

Rebel Dollars and Documents, Yankee Stamps

On **October 1, 1862**, a broad tax program designed by the United States Congress to offset the rising costs of the **Union Civil War effort** took effect, including a detailed schedule of **documentary stamp taxes**. In a stance at once consistent and paradoxical, the United States government considered these taxes **payable** also in the **eleven “rebellious states”** otherwise known as the **Confederate States of America**. This presentation shows, via intact stamped documents, how those taxes were collected.

This was **first done directly**, in **Union-occupied areas**, primarily within U.S. Internal Revenue **collection districts** established during **1862–3** in **Louisiana, Tennessee** and **Virginia**, but also in other occupied areas, as shown by examples from **Georgia, Mississippi** and **North Carolina**.

The main thrust of this effort, though, came after the **cessation of hostilities**, when documents executed within the **former Confederacy** were required to be **stamped retroactively**. In practice, this applied only to **long-lasting documents** still in effect, such as **deeds, mortgages, bonds, leases, promissory notes** and the like. The motivation for stamping them was not so much patriotic as eminently practical: **without stamps**, both the instruments and any record of them were by law **“invalid and of no effect”**; they were thus **fair game for legal challenge** by any party with an interest in having them invalidated.

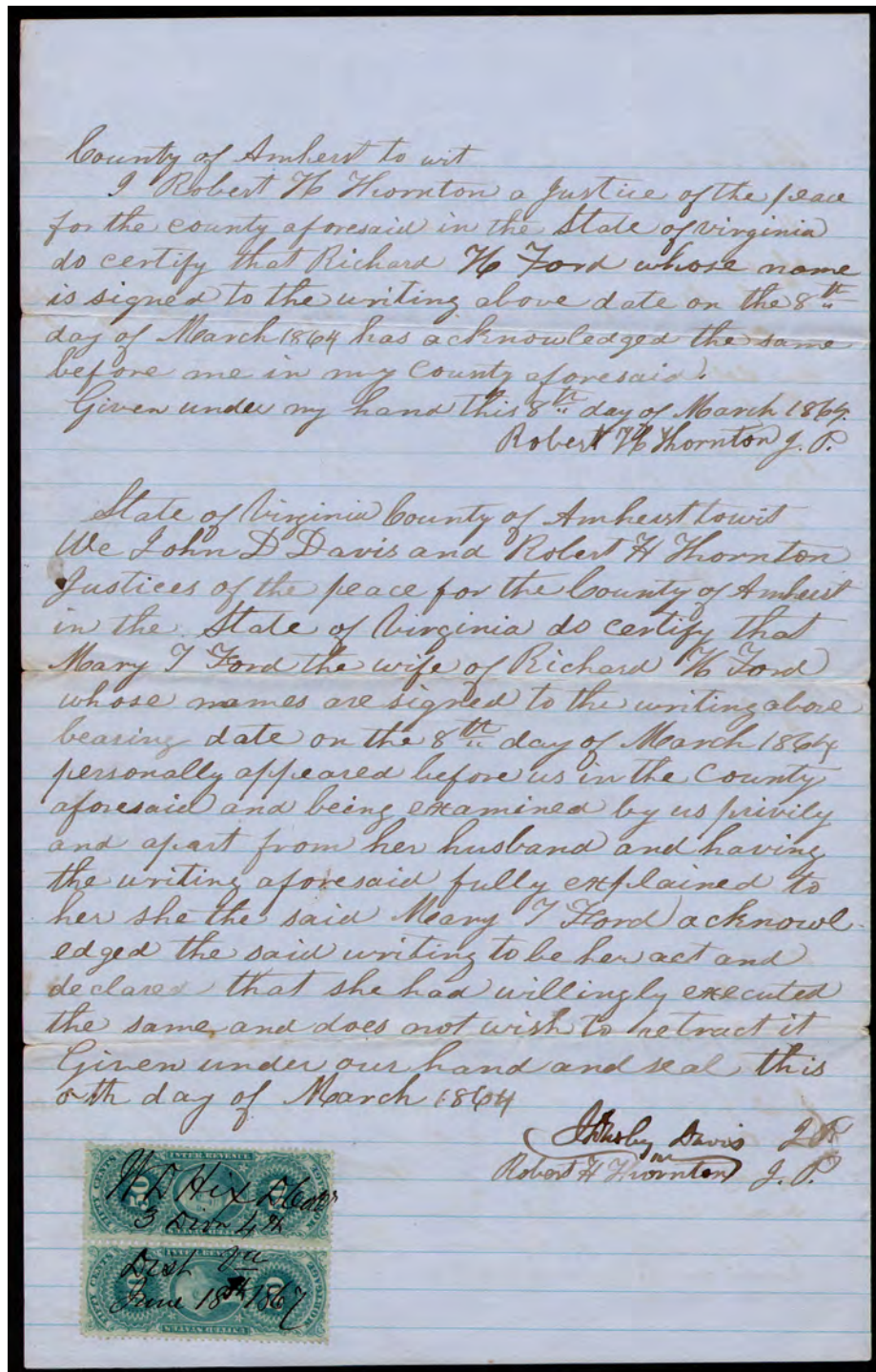
Here is a rich, fascinating and **heretofore completely unrecognized subfield** of United States Civil War era fiscal history. This presentation includes illustrations of **50 documents** stamped within the **Occupied Confederacy**, and **45 more stamped retroactively** after the war, as well as a census of all recorded examples in each of these classes.

Here is the document that triggered this investigation, a deed made **March 8, 1864**, in **Amherst County, Virginia**.

The cancel reads:



WD Hix D Collr
3 Divn 4th
Dist Va.
June 18th 1867



This Deed made this 5th day of March One thousand eight hundred and sixty four (1864) between Richard H Ford and Mary J. his wife of the one part and James Williams of the other part and all of the County of Shenandoah in the State of Virginia Wetaskelt, that for and in consideration of the sum of Six thousand Three hundred dollars (\$6,300) to them in hand paid they the said Richard H Ford and Mary J. his wife have granted with general Warranty unto the said James Williams, all the right title and interest which they have and hold in and to certain tract or parcel of land lying on the head waters of Maple Creek in said County adjoining the lands of Dixon Co, Blakey, Peter Taylor John D. Davis and others, and containing three hundred and sixty acres be the same more or less and is the same tract or lot of land sold by Lilliberry J. Amosette to Thomas Jones and Zach. Damron - The interests of the said R. H. Ford and Mary J. his wife being one equal undivided moiety of the said tract or lot of land of 360 acres as aforesaid, it being the interests of said Thomas Jones due under the purchase of Jones & Damron from Amosette. To Have and to hold the said interests of one equal undivided moiety, unto the said James Williams with unto and singular the right privilege and appurtenances thereto attached or in any way appertaining to him or his heirs and assigns forever. And the said parties of the first part hereby Covenant that they have the right to sell and Convey the said land to the grantees that they have done no act to encumber the said land and that they will make such further appearance to said land as may be required. In testimony whereof the said parties have hereunto set their hands & affixed their seals the day & year above written -

R. H. Ford
M. J. Ford

The deed was to a half share in 360 acres, for **\$6,300**.

The **\$1 tax** applied by the Collector was sufficient for amounts **above \$500 to \$1000**.



The most straightforward and satisfying explanation for this seeming discrepancy is that the **\$6300** paid in **March 1864** was in **Confederate currency**, and was the equivalent of **between \$500 and \$1000 in U.S. dollars**, which was the basis for the stamp tax.

A more **fundamental question** is why a document **executed within the Confederate States** in **1864** would be **stamped** in **1867**.

The most **direct and concise answer** was a pronouncement of the Office of Internal Revenue published in ***The Internal Revenue Record*** of **February 23, 1867**:

“Stamp Tax in the Late Insurrectionary States in Force from October 1, 1862.

The first Act imposing a stamp tax upon certain specified instruments took effect, so far as said tax is concerned, October 1 , 1862. The impression which seems to prevail to some extent, that no stamps are required upon any instruments issued in the **United States lately in insurrection**, prior to the surrender, or prior to the establishment of collection districts there, is erroneous.

Instruments issued in those States since October 1st, 1862, are subject to the same taxes as similar ones issued at the same time in the other States.”

This wording illustrates an interesting sidebar: in its legal language the **United States avoided any mention of “Confederate States,”** using such terms as **“rebellious states”** or **“insurrectionary districts.”** A notable example follows:

By the President of the United States of America

A Proclamation

Whereas in and by the second section of an **act of Congress** passed on the 7th day of June, A.D. 1862, entitled “An act for the collection of direct taxes in ***insurrectionary districts*** within the United States, and for other purposes,” it is made the duty of the President to declare, on or before the 1st day of July then next following, by his proclamation, in what States and parts of States insurrection exists:

Now, therefore, be it known that I, Abraham Lincoln, President of the United States of America, do hereby declare and proclaim that the **States of South Carolina, Florida, Georgia, Alabama, Louisiana, Texas, Mississippi, Arkansas, Tennessee. North Carolina, and the State of Virginia** except the following counties—Hancock, Brooke, Ohio, Marshall, Wetzel, Marion, Monongalia, Preston, Taylor, Pleasants, Tyler, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmer, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Webster, Fayette, and Raleigh—**are now in insurrection and rebellion**, and by reason thereof the civil authority of the United States is obstructed so that the provisions of the “Act to provide increased revenue from imports, to pay the interest on the public debt, and for other purposes,” approved August 5, 1861, can not be peaceably executed; and that the taxes legally chargeable upon real estate under the act last aforesaid lying within the States and parts of States as aforesaid, together with a penalty of 50 *per centum* of said taxes, shall be a lien upon the tracts or lots of the same, severally charged, till paid.

... Done at the city of Washington, this 1st day of July, A.D. 1862, and of the Independence of the United States of America the eighty-sixth.

ABRAHAM LINCOLN.

