



Unique First Day Use

The celebrated "first day check" of October 1, 1862, stamped with matching 2¢ Bank Check orange. Made by Quincy Mining Co. President Thos. F. Mason (for \$13,552, equivalent to some \$300,000 today) with cancel in matching hand and date. First delivery of this stamp by the printers to the government agent in Philadelphia had been made on September 29. No other documentary stamp was ready by October 1, and no other first day uses have been recorded.

2. BANK CHECK
1862. Bank check, draft, or order, payable at sight, .02



Major Double Transfer

November 1862 check (for \$37,000, equivalent to nearly \$1 million today) stamped with matching 2¢ Bank Check orange with major double transfer in bottom label, the only recorded example on document.

This variety is so rare it was unknown to the editors of the *Boston Revenue Book*. It occurs only on the First Printing of the 2¢ Bank Check orange, printed only in late September and early October 1862.



2¢ Third Issue Invert

1873 check stamped with 2¢ Third Issue invert, one of only three recorded on document with handstamp cancel

U.S. plus Nevada, Unique Wells Fargo Imprinted Stamp

Below, 1872 Wells, Fargo bill of exchange, Pioche, Nevada, taxed by U.S. at 2¢ Bank Check rate, paid by 2¢ imprinted revenue (RN-D9), note the restrictive clause at lower left, and by Nevada at 5¢ as a "foreign" bill payable out of the state. Sole recorded Wells, Fargo bill with an imprinted revenue and one of a handful of Nevada documents from Pioche.

Pioche, 400 miles from the settled western portions of the state, 250 miles from the nearest railroad, was essentially lawless during the late 1860s and early '70s. "Reliable legend" has it that by the time of the first death there by natural causes, some six dozen had died by violence.



U.S. plus California; Final Shot of the Civil War

October 1864 bill of exchange drawn by master of whaling bark *Jireh Swift* of New Bedford, in San Francisco to unload \$100,000 in whale oil, taxed by U.S. at 2¢ Bank Check rate, by California at 1861-6 Exchange \$2 rate.

On June 22, 1865, the "*Jireh Swift*" would be captured and burned in the Bering Sea by the infamous Confederate raider "*Shenandoah*." The Civil War was over, but convincing proof did not reach the "*Shenandoah*" until August 2. The "*Jireh Swift*" had made a run for the Siberian coast, until a shot whistling past her stern brought her to. This is widely considered the final shot of the Civil War. Twenty minutes later the "*Jireh Swift*," with 400 barrels of whale oil aboard, was in flames.



3. BILL OF LADING

1862. Bill of lading for goods to be exported to any foreign port except those in British North America, .10



U.S. plus Louisiana Law

1882 check for stamped with 2¢ Fifth Issue, introduced as evidence in Civil District Court, Orleans Parish, Louisiana, with 30¢ filing fee paid by Louisiana Law stamps.

Sole recorded document bearing U.S. and Louisiana stamps



EMU to Trinidad

April 1863 bill of lading, Philadelphia to Port of Spain, Trinidad, stamped with matching 10¢ Bill of Lading imperforate. Ex-Turner.

Only thirteen EMUs recorded

U.S. plus France

1866 bill of lading, New York to Havre, stamped with U.S. 10¢ Inland Exchange and France Dimension 50 centimes.

Sole recorded dual-nation usage on a bill of lading


A valid bill of lading was required to collect goods shipped. They were typically made in sets of three or four, "one of which to be accomplished, the others to stand void." Extant examples were nearly all held in reserve in the shipper's or consignor's files; very few, like this one, reached their destination and were executed.



4. BILL OF SALE OF SHIP
 1863. Value to \$500, .25
 Over \$500 to \$1,000, .50
 Each additional \$1,000 or fraction, .50

5. BOND, SURETY
 1862. For payment of any sum of money or for performance of the duties of any office, .50

BILL OF SALE OF REGISTERED VESSEL.



To all to whom these Presents shall come,
 GREETING:
 Know Ye, That *J. Alexander Vidi* of Boston, State of Massachusetts Owner of *Three Quarters*

of the *Bark* or vessel, called the *Jewess*

of the burthen of *Five Hundred thirty one* tons ³³/₉₅, or thereabouts, for and in consideration of the sum of *Twenty Seven Thousand Dollars* lawful money of the United States of America, to *me* in hand paid before the sealing and delivery of these Presents, by *Samuel C. Sawyer*

50¢ Surety Bond imperforate EMU
 August 1863 surety bond indemnifying Jay Cooke & Co. against double payment on a lost \$200 6% U.S. government bond, stamped with matching 50¢ Surety Bond imperforate
 Sole recorded EMU with the rare imperforate stamp

Know all men by these presents, that we John E. Fox and David A. Fox, trading as John E. Fox & Co. of the City of Philadelphia State of Pennsylvania, are held and firmly bound unto Jay Cooke, William S. Moorhead, and Henry D. Cooke, trading as Jay Cooke & Co. of the City and State aforesaid, in the sum of Two hundred dollars, lawful money of the United States of America, to be paid to the said Jay Cooke & Co. or their certain Attorney, executors, administrators or assigns: to which payments, well and truly to be made, we do bind ourselves, and each of us by himself, our heirs, executors and administrators and every of them, him or her in these presents

Whereas, the above named Jay Cooke & Co. by their certain certificates of indebtedness signed by them

These bonds, referred to as a "five twenties" because of their 25 year term, were the federal government's first series of bonds, issued in 1862, and an important instrument in financing the Union war effort. They were initially unpopular, and banking syndicates were unable to dispose of them. The government then turned to Cooke, who promoted the sale of more than \$1 billion of these bonds and the "Seven thirties" of 1865 (named for their 7.3% interest), and earned an international reputation in the process.

the receipt whereof I do hereby certify to be satisfied, contented, and paid; have and sell unto the said

Executors, Administrators, and Assigns of the said *Bark*, or the mast, bowsprit, sails, boat, and other appurtenances belonging; the certificate of the Register of the said *Bark* or vessel is as follows; to wit, —

we covenant, agreement contained in a Lease this Pacific Mail Steam Ship Board of State Harbor the part of said Pacific Company to be kept, then the said obligation none effect; otherwise hundred thousand Dollars diately due as liquidated as a penalty.

In witness whereof we set our hands and seals of the County of San Francisco of June A.D. One thousand eight hundred and sixty six.

Signed, Sealed and Delivered Pacific Mail Steam Ship Company in presence of

John Robinson Wilson
Edwin L. Peckham
Louis Oliver

Know all Men by these Presents:

that we, the undersigned, the "Pacific Mail Steam Ship Company", as principal, and Louis McLane, Charles E. McLane, Oliver Eldridge, Alexander W. Macpherson, and Hall McAllister, as Sureties, are held and firmly bound unto the Board of State Harbor Commissioners, of the State of California in the full sum of One hundred thousand Dollars, to be paid to said Board of State Harbor Commissioners or their lawful successors; for which payment well and truly to be made we do jointly bind ourselves, our heirs, executors and administrators, by these presents.

Sealed with our seals. Dated, San Francisco, June Sixth A.D. One thousand eight hundred and sixty six.

The Condition of the above obligation is such, that, if the Pacific Mail Steamship Company, shall well and truly keep, perform and fulfill each and every

Short-lived 1863 Rate
 Above, May 1863 bill of sale for three quarters of the bark *Jewess* for \$27,000, \$13.50 tax paid by an array of imperforate stamps

Five recorded examples recorded of the short-lived 1863 \$1.00+ rate
 (These rates in effect only 17 months)

(Bond, Surety)
 1864. For payment of money, for each \$1,000 or fraction, .50
 For performance of the duties of any office, 1.00

Wishful Thinking: \$50 Due, 25¢ Paid
 Right, 1866 \$100,000 bond of Pacific Mail Steamship Co. to State Harbor Commissioners, San Francisco, concerning a 15 year lease at \$1,250 per month. Stamped first with 25¢ Certificate, mistakenly paying general Bond tax of 25¢, later with 20 stamps including imperforates, part perforates (note the rare 50¢ Passage Ticket) and perforated \$2 Mortgage, paying the correct \$50 tax.

Fewer than ten documents recorded showing all three perforation styles

Anticipating the loss of the bulk of its shipping trade to the East upon completion of the transcontinental railroad, the PMSS in 1867 would launch a transpacific service to Japan and China, for which this lease was crucial.

color copy

Form 133. 69 ✓

Know all Men by these Presents, THAT WE
M. B. ... as principals,
 and *J. ...* as sureties,
 are held and firmly bound unto the United States of America, in the sum of
Twenty two hundred and fifty Dollars,
 for the payment whereof to the United States, we firmly bind ourselves, our heirs,
 executors, administrators, and assigns, jointly and severally, as witness our hands and
 seals, this *12th* day of *Nov* eighteen hundred
 and *sixty* Mill.

The condition of this obligation is such,
 that if the above bounden principals, or either of them,
 or either of their heirs, executors, administrators, or assigns,
 shall within *three* months from
 the date hereof, or within such further time as the Secre-
 tary of the Treasury may, on application of any of them
 before said day, allow, or in case of delay from unavoidable
 accident, within a reasonable time thereafter, transport in
 the merchandise described in an entry
 House, at New-York, for warehouse and transportation in
 bond to the Port of *San Francisco*
 as per margin, and shall deliver the same to the Collec-
 tor at said Port, and produce to, and deposit with, the Collec-
 tor of the Customs at the Port of New-York, the certifi-
 cate of the Collector of the Port of
San Francisco that the said merchandise has been
 delivered to him according to law, or failing so to do, shall
 pay to the proper Collecting Officer of the United States,
 at the Port of New-York, the amount of duties endorsed
 on this bond as due and owing on the merchandise aforesaid,
 and an additional duty of one hundred per cent. imposed
 by the Act of Congress of the 28th day of March
 1854, then this obligation is to be void; otherwise it
 shall remain in full force and be forthwith enforced by due
 process of law.

SEALING AND DELIVERED
 IN PRESENCE OF
M. B. ...
J. ...
J. ...
M. B. ...

Extraneous Diagonal Perforations
 March 1863 custom house bond, New
 York, stamped with matching 25¢ Bond
 part perforate.
 Fewer than twenty EMUs recorded
 Note the two rows of extraneous diagonal
 perforations, one of only a handful of
 recorded examples of such perforations on
 document. Ex-Joyce.

(20.)
 UNITED STATES INTERNAL REVENUE.
 BREWER'S BOND.

Know all men by these presents, That we, *Jno. W. Locke & Steilacoom*
Pierce County, Wash. Terr as Principal and *Stephen Jackson*
and Martin Junt of the town, County & Territory
aforesaid be sureties
 are held and firmly bound unto the United States of America in the full and just sum of
One Hundred dollars, lawful money of the United States; to which payment,
 well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs,
 executors, and administrators, firmly by these presents.
 Sealed with our seals, and dated this *19th* day of *April*, A. D. 1871.

The condition of the foregoing obligation is such, that whereas the said *John W. Locke*
 intends, on and after the *Tenth* day of *May* 1871
 to be, engaged in the business of brewing within the *Quadrant*
 of *Washington*, to wit, at *Steilacoom City*
 situate in the County of *Pierce*, in
 the County of *The Territory*, and State aforesaid:
 Now, therefore, if the said *John W. Locke*
 shall pay, or cause to be paid, as provided by law, the tax required by law on all beer, lager beer,
 ale, porter, and other fermented liquors made by him, or for him, before the same shall be sold or
 removed for consumption or sale, except when removed as provided by law; and shall keep, or
 cause to be kept, a book in the manner and for the purposes specified by law, which shall be open
 to inspection by the proper officers, as by law required; and shall in all respects faithfully comply,
 without fraud or evasion, with all requirements of law relating to the manufacture and sale of any
 malt liquors, then this obligation shall be void; otherwise it shall remain in full force.

John W. Locke
Stephen Jackson

Use of Proprietaries Corrected
 This 1871 USIR Brewer's Bond is remarkable for its origin, remote Steilacoom, Washington Territory.
 The use of Proprietary stamps (intended for medicines, etc.) to pay documentary taxes was illegal, and
 this payment of 25¢ with low-value Proprietaries is extraordinary.
 The use of Proprietaries was widely tolerated; here, though, a 25¢ documentary was added (uncanceled,
 but with "ghost image" proving its long-time presence). The best explanation is that this government bond
 passed through the hands of an official who recognized the illegal stamps, and added the 25¢ documentary.

- The following instructions must be particularly observed and complied with, viz:
- 1st. The christian names must be written in the body of the bond in full, and so signed to the bond.
 - 2d. The residence of each signer must be stated in the bond.
 - 3d. A seal of wax or wafer must be attached to each signature.
 - 4th. Each signature must be made in the presence of two witnesses, who must sign the names as such.
 - 5th. The parties signing the bond must be sufficient in the opinion of the Collector, and the bond must be dated.
 - 6th. A twenty-five cent stamp must be affixed and canceled.
 - 7th. The penal sum named in the bond should be equal to double the amount of the tax which, in the opinion of the Assessor, said brewer will be liable to pay during any one month, and the bond should be renewed on the 1st day of May in each year.

Bank of Binghamton
 Binghamton, Jan 8th 1863
Wm. C. Stevens has deposited in this Bank
One Hundred Dollars
 to the credit of *himself or wife*

Bank of Marion
 Marion, Va. July 16 1863
Wm. Hill has deposited in this
 Bank *Three hundred and fifty* Dollars
 payable to the order of *himself or his*
 of this Certificate

CITIZENS' SAVINGS BANK
 Chartered by the State of VIRGINIA.
 AUTHORIZED CAPITAL \$ 500,000.
 Petersburg, Va. July 11 1872
Mr. M. A. Fowler has deposited in the
 Two hundred DOLLARS
 in currency payable on demand in full funds to the order of
 on the return of this certificate properly
 endorsed with interest at the rate of *Seven* per cent per annum.
 for a term of *Six* months or more for a shorter term see
 This bank reserves the right to require the withdrawal of deposits on any day upon thirty days notice being given through the daily papers of the city.
 No. 2718

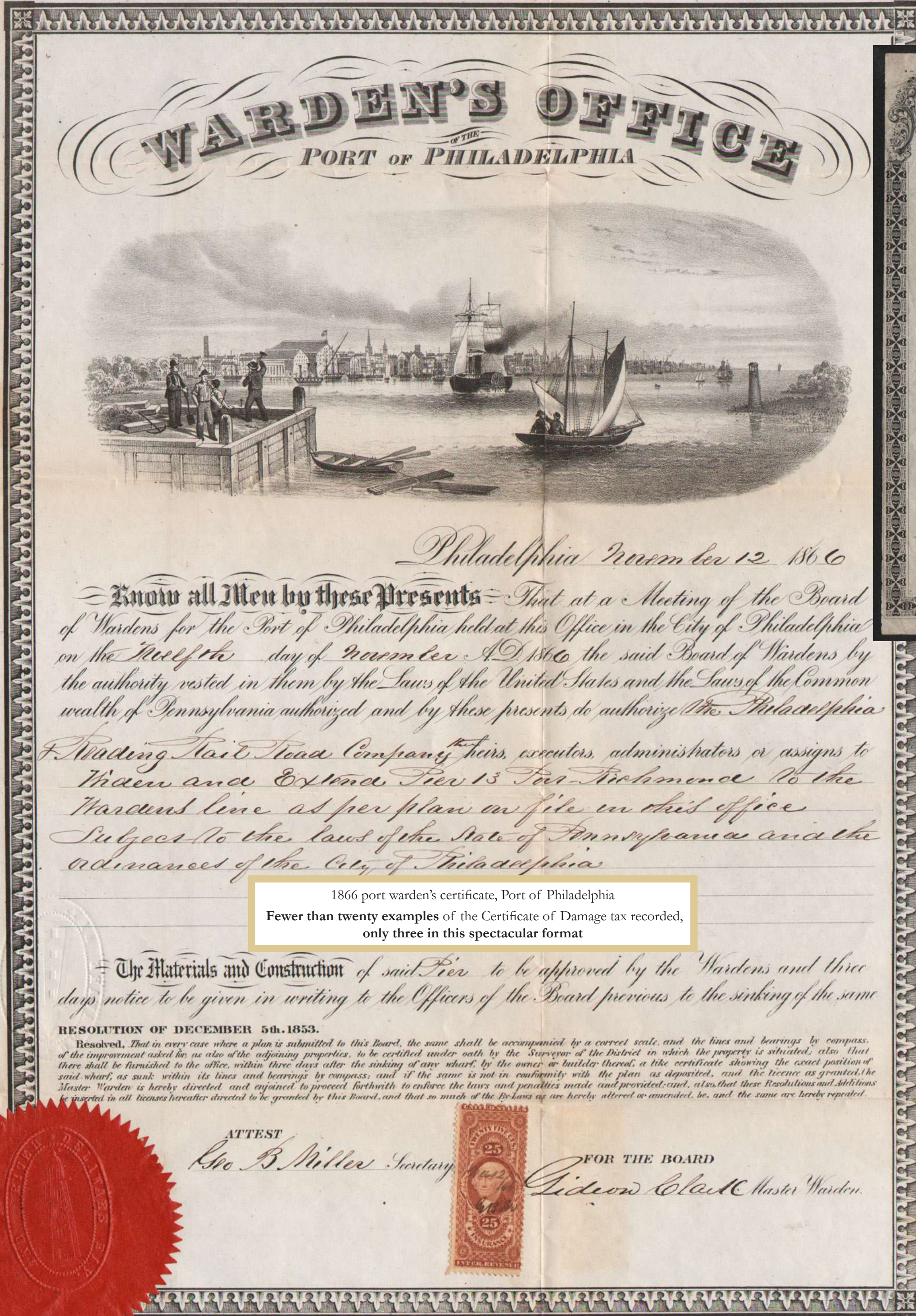
8. CERTIFICATE OF DEPOSIT
 1862. Amount to \$100, .02 Over \$100, .05

No 7
 First National Bank of Helena
 Helena, W.T. July 3rd - 1866
John Wilson has deposited in this bank two
 purses said to contain thirty one & one half
 Ozes & five one half Dwt Gold Dust payable
 to the order of *himself* on the return of
 this certificate on Demand after the date.
 Charge 1/4 %
W. W. ...

Montana Gold Dust
 Top, very early (serial "No 7") 1866 handwritten certificate of deposit, First National Bank of Helena, Montana
 Territory, for "two purses said to contain thirty one & one half Ozes & Five one half Dwt [pennyweights] Gold
 Dust". Dust at about \$16 per ounce was an accepted medium of exchange in that newly prosperous mining camp.

Banknote-Style EMUs; Imprint plus Adhesive
 Certificates of deposit were often ornately engraved, banknote-style, to attract depositors.
 January 1863 certificate, amount \$100, bearing matching 2¢ Certificate orange
 February 1863 certificate, amount \$250, bearing matching 5¢ Certificate imperforate
 2¢ and 5¢ EMUs each recorded for only nine banks
 1872 certificate, amount \$200. Imprinted 2¢ (Scott RN-C26) with legend at bottom right "Good [i.e., sufficient] when
 the amount does not exceed \$100." For larger amounts the tax was 5¢, paid here by addition of Second Issue 3¢.
 Few imprint-adhesive combinations recorded
 Fewer than twenty documents recorded with Second Issue 3¢

7. CERTIFICATE OF DAMAGE
1862. Certificate of damage or other certificate issued by port warden or marine surveyor, .25



1866 port warden's certificate, Port of Philadelphia
Fewer than twenty examples of the Certificate of Damage tax recorded, only three in this spectacular format

9. CERTIFICATE OF PROFITS
1862. Certificate of profits, or any certificate or memo concerning property or accumulations of any incorporated company:
Amount \$10 to \$50 .10
Over \$50 .25



Engraved EMUs
1863 certificates of profits, amounts \$50 and \$80, stamped with matching Certificate 10¢ and 25¢ part perforate
Two 10¢ EMUs and two 25¢ EMUs recorded in this ornate style



The Materials and Construction of said Pier to be approved by the Wardens and three days notice to be given in writing to the Officers of the Board previous to the sinking of the same

RESOLUTION OF DECEMBER 5th. 1853.
Resolved, That in every case where a plan is submitted to this Board, the same shall be accompanied by a correct scale, and the lines and bearings by compass, of the improvement asked for, as also of the adjoining properties, to be certified under oath by the Surveyor of the District in which the property is situated, also that there shall be furnished to the office, within three days after the sinking of any wharf, by the owner or builder thereof, a like certificate showing the exact position of said wharf, as sunk within its lines and bearings by compass; and if the same is not in conformity with the plan as deposited, and the license as granted, the Master Warden is hereby directed and enjoined to proceed forthwith to enforce the laws and penalties made and provided; and, also that these Resolutions and Conditions be inserted in all licenses hereafter directed to be granted by this Board, and that so much of the by-laws as are hereby altered or amended, be, and the same are hereby repealed.

ATTEST
Geo. B. Miller Secretary
FOR THE BOARD
Gideon Clark Master Warden.

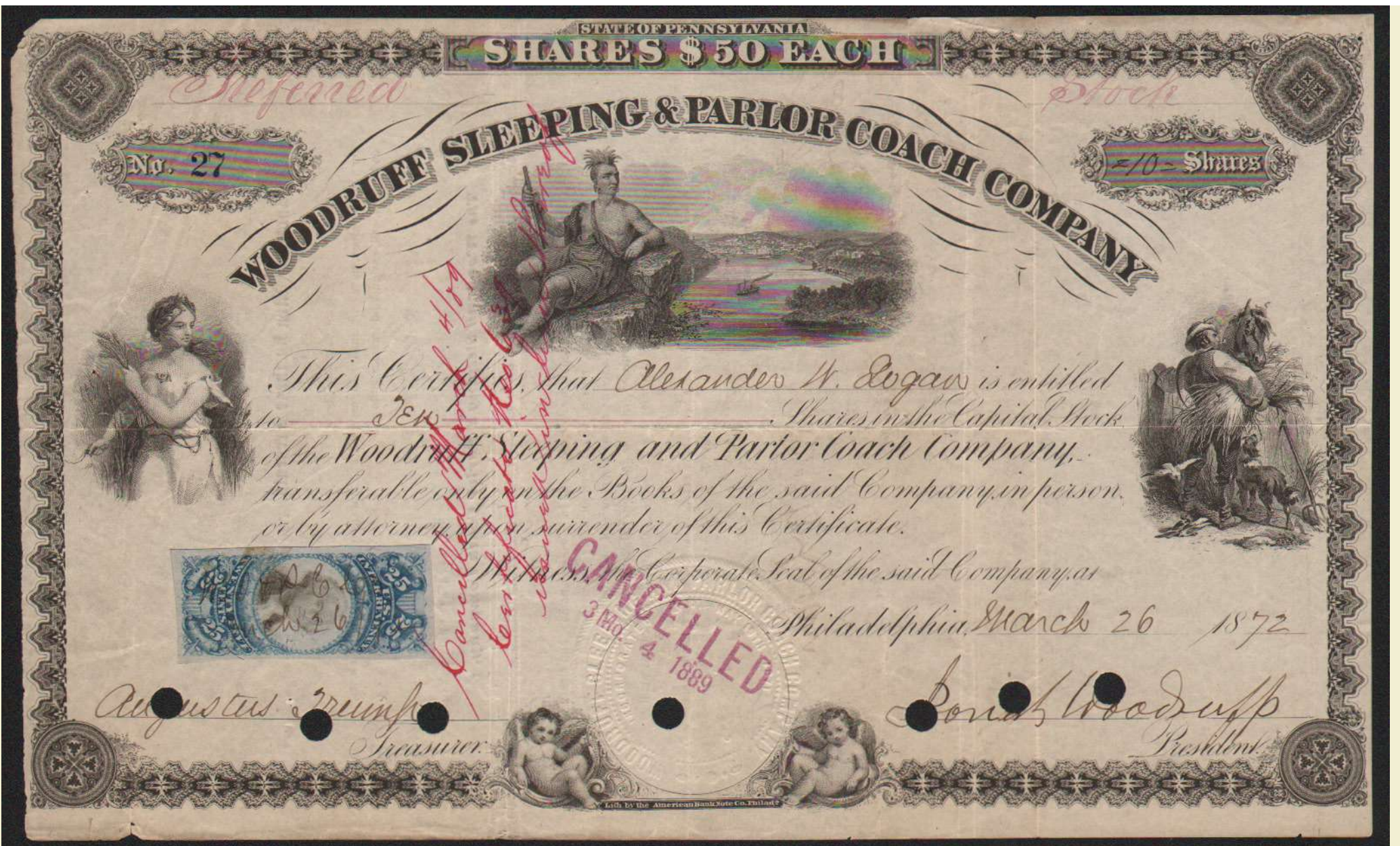
10. CERTIFICATE OF STOCK
1862. Certificate of stock in any incorporated company, .25



The "Fly By Night"!
May 1863 stock certificate of Fly By Night Gold and Silver Mining Co. of Carson City, Nevada Territory, stamped with matching 25¢ Certificate part perforate.
Nevada territorial mining ventures were often highly speculative, if not outright dishonest. Most "mines" were mere holes in the ground, but this was sufficient to file a claim, form a company, and issue stock, which was inevitably snapped up. The cynical but brutally honest company name on this piece makes it the quintessential example of the genre. Two examples are known.

Double EMU
Stock certificate dated December 18, 1862, stamped with matching 25¢ Certificate imperforate, one of the earliest recorded stamped stock certificates.
Appended beneath is a power of attorney to sell the stock, executed January 1863, stamped with matching 25¢ Power of Attorney imperforate.
Few combination EMUs of any kind recorded





25¢ Second Issue Imperforate
 March 1872 Philadelphia certificate stamped with the mysterious 25¢ Second Issue imperforate, recorded on just three documents



U.S. plus Nevada; Virginia & Truckee Rail Road, "the crookedest line in the world"
 Certificate bearing U.S. 25¢ plus Nevada 25¢. The state tax mimicked that of the U.S.; examples are rarely seen. The "V&T" ran from Virginia City on the Comstock Lode down a rugged mountainside to the Carson River mills. Signed as President by William Sharon, the richest and most powerful man in Nevada, issued to the namesake of Yerington, Nevada. The road's popular sobriquet reflected the questionable financing methods employed by Sharon in its construction as much as its tortuous course.

