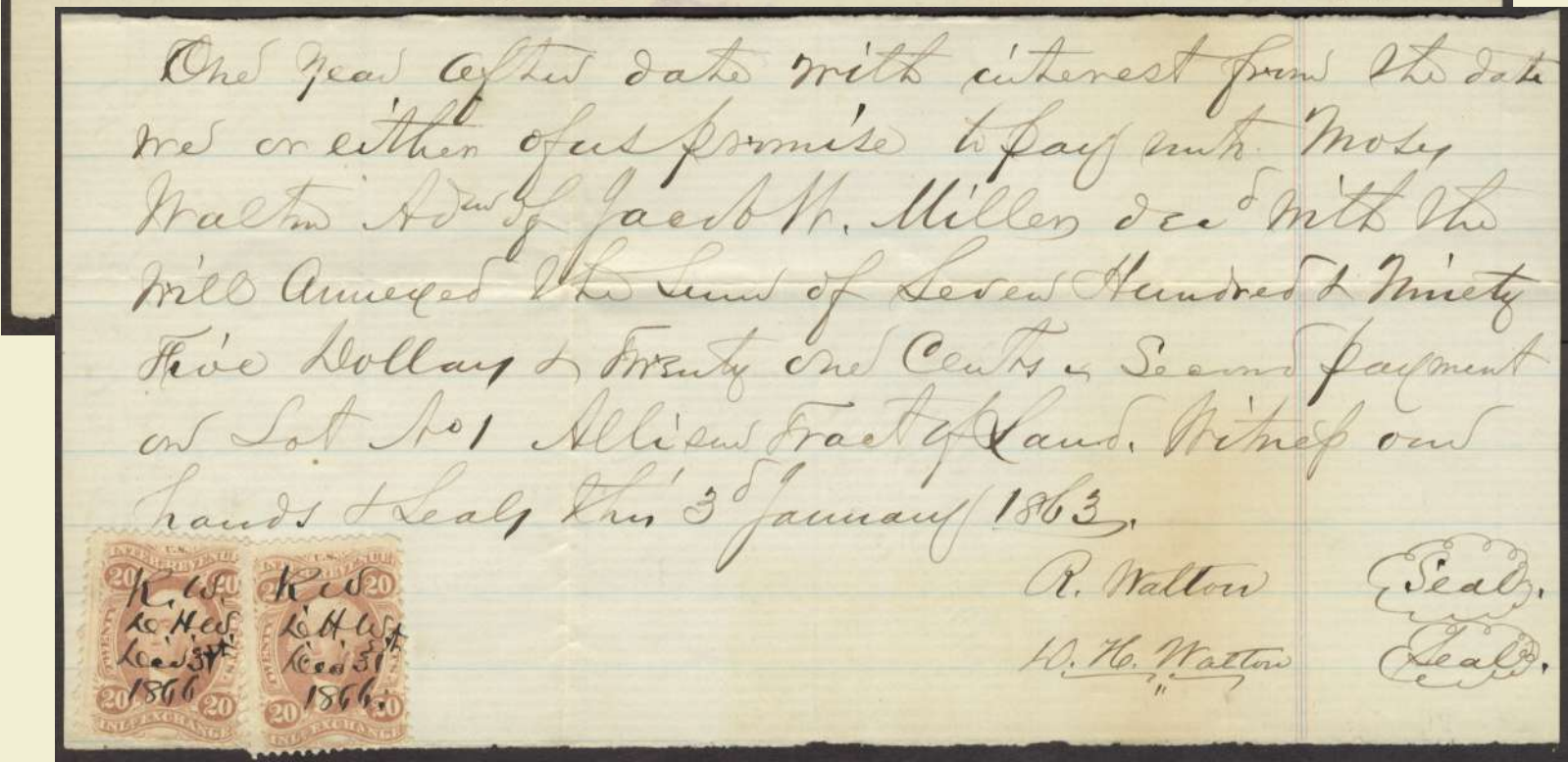
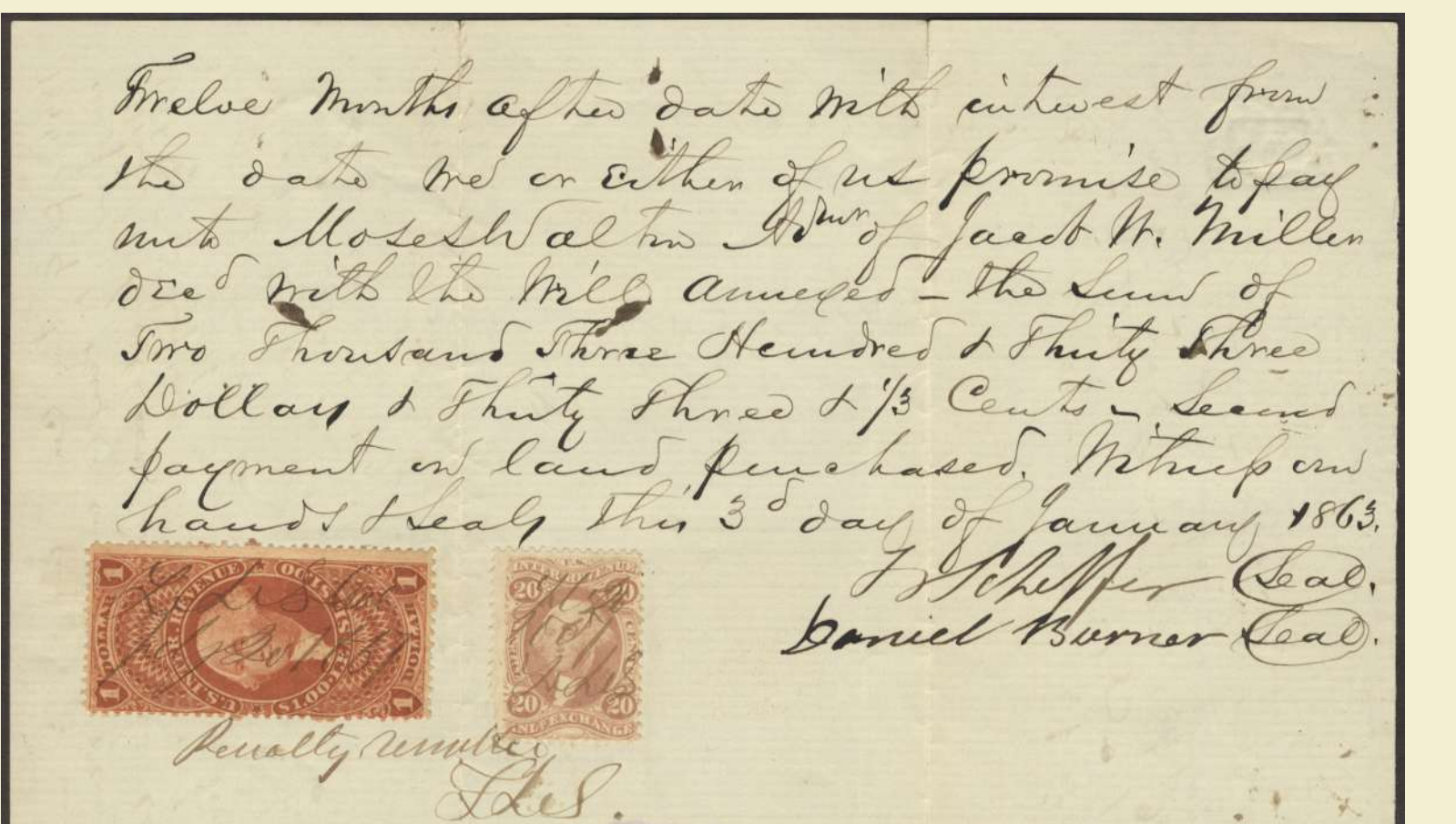
Impossible Tax
 Deed, Rockbridge County, June 22, 1863,
 \$3.50 \$3 Manifest and 50¢ Original Process,
 \$3 canceled "Sam. R. Sterling Clr 6 Dist Va. July 12/67,"
 the 50¢ similarly but with "S. R. Sterling"
 Notation "Penalty remitted S. R. Sterling Clr. 6 Dist Va. July 12/67"
 Wrong Tax (11)
 The deed was executed by a Commissioner appointed to carry out a court-ordered decree, with no funds changing hands; the tax must have been based on the estimated value of the property, at the Conveyance 1864 rate of 50¢ per \$500. However by the schedule in effect in June 1863, \$3.50 tax would not have been an option, only \$2.50 or \$5.00.