When used, “**confederacy**” appears with a **small “c,”** as in “***an illegal confederacy of rebellious states.***”

In the **Act of July 13, 1866**, the first to address the matter of stamping documents made specifically in the **former Confederacy**, and in the **USIR circular (Series 2, No. 10)** of **October 24, 1866**, which amplified it, those states were referred to only **obliquely**, as “***[places] where no collection district was established***” or “***those portions of the country where the foregoing provision is principally applicable,***” or using “***confederate currency.***”

That portion of the **1866 Act** was the following (bolding and italics added):

*And provided further, That in all cases where the party has **not affixed the stamp** required by law upon **any instrument made**, signed, or issued, at a **time when** and at a **place where no collection district was established**, it shall be lawful for him or them, or any party having an interest therein, to **affix the proper stamp thereto**, or if the original be lost, to a copy thereof; and the instrument or copy to which the proper stamp has been thus affixed **prior to the first day of January, one thousand eight hundred and sixty-seven**, and the record thereof, shall be as valid, to all intents and purposes, as if stamped by the collector in the manner hereinbefore provided....*

This allowed only a **narrow window** for stamping under this proviso, from the passage of the Act on **July 13, 1866, until January 1, 1867!**

There was a **fallback proviso**, though, which allowed retroactive stamping **anywhere in the country** provided it was done **by the internal revenue collector** of the appropriate district.

If the **penalty** for **failure to stamp** the document was **paid**, there was **no time limit** for post-stamping.

(The penalty was \$50, plus 6% interest on the unpaid tax if that exceeded \$50.)

However if the **penalty was remitted** by the collector, **retroactive stamping** was permitted only **until August 1, 1867**, or within **twelve months of execution**.

(This had also been allowed under the Act of April 3, 1865, but only within twelve months of execution; and not at all under the Act of June 30, 1864.)

In contrast, the **proviso just quoted**, applicable only to documents made **within the former Confederacy**, allowed the stamp(s) to be affixed by **“any party having an interest therein,”** but only until **January 1, 1867**.

The **circular** of **October 24, 1866**, restated these provisions; they are **reproduced below** in preference to the corresponding sections of the statutes, since they eliminate most of the legalese found in the laws. For our purposes, though, its main features are twofold:

an extremely useful **list of the dates** on which **USIR collection districts** had been **established in the South**;

and the only official reference to “**confederate currency**.”

(Series 2, No. 10)

United States Internal Revenue.—Stamp Duties, Schedules B and C.—Law and Regulations Concerning the Purchase and Use of Internal Revenue Stamps.—October 24, 1866.

...

STAMPING OF INSTRUMENTS BY COLLECTORS PRIOR TO THE ISSUING OF THE SAME, AND BY COLLECTORS AND PARTIES INTERESTED AFTER THEY HAVE BEEN ISSUED.

Any person having an instrument about to be issued, may present it to the collector, who, under the authority conferred upon him by section 162, will so stamp it as to place the sufficiency of that particular instrument beyond all question so far as stamp duties are concerned. The provisions of the section can in no case be applied to an instrument *after* it has been issued or used. The collector should decline to stamp or impress an instrument, under this section, until the stamp duty

with which he thinks it chargeable has been paid. In cases of reasonable doubt he is recommended to obtain the opinion of this office before affixing his stamp, unless immediate action is essential to the interests of the parties concerned.

Any person who has **made, signed, or issued an instrument subject to stamp duty unstamped** or insufficiently stamped, or **any person having an interest therein**, may present to it the **collector of the revenue** of the proper district, who, upon **payment of the price of the proper stamp** required by law, **a penalty of fifty dollars**, and, where the whole amount of the tax denoted by stamp required exceeds fifty dollars, on payment also of interest at the rate of six per centum from the day on which such stamp ought to have been affixed, **is required by law to affix the stamp and to note upon the margin of the instrument the date of his so doing, and the fact that such penalty has been paid.** This duty is obligatory upon the collector and he has no legal right to refuse to perform it.

When there is a difference of opinion respecting the stamp proper to be affixed, the collector should affix such a one as the applicant prefers: the applicant takes the risk of the validity of his instrument. In such cases, however, it is advisable to refer the question to this office. When an instrument is presented to a collector to be stamped, under the provisions of section 158, he is authorized to **remit the penalty** if it shall be proven to his satisfaction that such instrument was issued without the necessary stamp by reason of **accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States** of the duty, or to evade or delay the payment thereof; *provided* such instrument is presented to him for that purpose, and the stamp tax chargeable thereon is paid, **within twelve calendar months after the first day of August, 1866, or within twelve calendar months after the making or issuing thereof.**

An instrument stamped by the collector in conformity with the foregoing instructions is as valid to all intents and purposes (except as against rights acquired in good faith before such stamping and the recording of the instrument, if a record be required) as if properly stamped when made and issued.

An instrument issued unstamped at a time when, and in a place where, no collection district was established, may be stamped by the party who issued it, or by any party having an interest therein, at any time *prior to January 1st, 1867*, and the legal effect of the stamp thus affixed will be the same as though affixed by the collector.

When the originals are lost the necessary stamps may be affixed to copies in all cases which fall under section 158 or 162.

The following table is designed to show the date of the first establishment of collection districts in those portions of the country where the foregoing provision is principally applicable.

West Virginia—October 10, 1862—Counties of Brooke, Hancock, Ohio, Marshall, Witzell, Lewis, Pleasants, Tyler, Doddridge, Harrison, Ritchie, Wirt, Gilmer, Calhoun, Roane, Wood, Monongalia, Preston, Taylor, Tucker, Barbour, Marion, Upshur, Randolph, Webster, Jackson, Mason, Putnam, Braxton, Clay, Kanawha, Cabell.

October 16, 1862—Counties of Hampshire, Hardy, Morgan, Berkeley, Jefferson.

April 27, 1865—Counties of Pocahontas, Pendleton, Nicholas, Greenbrier, Monroe, Mercer, McDowell, Wyoming, Raleigh, Fayette, Boone, Wayne, Logan.

Virginia—October 16, 1862—Counties of Frederick, Shenandoah, Clark, Warren, Loudon, Fauquier, Fairfax, Prince William, Alexandria, Westmoreland, Richmond, Northumberland, Lancaster, Middlesex, Essex, Matthews, King and Queen,

Gloucester, New Kent, York, James City, Warwick, Elizabeth City, Accomac, Northampton, Norfolk, Princess Anne, Nansemond, and Isle of Wight, and the cities of Norfolk and Williamsburg.

May 3, 1865—Remainder of the State.

North Carolina—May 10, 1865.

South Carolina—May 30, 1865.

Georgia—May 30, 1865.

Florida—May 4, 1865.

Alabama—May 16, 1865.

Mississippi—June 2, 1865.

Louisiana—February 16, 1863.

Tennessee—February 7, 1863.

Arkansas—March 1, 1865.

Texas—June 5, 1865.

Each collector will keep a record of all instruments stamped or impressed by him. under the provisions of sections 158 and 162, in which must be given the names of the parties to each instrument, the date of its execution, and a sufficient description of its nature to show the reasons for impressing or affixing the particular stamp. ...

The whole amount of penalties paid to collectors for validating unstamped instruments should be returned on Form 58, with other unassessed penalties, and the money should be deposited to the credit of the Treasury of the United States with other collections.

That part of the act of July 1, 1862, which relates to **stamp duties** upon certain instruments therein specified, **took effect October 1, 1862.** The stamp

laws have been amended and changed from time to time since that date, viz: by the **amendatory act of March 3, 1863**, which took effect upon its passage; by the act of June 30, 1864, which, so far as pertains to stamp duties upon instruments took effect **[August] 1, 1864**; by the amendatory act of **March 3, 1865**, which took effect upon its passage, and by the amendatory act of July 13, 1866, which, so far as regards such duties, took effect **August 1, 1866**. Instruments should be **stamped according to** requirements of the **law in force at the time** they were made, signed, or issued, and collectors and others, when affixing stamps to instruments which were issued unstamped, should bear this fact strictly in mind.

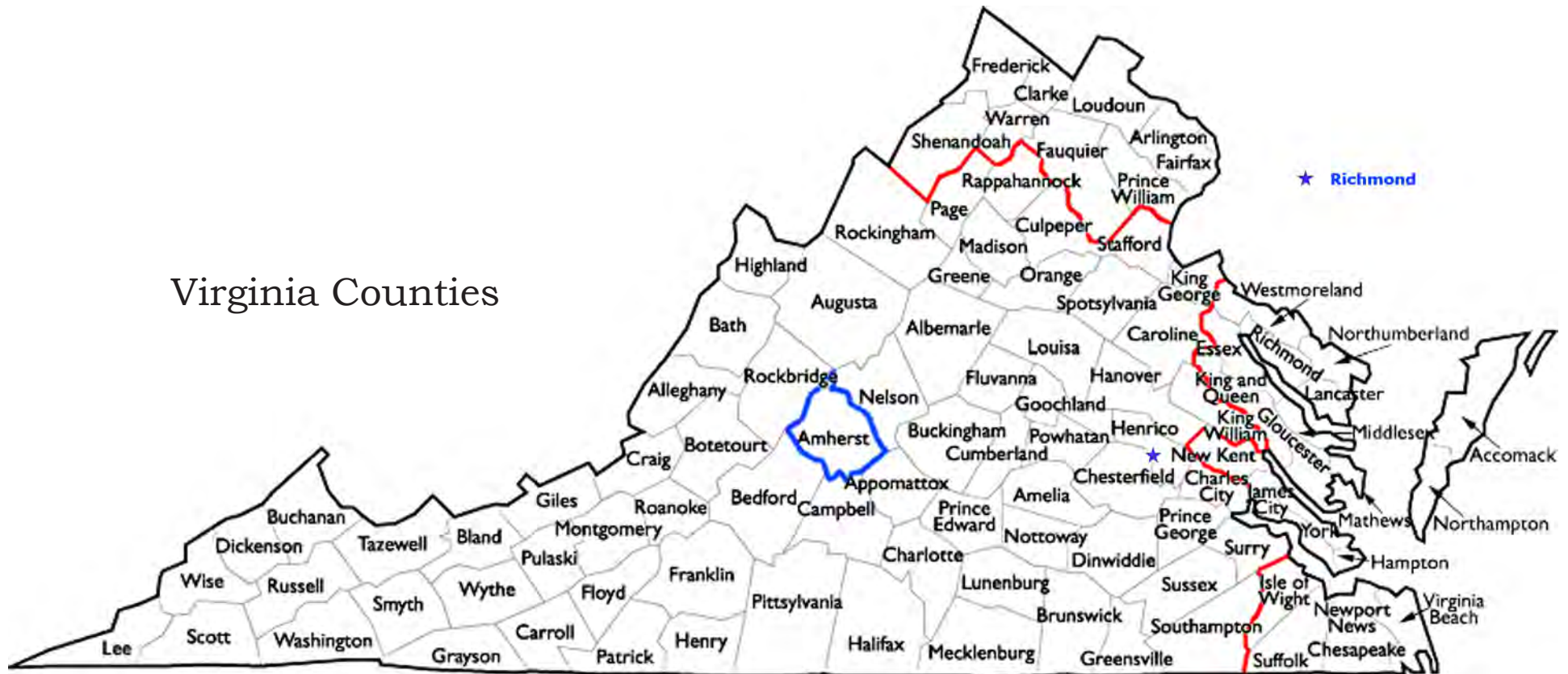
A person who holds an **unstamped conveyance founded upon a “confederate currency” consideration** will be allowed to **affix such stamps thereto as he may think sufficient**, and no prosecution will be instituted by direction of this office for the recovery of a penalty for failure to stamp it according to the nominal amount of such consideration. If the parties interested elect to stamp it **according to the actual value of the consideration in United States currency at the time of delivery**, they will be allowed to do so, taking their **own risk of the sufficiency of the stamp**.