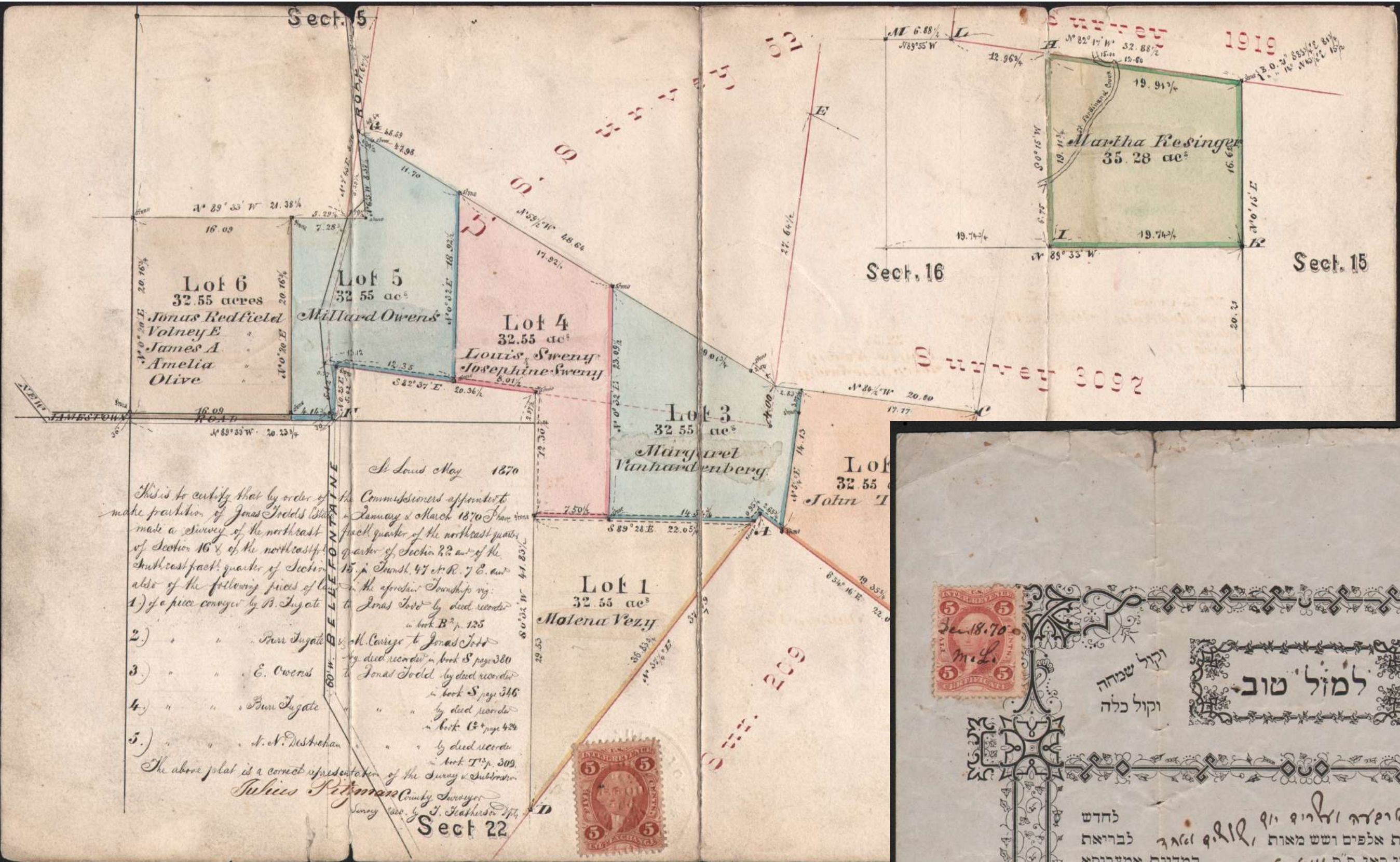


Civil War plus 1914 Taxes
 1871 certificate showing Civil War era 25¢ tax on stock certificates, also 1914 stock transfer tax of 2¢ per \$100 paid by two 1914 10¢
 Sole recorded Civil War-1914 combination



Exempt Fireman's Certificate
July 1863 Exempt Fireman's certificate, San Francisco, taxed at the short-lived General Certificate 10¢ rate
One of the most spectacular philatelic items extant
By an 1853 California statute, **volunteers to unpaid fire companies**, having served **five years** and received a certificate to that effect, were granted status as **"exempt firemen,"** free from **poll-tax, road-tax, head-tax** of every description, **jury duty**, and **military duty**, except in case of war, invasion, or insurrection.

(Certificate, General)
1863 Certificate, not specified elsewhere, .05



Certified Correct
Map of a portion of St. Louis, with detailed manuscript annotation by County Surveyor certifying the correctness of the map, dated May 1870 and stamped with 5¢ Inland Exchange tied by embossed seal

1870 Ketubah
Below, the *ketubah* is a unilateral agreement drawn by witnesses in accordance with Jewish civil law, testifying that a husband guarantees to his wife that he will meet certain minimum human and financial conditions of marriage, "as Jewish husbands are wont to do," such as providing food, clothing, and conjugal rights, also to pay a certain sum in the event of divorce, and inheritance rights
This 1870 *ketubah* of A. B. Cohn, Brooklyn, N.Y., is written at top in Hebrew ("Mazel Tov" in ornamental box), below in Aramaic, the technical legal language of Talmudic law.
Taxed as a certified statement of witness Michael Light, who initialed the stamp "M. L."

קול טוב
קול שישון
קול חתן
קול שבתה
קול כלה

בחדש שבט ארבעה עשר יום ק"ק
שנת תרמ"ז
במדינת אמריקה
צפון ארץ החתן אברהם
אמר לה להראת כל הרכוש
היו לי לאנתי כדת משה וישראל
יתוכי כהלכת גוברין יהודאין
לנשיהון בקושטא ויהיבנא ליכי מהר
כסף זוזי ארבעה דהוי לוכי
ומיעל לרובי כאורח כל ארעא
דא והות ליה לאנתו ודון
בתכשיטין במאני דלבושא
וצביר אברהם
לה מן דגילת חמשין
אמר ר' אברהם
חתן דכן אחריית שטר
ורתי בתראי להתפרע
כל שמאי דקנאי ודעתיד
ודלית להון אחריית
מן יומא דכן ולעולם
עליו ר' אברהם
החתן דכן כחומר כל
ותוספתא דנהגין בבנת
ודלא כדפסי דשטר דכתיב
התן דכן למרת אברהם
דכתב ומפורש לעיל במא
החתן
מסדר הקדושין
עד
עד
Michael Light

Commonwealth of Massachusetts.
Town of Douglas June 25 1864
In accordance with the provisions of the Laws of the Commonwealth of Massachusetts, License is hereby issued to
Dorothy Deaper
to keep the Dog described in the margin, for one year from the 1st day of May, 1864. Said Dog is Numbered and Registered, as required by said Laws, for which Two Dollars have been paid.
A. M. Will Town Clerk.
Sold by Henry J. Howland, Worcester, Mass.

1864 dog license for "Trot," a black male "Cur," age six, stamped at general Certificate rate

Oct 10 1872
No. 2100
Certificate of Insurance
OFFICE OF THE
PACIFIC MUTUAL INSURANCE COMPANY
119 BROADWAY, COR. CEDAR ST.
New York, September 27th 1872
This is to Certify that on the twenty seventh day of September 1872 this Company insured for George Coupar under Policy No. 17062 made for George Coupar Two Thousand Dollars.
On each advanced Captain against Freight for S.S. George Cairns From Montreal to Limerick
Loss, if any, payable to George Coupar in Sterling (the rate of Exchange being fixed by agreement at 117 1/2) at the office of MESSRS. MORTON, ROSE & CO. London this City
Noticed, press particular average unless the vessel be stranded or sunk
Thomas Hall

U.S. plus Great Britain
Certificate of Insurance on Ill-fated George Cairns
1872 certificate of insurance for \$2,000 advanced to captain against freight aboard S.S. *George Cairns*, which departed Montreal for Limerick September 4. She foundered off the coast of Nova Scotia the same day, a total loss with eight lives lost.
This certificate was generated in New York after the fact, on September 27, countersigned in Montreal, then transported to London where the claim was paid [notation at top left, "Due 18 Novr/72 £403.11/9 (equivalent to \$2,000 at \$4.956 per pound sterling) OCT. 10 1872"], having first been duly stamped with Great Britain 1s & 3d revenues tied by POLICY OF INSURANCE blue oval cancels.
The 10¢ stamp presumably pays the Certificate 5¢ tax plus the Agreement 5¢ tax on the agreement printed vertically at right.
Fewer than twenty U.S.-G.B. combinations recorded
Sole recorded Certificate-Great Britain combination

12. CHARTER PARTY
 1862. Contract for the charter of any ship:
 Registered tonnage up to 300 tons, 3.00
 Over 300 tons to 600 tons, 5.00
 Over 600 tons, 10.00

Howe & Ferry, Stationers, 76 Bowery.
JOHN NORTON, JR., SHIP BROKER, No. 90 WALL STREET, New York.

This Charter Party made and concluded upon in the city of New York, the *Nineteenth* day of *August* 1862
 Between *G. Breithaupt* Master & Agent for Owners of the *Ship Brema* of the burthen of *381* Tons or thereabouts, register measurement, now lying in the port of New York
 And *Messrs. Griswold Coffin & Co.* Merchants of New York
 WITNESSETH, that the said party of the first part agrees on the freighting and chartering of the whole of the said vessel (with the exception of the deck cabin and necessary room for the crew and stowage of provisions, sails and cables, or sufficient room for the cargo hereinafter mentioned, unto said party of the second part for a voyage from
New York to Buenos Ayres

on the terms following. The said vessel shall be tight, staunch, strong, and every way fitted for such a voyage, and receive on board during the aforesaid voyage, the merchandise hereinafter mentioned. The said party of second part doth engage to provide and furnish to the said vessel
a full and complete cargo of Sugar and other lawful merchandise

the bills of lading to be signed without prejudice to this charter, and to pay to said party of the first part or agent for the use of said vessel during the voyage aforesaid
For Sugar Eighteen Dollars gold per M feet board measure New York delivery - For other goods Eighteen cents gold per cubic foot - All with 5% frimage earned and payable on proper delivery of cargo at Buenos Ayres in Patent Double A/B gold each or their equivalent

It is agreed that the lay days for loading and discharging, shall be as follows, commencing from the time the vessel is ready to receive or discharge cargo. *Quick despatch loading in New York - Cargo to be furnished without delay commencing August Thirtieth, running days for discharging at Buenos Ayres.*

And that for each and every day's detention by default of said party of the second part, or agent, *Eighty* silver dollars per day, day by day, shall be paid by said party of second part, or agent, to the said party of the first part, or agent. The cargo or cargoes to be received and delivered within reach of ship's tackles, at the ports of loading and discharging.

The vessel to go consigned to friends of the Charterers at Buenos Ayres paying them a Commission of *2 1/2%* per cent on the amount of this Charter. *Charterers* to be employed in stowing the vessel, the charging Customary rates for the same.

The dangers of the Seas, Fires and Navigation, of every nature and kind, always mutually excepted.
 To the true and faithful performance of all and every of the foregoing agreement, we, the said parties, do hereby bind ourselves, our heirs, executors, administrators and assigns, each to the other in the penal sum of *Thirty seven thousand Dollars*

In witness whereof we hereunto set our hands, the day and year first above written.
G. Breithaupt
Griswold Coffin & Co.

Witness to the Signature of *John Norton*
 Witness to the Signature of *John Norton*

JOHN NORTON, JR., SHIP BROKER, No. 90 WALL STREET, New York.

This Charter Party made and concluded upon in the city of New York, the *Twenty fourth* day of *March* 1863
 Between *Saml. Gilpatrick* Master & Agent for Owners of the *Ship Addison* of the burthen of *850* Tons or thereabouts, register measurement, now lying in the port of New York
 And *Messrs. E. F. Davison* Merchant of New York
 WITNESSETH, that the said party of the first part agrees on the freighting and chartering of the whole of the said vessel (with the exception of the deck cabin and necessary room for the crew and stowage of provisions, sails and cables, or sufficient room for the cargo hereinafter mentioned, unto said party of the second part for a voyage from
New York to Montevideo & Buenos Ayres

on the terms following. The said vessel shall be tight, staunch, strong, and every way fitted for such a voyage, and receive on board during the aforesaid voyage, the merchandise hereinafter mentioned. The said party of second part doth engage to provide and furnish to the said vessel
a full cargo of Lumber and other lawful merchandise

the bills of lading to be signed without prejudice to this charter, and to pay to said party of the first part or agent for the use of said vessel during the voyage aforesaid
For the Lumber Twenty One cents per cubic foot - All with 5% frimage payable as follows: Fifteen Hundred Dollars, in Doublem at \$16 each, at the port of discharge for the ship's disbursements - One half of the balance in advance, when the ship is loaded and ready for sea, the vessel paying insurance, including war risk, on the same - the balance, by a draft of Consignees or Charterers in New York at 60 days sight, when the ship is discharged at the River Plate - In the measurement of Bards and casks one fifth to be deducted for round, not exceeding One thousand Barrels.

It is agreed that the lay days for loading and discharging, shall be as follows, commencing from the time the vessel is ready to receive or discharge cargo. *Eighty running days for loading in New York and for discharging at the River Plate*

Privilege to Charterers of moving the vessel after she is berthed, she paying *Twenty* dollars per day, day by day, shall be paid by said party of second part, or agent, to the said party of the first part, or agent. The cargo or cargoes to be received and delivered within reach of ship's tackles, at the ports of loading and discharging.

The vessel to go consigned to the friends of the Charterers at the River Plate paying them a Commission of *2 1/2%* per cent on the amount of this Charter. *Charterers* to be employed in stowing the vessel, the charging Customary rates for the same.

The dangers of the Seas, Fires and Navigation, of every nature and kind, always mutually excepted.
 To the true and faithful performance of all and every of the foregoing agreement, we, the said parties, do hereby bind ourselves, our heirs, executors, administrators and assigns, each to the other in the penal sum of *Fifteen thousand Dollars*

In witness whereof we hereunto set our hands, the day and year first above written.
Saml. Gilpatrick
E. F. Davison

Witness to the Signature of *John Norton*
 Witness to the Signature of *John Norton*

Sole Recorded Charter Party EMUs

The extraordinary matched pair of 1863 charters of the bark *Brema*, 381 tons, New York to Buenos Ayres, and the *Addison*, 850 tons, New York to Montevideo and Buenos Ayres, stamped with matching \$5 and \$10 Charter Party imperforates.

Only twelve stamped charter parties recorded, of which these are the only EMUs

13. CONTRACT
 1862. Broker's contract, note, or memorandum of sale of goods of any kind, .10

100 Shares. *New York, January 14 1863*

I have Purchased of *Thos. F. Mason*
 One hundred (100) Shares of the
 Stock of the *Luzerne Mining Co.*
 at *sixty five* (65) dollars per share, per cent,
 payable and deliverable *buyer's* option in *thirty* days
 with interest at the rate of *Six* per cent. per annum. Either party having
 the right to call for a deposit of *ten* per cent. during the pendency of this
 contract. *10%* deposit by each party

E. F. Riley

WM. D. ROE & CO., Stationers and Printers, 59 Wall street.

EMU and EKU
 January 14, 1863, broker's memo of stock purchase stamped with matching 10¢ Contract. Only about twenty EMUs have been recorded, of which this is the earliest.

(Contract)
 1866. Sale or contract for sale of **stocks, bonds, bullion, notes, or other securities**, by any broker, bank, or banker:
 For each \$100 or fraction thereof, .01

The stamps were to be affixed to a memorandum of such sale or contract, delivered by the seller to the buyer.
 With a rate of **1¢ per \$100**, the tax could be any possible amount, and many unexpected and stunning combinations of stamps were used.

Providence, R. I. Aug 6th 1870.

R. I. Hospital Trust Co
 By **HENRY PEARCE,**
 Successor to B. M. JACKSON & CO.

C. P. Child

Dec 1	5000	124	120	55
Jan 9	5000	150	151	67

First Issue 25¢, 30¢ & 40¢, an "impossible" combination
 First Issue 60¢ & 70¢, similarly improbable



New York, Dec 5 1868

Sold Mex, Charley Bros
HARNEY & SEARLES,
 By *Wm. B. Sancton*
100. Very Central 13200

No. 24 Broad Street.

Gold Sale Memos; Seven-Color Combination

Left, 1869 memo for sale of \$202,312.50 in gold by New York brokers Trevor & Colgate, \$20.24 paid on reverse with five-color combination including \$1.90 Foreign Exchange

Right, 1868 memo for sale of \$134,375 in gold by New York brokers W. B. Sancton, \$13.42 paid on reverse with seven-color combination



\$1.90 Foreign Exchange recorded on fewer than ten documents





NEW YORK, *Jan 29th* 1872
 Sold to *Beard & Co.*
 By **TANNER & CO.,**
 BANKERS & BROKERS,
 DEALERS IN AMERICAN GOLD & SILVER. 11 WALL STREET.
475 Gold @ 110 \$63250
155
63250



NEW YORK, *Mar 5th* 1872
 Sold to *R. G. Robinson*
 By **THOMAS DENNY & CO.,**
 39 Wall Street.
17000 Cleveland Pitts Conn Rd. 96
\$16320
19/102
57
74
77

Second/Third Issue Rarities

The stamps here include some of the rarest on document. After simplification of the tax rates in 1864, most taxes were multiples of 5¢ or 50¢, and there was little use for denominations like 1¢, 3¢, 4¢, 6¢, 60¢ or 70¢. Their inclusion in the short-lived Second and Third Issues resulted in a series of major rarities.

By 1870 the government had become increasingly concerned with loss of revenue through counterfeiting and washing and re-use of stamps. In response it devised the bicolored Second Issues, with central vignette in fugitive, soluble ink. These were first issued September 1871, the documentaries all blue and black.

This color scheme created complaints, and the Third Issues followed quickly thereafter, with frames in various colors.

Upon repeal of all documentary taxes effective October 1872, save the 2¢ levy on bank checks, the various Second and Third Issues had been issued for as little as two months to a maximum of thirteen months.

Brokers' memos for sales of securities, taxed at 1¢ per \$100, are one of only two document types on which the odd-value Second and Third Issues are found with any regularity. (Foreign exchange, taxed after 1864 at 2¢ per \$100, is the other.)

Clockwise from top left:

Second Issue 50¢ (x8) & 1¢, the latter recorded on only eleven documents, on memo for sale of \$40,013 in gold
 Second Issue 70¢, 3¢ & 1¢. Nine and eleven documents recorded with 70¢ and 1¢, and fewer than twenty with the 3¢. Unique in combination. Ex-Joyce.
 Second Issue 6¢ & 1¢. Only five documents bearing the 6¢ have been recorded, and eleven with the 1¢. The combination is unique.
 Second Issue 60¢ & 4¢. Only eight documents bearing the 60¢ have been recorded, and nine with the 4¢. Another unique combination. Ex-Tolman.
 Two First/Second/Third Issue combinations. Fewer than twenty are on record. One here is doubly significant, as it includes the Second Issue 1¢.
 Sole recorded example of 1¢ Third Issue on document, on broker's memo of sale of \$50,561 in commercial notes. Ex-Joyce.

14. CONVEYANCE

1862. Deed or other conveyance of land, tenements, or other realty:			
Value over \$100 to \$500,	.50	Over \$5,000 to \$10,000,	10.00
Over \$500 to \$1,000,	1.00	Over \$10,000 to \$20,000,	20.00
Over \$1,000 to \$2,500,	2.00	Over \$20,000, for each additional	
Over \$2,500 to \$5,000,	5.00	\$10,000 or fraction,	20.00

To the said Harvey and Samuel B. Chau, their heirs, Executors, Administrators and assigns, the premises described in the Mortgage deed above referred to, and all my right, title and interest therein, and the debt secured thereby. To Have and to Hold the same, to them the said Harvey and Samuel B. Chau, their heirs, Executors, Administrators and assigns forever, in as ample manner as I the said A. B. Dike might hold and enjoy, by virtue of said Mortgage deed, and not otherwise.

In Witness Whereof I have hereunto set my hand and seal this thirtieth day of March A.D. 1863
Signed Sealed & Delivered
In presence of
R. B. Hammond

State of Rhode Island
Providence
In the City of Providence
this thirtieth day of March A.D. 1863, then
personally appeared the above named A. B. Dike and acknowledged the above instrument by him signed to be his free & voluntary act and deed.
Before me
R. B. Hammond
Public Notary



\$5/\$10/\$20 Combination EMU, \$20 Conveyance Block

Above, April 1863 deed, amount \$76,666.66, correctly taxed at \$140 with matching imperforate \$20 Conveyance, \$10 Conveyance (five pairs), and \$5 Conveyance strip of four. Ex-Turner.
 Fewer than ten EMUs recorded for \$40+ rate
 Only five EMUs of any type recorded bearing matching stamps in three or more denominations
 (See Express and Inland Exchange for three others)
 Left, March 1863 conveyance of property for \$64,000, correctly taxed at \$120 with matching \$20 Conveyance imperforate block of four & pair. Another choice EMU for the open-ended \$40+ rate, which proceeded in steps of \$20, and one of only a handful with tax paid exclusively with multiple copies of the \$20 stamp.
 Sole recorded \$20 Conveyance imperforate block on document

(Conveyance, Mortgage)

1863. The tax on a deed or mortgage was limited to \$1,000.

This limit was rescinded in 1864, having been in effect eighteen months.



This Indenture

made the twenty first day
of January one thousand
eight hundred and sixty-four
Between Francis Smith, Benjamin F. Smith
and Dan S. Parmelee all of the County of Gilpin and Territory of Colorado of the first
part and The Smith and Parmelee Gold Company a corporation
duly created under the laws of the State of New York of the second part
Witnesseth that the said
parties of the first part, for and in consideration of the issue to them of One hundred and twenty-five
thousand shares of the Capital stock of the said parties of the second part at or before the enrolling
and delivery of these presents, the receipt whereof is hereby acknowledged and the said parties
of the second part and their successors forever released and discharged from the same, by these
presents have granted, by these presents conveyed and
confirmed, and by these presents assigned unto the said parties of the second part and their
assigns for and to the use, service, behoof and benefit of the said parties of the second part
and consum unto the said parties of the second part and their assigns forever All that certain mine
of Colorado as follows to-wit: That certain mine
situate lying and being on the
Locals cross the same including
including Boulder House
inery in connection therewith
Four, Five, Six and Seven of
the Discovery claim on the
on the Gregory Extension Locals
known as the Gulch claim on
The said property as
as the property of Smith
situate in and adjoining
the Stable and out building
mill property before mentioned
Gulch lying opposite of
the west one half of mining
Four, and the west twenty

Francis Smith, Benjamin F. Smith

and
Dan S. Parmelee

To

The Smith and Parmelee Gold Co.

Deed

Territory of Colorado
Gilpin County

I hereby certify that
this Deed was received for Record on the 20th day of
February A. D. 1864 at 10 O'Clock and 40 minutes A.M.
and duly recorded in Book "Five" of said Laws Page 282
By Wm. J. Hull Recorder
By Wm. J. Hull Deputy Recorder

The \$1,000 Limit

January 1864 deed to the Smith and Parmelee Gold Company, Colorado Territory,
\$1,000 tax paid by \$50 USIR (x10) and \$25 Mortgage (x20)

Sole recorded example of the \$1,000 limit

This limit would have applied only to conveyances of property valued in excess of \$510,000,
and mortgages of more than \$2,000,000. Incidentally, even with the limit in place, this is
one of the largest recorded stamp taxes on any surviving document of the Civil War era.

Not surprisingly, the Smith and Parmelee was a well-known Colorado gold mine. The deed jacket was
inscribed in golden ink!

Feb 24 50

seven and thirteen, all on the Bobtail Lode Southwest from Discovery. and also mining claims numbers one, two, three and four Southwest on the Cotton Lode, and the west two thirds of claim number eight and the east two thirds of claim number ten on the said Cotton Lode and also one half of the Discovery claim, and also claim numbers two and three Southwest from Discovery

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all former and other grants, titles, charges, estates, judgments, taxes, assessments and encumbrances, of what nature or kind soever and also that the said parties of the first part, and their heirs, and all and every other person or persons whatsoever, lawfully or equitably deriving any estate, right, title, or interest, of, in, or to the hereinbefore granted premises, from, under, or in trust for them, shall and will at any time or times hereafter, upon the request, and at the proper costs and charges in the law of the said parties of the second part, their successors and assigns, make, do, and execute, or cause or procure to be made, done and executed, all and every such further and other lawful and reasonable acts, conveyances and assurances in law, for the better and more effectually vesting and confirming the premises hereby intended to be granted, in and to the said parties of the second part their successors and assigns for ever, as to the said parties of the second part their successors or assigns, or their counsel learned in the law, shall be reasonably advised, advised or required: and the said Francis Smith, Benjamin F. Smith and Dan S. Parmelee and their heirs, the above described and hereby granted and released premises, and every part and parcel thereof, with the appurtenances, unto the said parties of the second part their successors and assigns, against the said parties of the first part, and their heirs, and against all and every person and persons whomsoever, lawfully claiming or to claim the same, shall and will

Warrant and by these presents, for ever Defend except as against the title of the United States Government In Witness Whereof the said parties of the first part hereunto set their hands and seals the day and year first above written.

delivered in the presence of
Harry Nuske
Charles Nettleton

Benjamin F. Smith
By Francis Smith his attorney
in fact
Dan S. Parmelee
By Francis Smith his attorney
in fact



(Conveyance)
1864. For each \$500 or fraction thereof, .50

Seal of said Corporation to be hereunto affixed this twenty fifth day of January in the year of our Lord one thousand eight hundred and sixty seven Copy of vote appended hereto
Signed Sealed and Delivered
in presence of

D. H. Ingraham

James O'Hall President
John W. Hall Treasurer



"The Blue Boys"

1867 deed, the sole recorded document bearing the \$15 Mortgage milky blue. Its presence here together with the \$15 in its normal dark blue is nothing less than a statistical miracle.

The First Issues abound with shades, many formally listed in the Boston Revenue Book. Nevertheless, apart from the ultramarine group, which is known to have resulted from a deliberate change in ink formulation by the printer, the \$15 Mortgage milky blue is the only Scott-listed shade of any First Issue. The unlikely and fortunate juxtaposition here shows why: its size and rarity make the \$15 an attention-grabber even in its usual color; the striking difference of the milky blue from the normal dark blue makes it extraordinarily distinctive and memorable.

Seal of said Corporation

Before me

James H. Ingraham

Justice of the Peace



Whereas the Boston Manufacturing Company is indebted to the State of Massachusetts in the sum of \$500,000

The "Small Rug"

First page of December 1871 deed to property valued at \$255,000, bearing Second Issue \$200 & \$10 pair plus Third Issue \$10 pair & single and \$5. Ex-Lipson Second Issue \$200 "Small Persian Rug" recorded on five documents

(This Indenture)

made the ninth day of December in the year one thousand eight hundred and seventy one between George S. Ingraham Referee in the action hereinafter mentioned of the first part and Luther C. Clark of the City of New York of the second part.

Whereas at a Special Term of the Supreme Court of the State of New York held at the City of New York on the tenth day of May one thousand eight hundred and seventy one, it was, among other things, ordered, adjudged and decreed, by the said Court, in a certain action then pending in the said Court between Luther C. Clark and John J. Cisco Trustees &c, plaintiffs and the Clifton Iron Company and others are defendants that all the land and property described in the



"The Pretty Puzzle"

Final page of 1867 deed conveying some 175 miles of the Pennsylvania Canal, from the Pennsylvania Railroad Co. to the newly-formed Pennsylvania Canal Co. for \$2,750,000, bearing three copies each of First Issue \$200 and \$50

Paid as 55,000 shares of stock in the Canal Co., par value \$50 each, and herein lies a puzzle. The appropriate tax on a conveyance for property valued at \$2.75 million would have been \$2,750, not the \$750 paid here. What has happened to the "missing" \$2,000?

No stamps are missing. To the left of the seals is written "U.S. Internal Revenue stamps of the value of Seven hundred and Fifty dollars being first affixed hereto." (Before "Seven" a word has been scuffed out, red lines drawn through to show the correction was authentic, the deleted word almost certainly "Twenty.") To the right of the larger green seal is an embossed seal reading "STAMP DUTY PAID/COLLECTOR OF INTERNAL REVENUE," appropriately signed ("Charles Abel"). Together, these verify that \$750 was the correct tax. Most probably it was based on an estimated value of \$750,000 for the property itself.

affixed and duly attested. Dated the

Sealed & Delivered

in presence of

U.S. Internal Revenue Stamps of the value of Seven hundred and fifty Dollars being first affixed hereto

Arman Lombard

M. J. Howard

and also, in presence of the undersigned, Canal Committee of the Pennsylvania Railroad Company, who concurs in the foregoing Conveyance.

James J. Bodine

Wm. A. Wood
Wm. A. Wood
John Rice



Attest:

Edmund Blunth

Secretary



Attest:

Edmund Blunth

Secretary

Received, at the date of the foregoing Indenture, from the within named The Pennsylvania Canal Company, Certificates for Fifty five thousand [55,000] shares of the full paid Capital stock of said Company - each share of the par value of Fifty [50] Dollars, and in all amounting to the sum of Two million seven hundred and fifty thousand [2,750,000] Dollars, being the full consideration in said Indenture mentioned.

Witnesses.
Arman Lombard
M. J. Howard



Charles A. Smith
Treasurer of Penn R.R. Co.

Nevada had a state stamp tax on deeds, which mimicked the federal tax.

U.S. plus Nevada \$10 & \$20

Left, 1871 deed to the Mexican Mill, Carson River, Nevada, amount \$130,000, bearing \$50 USIR (x2), \$15 Mortgage (x2), plus Nevada \$20 (x6) & \$10. Six documents recorded with the Nevada \$20, five with the \$10; no other bears more than two of the \$20.

From the **Union Mill and Mining Co.**, notorious holding company of the **Bank of California**, to financial titan **Alvinza Hayward** (namesake of Hayward, California). From the mid-1860s to the early 1870s the "Bank Ring" had maintained a virtual **stranglehold** on mining, milling, and shipping of the fabled **Comstock Lode**. This deed illustrates the first relaxation of that stranglehold. John P. Jones, trusted superintendent of the **Bank-controlled Crown Point mine**, discerned that it was verging on bonanza, and enlisted Hayward to finance a **quiet, treacherous takeover**. When the Crown Point produced some \$30 million, the Jones-Hayward combine, the **Nevada Mill and Mining Co.**, became a Comstock power. With this deed, they acquired the Mexican Mill to crush Crown Point ore.