Virginia: Wytheville



Collector Jackson Was Busy!
 Deeds made by estate administrators, Wythe County, January 22, 1864, amounts \$10 and \$1,790, 50¢ Conveyance and \$2 Conveyance, each canceled "June 12 1867," alongside notation: "Collectors Office/Wytheville Va. June 12th 1867/Stamped and penalty remitted/Geo. H. Jackson/Coll. 8th Dist. Va"

Virginia: Shenandoah County



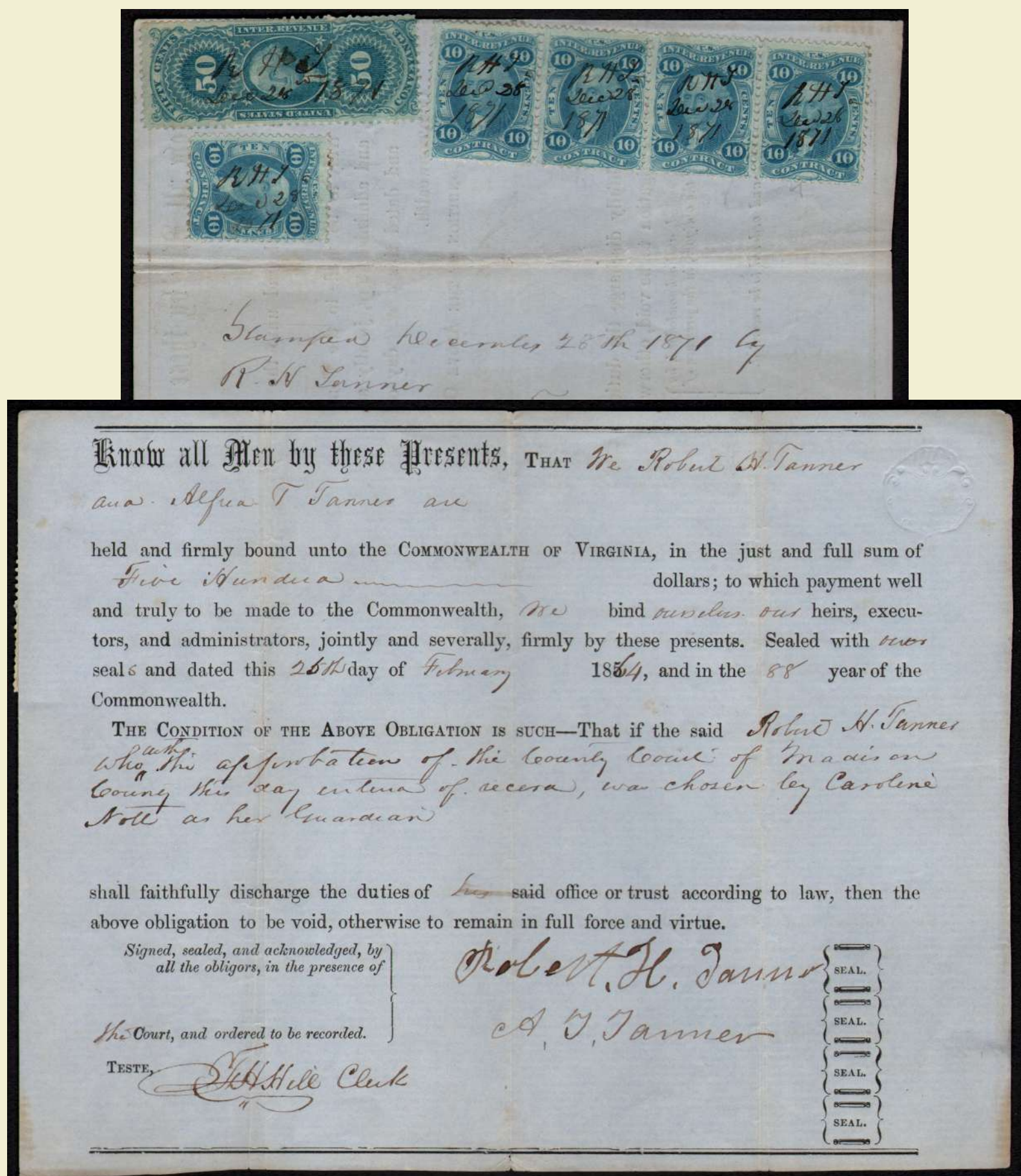
Same Estate, Different Paths to Stamping
 Matched pair of notes to estate administrator, Shenandoah County, Virginia, January 3, 1863, by different parties