The validity of a deed is a question for the courts. It is one of importance to the parties, but not to this office, any farther than the insufficiency of the stamp may affect the revenue

The foregoing is **applicable to other instruments as well as deeds**.

These were the **official “ground rules”** initially governing **retroactive stamping of documents made within the Confederacy**. They would be **modified in 1870**.

Virginia Counties



The listed Virginia counties in which **USIR collection districts** were established in **October 1862** are outlined in **red**.

Amherst County remained in the firm control of the Army of Northern Virginia until the end of the war. The **\$6300** paid in the **March 1864** deed shown above must indeed have been in **Confederate currency**.

Before returning to that deed, let us take a long detour to consider documents executed within the **Union-occupied Confederacy**, bearing **U.S. revenue stamps**.

Alexandria

ADAMS EXPRESS COMPANY,
ALEXANDRIA, VA.

\$ 50⁰⁰ Jan 28th 1863


Received from Me Package Sealed and said to contain Fifty Dollars

Addressed: Mrs Chester A Chapman
Montville Conn

Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most convenient to the same to other parties to complete the transportation—such delivery to terminate all liability of this Company for such loss or damage to be liable in any manner, or to any extent, for any loss of such package, or of its contents, or any portion thereof, occasioned by fire, or claiming to act in any military or other capacity in hostility to the Government of the United States, or occasioned by assembly, nor when occasioned by the dangers of railroad transportation, or ocean or river navigation. In no event is the Company liable for a greater sum than the value of the package so transported.

Freight, 30¢ Insurance, _____

For the Company,



on only, and there to deliver that this Company are not any person or persons acting med, or other mob or riotous liable for a greater sum than

V. M. INNES, PRINTER, ADAMS EXPRESS BUILDING.

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

An **extraordinarily early usage** of a U.S. revenue in the Occupied Confederacy (earliest recorded January 20), **one of ten recorded early matching usages (EMUs)**. The stamp was almost certainly supplied by Adams itself, through its main office.

The **Express stamp tax** was **rescinded** effective **April 1, 1863**; examples are scarce.



Alexandria was within
the **USIR collection**
district(s) established
October 16, 1862.

**GREAT EASTERN
WESTERN AND**

Adams Express Company

Form 5.

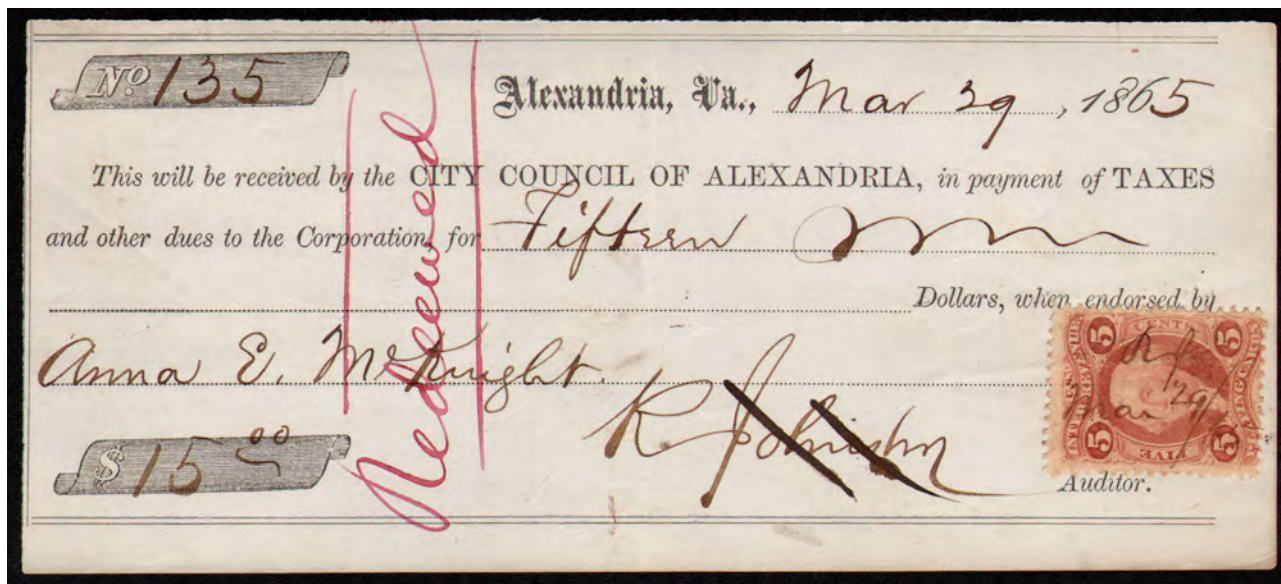
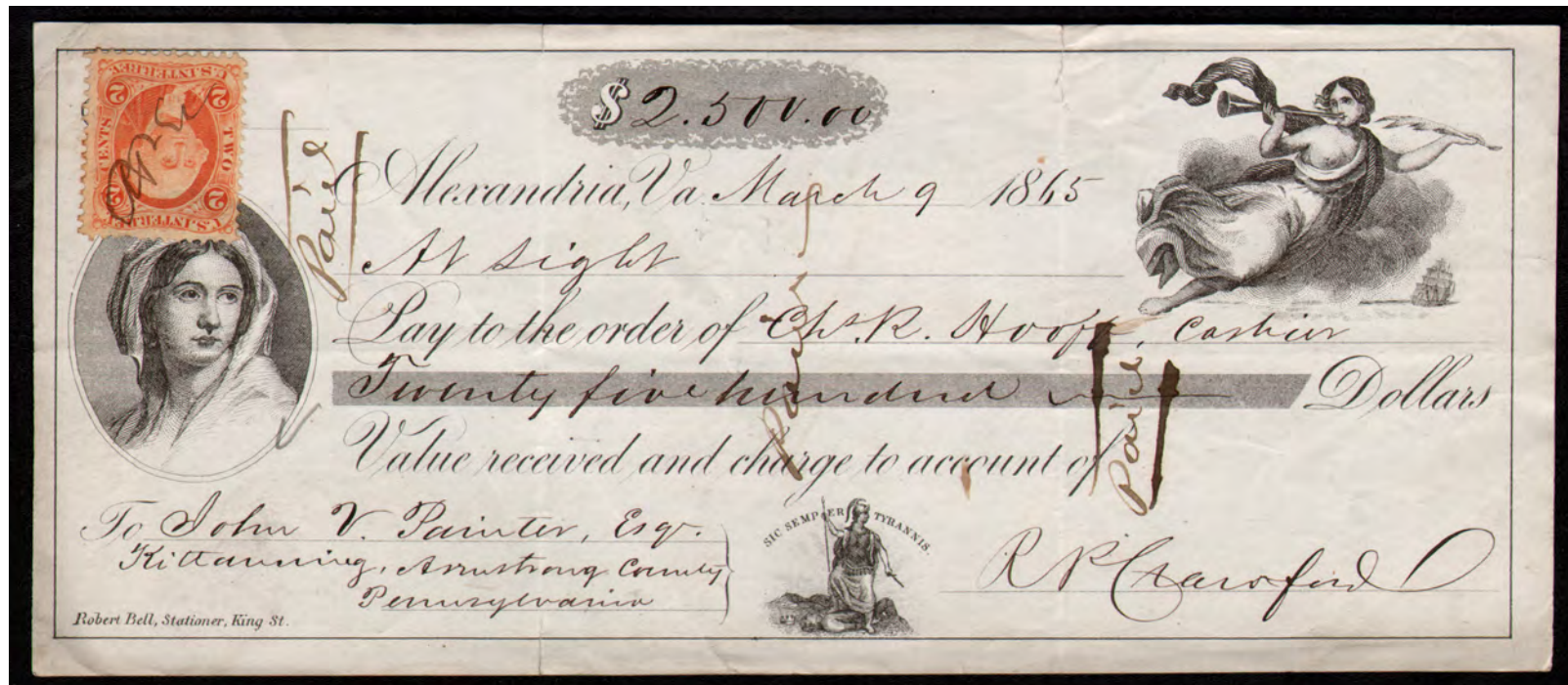
ADAMS EXPRESS CO. MAR 13 1865