The "**heart piece**" of the "**Newlands find**," the personal archive of Nevada senator Francis Newlands, which reached philatelic hands in the 1980s. Newlands had been **son in law and estate executor** of **William Sharon**, notorious Agent of the Bank of California at Virginia City and "**cock of the walk**" on the **Comstock** during its early glory days. Sharon's papers included numerous insider transactions involving important Comstock mills, of which this is the most historically and philatelicly important, and visually spectacular.

This Indenture, made the Fifteenth (15th) day of June, A.D. One thousand eight hundred and seventy one.

Between

The Union Mill and Mining Company, a Corporation formed and existing under the laws of the State of California, and having its office and principal place of business in the City and County of San Francisco, the party of the first part, and Alvinza Hayward, of said City and County, the party of the second part:-

Witnesseth: That the said party of the first part, for, and in consideration of the sum of Thirty Thousand Dollars, in United States, to it in hand paid by the second part, the receipt whereof is hereunto granted, bargained, sold and conveyed does grant, bargain, sell and convey the second part, and to his heirs and

Singular the following described

All that certain piece or parcel of land being in and near Empire City, in the State of Nevada, and bounded as follows: Beginning at a stake number one, marking of said piece or parcel of land, and running sixteen (16) degrees, twenty one (21) minutes, thirty nine hundredths (2.39) chains North, forty three (43) degrees, thirty four hundredths (0.46) chains, to forty two (42) degrees, twenty one (21) minutes, three hundredths (0.93) chains to a stake sixteen (16) degrees, twenty one (21) minutes

This Indenture, made the Ninth day of January in the year of our Lord One Thousand Eight Hundred and Seventy one

Between William H. Raymond and John H. Ely of the State of Nevada of the first part and the Raymond and Ely Mining Company a corporation duly created under the laws of the State of California

of the second part, **Witnesseth**, That the said party of the first part, for and in consideration of the sum of Three Hundred Thousand Dollars,

lawful money to them in hand paid by the said party of the second part, at or before the executing and delivery of these presents, the receipt whereof is hereby acknowledged, have granted, bargained, and sold, and by these presents do grant, bargain and sell unto the said party of the second part, and to their successors and assigns forever, **All** that certain piece or parcel of mining ground and property, situate, lying and being in Ely Mining District, Lincoln County, and State of Nevada, described as follows; viz: Commencing at the Spring-Corral and Vermillion location stakes, and extending thence in a westerly direction along the same ledge to a point distant Three-hundred feet west of the Discovery shaft on the Crede Claim (so called). And all the right, title and interest of the parties of the first part, in and to, all the mining ground in said District in the ledges known as the Crede, the Burke, the Vermillion, the Mammoth, the Spring-Corral, the Fallid, the Panaca, and the Panaca Square Location, or either of them. Together with the ground on either side of the said ledge, allowed by the Mining Laws of the District. And together with all the dip, spur and angles and also all the metals, ores, gold and silver bearing quartz, rock and earth therein; and all the rights, privileges and franchises thereto, or to either thereof incident, appendant and appurtenant, or therewith usually had and enjoyed. And also all the right, title and interest to all the Floral Springs in said Mining District, and the lands connected therewith and necessary thereto; Also all their interest in their ten stamp mill, situated about nine miles from the Burke Lode, together with the lands about the same, ten acres more or less - and all the personal property in and about said mill consisting of wood, quicksilver &c &c, and all the mining tools, and all the ore mined in and about the above conveyed mines.

\$200 First Issue Imperforate plus Nevada

Right, 1871 deed to the famed **Raymond and Ely Mine** in **Pioche, Nevada**, for **\$300,000**, bearing **First Issue \$200 imperforate**, **\$50 imperforate (x2)**, and an array of Nevada documentaries

Three examples of **\$200 First Issue imperforate** recorded on document

Latest recorded usage of imperforate stamps of the Civil War era

This very late use of imperforate stamps is extraordinary even in the far West, where imperforates appear regularly through the mid-1860s, and occasionally thereafter.

The deed was executed in **San Francisco**, the U.S. stamps affixed there; then taken to remote **Lincoln County, Nevada** to be recorded. Evidently no \$20 or \$10 stamps were on hand, and only **twenty of the \$5**, for the deed bears **100 \$1 stamps** and **197 \$50s**, (including two panes of 50, three additional stamps lost over the years) to pay the state tax of **\$300**, stamps covering virtually all available space on the second and third pages of the deed, just as they do here.

In an extensive census of Nevada stamped documents, only seven from **Lincoln County** have been recorded.

Nevada owed its existence to its prodigious production of **Comstock Lode silver**. During the early 1870s, the **Ely Mining District** in **Lincoln County** was **second only to the Comstock** in production, and the **Raymond and Ely mine** was its **star performer**. **Pioche**, the town that sprang up there, **400 miles from the settled western portions** of the state, **250 miles from the nearest railroad**, was **essentially lawless during the late 1860s and early '70s**, reputedly the "**wildest town in the West**" during these years. "**Reliable legend**" has it that by the time of the first death there by natural causes, **some six dozen had died by violence**.



15. ENTRY OF GOODS

1862. Entry of goods at any custom-house, either for consumption or warehousing:
 Value to \$100. .25
 Over \$100 to \$500, .50
 Over \$500, 1.00
 Entry for withdrawal from bonded warehouse, .50

Manifest and Entry, Made this 8th day of May
 of Merchandise imported by Thomas Hale
 Canada, in New York Bunch

DESCRIPTION.	VALUE.	Rate.
255 Pounds Old Lead	\$ 10 00	1ct per Pound

May 1863 Manifest and Entry form Oswegatchie, New York, for a cargo of lead from Canada valued at \$10, properly taxed at 25¢ with matching 25¢ Entry of Goods part perforate
 Fewer than ten EMUs recorded

DISTRICT OF OSWEGATCHIE, N.Y.

I, Thomas Hale a resident of Oswegatchie do solemnly swear that, according to my best knowledge and belief, the preceding Manifest and Entry contains a full, just and true account of the quantities and values of all the Merchandise brought or imported by me, from Canada; that all articles which by the laws of the United States are reported or entered by me for the payment of duties are therein mentioned; and that nothing has been suppressed or concealed whereby to avoid the payment of duties imposed by said laws.—So help me God.

Sworn before me, this 8 day of May 1863
 A. Chismore Inspr

Thomas Hale

H. H. Bancroft & Company, Bootshellers and Stationers, San Francisco, Cal.

ENTRY OF MERCH
 whereof *Nicholas*

MARKS. NOS. PKGS.



District and Port of San Francisco, Cal.

Consignee, Importer or Agent's Oath.

I, *Wm Ivanoff, Director of Russ Am Co* do solemnly and truly swear that Invoice and Bill of Lading now produced by me to the Collector of San Francisco, are the true and only Invoice and Bill of Lading by me received, of all Goods, Wares and Merchandise imported in the *Bark*

"Menshikoff"

from *Victoria B.C.* whereof *Nicholas Kashevaroff* is Master for account of any person whomsoever, for whom I am authorized to enter the same; that the said Invoice and Bill of Lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other Invoice or Bill of Lading of the said Goods, Wares and Merchandise; that the Entry now delivered to the Collector, contains a just and true account of the said Goods, Wares and Merchandise, according to the said Invoice and Bill of Lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said Goods, Wares and Merchandise; that the said Invoice, and the declaration thereon, are in all respects true, and were made by the person by whom the same purport to have been made; and that, if at any time hereafter, I discover any error in said Invoice, or in the account now tendered of the said Goods, Wares and Merchandise, or receive any other Invoice of the same, I will immediately make the same known to the Collector of this District, and I do further solemnly and truly swear, that to the best of my knowledge and belief,

American Companies are

the owners of the Goods, Wares and Merchandise, mentioned in the annexed Entry; that the Invoice now produced by me exhibits the actual cost, or fair market value, at *Victoria B.C.* of the said Goods, Wares and Merchandise, all charges thereon, and no other or different discount, bounty drawback, but such as has been actually allowed on the same.

Sworn to this *Thirtieth* day of *March* 1868. per *W. S. C. M. Ivanoff*

before me *Wm. Wm. Dodge* Collector.

District of Alaska!

March 1868 entry of merchandise form printed for use in San Francisco but pressed into service at Sitka, Alaska, less than five months after our acquisition of Alaska from Russia, for a cargo of coal from British Columbia valued at \$1235. U.S. revenue stamps evidently did not reach Sitka for more than a year after this document was executed. This pair is tied by manuscript cancel "for WLD May 1st 1869," the initials evidently those of Wm. Dodge, Collector of Customs at Sitka, and by oval handstamps reading "OFFICE OF ... CUSTOMS May 1 1869."

This piece has a decidedly Russian flavor. The coal was imported on the bark "Menshikoff" of the Russian American Company, with Master Kashevaroff; as attested by the Company's Director, William Ivanoff. All of Russian Alaska had been the private fiefdom of the Russian American Company, which ruled and administered it under a rental agreement with the Czar. This document shows that the Company continued its commercial operations, at least, after the sale of its domain to the United States.

16. EXPRESS

1862. Express company receipt:
 Charge up to .25, .01
 Over .25 to 1.00, .02
 Over 1.00, .05

The effective life of the Express tax was only about four months: stamps were not generally available until December 1862, and effective April 1, 1863, the stamp tax was replaced by a 2% levy on gross receipts. The powerful express companies, vexed by the inconvenience and delays caused by the stamp tax, had lobbied lawmakers hard against it, and when they spoke, Congress listened!

ADAMS EXPRESS COMPANY
 EXPRESS FORWARDS
 Received of *J. M. Luke* one Package sealed and said to contain *Two Hundred Dollars*
 Addressed *to Luke Nova Russ*
 Freight *12/10* Insurance *For the Company, Dagan*

Occupied Confederacy

Adams Express Co., Memphis; one of five recorded Express uses from Occupied Confederacy
 The piece de resistance of the Occupied Confederacy

Office, 401 Pennsylvania Ave., Washington, D.C. 20 1863
 We Daily Forward VALUABLES AND MERCHANDISE TO AND FROM, AND COLLECT DRAFTS, BILLS, &c. IN ALL PARTS OF THE EAST, NORTH AND WEST.
 Received of *W. C. Thompson* For Freight on *One Corpse* from *Wash* \$ *32.00*
 For Cash advanced on same at \$ *32.00*

HARNDEN'S EXPRESS
 Received from *One Corpse* Marked *Jam. Putnam & Co. K*
 All articles for parties connected with the Army, will be taken only with the following understanding:— To be forwarded to our Agency nearest to the destination, and there to be put to other parties to complete the transportation, or to the order of the Consignee, or to the order of the Quartermaster or other officer of the Regiment to which the Consignee is attached. It is further mutually agreed, that the PROPRIETORS OF HARNDEN'S EXPRESS are not to be held responsible for the property herein mentioned, after delivery to the army wagons, or to the order of the officer of the Regiment.

WESTERN EXPRESS COMPANY!
 RECEIVED RECEIPT MONEY RECEIPT
 Received of *John Creeper* *Four* Dollars
 Addressed *to Hon. Hugh Gibson Burlington, Vt.*

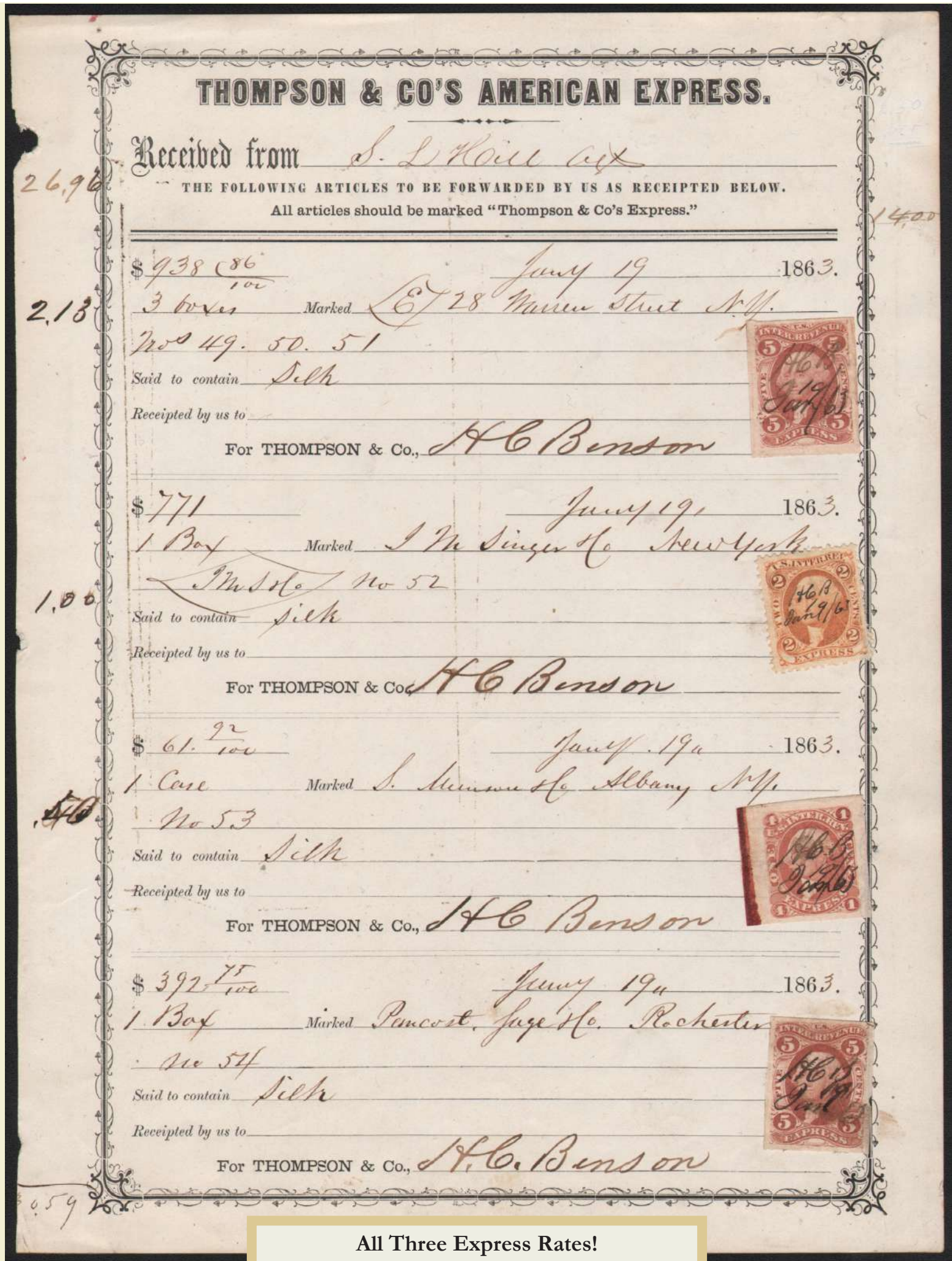
"One Corpse"; Unique Three-Color Combination

Above, American Express Co., 1¢ Express part perforate top margin strip of five
 Top right, Harnden Express, "one corpse"

Middle right, Harnden's Express form for soldiers' packages, December 9, 1862, earliest recorded use of 5¢ Express, first delivered November 20, 1862

Bottom right, Howard & Co., Express Forwarders, sole recorded three-color Express combination
 Only five EMUs of any type recorded bearing matching stamps in three or more denominations
 (See Conveyance and Inland Exchange for three others)

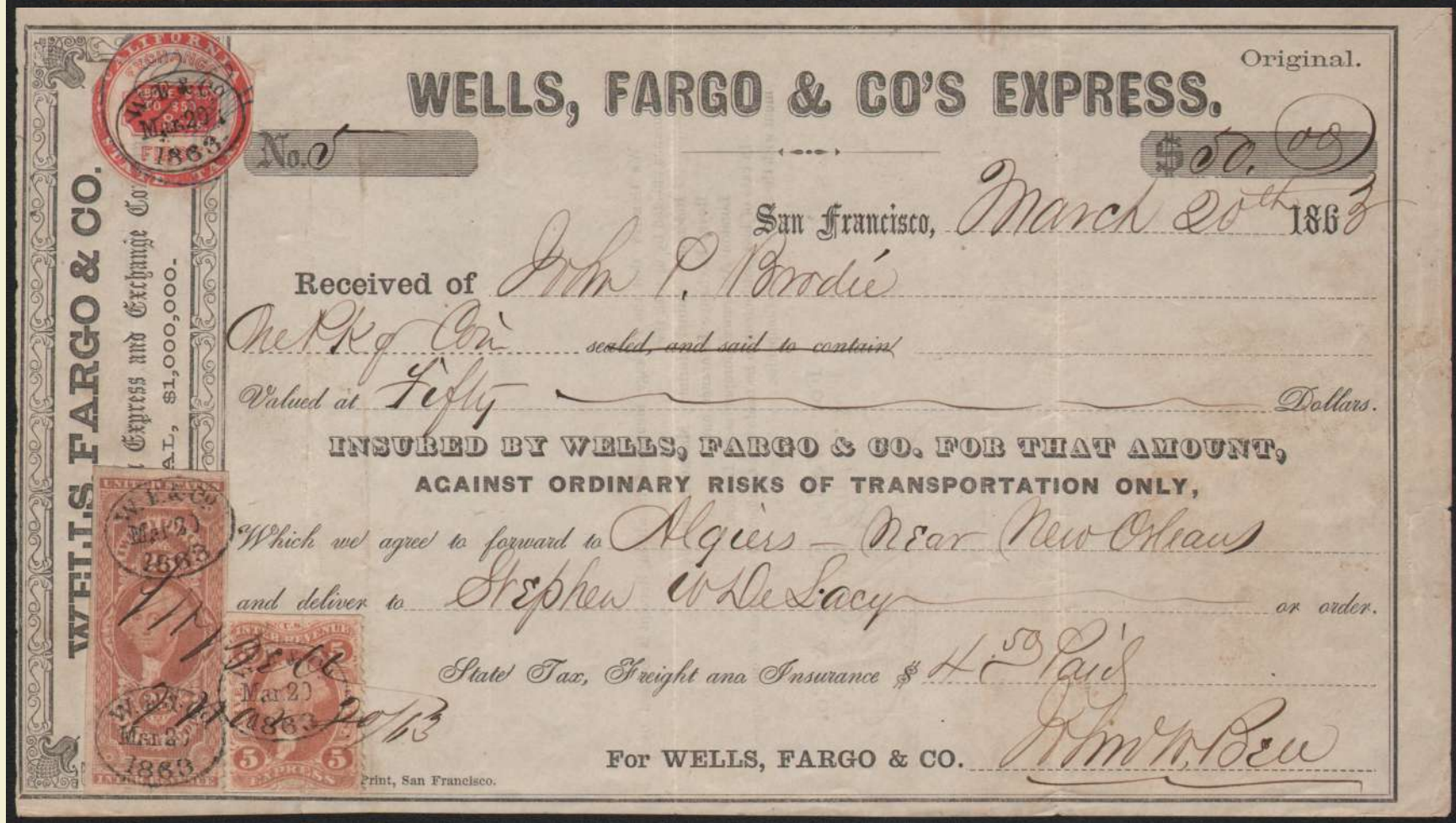
HOWARD & CO., EXPRESS FORWARDERS.
 Received from *Union Bank* one Sealed Package said to contain *Seven Hundred Dollars*
 Consigned to *Seban & Co. Bank*
 For the Proprietors, *Geo. Allen*



All Three Express Rates!
Thompson & Co.'s American Express, ex-Turner



United States Express Co. conjunctive use with American Express Co.
Note reference to the stamp tax on the American Express Co. label



U.S. plus California Triple Combination, Quadruply Unique
Wells, Fargo & Co.'s Express shipment, insured to Algiers, Louisiana, in the occupied Confederacy, showing three taxes: U.S. Express (5¢) and Insurance (25¢), plus sole recorded example of California Insurance 4¢ rate
Three unique combinations: Express-Insurance, Express-California and Express-Insurance-California
California Insurance tax paid with an Exchange stamp! As with bills of exchange, these receipts were made in sets of two, each requiring a stamp. For \$8 one obtained 8¢ First and Second Exchange stamps, each representing 4¢ tax; the First was affixed here to the Original, the Second presumably to the Duplicate, neatly paying the 4¢ tax on both.



10¢ EMU, two recorded
20¢ EMU, one recorded

Any EMU is a high-level rarity. Only 25 with 1863 dates have been recorded.

17. FOREIGN EXCHANGE

Bill of exchange drawn in but payable out of the U.S., drawn in a set of three or more, for each bill:

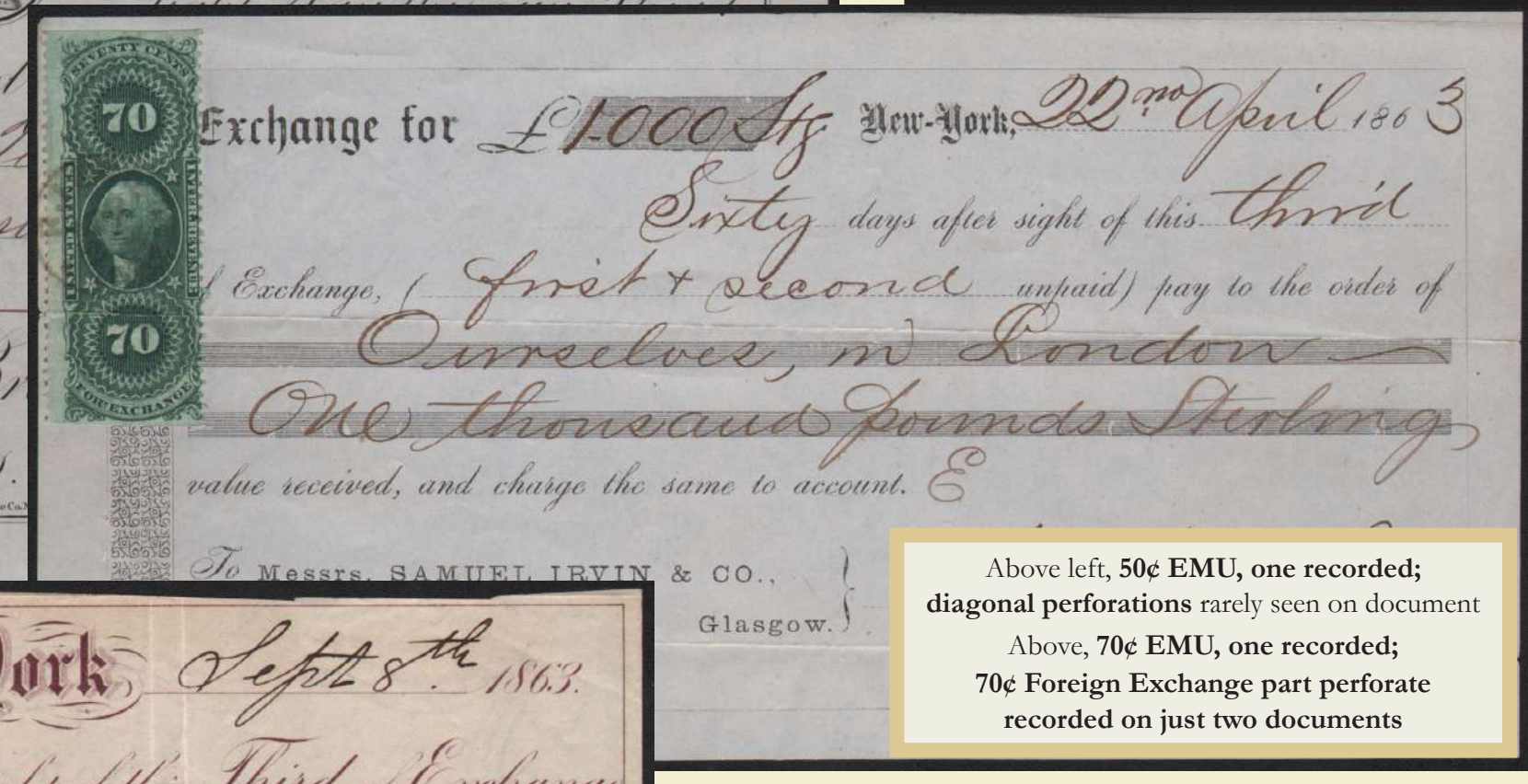
Amount up to the equivalent of \$150 U.S.	.03
Over \$150 to \$250	.05
Over \$250 to \$500	.10
Over \$500 to \$1,000	.15
Over \$1,000 to \$1,500	.20
Over \$1,500 to \$2,500	.30
Over \$2,500 to \$3,500	.50
Over \$3,500 to \$5,000	.70
Over \$5,000 to \$7,500	1.00
Over \$7,500, each additional \$2,500	.30



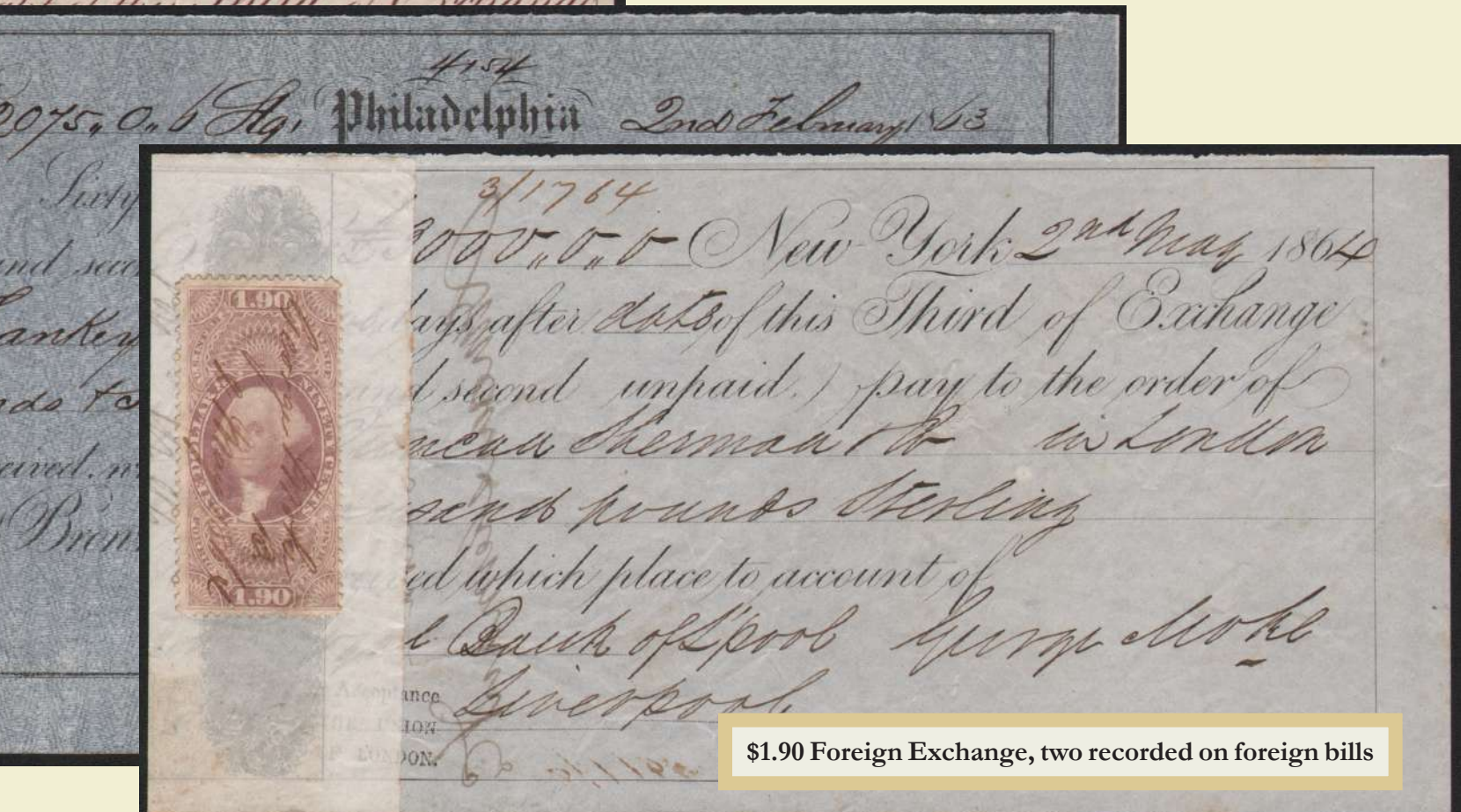
\$1.30 Foreign Exchange imperforate
\$1.60 Foreign Exchange imperforate
\$1.30 unique on document
Three \$1.60 recorded on document, unique use on foreign bill
Both ex-Cunliffe



\$1 & 30¢ EKUs
February 2, 1863, prior to delivery of \$1.60 stamp in April 1863
Five \$1.30+ rate EMUs recorded



Above left, 50¢ EMU, one recorded; diagonal perforations rarely seen on document
Above, 70¢ EMU, one recorded;
70¢ Foreign Exchange part perforate recorded on just two documents



\$1.90 Foreign Exchange, two recorded on foreign bills



(Foreign Exchange)
 1864. For each \$100 or fraction thereof, .02
(The Great Simplification. Effective August 1, 1864, the tax rates were radically simplified, none more than for Foreign Exchange: the 1862 table of ten rates was replaced by the blanket rate 2¢ per \$100. Similarly extensive changes were made for Conveyance, Inland Exchange and Probate of Will. The new tax on foreign bills made for a delightful variety of stampings.)