- Bottom, stamps cancelled **December 31, 1866**, with initials of makers of the note but in a different hand; here it was in the interest of the payee, not the makers, to do so.
- Top, cancel "LLS Col July 30 1867" by Collector with "Penalty remitted LLS" alongside

Cutting It Close!
 Until **December 31, 1866**, stamps could be affixed by any party; thereafter, until July 31, only a Collector could do it. Here the first deadline was met exactly, and the second, with just a day to spare!

Wrong Tax (13)
 Top, amount \$2,333.33, **\$1.20 tax** at 1864 rate of 5¢ per \$100; correct tax was 1862 \$1 rate for amounts \$1,500–\$2,500.
 Bottom, amount \$795.21, **40¢ tax** at 5¢ per \$100, inadvertently paying 1862 40¢ rate for amounts \$750–\$1,000

Virginia: Madison

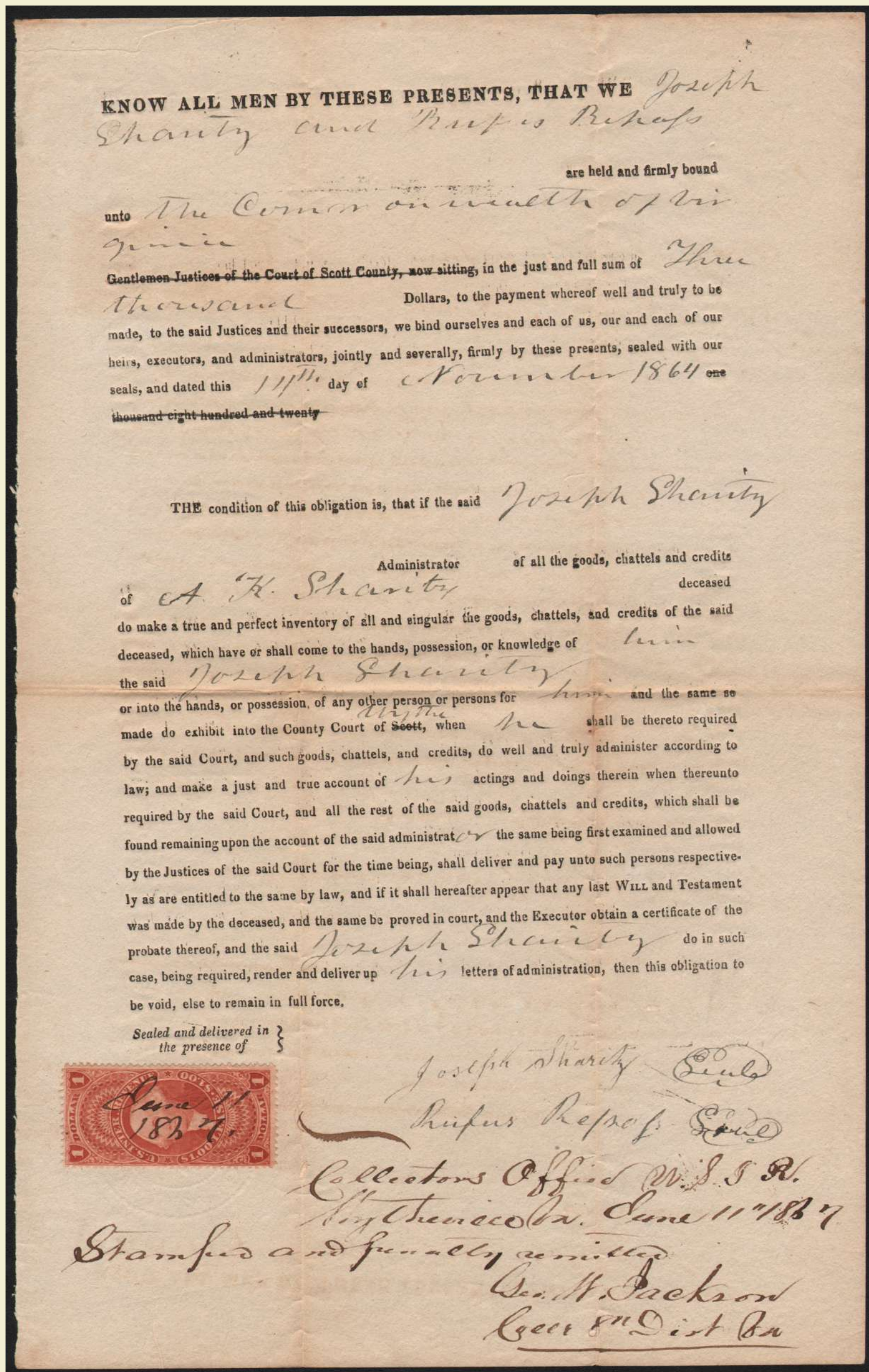


Stamped in 1871
 Sole recorded example stamped under the extended deadlines of 1870
 Guardian's bond, Madison County, February 1864, of R. H. Tanner
 \$1 tax, stamps canceled "RHT Dec 28 1871"
 Notation "Stamped December 28th 1871 by R. H. Tanner" by County Clerk, at Madison, the county seat

Extraordinarily late retroactive stamping, made possible by the Act of July 14, 1870, which extended by five years the deadlines for stamping set in 1866.

Wrong Tax (14)
 In February 1864 the tax on a performance bond had been the Surety Bond 50¢ tax. Effective August 1, 1864, it had been increased to \$1, which was erroneously paid here.

Virginia: Wytheville



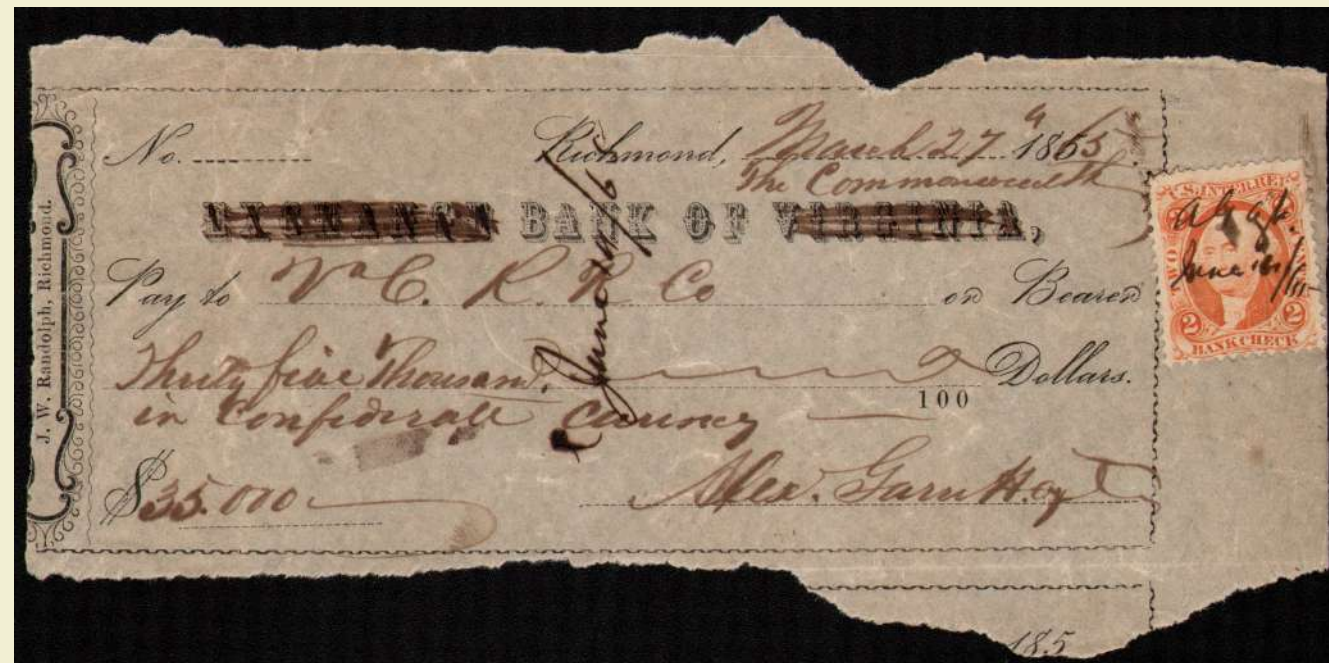
“Adversity Usage” (1): 1820s Form Used 1864!