\$3,000-
Received from *A. G. Stables*
Sealed and said to contain *three thousand dollars*
ADRESSED *Shriver Bros*
Baltimore Md
UPON THE SPECIAL ACCEPTANCE AND AGREEMENT THAT THIS COMPANY IS TO FORWARD THE SAME TO ITS AGENT NEAREST OR MOST CONVENIENT TO DESTINATION ONLY, AND THERE TO DELIVER THE SAME TO OTHER PARTIES TO COMPLETE THE TRANSPORTATION—SUCH DELIVERY TO TERMINATE ALL LIABILITY OF THIS COMPANY FOR SUCH PACKAGE; AND ALSO, THAT THIS COMPANY ARE NOT TO BE LIABLE IN ANY MANNER, OR TO ANY EXTENT, FOR ANY LOSS, DAMAGE, OR DETENTION OF SUCH PACKAGE, OR OF ITS CONTENTS, OR OF ANY PORTION THEREOF, OCCASIONED BY THE ACTS OF GOD, OR BY ANY PERSON OR PERSONS ACTING OR CLAIMING TO ACT IN ANY MILITARY OR OTHER CAPACITY IN HOSTILITY TO THE GOVERNMENT OF THE UNITED STATES, OR OCCASIONED BY CIVIL OR MILITARY AUTHORITY, OR BY THE ACTS OF ANY ARMED OR OTHER MOB OR RIOTOUS ASSEMBLAGE, PIRACY, OR THE DANGERS INCIDENT TO A TIME OF WAR, NOR WHEN OCCASIONED BY THE DANGERS OF RAILROAD TRANSPORTATION, OR OCEAN OR RIVER NAVIGATION, OR BY FIRE OR STEAM. NO AGENT OF THIS COMPANY IS TO BE LIABLE FOR A GREATER SUM THAN THAT ABOVE MENTIONED; NOR SHALL IT BE LIABLE FOR ANY SUCH LOSS UNLESS THE CLAIM THEREFOR SHALL BE MADE IN WRITING, AT THIS OFFICE, WITHIN THIRTY DAYS FROM THIS DATE, IN A STATEMENT TO WHICH THIS RECEIPT SHALL BE ANNEXED.

FREIGHT, FOR THE COMPANY, *[Signature]*

Adams Express Co. receipt, **Alexandria, March 12, 1865**, for transmission of \$3000 to Baltimore, **2¢ Receipt tax** paid with **2¢ Bank Check orange**.

(Express companies had found the Express stamp tax of 1862 inconvenient, and successfully lobbied to have it rescinded in March 1863, replaced by 2% tax on gross receipts. After the general **Receipt stamp tax** took effect August 1, 1864, the companies again successfully lobbied to have it **rescinded as it applied to them**, effective **April 1, 1865**.)



Two more **Alexandria** documents stamped **March 1865**, one bearing a **5¢ Playing Cards**. Such usages were **nominally illegal**, but very rarely penalized.

Fairfax

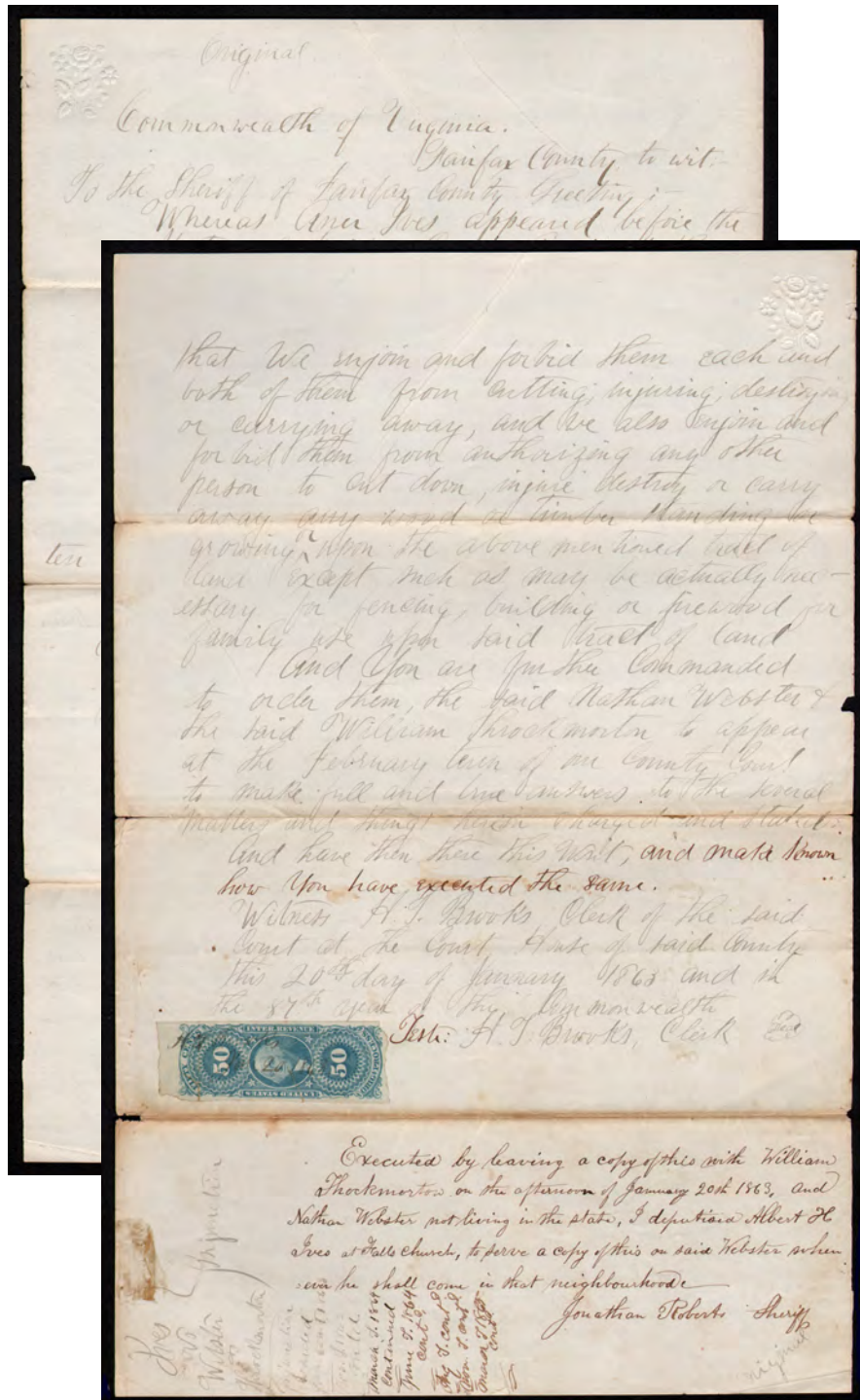
Injunction issued at **Fairfax County**, Court House (in **Fairfax**), **January 20, 1863**, stamped with **matching 50¢ Original Process imperforate**.

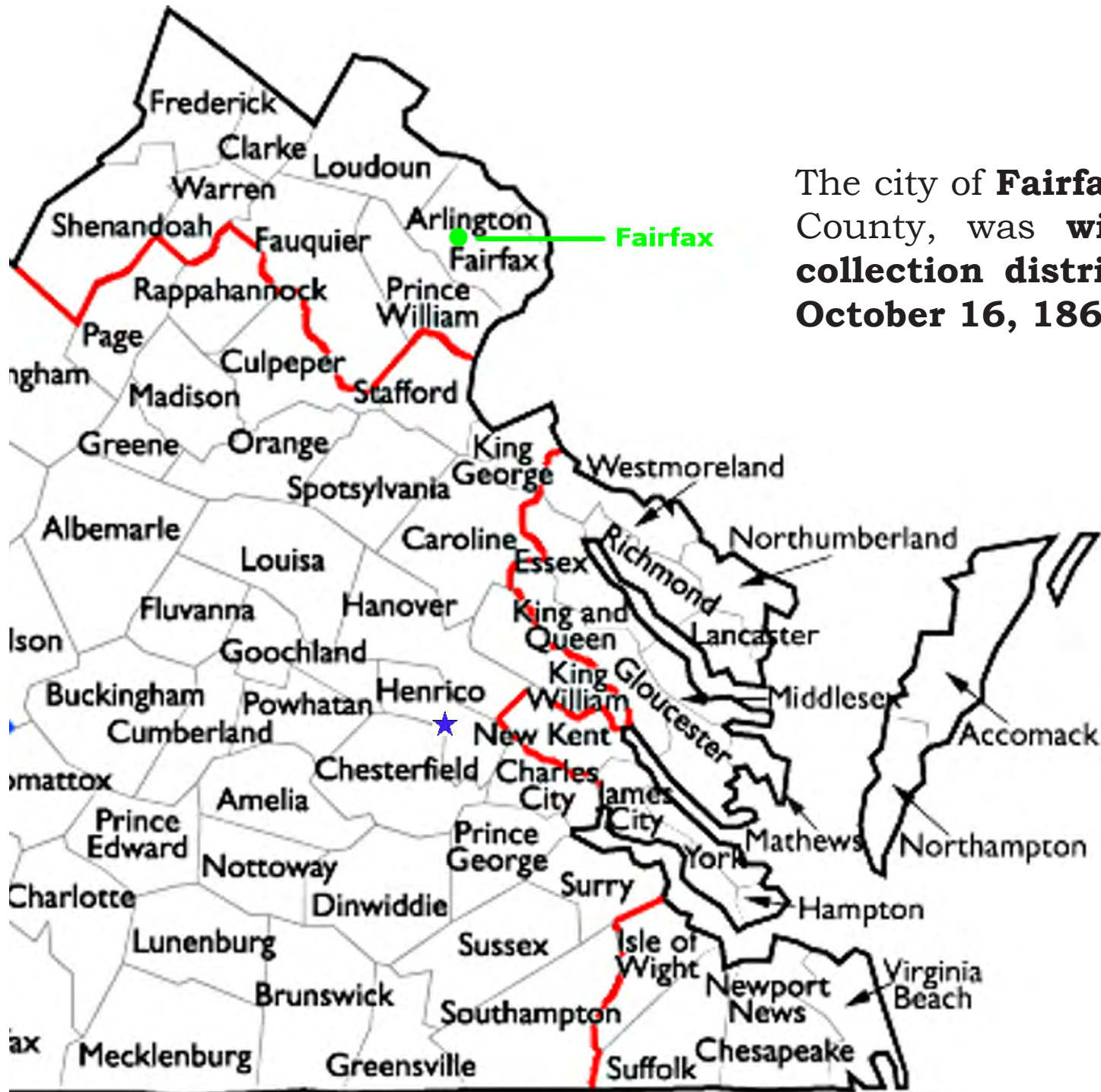
The **second-earliest recorded use** of a **U.S. revenue** in the **Occupied Confederacy**.