U.S. plus California
 Left, 1866 third of exchange, U.S. 40¢ part perforate (x2) plus California Third Exchange \$6 & \$2
 California bills were nearly all domestic, made in sets of two. Only about a dozen foreign bills bearing Thirds have been recorded. Use of "unfinished" U.S. stamps as late as 1866 would have been extraordinary anywhere but in the far West; a supply sent to San Francisco in early 1863 took years to deplete.

Unsevered Second and Third; \$1.30 & \$1.90 Foreign Exchange
 Above left, typically only the first was sent to its destination, the second and third kept in reserve in case the first was lost in transit. Nevertheless, unsevered pairs are seldom seen.
 Above middle and right, \$1.30 and \$1.90 Foreign Exchange each recorded on fewer than ten documents



U.S. plus France
 Above first of exchange, U.S. stamps plus France Effets de Commerce 7fr affixed in Havre
 Surviving Firsts, carried abroad, typically with a pleasing array of markings, are orders of magnitude scarcer than Seconds or Thirds, which typically remained in reserve in company archives.

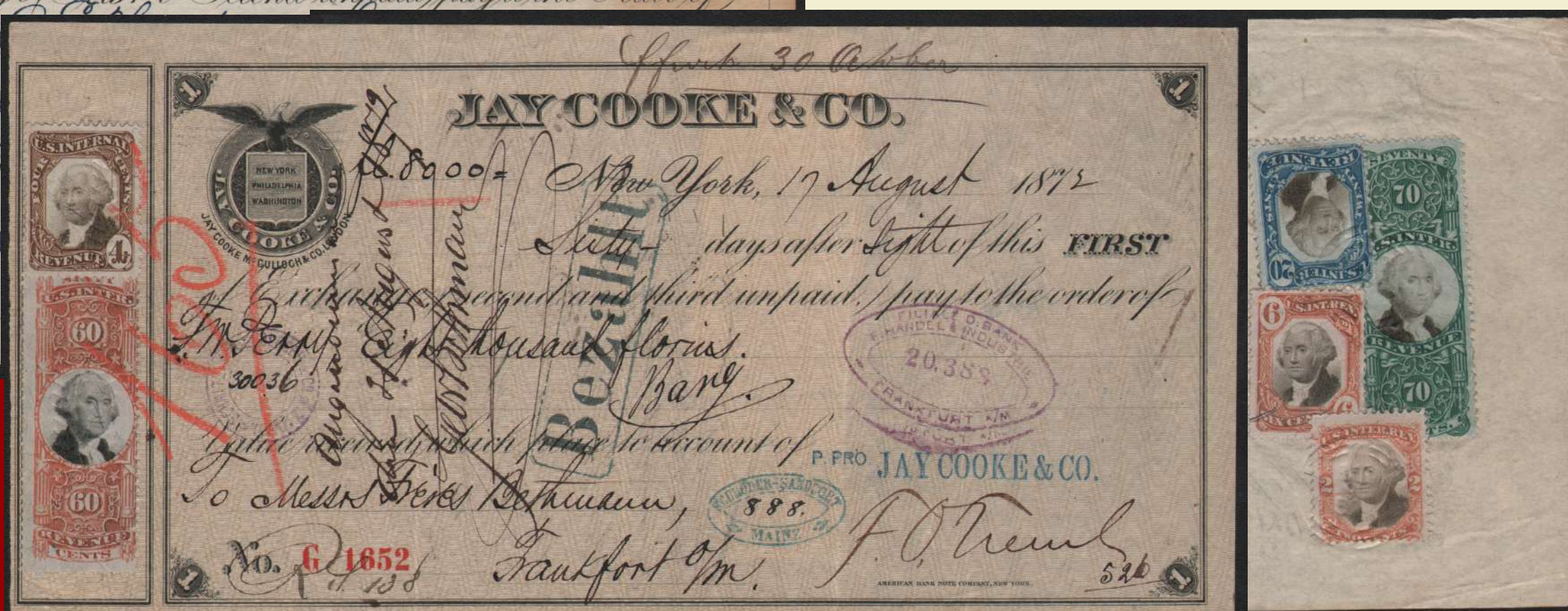


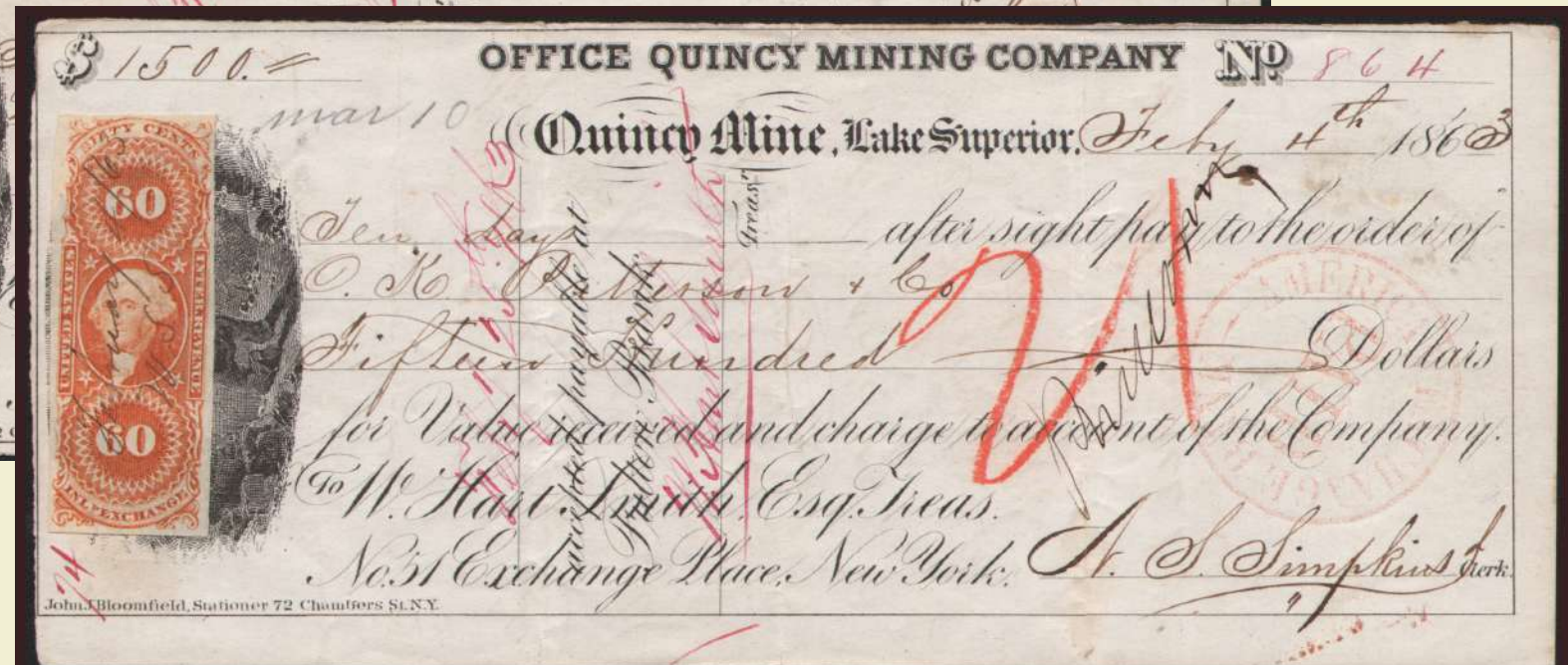
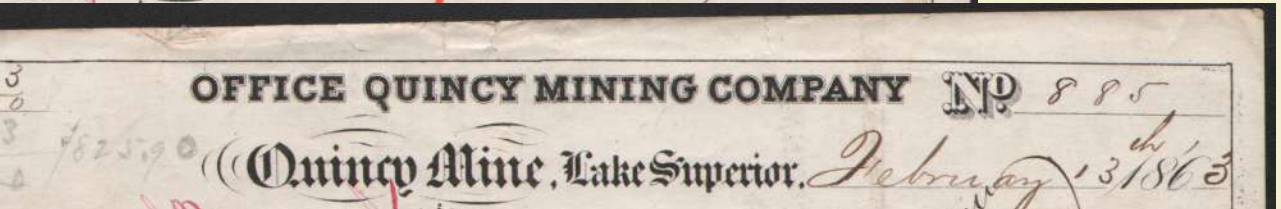
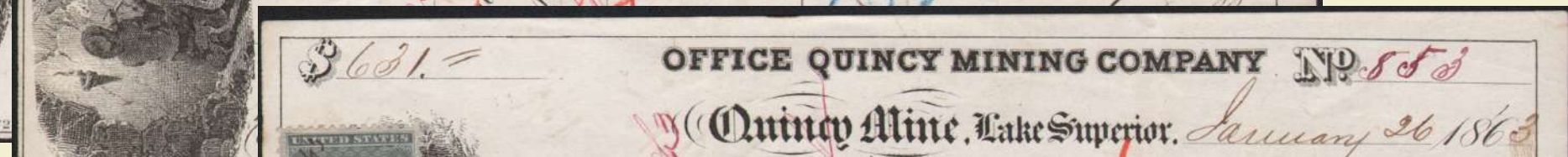
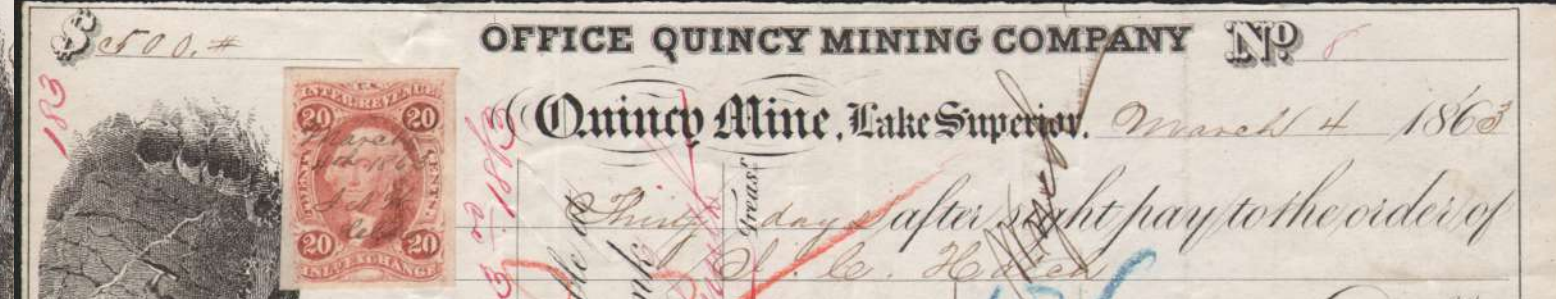
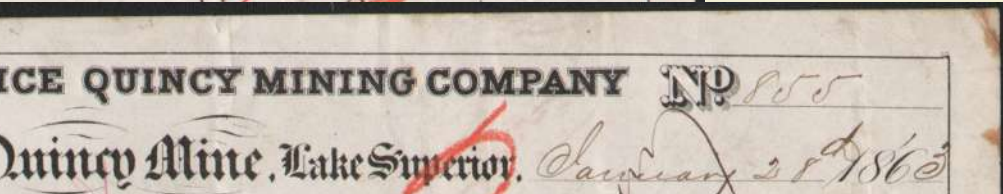
Second Issue Rarities
 Above, from left:
 Second Issue 3¢ recorded on fewer than twenty documents, the pair unique on document
 Second Issue 4¢ recorded on fewer than ten documents,
 Second Issue 6¢ on just five

The stamps shown here include some of the rarest on document. After August 1864 there was little use for denominations like 3¢, 4¢, 6¢, 30¢, 40¢, 60¢, 70¢ or \$1.30. Their inclusion in the short-lived Second and Third Issues resulted in many major rarities. The Foreign Exchange 1864 rate of 2¢ per \$100 and the Contract 1866 rate of 1¢ per \$100, were the only likely sources of documents bearing these "abandoned" denominations. Directly above, from left:
Second Issue Rarities
 Second Issue 4¢, 60¢ and 70¢ each recorded on fewer than ten documents
 Second Issue \$1.30 recorded on only two documents
 (Combinations: 60¢ & 4¢ plus Third 30¢, unique; 70¢ & 4¢, two recorded)



Third Issue Rarities
 Above, from left:
 Third Issue 4¢ recorded on fewer than ten documents; the pair unique on document
 Third Issue 6¢, 60¢ and 70¢ each recorded on fewer than ten documents
 Third Issue 30¢ and 40¢ each recorded on fewer than twenty documents
 (Combinations: 60¢ & 4¢ and 70¢ & 6¢, two recorded; 40¢ & 4¢, three recorded)





19. INLAND EXCHANGE
 1862. Bill of exchange drawn and payable in the U.S., draft or order payable other than at sight, or any promissory note:

Amount over \$20 up to \$100,	.05
Over \$100 to \$200,	.10
Over \$200 to \$350,	.15
Over \$350 to \$500,	.20
Over \$500 to \$750,	.30
Over \$750 to \$1,000,	.40
Over \$1,000 to \$1,500,	.60
Over \$1,500 to \$2,500,	1.00
Over \$2,500 to \$5,000,	1.50
Over \$5,000, for each additional \$2,500 or fraction,	1.00

These rates were in effect only about five months, of which stamps were generally available only during the last three. Examples of the higher rates range from the rare (40¢ and 60¢, fewer than twenty recorded) to the ultrarare (\$2.50+, four known).

Spectacular run of early 1863 time drafts of the Quincy Mining Co., a copper mining concern on Michigan's remote Upper Peninsula, showing the first seven of the ten 1862 Inland Exchange rates, each paid by the appropriate matching Inland Exchange stamp, including two imperforates and two part perforates.

This run was part of a board of Quincy Mining Co. paper that surfaced in the late 1970s, rescued on its way to a New Jersey landfill by a sharp-eyed refuse hauler. Chartered in 1848, the Quincy proved remarkably long-lived, earning the sobriquet "Old Reliable," and remaining productive for nearly a century. In 1920 it installed the largest hoisting engine ever built, and shortly thereafter its shaft reached the vertical depth of 6,400 feet, second only to that of the South African diamond mines at Kimberley.



Inland Exchange \$1 and \$1.50 EKUs
 1862 notes stamped with matching \$1 and \$1.50 Inland Exchange imperforates, the earliest recorded usages of these two stamps. When the notes were executed, November 25 and November 27, 1862, respectively, neither stamp had been issued, but the \$1.50 appeared on November 26 and the \$1 followed on December 2. As with all First Issues, these were delivered by printers Butler and Carpenter of Philadelphia to the government stamp agent attached to their office. James A. Anll & Co., the maker of these notes, was also located in Philadelphia, and by December 5 the appropriate stamps had been obtained, affixed, and canceled. This was only ten days after issuance of the \$1.50 stamp, and a scant three days after issuance of the \$1.



EMU with Imperforate, Part Perforate and Fully Perforated Stamps
 January 1863 promissory note for \$633, the Inland Exchange 30¢ rate paid by matching Inland Exchange 15¢ imperforate, 10¢ part perforate, and 5¢ fully perforated. During the period of early matching use, if the single stamp of appropriate denomination was not on hand, it was necessary to use a combination of smaller values. One occasionally sees two stamps used in this way, but very rarely three or more: this is one of just four recorded examples (see CONVEYANCE and EXPRESS for others), and the only one showing all three perforation styles.



Ten Stamps, the Minimum Possible!
 Philadelphia commercial draft for \$6,000 dated November 15, 1862, \$2.50 tax paid by matching Inland Exchange 30¢ (x8, including block of five) & 5¢ (x2). With the exception of bank checks, only a precious few uses of First Issues during October 1862 have been recorded, and very few during November, this being one of the earliest. Payment of the \$2.50 tax in this fashion may seem unusual, but is entirely predictable given the early date: before November 15 the only Inland Exchange values that had been issued were these two, the 30¢ and 5¢.



\$2.50+ Rate EMU
 Philadelphia commercial draft for \$25,000 dated December 12, 1862, correctly taxed at \$9.50 with matching Inland Exchange \$1.50 imperforate (x6, including strip of four), 30c & 10c pair. This piece and its companion at left are two of the four recorded EMUs of the Inland Exchange 1862 open-ended rate of \$2.50 and above. Both are ex-Joyce. Only five EMUs of any type recorded bearing matching stamps in three or more denominations (See Conveyance and Express for two others).



Sale of Slaves
 April 1863 \$2,000 promissory note for "a lot of negroes," made at Waddy/Peytona, Kentucky, Inland Exchange 1862 \$1 rate paid by matching Inland Exchange 60¢ and 40¢ part perforates. Generally speaking, U.S. tax stamps constitute an imprimatur signifying support of the Union effort in a war to eliminate slavery. Their use on the record of a sale of slaves is at first blush seemingly contradictory, then ultimately bitterly ironic. It was possible because slavery was legal in Kentucky (and other Union border states). Lincoln's Emancipation Proclamation of January 1863 had affected only areas still under rebel control. The Inland Exchange rates had been changed March 3, 1863, effective immediately, but news of this took weeks to months to be disseminated, as this note illustrates: by the new 1863 rates the tax was only 60¢.



1¢ Playing Cards part perforate
 \$2,713, 30 days, tax $14 \times 2¢ = 28¢$, paid by imperforate, part perforate, and fully perforated stamps; fewer than twenty such combinations recorded

1¢ Playing Cards part perforate recorded on four documents
 Only $14 \times 1¢ = 14¢$ was necessary. For times of exactly 30, 60, 90 days or four months, the tax table was ambiguous. Payment at the higher rate, as here, was extraordinary.

(Inland Exchange)

1863. Amount over \$20, for each \$200 or fraction:

Payable within 30 days,	.01
Payable in 30 days to 60 days,	.02
Payable in 60 days to 90 days,	.03
Payable in 90 days to four months,	.04
Payable in four months to six months,	.06
Payable in over six months,	.10

Three days grace was allowed in all cases.

Effective March 3, 1863, the **Inland Exchange tax** depended not only on the amount payable, but also the time until payment. This two-tiered scheme was no doubt vexing to users, but had delightful results for latter-day fiscal historians. The tax could literally be any possible amount (although in practice, amounts over a few dollars are rarely encountered), with an attendant array of unusual and colorful stamp usages. Examples from each of the six time brackets are shown.

"Making Do"
 Above, \$10,000, 60 days, tax $50 \times 2¢ = \$1.00$
 Right, \$2,500, three months, tax $13 \times 3¢ = 39¢$

The new rates paid by Inland Exchange stamps ordered to pay the now-obsolete 1862 rates, with help from an extraordinary Bank Check imperforate strip of five



4¢ Playing Cards Pair, Handstamp Cancel
 Left, \$300, four months, tax $2 \times 4¢ = 8¢$. 4¢ Playing Cards recorded on fewer than ten documents, only two showing multiples
 Middle, \$6,500, six months, tax $33 \times 6¢ = \$1.98$. Five-color combination on reverse, extraordinary for Inland Exchange
 \$601, six months, tax $4 \times 6¢ = 24¢$. Sole recorded 4¢ Playing Cards on document with handstamp cancel, ex-Joyce

Payment of documentary taxes with Playing Cards stamps nominally illegal but generally tolerated

Above top, \$100, four months, tax 4¢. A true inland bill of exchange, made in duplicate, very rarely seen. The 4¢ Inland Exchange was issued to facilitate payment of the 1863 rates, particularly the 4¢ rate.

Above bottom, May 1863 \$600 demand note with curious 20¢ payment by ten 2¢ Bank Check orange First Printing. This stamp was printed for only a brief period in mid-October 1862 before its color change to blue. Virtually all were used singly to pay the check tax. The only recorded document bearing more than two copies.

Demand notes paid within 30 days were taxed at only 1¢ per \$200. This one was a renewal of a note made in 1859, interest-bearing, secured by mortgage, clearly made with intent to pay at an indefinite future date, and in fact fully paid only in 1865. After the fact, it was taxable at the maximum rate ($3 \times 10¢ = 30¢$). Here thrifty Yankees appear to have guesstimated a compromise, in the process creating a philatelic gem!

(Inland Exchange)
 1864. For each \$100 or fraction, .05



Stamped at 1863 & 1864 Rates
 August 2, 1864, draft for \$1,500 in twenty days, 8¢ paid at 1863 rates. These had been superseded one day earlier by the rate of 5¢ per \$100, which called for 75¢ tax. Upon acceptance on August 18, the requisite additional 67¢ in stamps was affixed.

The 4¢ & 6¢ Inland Exchange, created to facilitate payment of the 1863 rates, were not well suited to the new rate of 5¢ per \$100. Here multiple copies help pay 30¢ and 50¢, respectively.



The Ultramarine Experiment
 To prevent washing of cancels, in 1869-70 the color of five stamps was briefly changed from blue to ultramarine.

Above, improbable juxtaposition of 10¢ Contract ultramarine with normal blue
 Above left, 50¢ Conveyance ultramarine & 10¢ Contract in the richer "ultramarine blue" subshade
 Sole recorded combination of ultramarine and ultramarine blue stamps
 NORTH LOUISIANA & TEXAS R.R. / MONROE, LA. cancel, the discovery copy

\$1.30 & \$1.60 Combination
 Left, \$1.30, \$1.60 and \$1.90 Foreign Exchange each recorded on fewer than twenty documents. Use of the \$1.30 & \$1.60 together is completely unexpected.



CB&Q Find
 In the early 1990s notes and drafts surfaced from the archives of the Chicago, Burlington & Quincy Railroad Co., that were quite literally fabulous — the stuff of which fables are made! Included was an array of 1871-2 notes for amounts from \$50,000 to \$400,000, requiring \$25 to \$200 tax. Apart from this find, only three notes or drafts are known with stamps of \$25 or higher. The eight notes at left represent the heart of that find. Besides the two individually captioned pieces, note:
 Top, Second Issue \$5 strip of five, third-largest multiple extant, unique on document;
 Left, \$25 Mortgage in both known shades, orange vermillion and scarlet vermillion, a unique combination;
 Bottom, Second Issue \$20, \$25 and \$50, all recorded on fewer than ten documents.



\$200 Tax, \$15 Mortgage Ultramarine
 \$400,000 note with \$200 tax paid by all four Class 10 First Issue denominations: \$15, \$20 (x3), \$25 & \$50 (x2), highlighted by the \$15 Mortgage ultramarine
 \$15 Mortgage ultramarine recorded on four documents



Second Issue \$1.90
 Second Issue \$1.90 recorded on two documents

First/Second/Third Issue Combination
 Middle, generated during a brief window in 1872, fewer than twenty recorded
 Right, Third Issue \$5 (x3) with "scarifying" cancels to prevent reuse



U.S. plus Canada
 \$500 note made and payable in Detroit, endorsed and accepted for payment at The Quebec Bank, St. Catharines, Ontario, stamped there with **Canada Third Bill 3¢ (x5)** paying rate of 3¢ per \$100

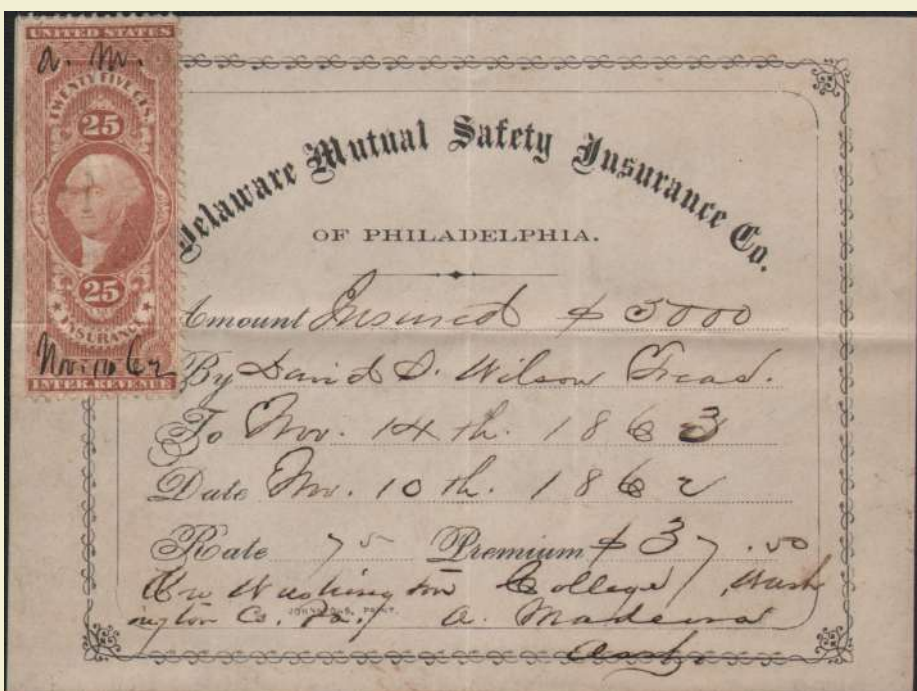


U.S. plus Ontario
 1867 note made and payable in Chicago, filed November 1869 in an action in the Upper Canada Court of Common Pleas, stamped there with **Ontario Common Fund ("C.F.") 10¢**
 Sole recorded U.S.-Ontario combination

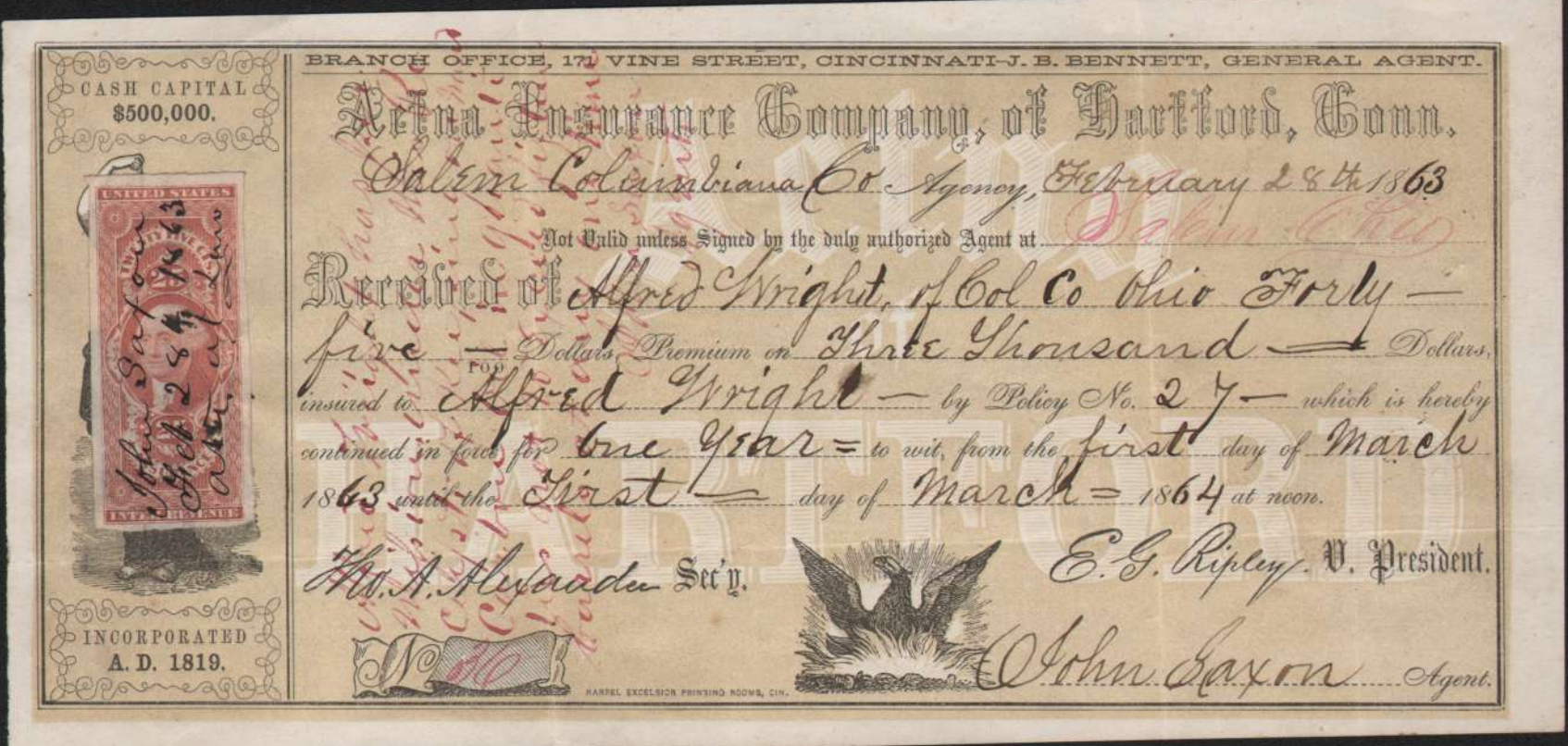
\$20 Vermilion & Black Color Error
 Even in its normal orange & black, the **Third Issue \$20** is a high-level rarity on document, with fewer than ten recorded. The \$20 vermillion & black color error is at another level:
 the pair unique on document;
 one of two known pairs, the co-largest recorded multiple;
 the stamp recorded on just two documents

20. INSURANCE
 1862. Insurance on property of any description, .25

The **25¢ Insurance** was one of relatively few stamps first issued perforated, later imperforate:
 Right, policy renewal dated **November 10, 1862**, stamped with **matching 25¢ Insurance perforated**, an extraordinarily early usage;
 Below, renewal dated **February 1863** stamped with **matching 25¢ Insurance imperforate**.