Estate administrator’s bond, Wythe County, November 1863, obsolete 1820s form of Scott County pressed into service \$1 Lease canceled June 11, 1867, with notation alongside:

“Collectors Office U.S.I.R./Wytheville Va. June 11th 1867/Stamped and penalty remitted/Geo. W. Jackson/Collr 8th Dist Va” Wrong Tax (15)

In November 1863 the tax on a bond for performance of the duties of any office had been the Surety Bond 50¢ tax. Effective August 1, 1864, it had been increased to \$1, which was erroneously paid here.

Virginia: Richmond



Bank Check Made in the Confederacy, Paid and Stamped in the Union!
“Adversity Usage” (2); Currency Conversion (43 to 1!)

Bank check, Richmond, March 27, 1865, for \$35,000 “Confederate currency”
2¢ Bank Check orange canceled “AG Agt June 16/65”

This is an “adversity check” comparable to postal “adversity covers,” printed for use at Planters Bank of Virginia in the 1850s, changed by hand to “Bank of the Commonwealth.”

Made to the Virginia Central Railroad Co. by Alex. Garnett, Agt. Written vertically at center is “June 16/65”; this placement typically designates the date of acceptance or payment; note that the cancel date matches this one.

By the South Carolina scaling table, on March 27, 1865, \$1US was equivalent to \$42.81CSA, and \$35,000CSA to only about \$818US.

Retroactively Stamped Bank Check!

Bank checks are one of the last types of document one would expect to be stamped retroactively. Normally their active life span—from execution to presentation at the bank, then to payment and cancellation—was a matter of days. Except for cases of outright fraud, postwar legal challenges necessitating a stamp must have been rare; unlike, say, promissory notes, which may be payable years in the future, allowing all manner of events to prevent payment, checks are understood to be drawn against available and sufficient funds.

Events Intervene in Spectacular Fashion

For this check, though, events intervened in spectacular fashion between execution and payment: it was made March 27, 1865; on April 2, Richmond was evacuated by the Confederates; the next day it was occupied by Federal forces, but fires set by the departing Confederates destroyed most of Richmond’s commercial district, including the offices of the Bank of the Commonwealth and the Planters Bank; Lee’s surrender at Appomattox followed on April 9, effectively ending the Civil War.

This chaotic backdrop made it understandable, in fact predictable, that payment of this check would be considerably delayed. By the time it was paid, in June 1865, the Confederacy was no more, its currency worthless. The U.S. 2¢ stamp tax on bank checks was clearly payable: by May 3, 1865, U.S. Internal Revenue collection districts had been established for all of Virginia; Richmond lay within its First District; the district collector, charged with supplying it with stamps, was located there, and was presumably the source of the 2¢ Bank Check stamp used here.

The check, made for \$35,000CSA, must have been paid in U.S. funds. It would be fascinating to know the details of the conversion process.



“The Fall of Richmond, Va. on the Night of April 2d. 1865” (Currier & Ives)



Ruins in the Richmond commercial district (Matthew Brady)

Epilog

These exceedingly rare individual usages, many unique for a given origin, taken together enable a strong and surprising conclusion: the parties effecting retroactive stamping were evidently unaware of the most basic rules governing the process, including:

- the date the taxes took effect
- the applicable tax rates
- the time spans during which retroactive stamping was authorized!

Emerging Conclusions: 1. Ignorance of Tax Period

No Tax Due: Extra Salt in the Wounds!