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

Matching stamps (Agreement stamps on agreements, Bank Check stamps on checks, etc.) had been **required** when the taxes took effect **October 1, 1862**, but the requirement was **rescinded December 25,**

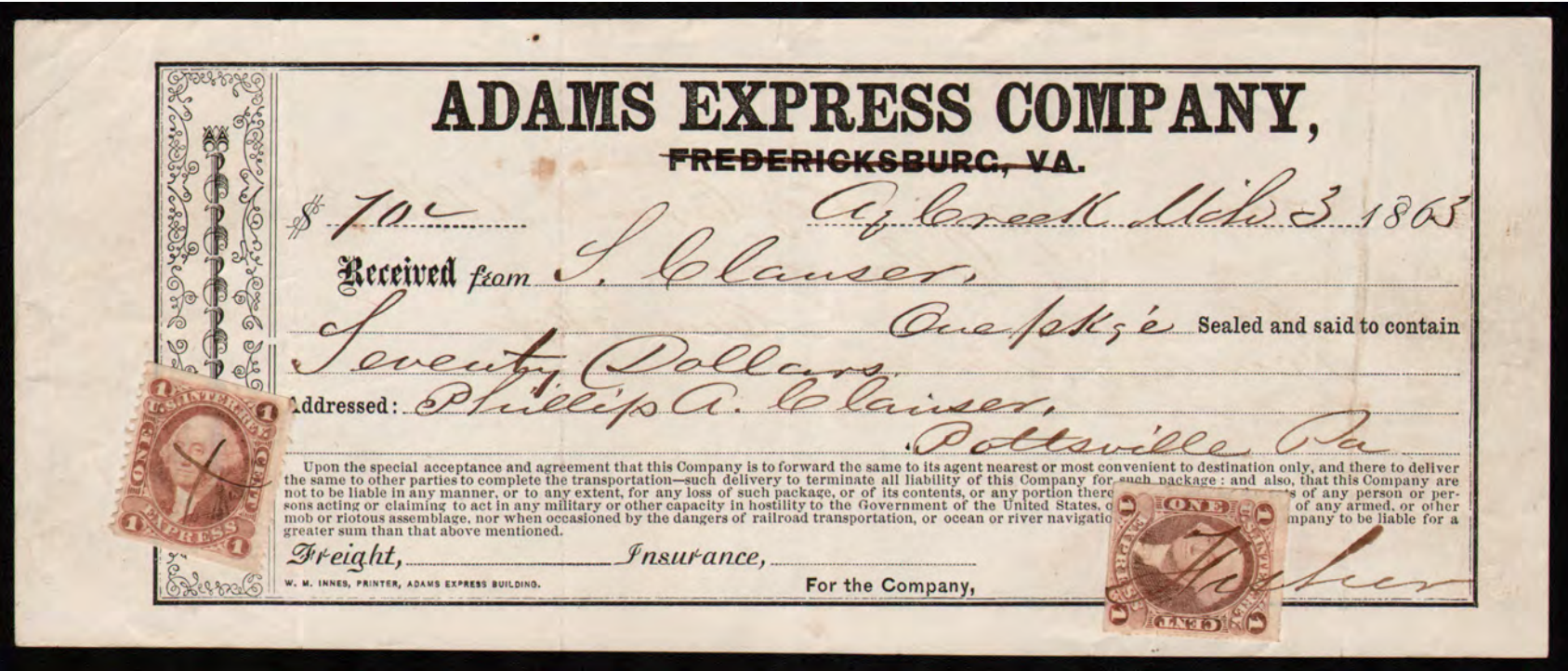
1862. Use of matching stamps continued for some months as stocks initially ordered were gradually depleted. These **early matching usages (EMUs)** are highly prized.





The city of **Fairfax**, seat of Fairfax County, was **within the USIR collection district(s)** established **October 16, 1862**.

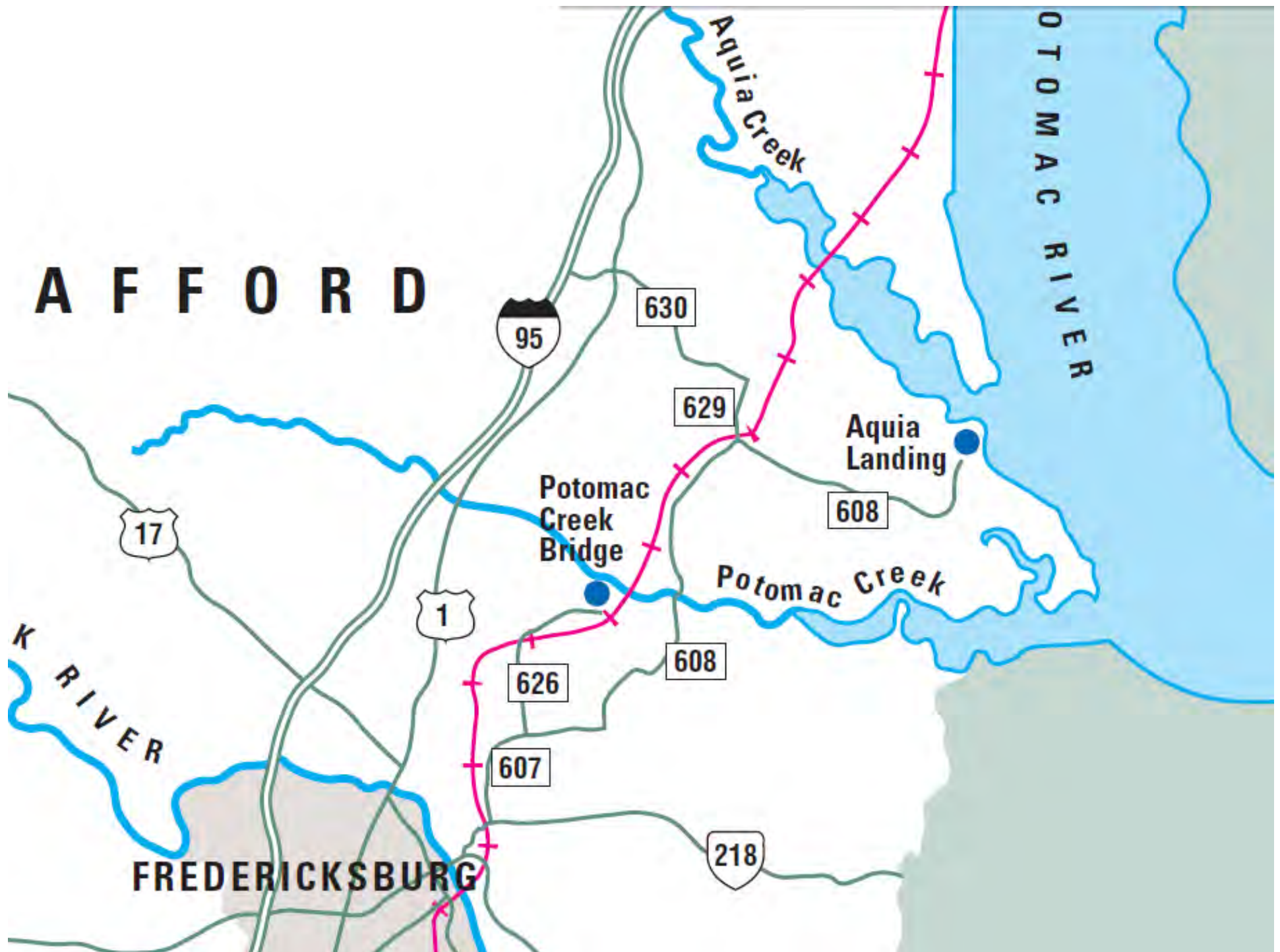
Aquia Creek



Adams Express Co. receipt, Fredericksburg dateline changed to **“Aq[uia] Creek,” March 3, 1863**, for transmission of \$70 to Pennsylvania, **Express 2¢ rate** paid by **matching imperforate** and **part perforate 1¢ Express**.

Fredericksburg had been **evacuated by the Union** in **September 1862** prior to the **Battle of Fredericksburg** in December (in which it suffered a devastating loss with 4000–6000 killed).

Aquia Creek (or more precisely, **Aquia Landing**, at the junction of Aquia creek with the Potomac) was the site of an important **Union supply base**.