One, Two, Three, Four! Pressaging the End of Stamp Taxes
 First Issue 5¢, Second Issue 10¢, Third Issue 2¢ & 5¢, Proprietary ("Fourth Issue") 1¢
 Only recorded combination of all four
 On front 5¢ Certificate, Third Issue 5¢ (x12), making 45 stamps to pay \$1.90 tax on note for \$3,716.24 made **September 19, 1872**. Documentary taxes (except the 2¢ Bank Check levy) were set to **expire October 1, 1872**; as that date approached, stamp stocks were not replenished and users "made do" with what was on hand.



The OCCIDENTAL

CASH CAPITAL



\$300,000.

1871 policy taxed by U.S. at 10¢ but by California at \$1, featuring vignette of **Fort Point**, site of present-day Golden Gate bridge

Below, policy taxed by U.S. at 50¢ but by California at \$5

(Insurance)

1863. Premium up to \$10,	.10
1864. Over \$10 to \$50,	.25
1864. Over \$50,	.50

STOCK POLICY.

The WASHINGTON INSURANCE COMPANY

NEW YORK.

CASH CAPITAL \$400,000

U.S. plus Nevada

- Two 10¢ combinations recorded
- Five 25¢ combinations recorded
- Nevada 25¢ scarlet vermilion roulette 10, fewer than twenty recorded on document
- Three 50¢ combinations recorded
- Nevada 50¢ blackish purple roulette 10, sole recorded example

UNION INSURANCE CO.

BY THIS POLICY OF INSURANCE,

THE

UNION INSURANCE CO.

UNION INSURANCE COMPANY.

(The California Lloyd's Consolidated with the above Company, January 1st, 1866.)

OPEN POLICY

Capital Stock, \$750,000.

Incorporated, April, 1865.

THIS POLICY OF INSURANCE WITNESSETH, THAT

THE UNION INSURANCE COMPANY

OF THE CITY OF SAN FRANCISCO, CAL.

HOME INSURANCE COMPANY,

OFFICE, Nos. 112 & 114 BROADWAY, N. Y.

San Francisco (Cal.) Agency, April 4, 1865.

Received, from *Charles L. Truck* Twenty Five Dollars, being the Premium on *Five Bunches of Fur* insured under Policy No. *4441* which is hereby continued in force for *One Year* from the *Fourth* day of *April* 1865 until the *Fourth* day of *April* 1866 at noon.

John M. Lee Sec'y.

Twenty-one California Taxes!

1867 marine insurance open policy eventually covering 21 voyages between San Francisco and Mexican ports, taxed once by U.S. at 50¢, but by California on each voyage

There are no fewer than nine California short-term rates paid here that have been recorded on no other policies!

Sharp-eyed viewers will spot a rouletted California 10¢ yellow, one of seven recorded roulettes on document.

California Tablet Error

At left, the value tablets of the California stamps read:

ABOVE \$150 TO \$200 20 CTS.
ABOVE \$50 TO \$100 20 CTS.
ABOVE \$50 TO \$100 10 CTS.

These cannot all be correct! The error is in the middle stamp, which had the value tablet from the 20¢ Exchange stamp inserted into the cliché by mistake.

Only two examples recorded on document

Hamburg-Bremen Fire Insurance Company.

MEMORANDUM OF PROLONGATION.

Amount of Insurance, **\$20,000.** Amount of Premium, **\$250.**

Received the eighteenth day of December 1869 of *Charles L. Truck* the Sum of *Twenty Five Dollars* being the Amount of Premium for the Renewal of Policy No. *112502.*

Renewal of \$20,000 policy taxed by U.S. at 50¢ but by California at \$19

Sole recorded example of California Insurance \$19 rate

Premium, \$ *250.-*
Stamp, *19.50*
Tax, *7.50*

Morris Spitzer Agent.

MUTUAL LIFE INSURANCE CO.

OF THE STATE OF WISCONSIN



THIS POLICY OF ASSURANCE

23. LOTTERY TICKET
1863. For each \$1 or fraction purchase price, .50
Effective May 1, 1863, rescinded August 1, 1864

24. MEASURER'S RETURN
1864. Quantity up to 1,000 bushels, .10
Over 1,000 bushels, .25
Rescinded August 1, 1866

Lottery Ticket and Measurer's Return are the only major types of taxed documents with no surviving examples recorded.

22. LIFE INSURANCE
1862. Policy amount up to \$1,000, .25
Over \$1,000 to \$5,000, .50
Over \$5,000, 1.00

Any life insurance usage is a scarce item. Even for the 50¢ rate, which is the commonest, fewer than fifty examples have been recorded. As a class, Life Insurance is very much scarcer than Insurance, which covered all forms of property insurance. For every example of the former, there are probably fifty of the latter. Life insurance was a fledgling industry during the Civil War era, and the percentage of the population covered was much smaller than it is today.

Witnesseth

In consideration of the sum of Fourteen

Life of and of the Semi-Annual
to be paid at or before noon on or before
during the continuance of this Policy
of Madison in the County
said Sarah A. Chen
DOLLARS, for the term of

And the said Company do hereby
the said sum assured, to the said assured
interest, (if assigned or held as security,)
year's premium, if any, being first deducted
before the death of the said Alber
heirs at law of the said Alber

PROVIDED ALWAYS, and it is hereby
assured upon these express conditions, that
this Company, previously obtained and extended
limits of the British Provinces of the
visit those parts of the United States which
member, those parts which lie south of the
miles of the Mississippi or Missouri River
shall enter upon a voyage on the high
upon service on any Sea, Sound, Inlet, T
rations or mining, or in any military or
operate as to impair his health, or induce
consequence of a duel; or of any injury
United States, or of the said Provinces,
this Policy shall be null, void and of no

And it is also understood and agreed
that if the declaration made by the assured
or any part thereof, and in such case, this Policy shall be null and
premium, on or before the days hereinbefore mentioned
assured, or any part thereof; and this Policy shall
And it is further agreed by the within assured,
be forfeited to the said Company, and that if assigned

In Witness Whereof, the said THE MUTUAL
and delivered this contract, this 12th

No. 10,207

The Manhattan Life Insurance Co.

OF NEW-YORK.

ANNUAL PREMIUM,
\$108.75

This Policy of Insurance Witnesseth, That THE MANHATTAN LIFE INSURANCE COMPANY,
in consideration of the sum of One Hundred & Eight Dollars and
Seventy Five Cents, to them in hand paid by Mrs Abby S. Hall
and of the sum of Two Dollars and Five Cents,
to be paid on or before the 1st day of April

SUM INSURED,
\$2,500

April
continuation of this Policy
of Assurance
for the sole use of the said
in the amount of Two
for the term of

And the said
administrators and assigns, well
of the said Seafarers
under this Policy, deduct
premiums, if any, then ex
before the decease of the sa
payable to two children
and satisfactory evidence of
claim of the assured as of

Provided Al
accepted by the assured up
shall, without the consent
States, the British Pr
previous consent, visit thes
ington, or, between the 1st
of the States of Virginia
Mariner, Engineer, Fire
Lake, or Railroad, or
Operations, or Mining, o
or in case he shall die by
any law of these States,
be permitted under this P

And it is als
that if the declaration made
or any part thereof, and in
part of this contract, and i
in such case, this Policy
shall not pay the said
every such case, the said
this Policy shall cease a

And it is fur
accepted by the assured as
or be null or void, all pro
WRITTEN NOTICE SHALL BE
S. C. Marant

Countersigned this



Wife's Policy,
Edition, January, 1862.



NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY.

Company's Building, No. 39 State Street.

WILLARD PHILLIPS, PRESIDENT.

DIRECTORS:
WILLARD PHILLIPS, CHARLES P. CURTIS, THOMAS A. DEXTER, M. P. WILDER, SEWELL TAPPAN, CHARLES HUBBARD,
WM. B. REYNOLDS, GEO. H. FOLGER, FRANCIS C. LOWELL, JAMES S. AMORY, HOMER BARTLETT.

No. 12,135
AMOUNT INSURED,
\$5,000
ANNUAL PREMIUM,
\$110.00

Policy on the Life of

David C. Goodwillie
This Policy of Insurance Witnesseth,

That the NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY, in consideration of the Premium of One
Hundred and ten dollars and Eight cents to them paid in the manner
provided in the Rules of this Company, by David C. Goodwillie of Philadelphia
in the County of Philadelphia in the State of Pennsylvania being the assured in this
Policy, and of a like sum to be paid to them by said assured, on or before the 1st day of
December in every year during the continuance of this Policy, do insure the life of
Said David C. Goodwillie in the amount of
Five thousand dollars, for the term of
his life from this date at noon.

And the said Company do hereby promise to, and agree with, the said assured, Said executors, administrators,
and assigns, well and truly to pay the said sum insured to the said assured, Said executors, administrators, or assigns,
sixty days after due notice and proof of the death of the said Assured
during the continuance and before the termination of this Policy.

and also at each quinquennial distribution of the surplus of premiums,
in case of this Policy not then having terminated, to reimburse to the said assured a due proportion of such surplus on an
annual payment of One hundred and ten & 80/100 dollars.

In case the death of the person, whose life is hereby insured, shall be caused by risks consequent upon the engage-
ment and employment of said person in a Coal-mine, Powder-manufactory, Railroad-train, or Steamboat, as Fireman or
Engineer in a Steam-mill or Steam-factory, as an Express-carrier, or in Lake or River or other inland navigation, said
Company shall not be liable to pay the loss unless liberty shall have been given to engage in any such employment, which
liberty, if applied for, shall be given for a fair additional premium.

Said insured life has liberty to go (and the risk is to continue) on any passage by water coastwise, as a passenger, along
the coast of the United States, New Brunswick, or Nova Scotia, between any ports and places not north of Halifax in
th of the mouth of the river Mississippi, with liberty to touch at any intermediate ports, and in Cuba;
passenger (and the risk is to continue) between Europe and any of the Atlantic ports of the United
the Mississippi, and to touch at the usual ports. Said insured life also has liberty, occasionally, to
y boat or vessel, on the sea-coast, or on any river, lake, or pond, for health, recreation, or sporting;
use the said insured life shall die on a voyage or passage upon the high seas, except as permitted herein,
ereupon be void, and such loss not recoverable. Said insured life also has liberty to travel on the
inland travel, by the usual modes of conveyance.

life also has liberty to reside and travel indefinitely in Europe, New Brunswick, and Nova Scotia; and
northward of the forty-eighth degree of North latitude.
also made upon condition that, except as provided herein, if the said person whose life is hereby insured,
consent of said Company previously given in writing, pass beyond the limits of the United States, or
consent, voluntarily go to remain and shall remain, or shall, without such consent, voluntarily and
or irresistible necessity remain over one month, between the first of June and last of October, south of
southern boundary of Virginia, or shall, without such consent, voluntarily be and remain over one
of the year west of the Rocky Mountains; or shall, without such consent, enter into any military or
militia not in actual service excepted,) this Policy shall thereupon be void. And in case he shall die by
consequence of, a duel, or by the hands of justice, or in the violation of, or attempt to violate, or in
ulating or of attempting to violate, the laws of the United States or of any state, country, or place, this
d and said Company shall not be liable for the loss.

CONDITION OF THIS POLICY, that if the statements made by, or on the part, procurement, or behalf, or
e of, the said assured, to said Company, as the basis of, or in the negotiations for, this contract, shall be
ct untrue, then this Policy shall be null and void.

remium, or any premium note given therefor, or any part of either, shall not be paid to said Company, on
specified for the payment of the same, this Policy shall thereupon be forfeited and be null and void.
Policy becoming null and void, the holder of the same will not be entitled to a return of any part of
thereon. And in case of the termination of this Policy, by forfeiture or otherwise, prior to the time for
quennial distribution of surplus, the holder thereof is not entitled to participate in such distribution.
and any sums that shall become due thereon from said Company, for loss, or for distribution, or for
y, are pledged and hypothecated to said Company, and they have a lien thereon, to secure the payment
part thereof, on which credit may be given, and of any note or security therefor given or to be given
nd on non-payment of any such premium, or such note or security or any part of either, when due, all
y shall be forfeited to said Company, and the Policy shall be void; but this pledge and hypothecation
defeat or affect the conditions and provisions respecting the forfeiture of this Policy.

shall have a right to set off any demand they shall have against said assured, his assigns or repre-
sented to, or in connection with, this insurance, against any claim for which this Company shall be
at of this Policy shall be void unless assented to in writing by said Company. The Policy does not take
ned and the premium is settled for, according to the rules of the Company.

whereof, The said NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY have, by their President,
red this Contract, at Boston, on this twelfth day of December
Bay S. Stearns Willard Phillips
SECRETARY. PRESIDENT.

12,855
For VALUE RECEIVED I hereby assign all my
right, title, and interest in this Policy to
as collateral security for the amount of this demands subsisting against me at my decease as creditor;
surplus, if any, for the benefit of my
Dec 18th 1862
James McGary
Amelia Goodwillie
Bay S. Stearns
J. M. Edkins

Life Insurance EMUs
Above, August 1863 life policy, amount \$1,000, stamped with the rare matching 25¢ Life Insurance part perforate
Sole recorded 25¢ EMU
Middle, April 1863 life policy, amount \$2,500, stamped with matching 50¢ Life Insurance part perforate, ex-Turner
Two 50¢ EMUs recorded
Bottom, December 1862 life policy, amount \$5,000, stamped with matching 25¢ Life Insurance imperforate pairs (x2), stamps canceled December 13
Sole recorded \$1 EMU
Sole recorded Life Insurance OMU (obligatory matching use) from period prior to December 25, 1862

OUTWARD FOREIGN MANIFEST... WHOLE CARGO.

Sold at Kehew's Navigation Store, 69 North Water Street.

Report and Manifest of the Cargo laden at the Port of

New Bedford

on board the

Ship Wm Thompson

J. C. Smith

Master, bound for

North Pacific Ocean

MARKS.	NUMBERS.	PACKAGES, OR ARTICLES IN BULK, To be arranged alphabetically, and each kind to be separately inserted, and distinctly described.	CONTENTS OR QUANTITIES, In gallons, pounds, yards, pieces, &c., to be inserted in figures.	VALUE AT THE PORT OF EXPORTATION.					
				Value of Domestic Produce or Merchandise.		Value of Foreign Produce or Merchandise.		TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.

Casks Shooks Provisions and other articles necessary for the prosecution of a Whaling Voyage.

*(20) Twenty Cases Manufactured Tobacco & Lump Navy containing Eight Boxes or Caddies in a Case.
J. W. Novell Inspector Collection District No. 1 Massachusetts
April 1864*

3112 pounds

S



24. MANIFEST
1862. Manifest for custom-house entry or clearance of cargo of any ship, for any foreign port except those in British North America:
Registered tonnage up to 300 tons, 1.00
Over 300 to 600 tons, 3.00
Over 600 tons, 5.00

Whaleship Burned by Shenandoah
June 1864 outward manifest of New Bedford whaler *William Thompson*, bound for "North Pacific Ocean." She would never return. On June 22, 1865, some two months after Appomattox, the *William Thompson* would be captured and burned in the Bering Sea by the infamous Confederate raider *Shenandoah*.
Eleven examples of the \$3 rate recorded, just five with the matching \$3 Manifest
On the 22nd of June, early that morning two ships were reported by the lookouts, two prize crews were readied, ["Shenandoah" Captain James] Waddell intent in capturing them both simultaneously. One was hampered by having a whale lashed to her side, it was the 495 ton "*William Thompson*." One crew was despatched in passing, whilst they went off after the second ship. This was the 364 ton "*Euphrates*." Not bothered by the approaching steamer with the Russian flag in evidence ["Shenandoah" was flying a Russian flag as a deception], she was soon another victim to the Confederate raider.
On returning to the "*William Thompson*," her master Francis Smith insisted the war was all over, but Waddell took this news as the Captain merely trying to save his ship, and torched the ship anyway, unsure as to the real status of his Southern States. (<http://aboy.tk-jk.net/MarandursCiviWar/CSSShenandoah.html>)

21. LEASE
1862. Lease of any land or tenement:
Period up to three years, .50
Over three years, 1.00

Memorandum of a Lease and Contract made this 11th day of May A.D. 1863. Between the East Mahanoy Railroad Company of the One Part and the Little Schuylkill Navigation Railroad and Coal Company of the other part -
Whereas the said Companies had created by and they exist under the laws of the Commonwealth of Pennsylvania and their respective Railroads connect with each other and the said parties of the first part have heretofore agreed to make and the said parties of the second part have agreed to take a lease of the Railroad of said party of the first part, as the same is now made, and may hereafter be extended made and finished upon the terms hereinafter mentioned -

Lease plus Agreement EMU Combination
January 1863 lease and contract stamped with matching \$1 Lease imperforate and matching 5¢ Agreement (x5, one on each page). Its principal provision was a 99 year lease of the East Mahanoy Railroad by the connecting Little Schuylkill Navigation Railroad Co., but there were six other numbered provisions, necessitating the Agreement tax. Then as now, leases for more than three years were relatively uncommon.
Only three \$1 Lease EMUs recorded
Only a handful of combinations of EMUs of any types recorded

(Lease)
1864. Yearly rent up to \$300, .50
Over \$300, for each additional \$200 or fraction .50

(Lease)
1865. Assignment or transfer of lease: Taxed at the same rate as the original instrument, plus the tax on a conveyance of property of equal value.

before me personally came Jacob Weidenfeld to me known, and known to me to be the same person described in and who executed the foregoing Instrument and acknowledged before me that he executed the same

*Walter F. Jones
Clerk of Deeds
N. Y. C.*



Register's Office City
County of New York
I hereby
the foregoing instrument recorded in the office of the City County of New York in case page 311 at 12 o'clock

In witness whereof
set my hand & office
23rd day of October

Assignment of Lease Compound Rate
1866 assignment of a lease in exchange for \$45,000. This necessitated a tax of \$45, as on a conveyance for a similar sum; plus \$3.50, as on the original lease.
Three recorded examples of this unusual compound rate

Oct 23 1866
Jacob Weidenfeld
TO
Georgina E. Bears
Dated October 19th 1866
Assignment
OF LEASE.
*Crosby Osband & Jones
Atty & Co
25 Pine St. N.Y.*

26. MORTGAGE

1862. Mortgage of real or personal property or bond for payment of money:

Amount over \$100 to \$500,	.50	Over \$5,000 to \$10,000,	10.00
Over \$500 to \$1,000,	1.00	Over \$10,000 to \$20,000,	15.00
Over \$1,000 to \$2,500,	2.00	Over \$20,000, for each additional	
Over \$2,500 to \$5,000,	5.00	\$10,000 or fraction	10.00

Provided always

heirs executors, Administrators or assigns, the aforesaid debt or debts to be paid unto the said Partys or assigns, the aforesaid debt or debts on the day and time herein before written, together with lawful interest thereon, and without any further delay and without any composition or arrangement made of any thing, for or in respect of the same, whatsoever, that then, and from that time, and the Estate hereby granted, and the same shall determine and become void, and the same shall draw therefor, in anywise notwithstanding the said Parties to these Presents have hereunto set their hands and seals hereunto. Dated the day of May 1869.

In the presence of us,
Note: one entire line being first interlined between the 2nd and 3rd lines of the first page.
Thomas Hoopes

Unique \$10 EMU
 January 1863 personal bond for payment of \$10,000, stamped with matching \$10 Mortgage imperforate
 Sole recorded \$10 EMU



fixed, duly attested by the signatures of their President and Secretary; - and the said parties of the second part have hereunto set their hands and seals. - Done interchangeably the day and year first above written.

Sealed and Delivered
 in the presence of us,

an entire line before signing
 The word, Coal inserted on thirty-first line second page before signing.

John Auspach
 Pres.

Chas. Auspach
 Secy.

We hereby accept the foregoing trusts.
 Witness our hands and seals this first day of May - 1869.

Wm. Dickel

Marshall Stanton



second part, his Executors, Administrators to sell the premises hereby granted, or any part thereof, and out of all the moneys arising from such sale to principal and interest, together with the costs and charges, surplus, if any there be, shall be paid by the party making the same, to the said Partys or assigns.

In Witness Whereof The parties of the first part have hereunto set their hands and seals the day and year first above written.



Unique \$15 EMU
 1859 mortgage for \$17,006, recorded February 1863, when it was stamped with matching \$15 Mortgage imperforate
 Sole recorded \$15 EMU
 Sole recorded example of \$15 rate
 This treasure of fiscal history entered philatelic hands only in 1991, when it was salvaged from company records being scrapped.

STATE OF NEW-YORK,
 County, ss.
 On this one thousand eight hundred and fifty... before me
 to me known to be the same person described in and who executed the same.

The original 1862 rates were in effect only about five months, during most of which stamps were not available. As a result, very few examples have survived. See the POWER OF ATTORNEY section for a \$2 Mortgage EMU.

STATE OF NEW-YORK,
 Monroe County, ss.
 On this sixth day of May, 1869, before me
John H. Jones of *Caroline A.*
 to me known to be the same persons described in and who executed the same; and the said Caroline A. on a private examination by me, apart from her said husband, acknowledged that they executed the same; and the said Caroline A. freely, and without any fear or compulsion of her said husband.

and quietly, to have, hold, use, possess, and enjoy the said premises, with the appurtenances thereto, and to operate and maintain the same, and to receive the rents and profits thereon, and to receive the interest on the same, without any hindrance or interruption, and without disturbance whatever, of any person or persons, and the second part, or his heirs, assigns, executors, administrators, or other person whatever, lawfully claiming or claiming the same, in form and effect as if they were their own property.

For a full list of the names of the mortgagors and mortgagees see the list of names on the back of this document.

In Witness Whereof, the first part caused this instrument to be executed by its president and Secretary and its corporate seal to be hereunto attached and the said parties of the second part have hereunto set their hands and seals the day and year first above written.

John F. Duran
 Secretary A.B.L.M.
 Seal



William R. New, Secy.
W. R. Munn, Secy.

(Mortgage)
 1864. For each \$500 or fraction, .50

The Two Shades of the "Baby Rug"
 The remarkable pair of \$200,000 mortgages, each bearing a single First Issue \$200 "Baby Persian Rug." Above the more usual carmine and green shade, at left the rare and distinctive scarlet and yellow green.

About 25 documents recorded with First Issue \$200, just three with \$200 scarlet & yellow green

The scarlet & yellow green shade appeared later, circa 1870. Here it was used in June 1872 by the American Bottom Lime Marble and Coal Co., East St. Louis, Illinois. Above, May 1869 mortgage of the Karthaus Coal and Lumber Co., Philadelphia. Both provided security for \$200,000 in company bonds to finance railroad construction across company property.

It was only necessary to stamp either the mortgage, as done here, or the bonds, but not both, the tax to be the greater of the two possible amounts. Bonds of this type were, in essence, a promise to pay a sum at a designated time, taxable not at the Bond rates, but as Inland Exchange, at 5¢ per \$100. The Mortgage rate was 50¢ per \$500, equivalently 10¢ per \$100. Thus the Mortgage rate prevailed, and the \$200,000 amount required \$200 tax.

This Indenture,

MADE the first day of February, in the year of our

Lord one thousand eight hundred and sixty-six, between the St. Croix and Lake Superior Railroad Company, of the first part, and William H. Swift, Samuel J. Tilden, and Andrew H. Green, of the city and State of New York, of the second part.

WHEREAS, the said party of the first part is a corporation duly formed and organized under an Act of the Legislature of the State of Wisconsin, entitled an "Act to incorporate the St. Croix and Lake Superior Railroad Company," approved February 24th, 1854, and the several acts amendatory thereof.

AND WHEREAS, as such corporation, the said party of the first part is authorized and legally empowered to construct, equip, maintain, and operate the principal line of railroad hereinafter described, together with the branch thereof hereinafter mentioned, and in its corporate capacity to borrow any sum or sums of money, at any rate of interest which may be agreed upon between the said company and any party of whom such money may be obtained, and to make, execute, and deliver such bonds, mortgages, and other papers and securities, as may be deemed expedient by said corporation, in consideration of any such loan, or in discharge of any liabilities that it may incur in the construction, repair, equipment, or running of said road.

AND WHEREAS, in pursuance of the powers and authorities in it duly vested, the said St. Croix and Lake Superior Railroad Company has resolved to issue and negotiate a series of six thousand five hundred bonds, of two hundred pounds sterling each, numbered respectively from 1 to 6,500 inclusively, and to amount in the aggregate to one million and three hundred thousand pounds sterling; which said bonds are to be all equally secured by these presents, and are to be of like tenor and in the form following:

UNITED STATES OF AMERICA,

STATE OF WISCONSIN.

First Mortgage Sinking Fund Land Grant Bond,

No. St. Croix and Lake Superior Railroad Company. £200.

Know all men by these presents, that the St. Croix and Lake Superior Railroad Company is indebted to William H. Swift, Samuel J. Tilden and Andrew H. Green, or bearer, in the sum of two hundred pounds sterling, which the said Company promises to pay to the said William H. Swift, Samuel J. Tilden and Andrew H. Green, or to the bearer hereof, on the first day of January, in the year of our Lord one thousand and nine hundred, at the City Bank in the city of London, England, with interest thereon at the rate of seven per centum per annum, free of all United States internal revenue tax, payable semi-annually, on the first days of January and July in each year, at the said City Bank in London, upon presentation and surrender of the annexed coupons as they severally become due, and in case of default in the payment of any half yearly instalment of interest which shall have become payable and shall have been demanded, and the continuance of such default for the period of three months after the maturity of such instalment, the principal of this bond shall become due in the manner and with the effect provided in the deed of trust or mortgage securing the payment of the same hereinafter mentioned.

This bond is one of a series of six thousand five hundred bonds of two hundred pounds sterling each, of like tenor and date, numbered respectively from 1 to 6,500, inclusively, and amounting in the aggregate to one million and three hundred thousand pounds sterling, and the payment of each and all of which is equally secured by a deed of trust or mortgage, bearing date on the first day of February, A. D. 1866, duly executed and delivered by the said St. Croix and Lake Superior Railroad Company to the said William H. Swift, Samuel J. Tilden and Andrew H. Green, trustees, conveying the railroad of the said Company, as the same shall hereafter be constructed, and the equipments, appurtenances, property, franchises and things in the said deed of trust or mortgage mentioned and described, and conveying also all the right, title and interest which the said Company now has or may hereafter acquire by reason of the construction of said railroad or any part thereof to such lands as have been or hereafter may be granted by



Largest Recorded Stamp Tax of the Civil War Era

1866 mortgage of St. Croix and Lake Superior Railroad Co. bearing First Issue \$200 (x28), \$50 (x13), \$20 Conveyance pair, and \$2 Mortgage.