The stamp taxes took effect only on October 1, 1862, some 18 months into the war, but stamp users evidently typically assumed all wartime documents were taxable. Fully half the retroactively stamped promissory notes shown here, as well as the June 1862 Charleston agreement, were made before October 1, 1862, and thus exempt from tax. Paying the Yankee war tax for a struggle already lost was bad enough, but paying when it was not due added an extra dose of salt to the wound!

Emerging Conclusions: 2. Ignorance of Tax Rates

The extensive original 1862 tax schedule was slightly altered effective March 3, 1863, and extensively simplified effective August 1, 1864. USIR 1866 circulars directed that “[retroactively stamped] Instruments should be stamped according to requirements of the law in force at the time they were made.” However users appear to have simply paid the taxes in effect at the time of stamping, typically set by the 1864 schedule. No fewer than 14 documents shown here have a wrong tax amount based on the 1864 rates, rather than those of 1862 or 1863 as required. Three more have a tax omitted. And two more have the tax overpaid as no conversion from Confederate currency was made. The errors are the more extraordinary in that the stamps were often affixed by USIR Collectors, County Clerks, or other officials, or at their direction.

Emerging Conclusions: 3. Legislation Lags Practice

Prior to July 13, 1866, retroactive stamping without penalties was permitted, but only within 12 months of execution. However seven documents in this exhibit show retroactive stamping of documents made more than 12 months earlier, prior to its authorization by the Act of July 13, 1866; three done by private individuals, two by Registers of Deeds, one by a County Clerk, and one by an Internal Revenue Collector.

Another five documents show retroactive stamping during the “limbo period” after the 1867 deadlines set by the Act of July 13, 1866, and before the extension of those deadlines in 1870.

Probably the responsible parties were simply improvising in good faith, operating with the knowledge that wartime documents were liable to stamp duty, and could not be recorded or entered as evidence unless stamped, but without knowing fine points of the governing statutes.

Emerging Conclusions: 4. A Successful Comedy of Errors

Despite this array of errors, in practice retroactive stamping probably yielded as much or more revenue as it would have if the letter of the law had been followed precisely, and at considerably more convenience to the public. Stamping of instruments made before October 1, 1862, was all to the good, as were early and “limbo” stamping, and failure to convert from Confederate currency; and errors in applying the wrong rates probably balanced out in the long run.

As tabulated at right, for the sample of 26 incorrectly paid retroactive stampings included in this exhibit, \$48.55 was paid when only \$20.65–\$23.15 was due! Even omitting the Amherst County, Virginia, antenuptial deed on which \$16.50 was paid but only 5¢ due, the totals stand at \$20.60–\$23.10 due and \$32.05 paid.

As for convenience, the simplified 1864 schedule used blanket rates of 5¢ per \$100 for notes in contrast to the ten separate Inland Exchange brackets of the 1862 schedule, and the six separate rates of 1863. Similarly the 1864 schedule used 50¢ per \$500 for deeds in contrast to the seven separate Conveyance brackets of 1862. The system worked in spite of itself!

Incorrectly Paid Retroactive Taxes on Documents Shown Here, vs. Correct taxes

Inland Exchange	Paid	Correct
Bragg’s, Ala.	\$0.15	0
Greene County, Ala.	0.35	0
Madison, Ark.	0.40	0.05
	0.10	0.15
Quincy, Fla.	0.15	0
Waukeelah, Fla.	0.05	0
Bainbridge, Ga,	0.05	0
	0.05	0.10
Hinds County, Miss.	0.45	0.50
Gulf, N.C.	0.75	0
Laurens, S.C.	1.25	1.00
Trenton, Tenn.	0.05	0
Shenandoah County, Va,	1.20	1.00
Conveyance		
Charleston, S.C.	3.00	5.00
Dyer County, Tenn.	3.50	5.00
Denton County, Tex.	5.00	0.50
Amherst County, Va.	16.50	0.05
	1.00	0.50
Rockbridge County, Va.	3.50	2.50/5.00
Sussex County, Va.	5.00	2.00
Bond, Surety: Performance		
Rome, Ga.	1.00	0.50
	1.00	0.50
Madison, Va.	1.00	0.50
Wytheville, Va.	1.00	0.50
Certificate		
Sherman, Texas	0.05	0.10
Mortgage		
Lexington, Va.	2.00	0.20
Totals	\$48.55	\$20.65/23.15