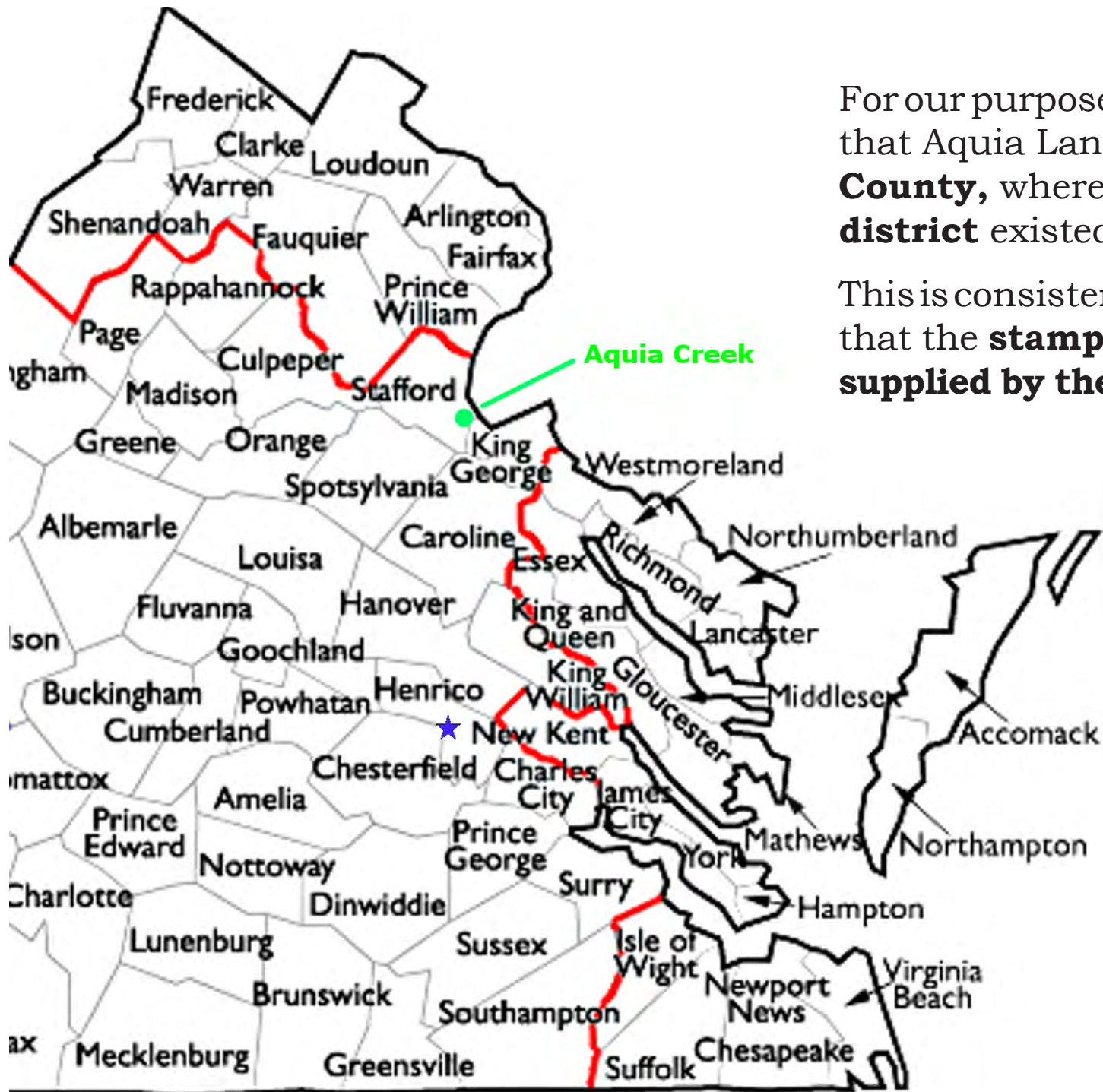
*Aquia Landing circa Summer 1862
(Harper's Weekly, December 6, 1862)*

Confederate troops **destroyed** the base at **Aquia Landing** in **April 1862** and tore up the railroad to Fredericksburg. The Union Army immediately **rebuilt** these facilities but then **foolishly destroyed** them upon evacuating the area in September. Gen. Ambrose Burnside **rebuilt Aquia Landing again** in November 1862 to supply his army during the Fredericksburg Campaign. The Confederates **destroyed** it in June 1863 after the **Federals abandoned it** and marched north to Gettysburg. The Union would rebuild the base in May 1864, but abandoned it for others further south, notably **City Point**. The Confederates destroyed it again and this time, it was not rebuilt. Today **no structures remain**.



Aquia Landing circa Spring 1863

The **March 1863** express receipt shown above is a **precious survivor** of this **brief but tumultuous period**.



For our purposes it is also significant that Aquia Landing was in **Stafford County**, where **no USIR collection district** existed until **May 3, 1865**.

This is consistent with the conjecture that the **stamps** on the receipt were **supplied by the Adams Express Co.**



Already we see a hint of a pattern borne out in the pages to follow. Of the **eight locations** in **Union-occupied Virginia** from which **stamped documents** have been recorded, only **four** were **within the USIR collection district(s)**:

Alexandria
Fairfax
Fortress Monroe
Norfolk;
 and four were not:
Aquia Creek
Bermuda Hundred
City Point
Petersburg.

Bermuda Hundred

Oct 21/864
Bill D. M. Wells

D. M. Wells 1864
Oct 21/864

BERMUDA HUNDRED.

\$41.27

186

Sir,

We take the liberty to call your attention to our new and well assorted stock of goods just arrived from New York on board the schooner

The goods are adapted for this market and will be sold at the Lowest Market Prices. Annexed you will find a list of articles comprising our Stock.

Flour,
Assorted Crackers,
Assorted Cakes,
Sugar,
Tea,
Butter,
Lard,
Cheese,
Hams,
Candles,
Dried Beef,
Beef Tongues,
Bologna Sausage,
Pigs Feet,
Lamb Tongue,
Pickled Tripe,
Chicken,
Turkey,
Beef,
Veal,
Mutton,
Sausage Meat,
Duck,
Clams,
Spiced Oysters,
Cove Oysters,
Lobsters,
Salmon,
Condensed Milk.

Green Corn,
Lima Beans,
Green Peas,
Tomatoes,
Pine Apple,
Peaches,
Pears,
Preserves,
Blackberries,
Cherries,
Strawberries,
Cranberries Sauce,
Jellies,
Pickles,
Catsup,
Worcester Sauce,
Pepper Sauce,
Dry Mustard,
French Mustard,
Honey,
Assorted Spices,
Confectionary,
Assorted Nuts,
Raisins,
Cocoa Nuts,
Sardines,
Codfish,
Mackerel,
Herring.

TOBACCO.

Navy Plug,
Natural Leaf,

Kilikenick Leaf,
Kennebunk Leaf,

Cavendish,
John Anderson Solace,

Foil Tobacco,
Segars a large and well assort-
ed lot.

Yours respectfully,

D. M. WELLS & Co.

Bermudah 100 Oct 21/864
Mr A. M. Perkins

#5	1 Dr Oil	2.00
	1 " Iron	2.00
	1 " Line	1.50
	1 " 1/2 lb Horse Hb	8.00
	1 " Hand H	7.50
		<u>\$19.00</u>

1 Sub Bull 34 \$23.00
35
29.63 1827

\$41.27
Recd Pay m
D. M. Wells & Co

Receipt, D. M. Wells & Co., **Bermuda Hundred, October 21, 1864**, stamped with **2¢ Express blue**, to **A. M. Perkins**, Captain in the **2nd New Hampshire Infantry**.

Flour,
 Assorted Crackers,
 Assorted Cakes,
 Sugar,
 Tea,
 Butter,
 Lard,
 Cheese,
 Hams,
 Candles,
 Dried Beef,
 Beef Tongues,
 Bologne Sausage,
 Pigs Feet,
 Lambs Tongue,
 Pickled Tripe,
 Chicken,
 Turkey,
 Beef,
 Veal,
 Mutton,
 Sausage Meat,
 Duck,
 Clams,
 Spiced Oysters,
 Cove Oysters,
 Lobsters.
 Salmon,
 Condensed Milk,

Green Corn,
 Lima Beans,
 Green Peas,
 Tomatoes,
 Pine Apple,
 Peaches,
 Pears,
 Preserves,
 Blackberries,
 Cherries,
 Strawberries,
 Cranberries Sauce,
 Jellies,
 Pickles,
 Catsup,
 Worcester Sauce,
 Pepper Sauce,
 Dry Mustard,
 French Mustard,
 Honey,
 Assorted Spices,
 Confectionary,
 Assorted Nuts,
 Raisens,
 Cocoa Nuts,
 Sardines,
 Codfish,
 Mackerel,
 Herring,

Matches,
 Water Pails,
 Tin,
 Crockery,
 Quart Cups,
 Caps,
 Tumblers,
 Quart Basins,
 Soup Plates,
 Plates,
 Pepper Boxes,
 Wash Basins,
 Camp Stoves and Pipe,
 Hardware,
 Boots and Shoes,
 Hats,
 Hair oil and Pomade,
 Cologne,
 Extracts,
 Fancy Soap
 Shaving Soap,
 Castele Soap,
 Ink,
 Shoe Blacking.
 Mucelage,
 Paper,
 Envelopes,
 Pass Books,

News and Blank Books
 Tuck Memorandum-
 Pens, Pencils & Penholders.
 Rubber, Brier & Clay Pipes,
 Knives, Razors & Shears,
 Playing Cards,
 Tobacco Boxes,
 Suspenders,
 Cravats,
 Hosiery and Gloves,
 Buck Gloves,
 Military Gauntlets,
 Under shirts and Drawers,
 Neglegee Shirts,
 Handkerchiefs,
 Paper Collars,
 Wist Brooms,
 Hair, Tooth, Shoe and Lather
 Brushes,
 Thread, Needles and Pins,
 Wallets,
 Fish Lines and Hooks,
 Shaving Boxes,
 Cork Screws,
 Mirrors, True and Gilt
 Frame,
 Shoe Lacets,
 Chamois Skins,