The mortgage supported an issue of 6,500 £200 bonds, totaling £1,300,000, which at \$4.84 per pound sterling was equivalent to \$6,292,000. The Mortgage rate of 50¢ per \$500 thus called for a tax of \$6,292, which is precisely what was paid. This is by far the largest tax paid on any surviving document of the Civil War era.

A signatory was **Samuel J. Tilden**, later Governor of New York and Democratic candidate for President in 1876. Tilden won the popular vote handily and was **one electoral vote short** of victory, with the results from Florida, Louisiana, and South Carolina in dispute. An Electoral Commission awarded **all disputed votes to Republican Rutherford B. Hayes**, giving him a one-vote victory. The outrage of southern Democrats **threatened to re-ignite civil war**, and was quieted only by the **Compromise of 1877**, by which Tilden and the Democrats acquiesced to the inauguration of Hayes in return for **removal of the troops from the South**. This effectively ended Radical Reconstruction, and with it a military saga begun 15 years earlier with the firing on Fort Sumter.



the second part and the survivors and survivor of them, and the executors, administrators, and assigns of such survivor, that whenever, and as often as the said party of the first part, its successors or assigns shall hereafter acquire any lands, or any equipment, or any other property or things of whatever name or nature, for use in connection with the railroad from Hudson to Superior aforesaid, or the said Branch thereof, or shall acquire any lands from the Government of the United States, or from the State of Wisconsin, by reason of the construction of the said railroads, or of either or of any part of either thereof, or of any other railroad which the said company is authorized by law to construct, or shall acquire any other property, rights, franchises or things whatsoever, the said party of the first part, its successors and assigns, shall and will acquire, possess and hold the same, and every part and parcel thereof upon and subject to the trusts of this indenture, until conveyance thereof, in pursuance of the covenant next hereinafter contained, shall be duly made and delivered to the said parties of the second part, or the survivors or survivor of them, or their or his successors or successor in the trust by these presents created.

And the said party of the first part, for itself, its successors and assigns, in consideration of the premises, and of one dollar to it duly paid by the said parties of the second part, the receipt whereof is hereby acknowledged, hereby covenants and agrees to and with the said parties of the second part, and the survivors and survivor of them, and the executors, administrators and assigns of such survivor, that the said party of the first part its successors and assigns, shall and will, from time to time, and at all times hereafter, and as often as thereunto requested by the trustees under this indenture, execute, deliver and acknowledge all such further deeds, conveyances and assurances in the law for the better assuring unto the said parties of the second part, the survivors and survivor of them, and their and his successors in said trust, upon the trusts herein expressed, the railroads, equipments, appurtenances, franchises, property and things hereinbefore mentioned,—including all lands which have been or may hereafter be granted by act of Congress to the State of Wisconsin, and to which the said company is or may hereafter by reason of the construction of said railroads, or of either or any part of either thereof, or for any reason, become entitled, or which the said company, its successors or assigns, may in any manner acquire, and also all other property, rights, franchises and things whatsoever which may hereafter be acquired by the said party of the first part, its successors or assigns,—as by the said trustees, or their counsel learned in the law, shall be reasonably advised, devised, or required.

In witness whereof the said party of the first part has caused its corporate seal to be hereto affixed, and the same to be attested by the signatures of its president and treasurer, and the said parties of the second part have hereunto set their hands and seals to evidence their acceptance of the trust hereby created, the day and year first above written.

Henry M. Alexander
President

Eudon Patton
Treasurer

William H. Swift

Samuel J. Tilden

And. H. Green

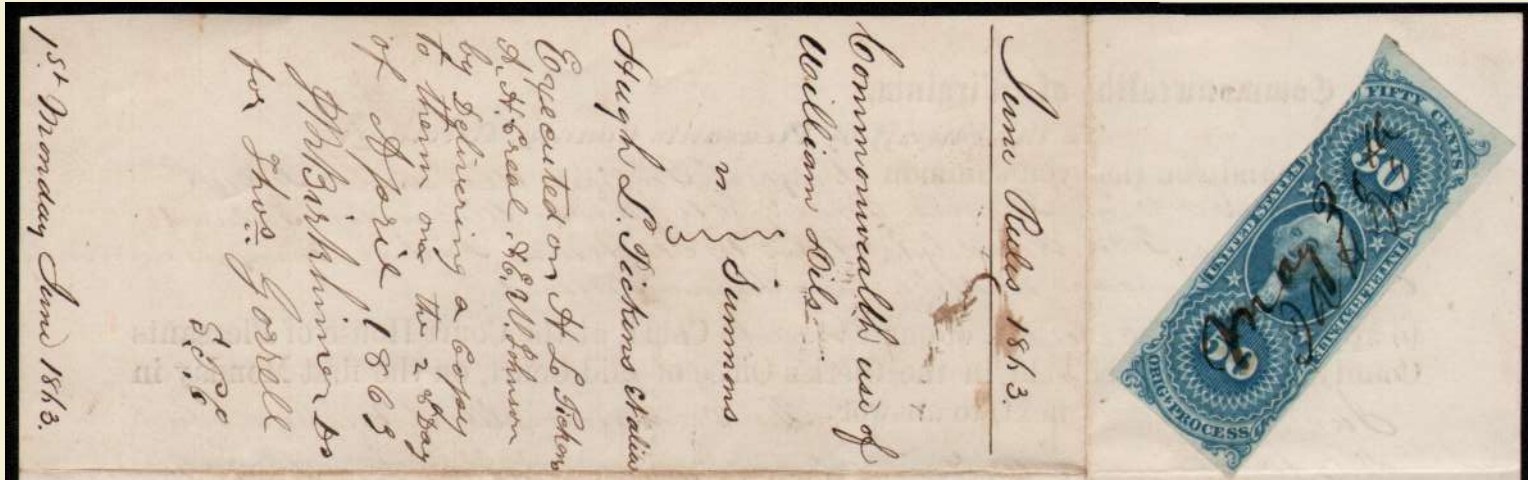
Sealed and delivered
in the presence of
Charles Nettleton
John Rankin Jr

color copies



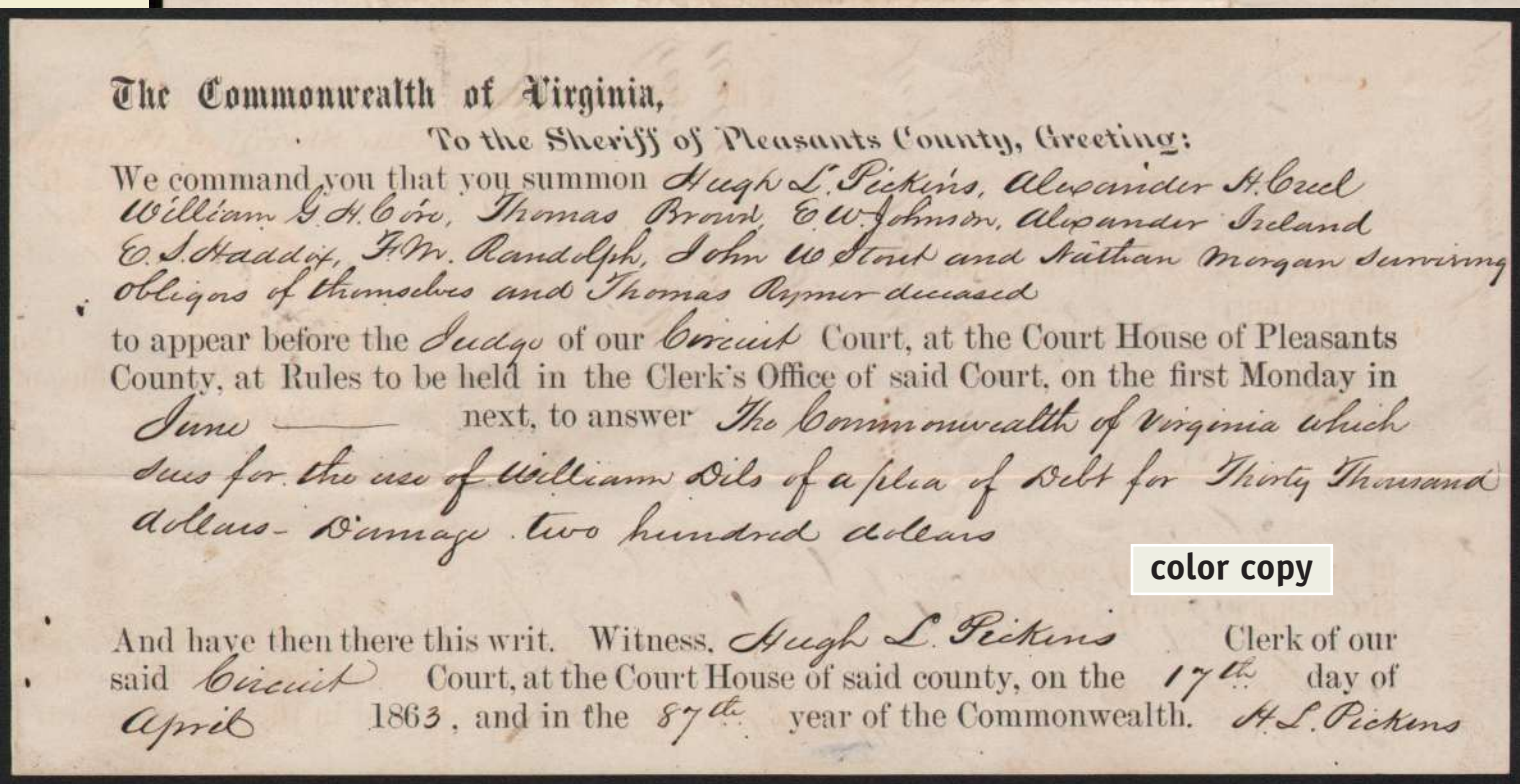
Sole Recorded "Persian Rug" on Document
 Final page of Morris and Essex Rail Road Co. \$5,000,000 mortgage, bearing Second Issue \$500 "Persian Rug" and 25¢. The latter evidently paid five times the Agreement 5¢ tax, assessed on each of the five double-sided pages comprising the document.
 The Boston Revenue Book gives the date of first delivery of the \$500 as October 3, 1871. The cancel here is dated October 2, evidently backdated to the mortgage date. Note the proof-like vivid colors, extraordinarily sharp impression, and freshness. Of the surviving "Rugs," only this one has "the bloom of a stamp that has never known water."
 This mortgage originally bore ten copies of the \$500 stamp, and came onto the philatelic market intact. It was offered at auction in 1949, where the stamps went their separate ways, the last left on its page, no doubt because of the striking and colorful surroundings the page provided.

27. ORIGINAL PROCESS
 1862. Writ or other original process whereby any suit is commenced in a court of record, .50

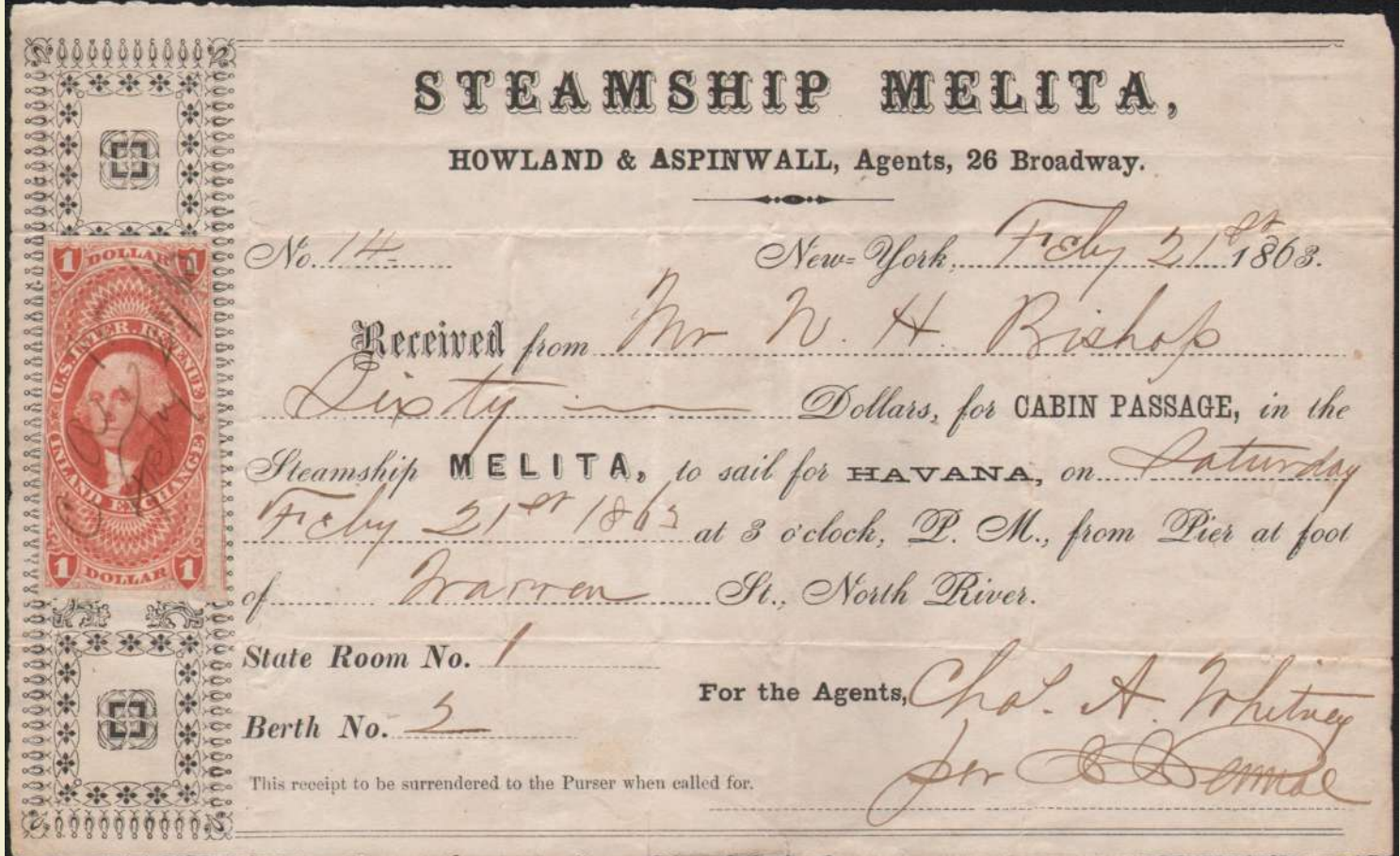


28. PASSAGE TICKET
 1862. Passage ticket for a voyage from the U.S. to any foreign port except those in British North America:
 Price up to \$30, .50
 Over \$30, 1.00

Passage Ticket is among the rarest major types of stamped documents, with only eleven examples recorded to date. Normally tickets were surrendered to the purser of the vessel, presumably to prevent re-use, and systematically destroyed.



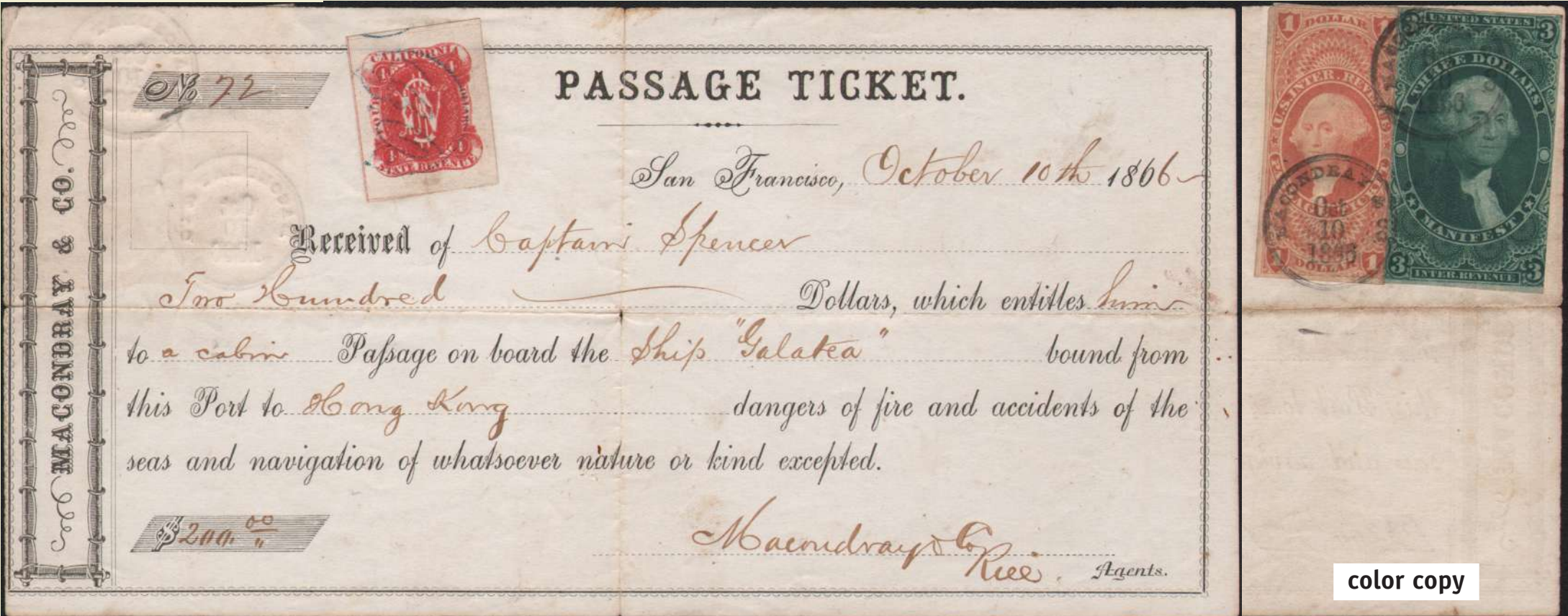
color copy



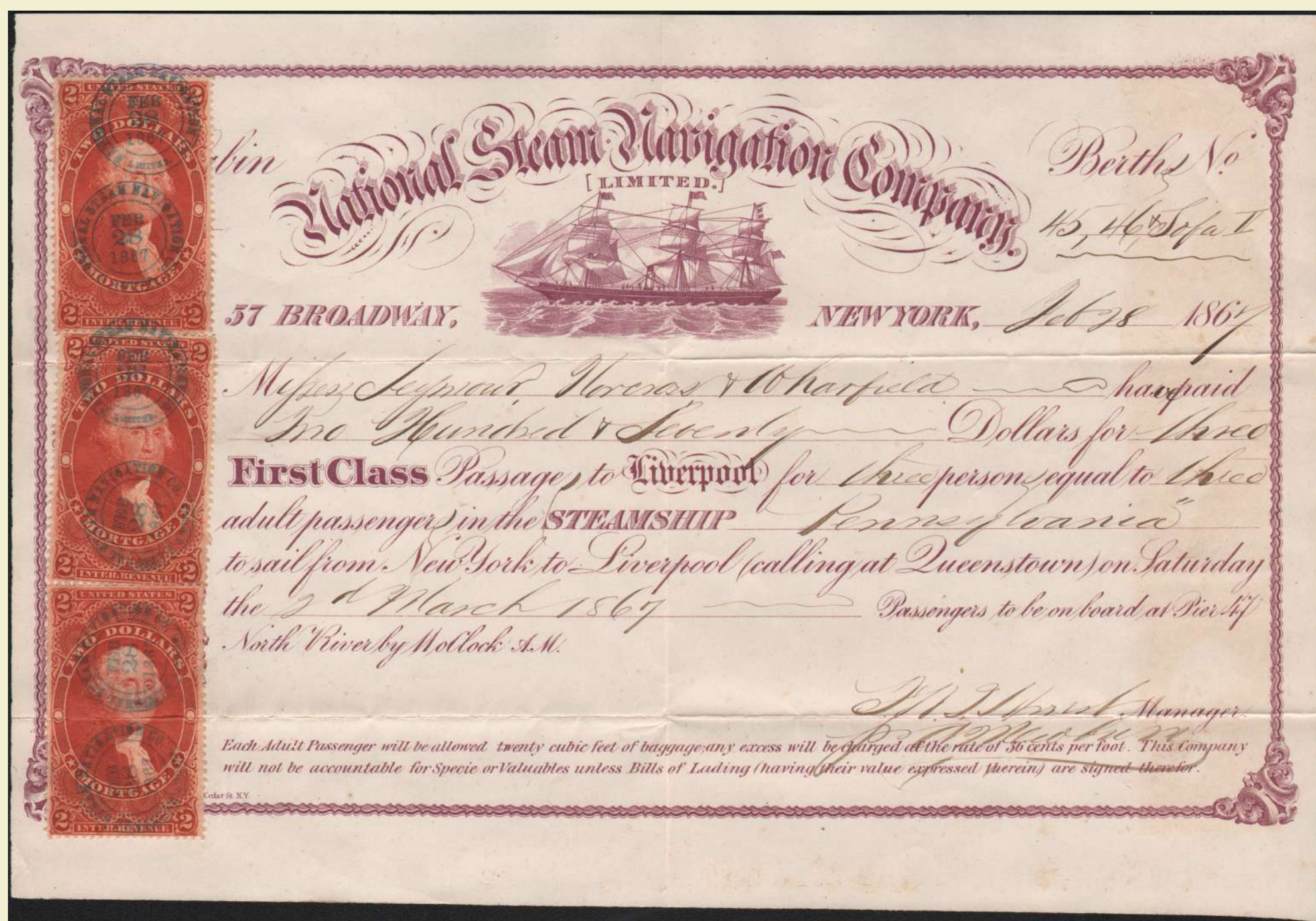
Sole Recorded Example of 1862 Rates
 February 1863 receipt/ticket for cabin passage on steamship Melita, New York to Havana, price \$60, stamped with \$1 Inland Exchange imperforate. At bottom, "This receipt to be surrendered to the Purser when called for."
 (After August 1, 1864, the tax on a \$60 ticket would have been \$2.)

(Passage Ticket)
 1864. Price up to \$35, .50
 Over \$35, for each \$50 or fraction, 1.00

U.S. plus California
 1866 ticket of Macondray & Co. for passage from San Francisco to Hong Kong on the Galatea, price \$200, correctly taxed at \$4 paid by \$3 Manifest & \$1 Passage Ticket imperforates. California \$4 red pays the state tax for second class passage.
 Sole recorded ticket bearing U.S. and California stamps



color copy

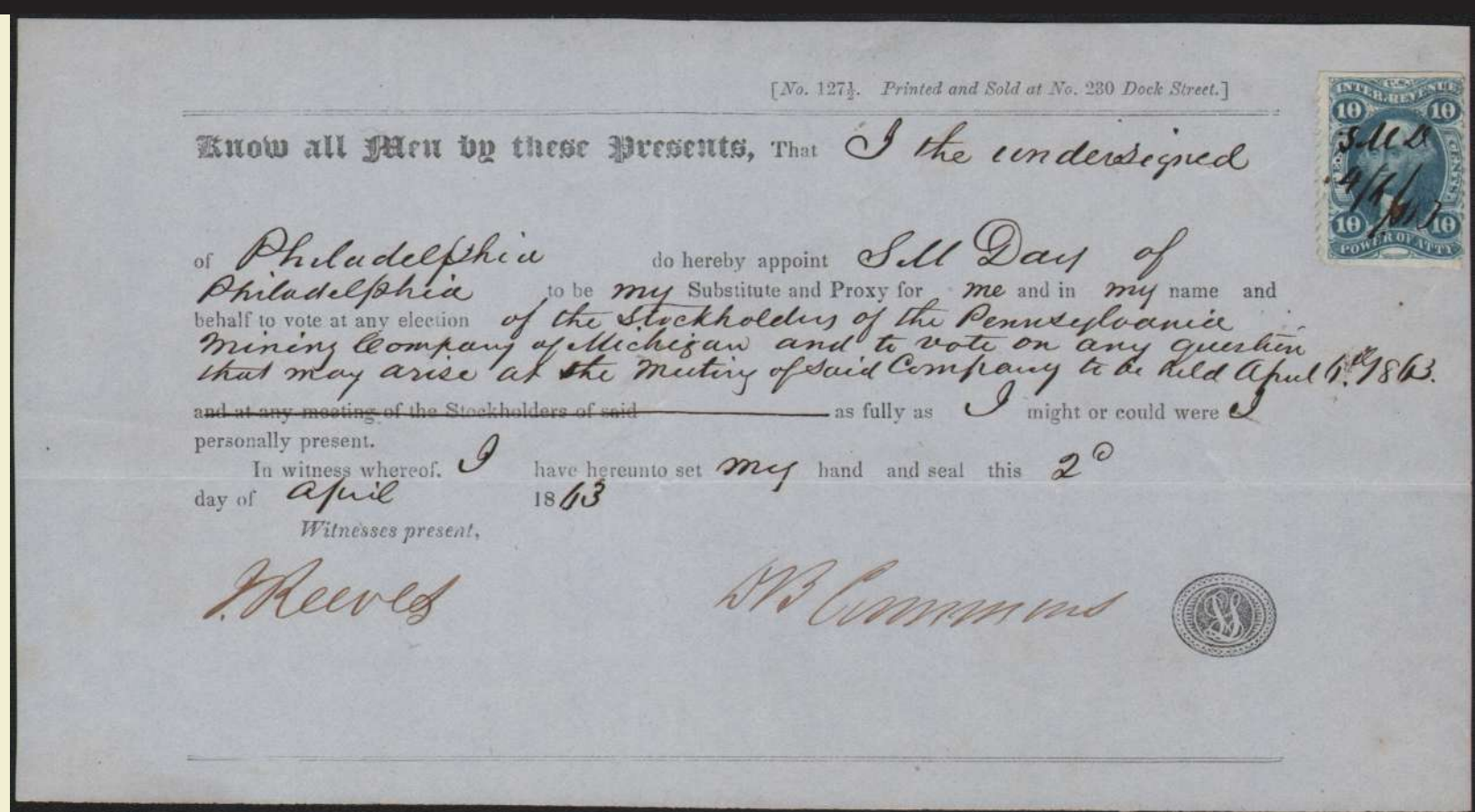


Unsurpassed Rarity and Beauty
 1867 ticket for first class passage of "Misses Seymour, Norcross, & Wharfield" in "Berths No. 45, 46, & Sofa II" on steamship *Pennsylvania*, New York to Liverpool, price \$270, correctly taxed at \$6. Ex-Lipson.
 Arguably the finest combination of beauty and rarity in the entire field of civil war era fiscal history

POWER OF ATTORNEY (1862)

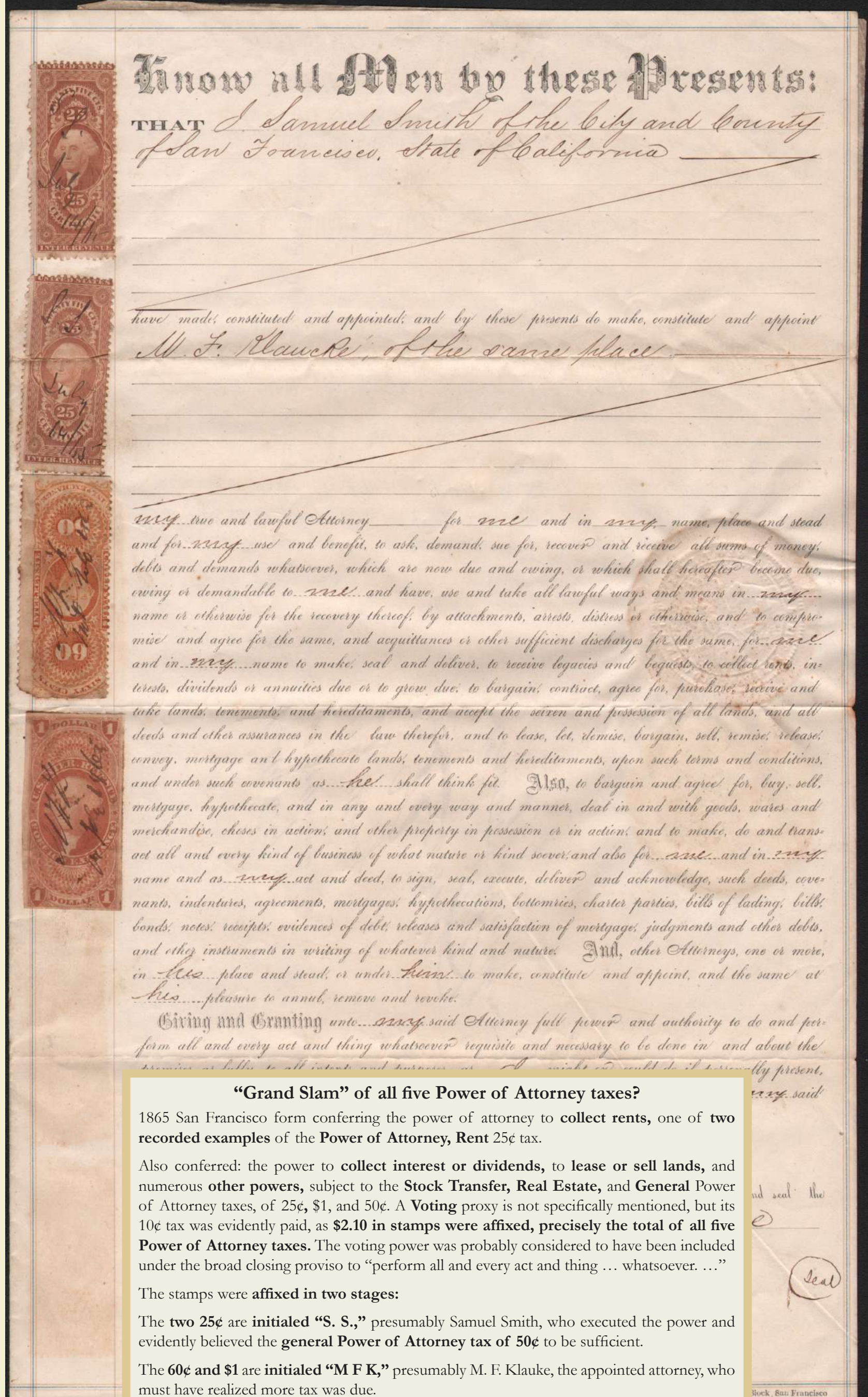
29. REAL ESTATE. To sell, rent, or lease real estate,	1.00	32. VOTING. To vote in election of officers of any incorporated company,	.10
30. RENT. To receive or collect rent,	.25	33. GENERAL. Power of attorney, other than above	1.00
31. STOCK. To sell or transfer stock, bonds, or scrip, or to collect interest or dividends thereon,	.25		

(Power of Attorney)
 1864. Power of attorney, general, .50



April 1863 proxy to vote at stockholders' meeting stamped with matching 10¢ Power of Attorney part perfonate
 Fewer than twenty EMUs recorded

Mortgage plus Power of Attorney EMU Combination
 March 1863 mortgage for \$1,750 stamped with matching \$2 Mortgage imperfonate. The appended warrant of attorney is properly stamped with matching \$1 Power of Attorney imperfonate, paying the general Power of Attorney rate.
 Three EMUs recorded for general Power of Attorney rate, nine for Mortgage \$2 rate
 Only a handful of combinations of EMUs of any type have been recorded; this one is the more extraordinary because the individual usages are so rare in their own right.



"Grand Slam" of all five Power of Attorney taxes?
 1865 San Francisco form conferring the power of attorney to collect rents, one of two recorded examples of the Power of Attorney, Rent 25¢ tax.
 Also conferred: the power to collect interest or dividends, to lease or sell lands, and numerous other powers, subject to the Stock Transfer, Real Estate, and General Power of Attorney taxes, of 25¢, \$1, and 50¢. A Voting proxy is not specifically mentioned, but its 10¢ tax was evidently paid, as \$2.10 in stamps were affixed, precisely the total of all five Power of Attorney taxes. The voting power was probably considered to have been included under the broad closing proviso to "perform all and every act and thing ... whatsoever. ..."
 The stamps were affixed in two stages:
 The two 25¢ are initialed "S. S.," presumably Samuel Smith, who executed the power and evidently believed the general Power of Attorney tax of 50¢ to be sufficient.
 The 60¢ and \$1 are initialed "M F K," presumably M. F. Klauke, the appointed attorney, who must have realized more tax was due.

34. PROBATE OF WILL

1862. Probate of will, or letters of administration:

Value of estate up to \$2500,	.50	Over \$50,000 to \$100,000,	10.00
Over \$2,500 to \$5,000,	1.00	Over \$100,000, for each	
Over \$5,000 to \$20,000,	2.00	additional \$50,000 or fraction,	10.00
Over \$20,000 to \$50,000,	5.00		

State of Iowa, }
 JONES COUNTY, } ss.

To ALL TO WHOM THESE PRESENTS SHALL COME,

KNOW YE that *F. E. Rogers & Hannibal J. Swett* has this
12th day of *January* A. D., 18*63* been ap-
 pointed by the County Court of said County *Administrators*
 of the Goods, Chattels and Estate of *William Swett*
 late of *Jones* County, deceased, with full power and authority to take
 possession of the same in whose hands soever they may be found, and in general to do all other
 acts in the premises, and fully to discharge every duty required of him as *Adminis-*
trators aforesaid as the law shall or may direct.

IN WITNESS WHEREOF, I have hereunto set my hand and
 affixed the seal of said Court, at my office in Anamosa, this
12th day of *January* A. D., 18*63*
J. V. Stacy County Judge.

January 1863 letters of administration stamped with matching 50¢ Probate of Will imperforate
 Fewer than twenty 50¢ EMUs recorded

LETTERS OF ADMINISTRATION.

J. M. Simpson Clerk of the Court of Common
 Pleas for the County of *Carroll*, in the State of Indiana, do hereby
 certify that administration-----
 of the estate of *Enoch Stunsel* late of said County,
 deceased, who **February 1863 letters of administration stamped with
 matching \$1 Probate of Will imperforate (x2)**
Stunsel and the said *Elissa Stunsel* having qualified and
 given bond as such administratrix, is duly authorized to take upon herself
 the administration of such Estate according to law.

Witness my hand, and the seal of said Court, this
17th day of *February* 18*63*.
M. Simpson
 C. C. C. S. *Carroll* County.
By J. A. Barnes Deputy

February 1863 letters of administration stamped with
 matching \$1 Probate of Will imperforate (x2)
 Four \$2 EMUs recorded



Sold by Luse & Wilson, Lafayette, Ind.

The People of the State of New York, By the Grace
 of God, Free and Independent:

To all whom these
 Presents shall come, or may concern, Greeting:-
 Know ye, That at the city of Auburn, in
 the County of Cayuga on the twentieth day of Janu-



is granted unto *Hocum Nowland* and *William
 Nowland* the Executors of the said Will named therein, they
 being full and lawful Administrators of the said Estate, to ad-
 ministrer the same according to law, and to exhibit and
 exhibit to the said Court a true and perfect Inventory of
 the said Goods and Chattels, Rights and Credits, which were
 of the said deceased, within a just and true account thereof
 lawfully required.

In Testimony Whereof, We have caused
 the Seal of Office of our said Surrogate
 to be hereunto affixed.

Witness *Wm. B. Woodin* Surrogate
 of our said County of Cayuga at Auburn
 aforesaid the twentieth day of January
 in the year of our Lord one thousand
 eight hundred and sixty three,
Wm. B. Woodin
 Surrogate

Recorded the twentieth day of January A. D. 1863
Wm. B. Woodin
 Surrogate

January 1863 letters of administration stamped with
 matching \$1 Probate of Will imperforate (x20, all but one
 in multiples, including strips of five and four).
 Sole recorded example of the open-ended rate of \$20+
 Sole recorded EMU for any rate above \$2



Philadelphia City and County, ss.

WILLIAM M. BUNN, Register for the Probate
 of Wills and granting Letters of Administration
 in and for the City and County of Philadelphia,
 in the Commonwealth of Pennsylvania,

TO

Richard Ashbridge

GREETING:

Whereas, *Thomasin Ashbridge*
 lately died intestate, as is affirmed having whilst *she* lived, at the time of *her*
 decease, divers Goods and Chattels, Rights and Credits, within the said County, by means whereof the full
 disposition and power of granting Letters of Administration whereof is manifestly known to belong to me.
 I, therefore, desiring that the Goods and Chattels, Rights and Credits, which were of the said deceased, may
 be well and truly administered, converted and disposed of according to law, do hereby grant unto you, the
 said

Richard Ashbridge

full power, by the tenor of these presents, to administer the Goods and Chattels, Rights and Credits, which
 were of the said deceased, within the said County, as also to ask, collect, levy, recover and receive the credits
 whatsoever of the said deceased, which at the time of *her* death were owing, or did in any way belong
 to *her*, and to pay the debt in which the said deceased stood obliged, and so far forth as the said
 Goods and Chattels, Rights and Credits will extend, according to their rate and order of law, especially of
 well and truly administering the Goods and Chattels, Rights and Credits, which were of the said deceased,
 and making a true and perfect Inventory and conscionable Appraisement thereof, and exhibiting the same
 into the Register's Office at Philadelphia, on or before the *29th* day of *May*
 next ensuing: and also a true and just account, calculation and reckoning of your administration, upon
 your solemn *affirmation* to render at or before the *29th* day
 of *April* 18*63*, or when legally thereunto required.
 And I do by these presents ordain, constitute and depute you, the said

Richard Ashbridge

Administrat or of all and singular the Goods and Chattels, Rights and Credits, which were of the said
 deceased, within the limits aforesaid, saving harmless and forever indemnifying me, and all other officers,
 against all persons by reason of your administration aforesaid, and saving all other rights, &c.

In Testimony Whereof, I have caused the seal of the said office to be hereunto affixed.
 Dated at Philadelphia aforesaid, the *29th* day of *April* 18*63*

Geor Painter
 Deputy Register.

(Probate of Will)
 1864. Value up to \$2,000, .50
 Over \$2,000, for each
 additional \$1,000 or fraction, .50



First, Second & Third Issues
 1872 letters of administration bearing First
 Issue \$20 Conveyance, Second Issue \$50,
 and Third Issue \$2 & \$1
 Fewer than twenty such combinations
 recorded, this arguably the most spectacular

The "Small Rug"

December 1871 will of metals dealer William Thomson, proved January 1872, stamped with Second Issue \$50 & \$200 Second Issue \$200 "Small Persian Rug" recorded on five documents Estate value \$500,000. The very heavily inked handstamp cancel is that of the New York Surrogates's Office. Ex-Lipson

The last will and Testament of William Thomson

I, William Thomson dealer in metals, now residing at No 298 Madison Avenue in the City of New York, do hereby make and publish this my last will and testament revoking all former wills by me made

First. I appoint my wife Ellen L. Thomson, and my brothers James Thomson and David Thomson all of the City of New York, the survivors and last survivor of them, Executors of this my will.

I authorize and empower my said Executors, and from time to time all other persons who may have been appointed and qualified as such, whenever the number of those of them who have qualified shall have been reduced by death, resignation, removal or other incapacity, to join with the persons of full age beneficially interested



35. PROTEST 1862. Protest on check or note, or marine protest, .25

UNITED STATES OF AMERICA

State of Louisiana--City of New Orleans.

BY THIS PUBLIC INSTRUMENT OF PROTEST,

Be it Known, That on the Fifteenth day of December, in the year of our Lord one thousand eight hundred and Sixty-two, and of the Independence of the United States of America, the Twentieth day of the month of December, Before me, Edward W. Holtzclark, a Notary Public, in and for the Parish of ORLEANS, dwelling in the City of New Orleans, State of Louisiana, duly Commissioned and Sworn, Personally Came and Appeared,

Sebastian Rodasco, Master and Captain of the Schooner named the "Guiseppe Lanata" of Genoa, Italy; and Alexander Barfama, first mate of said Schooner; and Alexander Bedewille, a sailor, engaged on said Schooner;

Unique Marine Protest

1870 New Orleans marine protest form with notarized statements of captain, first mate and sailor of schooner Guiseppe Lanata of Genoa, regarding voyage from Malaga, Spain, whereby "the said Captain doth PROTEST, and I, the said Notary... do by these presents Publicly and Solemnly Protest against Winds, Weather, [etc.] by means whereof said Ship or her Cargo... have suffered or sustained damage or injury, for all losses, costs, charges, expenses, damages, and injury, ... so that no part of such losses and expenses... do fall upon him the said Captain, his officers or crew."

Sole recorded stamped marine protest



which said appearers after having been duly sworn by me, the said Notary, upon the Holy Evangelists of Almighty God, voluntarily, freely and solemnly declare and depose as follows, to wit: That on the

Eighty of September last, they left from Delta for Malaga, and on the Fourth of October last, left Malaga, bound for the Port of New Orleans, with a cargo of Wine & assorted Merchandise; that when they started as aforesaid, the said Schooner was stout, staunch and strong; had her cargo well and sufficiently stowed and secured; was well manned, tackled, victualled, apparelled and appointed; and was in every respect fit for sea and the voyage she was about to undertake;

That they had no bad weather up to the Fifteenth and Sixteenth of November, when wind being in S. E. & S. W. Quadrant of the compass in direction, variable and strong wind, blowing hard to the fourth quarter, changing and varying to the first Quadrant; made Starboard tack, weather dark, threatening and cloudy, at 3 o'clock P.M. the wind greatly increased, they took in gaff, top-sail and flying-gib, and took a reef in Mizzen sail, at 4 P.M. the wind and sea increasing in strength and a heavy and frightful squall setting in from the North; took in nearly all the sails, Waves were coming over the deck of the ship, at 4 o'clock P.M. they tried the pumps, the wind still increasing in violence, at 9 o'clock A.M. the wind calm, but in the night the wind

Twenty days after date I promised to pay to the Order of A. J. Edwards, Fifty Dollars at the Port Jervis Bank, for value Received Sept. 3, 1862. Prodec. 3m. Notary Augustus Thompson, Port Jervis, New York, attesting non-payment of a promissory note, with the offending note affixed, stamped with matching 25c Protest imperforate, document and cancel dated December 4, 1862.

Protest EKU

Protest of notary Augustus Thompson, Port Jervis, New York, attesting non-payment of a promissory note, with the offending note affixed, stamped with matching 25c Protest imperforate, document and cancel dated December 4, 1862.

Fewer than twenty EMUs recorded, this the earliest

Whereupon, I, the said Notary, at the request aforesaid, did PROTEST, and by these presents do publicly and solemnly PROTEST, as well against the drawer and endorsers of the said Note as against all others whom it doth or may concern, for exchange, re-exchange, and all costs, damages and interest, already incurred, and to be hereafter incurred, for the want of payment of said Note.

And on the same day I sent notice of the said Protest by mail, directed to the 1st 2nd & 3rd Endorsers to each and all of them at "Newburgh Ny"



Thus done and Protested, in the Village of Port Jervis, aforesaid, in the presence of John Doe and Richard Roe, witnesses. In testimony, etc.

Signature of Augustus Thompson, Notary Public.

\$368 of 100 Mobile Ala. April 25 1866. Five months after date I promised to pay to the Order of C. C. Hartung & Co. Three hundred & Sixty eight Dollars Payable at Value received with Exch. on N.Y.

Endorsed Charles J. Fugant Pay Account National Bank or other C. C. Hartung & Co. Pay Lloyd Brown by Cashier or Cash E. H. Blake Cash

THE STATE OF ALABAMA, City and County of Mobile.

Be it Known, That I, JOSEPH R. EASTBURN, Notary Public, duly commissioned and sworn, dwelling in the City of Mobile, and State of Alabama, on the twenty second day of

U.S. plus Alabama

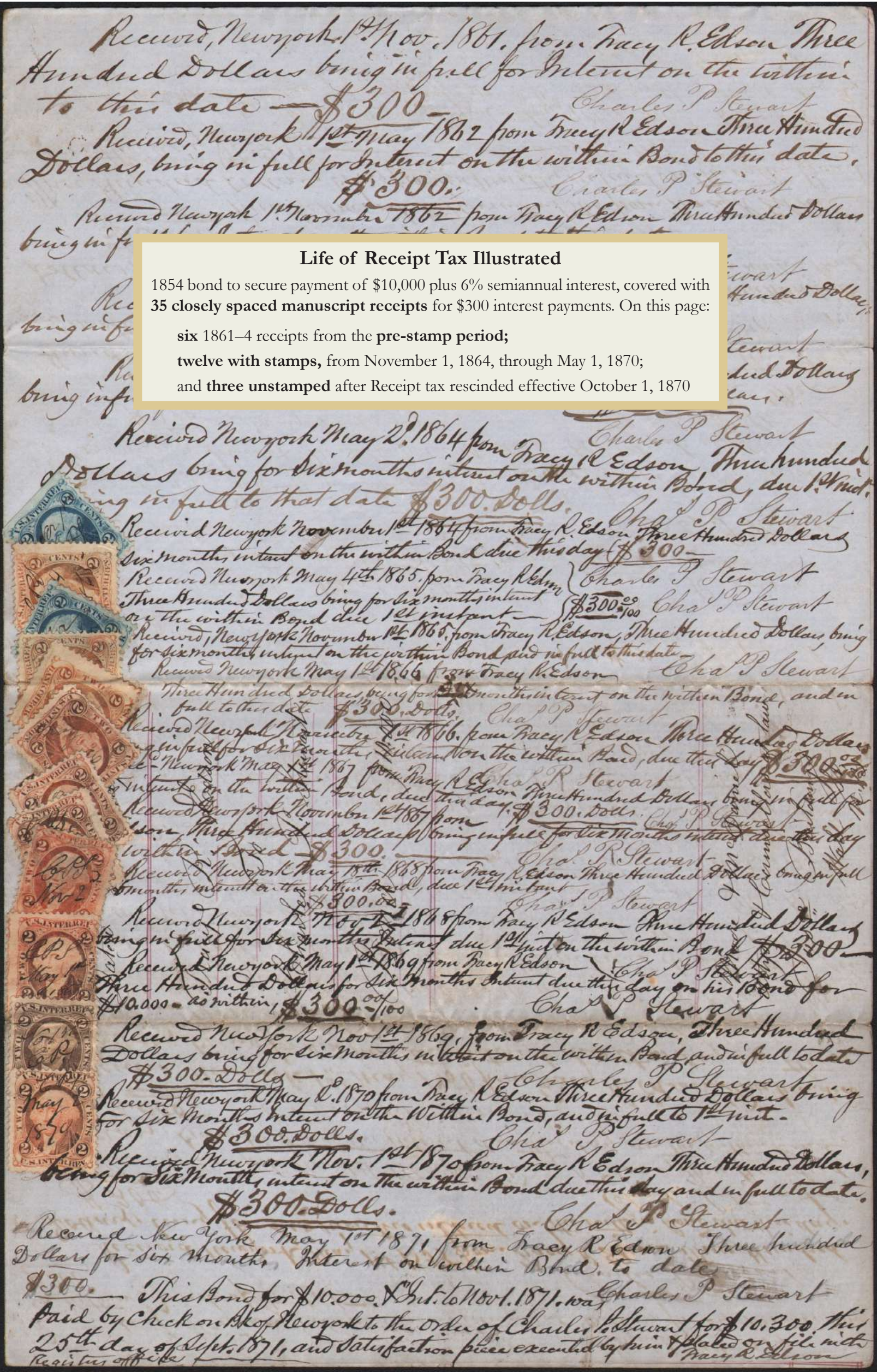
September 1866 protest attesting non-payment of a note, executed at Mobile. The Alabama \$1 stamp paid the state tax on the use of a notary public's seal.

Fewer than twenty combinations of U.S. and Alabama stamps recorded

Whereupon, I, the said Notary, at the request aforesaid, did Protest, and by these presents do publicly and solemnly protest as well against the drawer Charles J. Fugant and endorsers of said Note as against all others whom it doth or may concern, for exchange, re-exchange, and all costs, damages, and interest incurred or hereafter to be incurred for want of payment of the said Note. In testimony Whereof, I have hereunto set my hand and affixed my seal, the day and year aforesaid.

Thus done and Protested, in the City of Mobile, at the times and as aforesaid. In Testimony Whereof, I have hereunto set my hand and affixed my seal, the day and year aforesaid.

Signature of Joseph R. Eastburn, Notary Public.

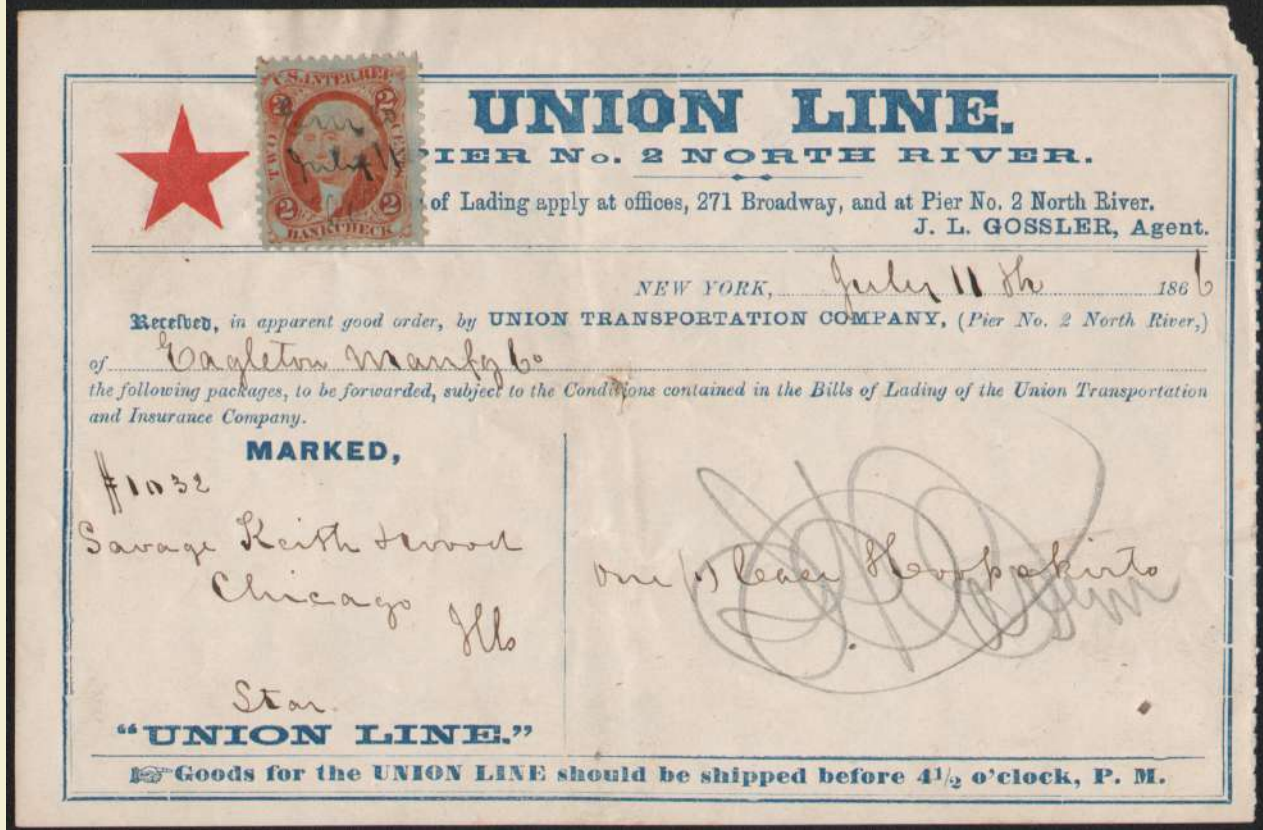


Life of Receipt Tax Illustrated

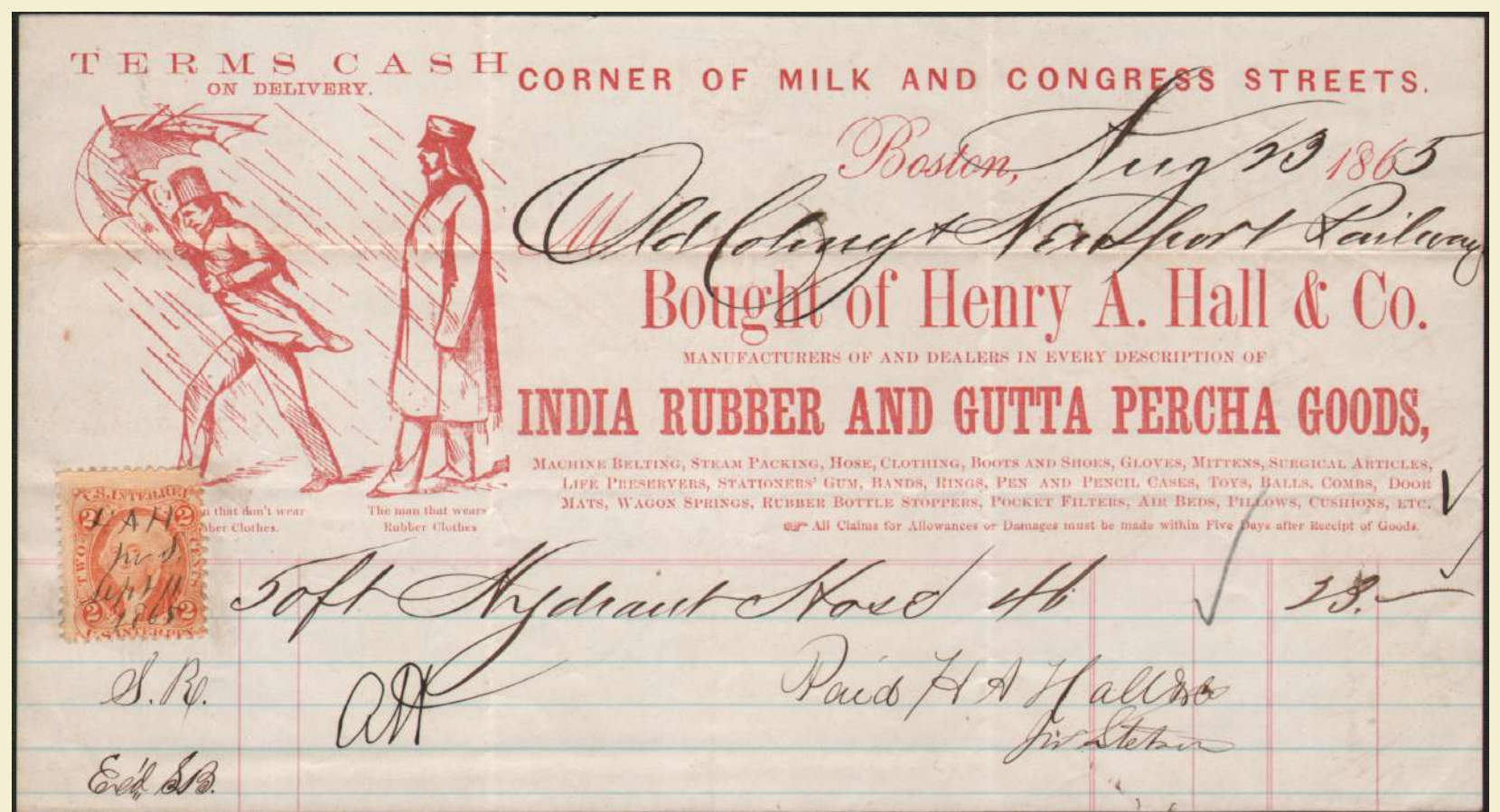
1854 bond to secure payment of \$10,000 plus 6% semiannual interest, covered with 35 closely spaced manuscript receipts for \$300 interest payments. On this page:
 six 1861-4 receipts from the pre-stamp period;
 twelve with stamps, from November 1, 1864, through May 1, 1870;
 and three unstamped after Receipt tax rescinded effective October 1, 1870



36. RECEIPT
 1864. Receipt for payment of any sum of money, or for payment of any debt due, exceeding \$20, except for satisfaction of mortgage or court decree; or receipt for delivery of any property, .02
 Rescinded October 1, 1870



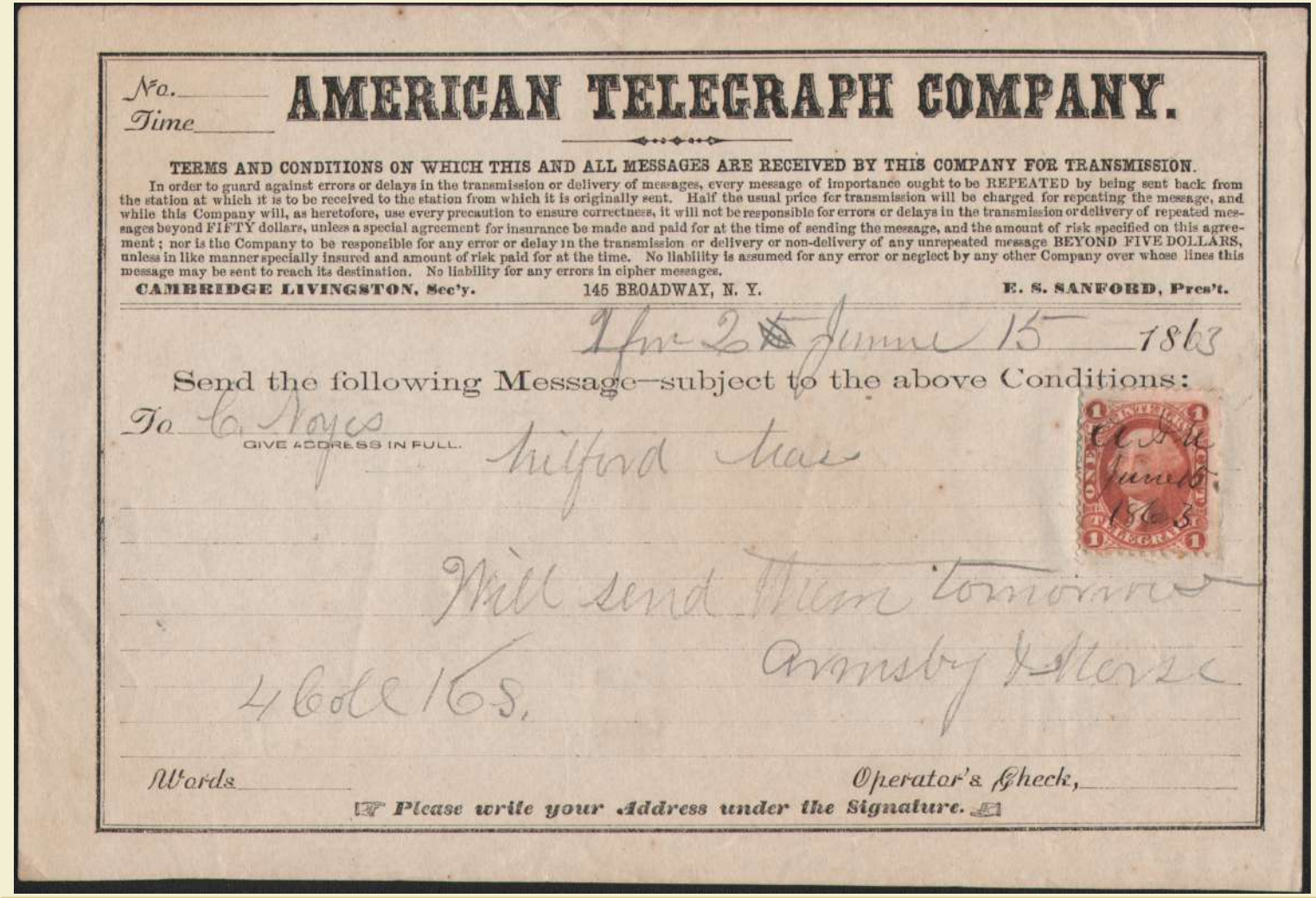
July 1866 receipt bearing the rare 2¢ Bank Check on green paper, recorded on fewer than ten documents, ex-Turner



1865 receipt illustrating the misery of "The man that don't wear Rubber Clothes" and offering a remedy

37. TELEGRAPH
 1862. Charge for the first ten words up to .20, .01
 Over .20, .03
 Tax rescinded August 1, 1864

The Telegraph tax was paid on the form presented or generated at the office of origin, before transmission. Theoretically, no examples should exist today: these office copies were meant to be retained briefly, then systematically destroyed. For many years only a handful of examples were known to collectors. Then in 1985 a find was made of nearly a hundred stamped messages from the American Telegraph Co. office at Millbury, Massachusetts. The non-Millbury messages remain one of the rarest usages of the 1862 schedule. Two are shown here.