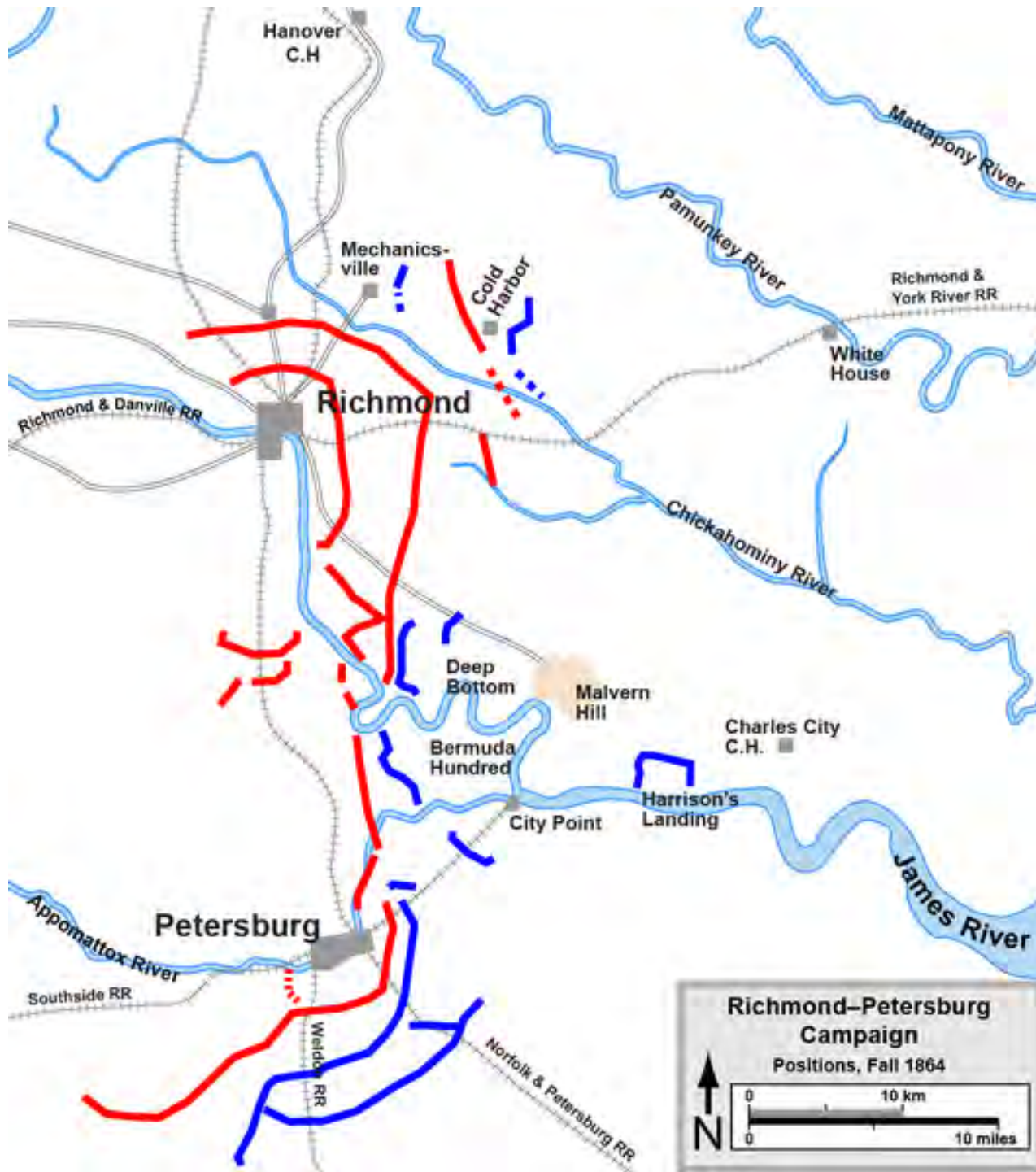
T O B A C C O .

Navy Plug,
 Natural Leaf,

Kilikenick Leaf,
 Kenneman Leaf,

Cavendish,
 John Anderson Solace,

Foil Tobacco,
 Segars a large and well assort-
 ed lot.



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

City Point

**GREAT EASTERN
WESTERN AND**

Adams Express Company,

**SOUTH
FOR**

Form 5.

\$ 60.00

CITY POINT, VA. March 7 1865

Received from Lynus R. Loder (88th P.V.)

Sealed and said to contain

ADDRESSED Mrs. Mary M. Loder,
Cor. 6th and Benjamin Sts. Reading Pa.

Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most convenient to destination only, and there to deliver the same to other parties to complete the transportation—such delivery to terminate all liability of this Company for such package; and also, that this Company shall not be liable in any manner, or to any extent, for any loss, damage, or detention of such package, or of its contents, or of any portion thereof, occasioned by the acts of God, or by any person or persons acting or claiming to act in any military or other capacity in hostility to the Government of the United States, or occasioned by civil or military authority, or by the acts of any armed or other mob or riotous assemblage, piracy, or the dangers incident to a time of war, nor when occasioned by the dangers of railroad transportation, or ocean or river navigation, or by fire or steam. In no event is this Company to be liable for a greater sum than that above mentioned; nor shall it be liable for any such loss unless the claim therefor shall be made in writing, at this office, within thirty days from this date, in a statement to which this receipt shall be annexed.

FREIGHT, _____

FOR THE COMPANY, Morse

Adams Express Co. receipt, **City Point**, **March 7, 1865**, for transmission of \$60 from a soldier of the 88th Pennsylvania Volunteers, **2¢ Receipt tax** paid with **2¢ Bank Check orange**.

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



City Point - Va
1864

Mrs Perkins
Bought of J.W. Brant

10 th Churn c 32	22.40
1 Do Sacks	1.25-
1 " Glasses	1.50
1 Stove Pan	.75-
10 Pepper Boxes	1.70
1 Do candle Sticks	2.00
1 case Boots	65.00
	<u>\$106.60</u>



Recd. By
J.W. Brant



City Point - Va
Perkins
vch 24/64
To A.M. Whopper
Do 1 Bot Candles 18.00
" 2 " Cigars 16.00
\$34.00
Recd. By
A.M. Whopper

Two more receipts to **Capt. A. M. Perkins** for purchases made at **City Point** (directly across the Appomattox from Bermuda Hundred).



Close view of the stamps shown on the previous page. Even among these ultra-rare usages within the Occupied Confederacy, one finds the same sorts of **enjoyable aberrations** seen in the general population of stamped documents.

The **3¢ Proprietary** overpays the 2¢ tax on receipts. **Proprietary** stamps were intended for use only on “**proprietary articles**” (proprietary medicines or other preparations, matches, perfumery and cosmetics, playing cards, photographs, and preserved foods). Use of Playing Cards, Proprietary or private-die stamps to pay documentary taxes was **nominally illegal**, but widely tolerated.

The **2¢ Bank Check orange** has a **row of extraneous perfs** at right.



Capt. Perkins made purchases at **Bermuda Hundred** on **October 21, 1864**; at **City Point** on **November 7**; back at **Bermuda Hundred** on **November 12**; and again at **City Point** **March 17, 20, 24** and **25, 1865**. Many items were in impressive quantities (106 lb butter, one case boots, 70 lb cheese, 15 doz. oysters, 24 pairs of shoes, etc.). Curious!

City Point - VA
March 25th 1865

Mr Thompson
Bought of Skellen & Co

1 Keg Butter 100 lb - 16 = 84 @ 45	37.80
1 Box Crackers 66 lbs " 18	11.88
1 Sack Filberts 107 " " 20	21.40
1 Cheese 57 " - 6 - 20	10.20
	<hr/> \$81.28

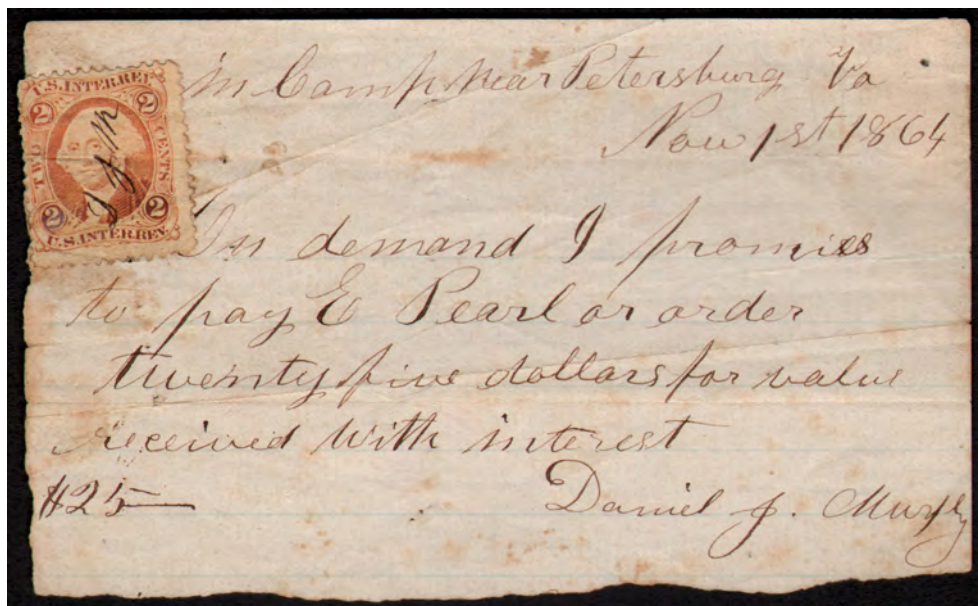
Rec^d Paym^t

Skellen & Co



Receipt made at **City Point, March 25, 1865**, bearing **2¢ Bank Check orange**, for **butter, crackers, filberts, and cheese**.

“In Camp Near Petersburg”



Demand note made **“In Camp Near Petersburg, Va Nov 1st 1864”** by Daniel J. Murphy, stamped with **2¢ USIR** ostensibly paying the 2¢ Bank Check rate, initialed **“DJM”** in what is probably Murphy’s hand.

Since this note was payable **“with interest”** it was not intended to be paid until some future time, thus should have been taxed as **Inland Exchange** at **5¢**. Strictly speaking, the note could have been challenged in court and disallowed.

Given the time and place though, Daniel J. Murphy is more to be commended for paying stamp duty, than criticized for ignorance of a fine point of the law!

Fortress Monroe

GREAT EASTERN WESTERN AND Adams Express Company SOUTHERN EXPRESS FORWARDERS.

Form 5.