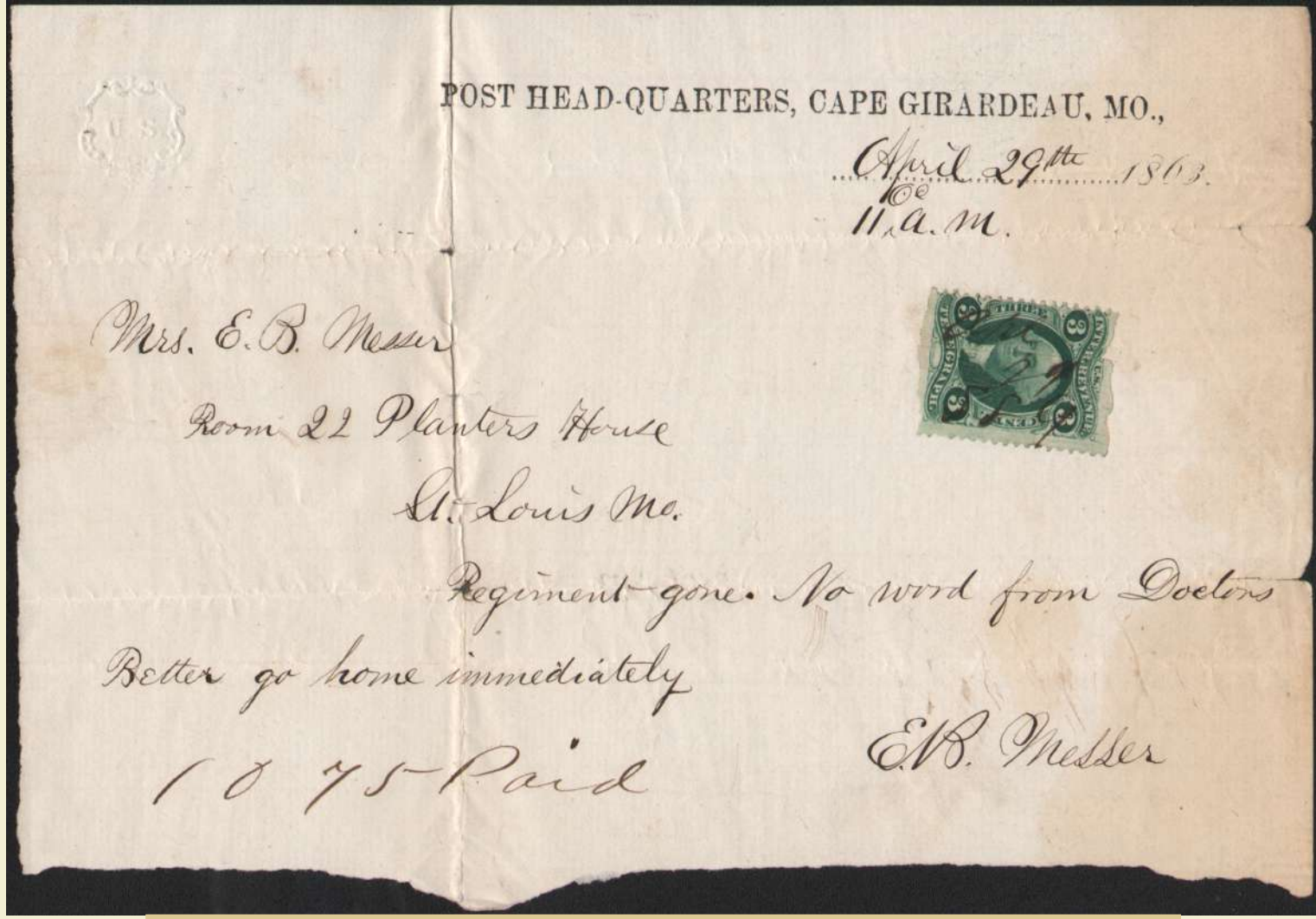


Telegraph 1¢ Rate

June 1863 telegraph despatch form from the "Millbury find" stamped with matching 1¢ Telegraph, the message to be sent to Milford, Massachusetts, a distance of about 15 miles. The notation "4 Coll 16" indicates a message of four words sent collect for 16 cents, which presumably included the stamp tax.

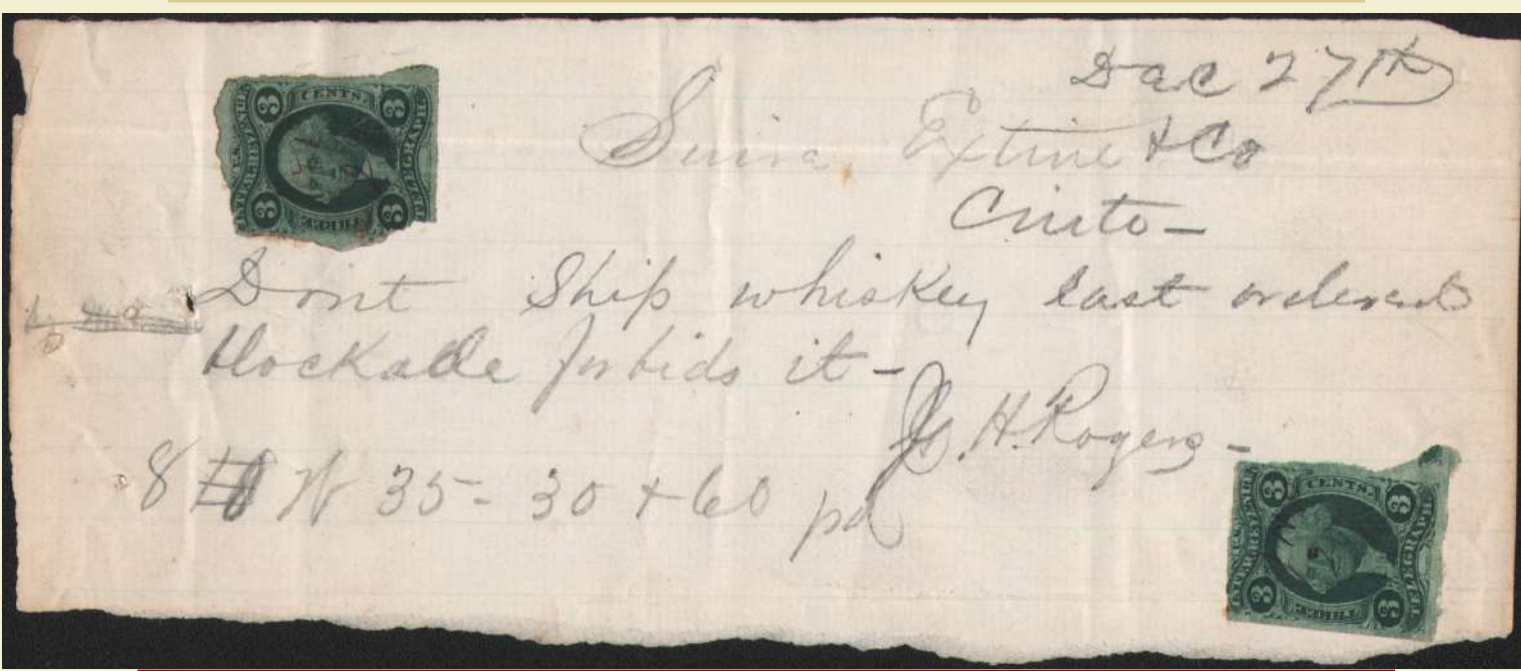
Eight examples of 1¢ rate recorded

Contemporary telegraph rate tables reveal few cases in which a message could be sent for 20 cents or less, all when the distance covered was only about 10-20 miles. One can thus expect a priori that examples of the 1¢ rate should be relatively rare, and this is borne out by observation.



Civilian Use of Military Telegraph

April 1863 despatch sent from telegraph office at Post Head-Quarters, Cape Girardeau, to St. Louis, with charge "10 [words] 75 Paid" and matching 3¢ Telegraph part perforate. Military use would have been exempt from telegraph fees and stamp tax. Ex-Wilson Born

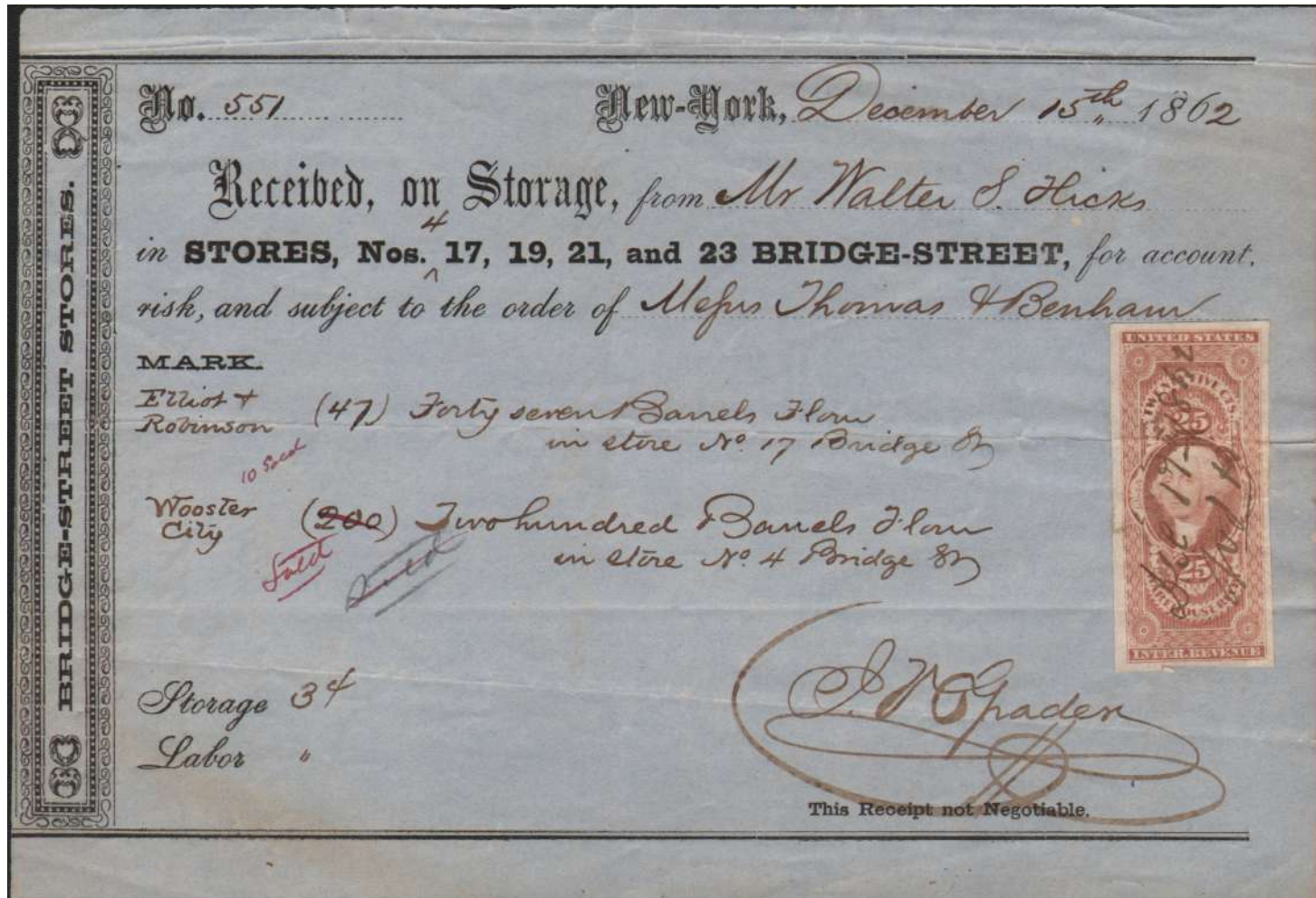


Unique Double Rate

Message dated December 27 (presumably 1862), to Cincinnati, "Don't ship whiskey last ordered blockade forbids it," with two copies of matching 3¢ Telegraph imperforate.

Sole recorded double-rate Telegraph usage

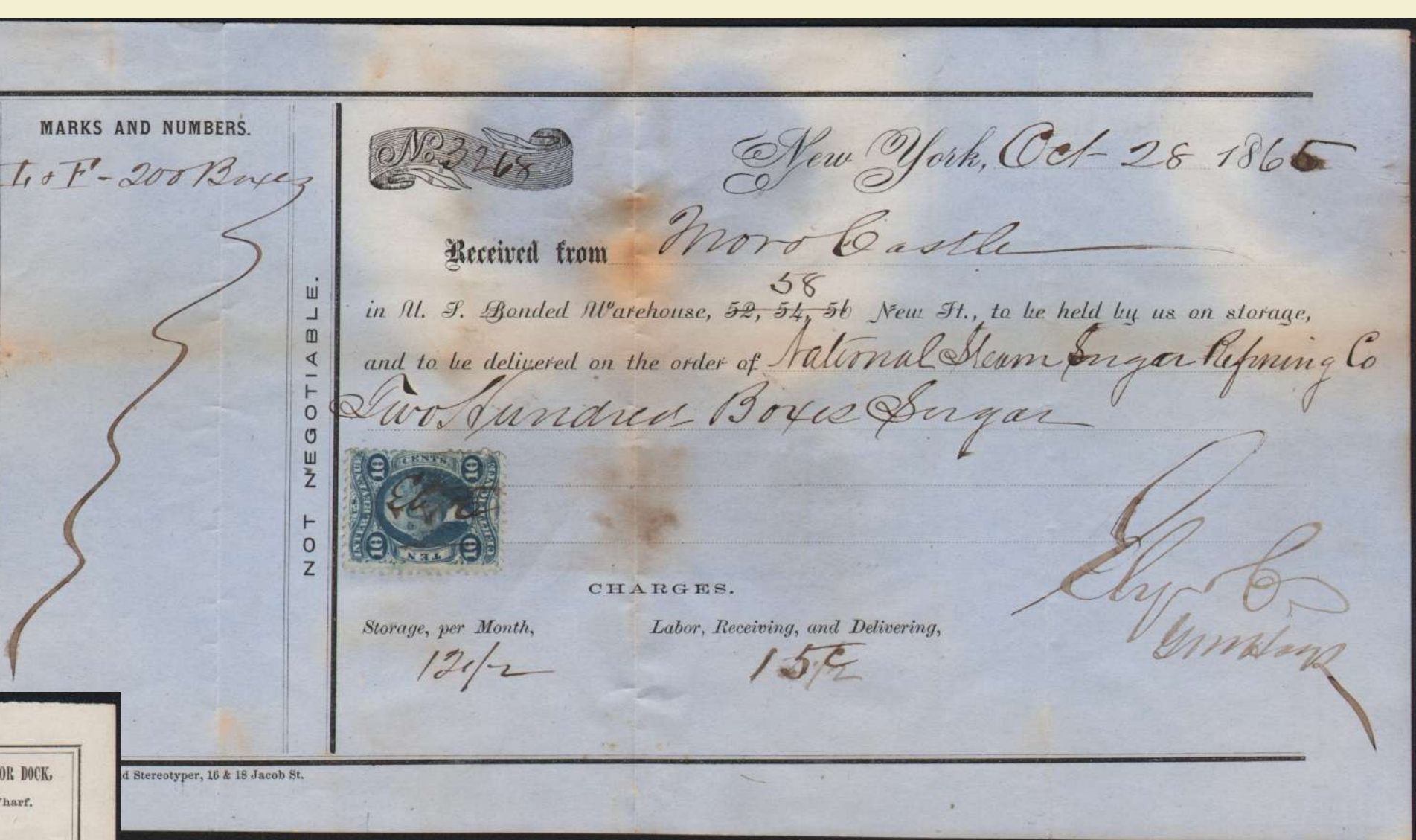
Probably the message was sent twice, which would explain the two stamps. The one at lower right is canceled "JHR 27," presumably affixed on the 27th. The other cancel is different, with numeral "29" suggesting it was applied two days later. The notation "30+60" suggests two payments. A fascinating piece full of character and mystery.



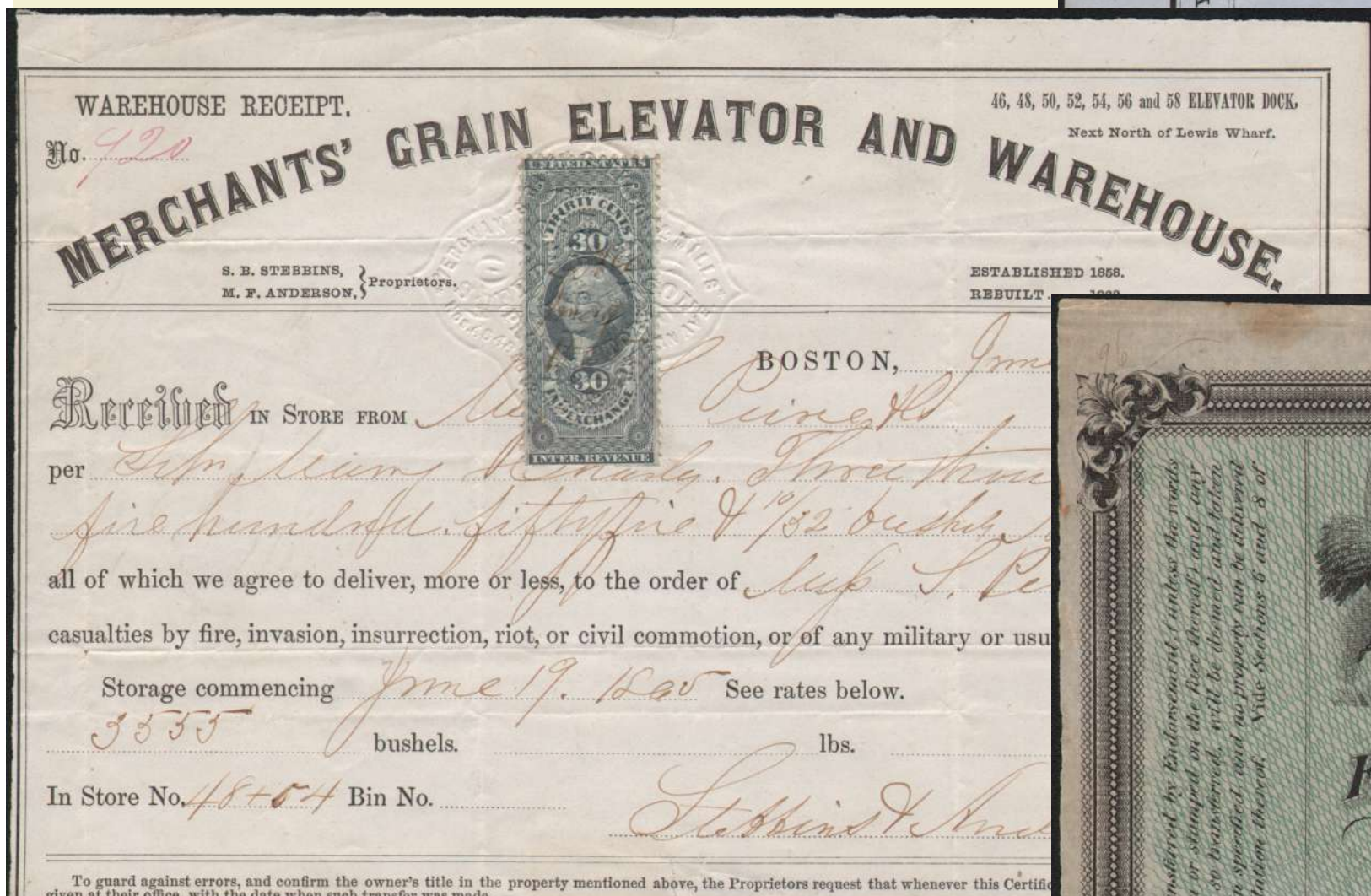
38. WAREHOUSE RECEIPT
1862. Warehouse receipt for any property held in storage in any warehouse or yard, .25

(Warehouse Receipt)
1864. Value of goods up to \$500, .10 Over \$1,000, for each additional \$1,000 or fraction, .10
Over \$500 to \$1,000, .20 Value not ascertained, .25
Tax rescinded August 1, 1866

Warehouse Receipt EKU
Warehouse receipt bearing matching 25¢ Warehouse Receipt imperforate cancelled December 19, 1862
Twelve EMUs recorded
Sole recorded obligatory matching usage, before December 25, 1862



October 1865, sole recorded example of 1864 10¢ rate



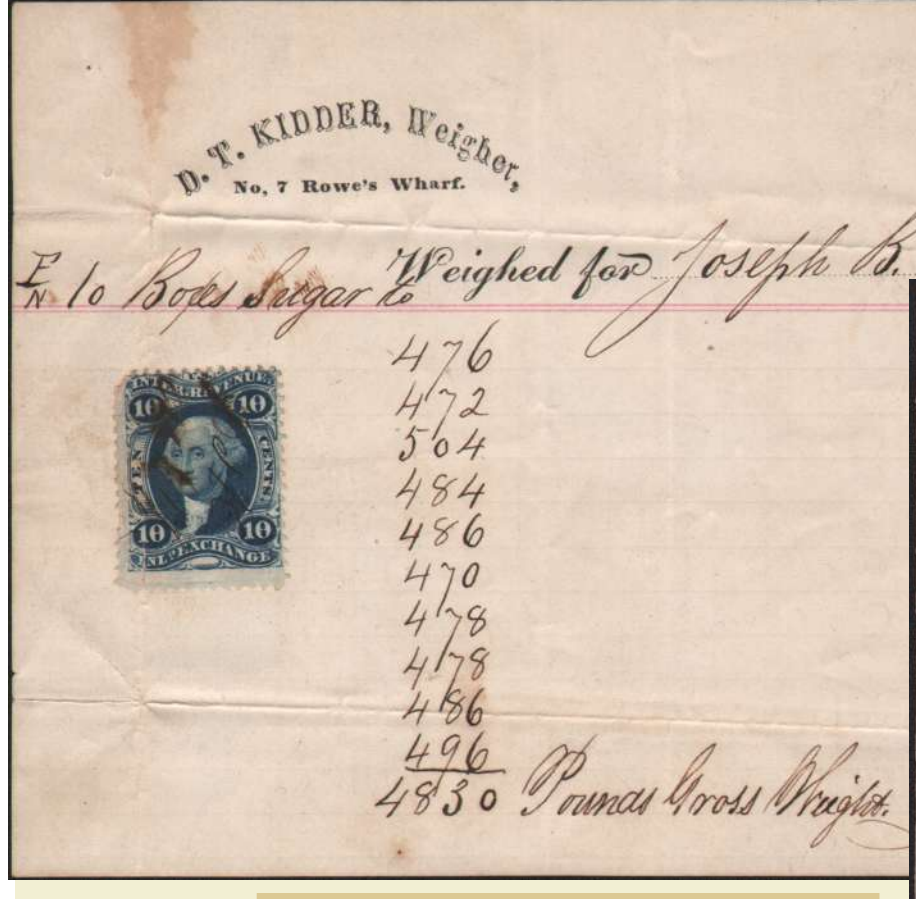
June 1865. Two examples recorded of 1864 open-ended rate of 30¢ and above, ex-Turner

Warehouse Receipt and Weigher's Return are among the most elusive of the major taxed document types.
Fewer than twenty warehouse receipts have been recorded, only five spread among the four 1864 rates.
Only four weigher's returns are known.

39. WEIGHER'S RETURN
1864. Weight up to 5,000 pounds, .10
Over 5,000 pounds, .25
Tax rescinded August 1, 1866



May 1866. Three examples recorded of 1864 25¢ rate for goods of unascertained value



Above, August 1864, weight 4,830lb, tax 10¢
Right, August 1864, weight 16,744lb, tax 25¢
Two examples of 10¢ rate recorded
Two examples of 25¢ rate recorded
Both ex-Turner

Epilog
Upon repeal of the stamp taxes in 1883, some nine billion stamps had been sold, valued at \$215 million, by conservative estimate equivalent to about \$5 billion today. During the decade of comprehensive stamp taxes, 1862-1872, they were the fifth-leading source of internal revenue, behind only the duties on manufactures, incomes, spirits and tobacco.
The documentary stamps featured in this exhibit accounted for 60% of this revenue. Of these, nearly two billion were 2¢ stamps, virtually all used on checks and receipts. The remaining 1¢ through \$500 documentaries accounted for 41% of monies but only a minuscule 3.8% of stamps! (Exhibitor's research)