\$ 65 **Received from** W. Klock **Sealed and said to contain** Sixty five dollars

ADDRESSED A. Klock Hamden Penn

Upon the special acceptance and agreement that this Company is to forward the same to its agent nearest or most convenient to destination only, and there to deliver the same to other parties to complete the transportation—such delivery to terminate all liability of this Company for such package; and also, that this Company are not to be liable in any manner, or to any extent, for any loss, damage, or detention of such package, or of its contents, or of any portion thereof, occasioned by the acts of God, or by any person or persons acting or claiming to act in any military or other capacity in hostility to the Government of the United States, or occasioned by civil or military authority, or by the acts of any armed or other mob or riotous assemblage, piracy, or the dangers incident to a time of war, nor when occasioned by the dangers of railroad transportation, or ocean or river navigation, or by fire or steam. In no event is this Company to be liable for a greater sum than that above mentioned; nor shall it be liable for any such loss unless the claim therefor shall be made in writing, at this office, within thirty days from this date, in a statement to which this receipt shall be annexed.

FREIGHT, **FOR THE COMPANY,** W. Morrissey

Adams Express Co. receipt, **Fortress Monroe, November 21, 1864**, for transmission of \$65 to Pennsylvania, **2¢ Receipt tax** paid with **2¢ Bank Check orange**.

Fortress Monroe is at the **tip of the Virginia Peninsula** at the mouth of Hampton Roads, and was key to **controlling access to the James River**.

Wherever Federal troops were in the South, there also was Adams Express!

Norfolk

Norfolk, Va., Jan. 3rd 1865

Mr. *A. M. Perkins*


J. C. Foster. }
M. A. Boswell. }

Bought of J. C. FOSTER & CO.
DEALERS IN GROCERIES, PRODUCE, &C.

TERMS CASH. No. 26 W. WATER STREET.

5 Bbl. Ginger cakes @ \$11.00	55 00	
2 Kegs Nails " \$9.00	18 00	<u>\$73 00</u>

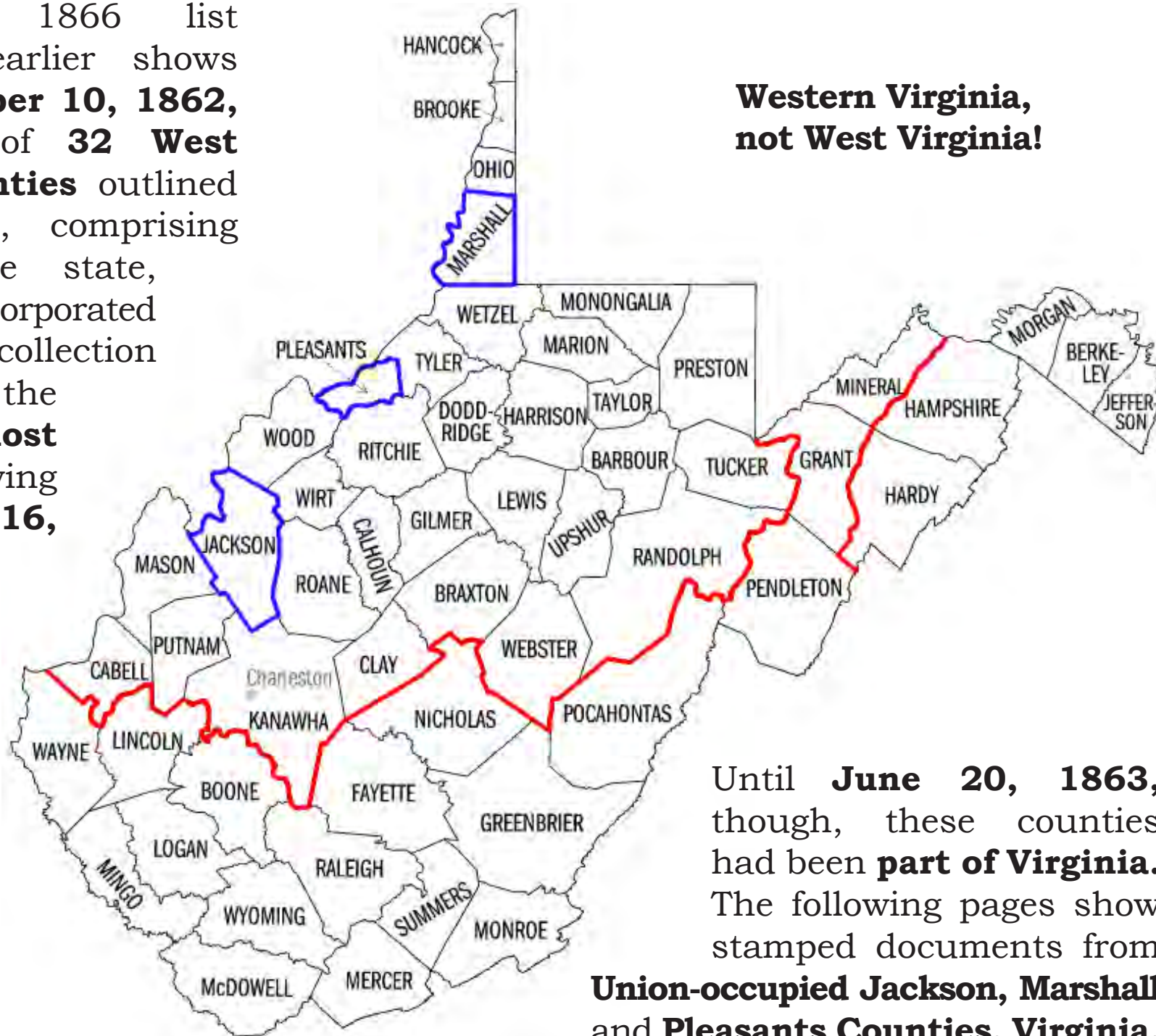
Receipt
Foster & Co.
Per. R. D. Rand



Receipt given at **Norfolk, January 3, 1865**, stamped with **2¢ Bank Check orange**.

Again to **Captain A. M. Perkins**, this time for **five barrels** of ginger cakes and **two kegs** of nails. The **number** of his purchases, the **quantities** involved, and the fact that they were made at **Bermuda Hundred, City Point** and **Norfolk**, suggest that Perkins, who had been wounded at Gettysburg, was now serving as a supply officer.

The USIR 1866 list reproduced earlier shows that on **October 10, 1862**, the cluster of **32 West Virginia counties** outlined here in red, comprising most of the state, had been incorporated into a USIR collection district, with the **five easternmost counties** following on **October 16, 1862**.



Elizabethtown

Commonwealth of Virginia.

To the Sheriff of Marshall County, Greeting.

as we have before commended you of
We command you that you summon *William Phillips*

if-----he-----be found within your bailiwick, to appear before the Judge of our Circuit Court for
Marshall County, at rules to be held in the Clerk's Office of said Court, on the first Monday in-----

February-----next, to answer *Joshua Burley administrator*
of Joseph Phillips dec'd

of a plea of *non est* on the case in assumpsit. Damages \$1000

and have then, there, this writ

W. H. Aldrich *pro tempore*
Witness, ~~JAMES WHITTINGHAM~~, Clerk of our said court, at the court house of our said county
this *12* day of *January* 186*3* and in the *87* year of the Commonwealth.

E. H. Carson

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



On reverse **Original Process 50¢ tax** paid by **50¢ Surety Bond** part perforate canceled "**EHC Jany 12 63**" in the hand of Clerk E. H. Cardwell, the **earliest recorded use** of a **U.S. revenue** in the **Occupied Confederacy**.

The **Elizabethtown** usage is rare in its own right; on **February 23, 1865**, it would be **absorbed by Moundsville**, which became the new county seat.

The Commonwealth of Virginia,

TO THE SHERIFF OF JACKSON COUNTY, GREETING:

We command you that you summon

Wm. Easto

to appear before the Judge of our Circuit Court of said County, at Rules to be held in the Clerk's office of said court, on the first Monday in *July* next, to answer

W. Easto

of a plea of

debt for \$45.84

Damages \$20.00

And have then there this writ. WITNESS, J. L. ARMSTRONG, Clerk pro tempore of our said Court, at the Court House of said County, the *13* day of *June* 186*3* and in the *87th* year of the Commonwealth.

J. L. Armstrong

Elletson, Job Printer, Parkersburg.

Summons issued **June 13, 1863**, at **Jackson County** Court House (at **Ripley**).



July Rules 1863
W. Casto

vs 3 Sums

Wm Casto

2 Cps

Day Paid

Fisher P. G.

Thos. Livingston
Jes. on Cornet & me;
Jes. on Cornet & me;
The are our great bond in City. Jes. on Cornet & me;
and Jes. on Cornet & me; the design are off in City
of the within documents to Jes. on Cornet, on the
6th day of July 1863.
Jes. on Cornet & me;
of July 1863
W. M. Fisher bond

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

St. Mary's

The Commonwealth of Virginia,
To the Sheriff of Pleasants County, Greeting:
We command you that you summon *Hugh L. Pickens, Alexander H. Crut
William G. H. Crut, Thomas Brown, E. W. Johnson, Alexander Ireland
E. S. Haddox, F. W. Randolph, John W. Stout and Nathan Morgan surviving
obligors of themselves and Thomas Dymor deceased*
to appear before the *Judges* of our *Circuit* Court, at the Court House of Pleasants
County, at Rules to be held in the Clerk's Office of said Court, on the first Monday in
June next, to answer *The Commonwealth of Virginia which
sues for the use of William Dils of a plea of Debt for Thirty Thousand
dollars - Damage two hundred dollars*
And have then there this writ. Witness, *Hugh L. Pickens* Clerk of our
said *Circuit* Court, at the Court House of said county, on the *17th* day of
April 1863, and in the *87th* year of the Commonwealth. *H. L. Pickens*

Summons issued **April 17, 1863**, at **Pleasants County** Court House (at **St. Mary's**).

Reverse stamped with
**matching 50¢ Original
 Process** canceled **May
 30, 1863.**



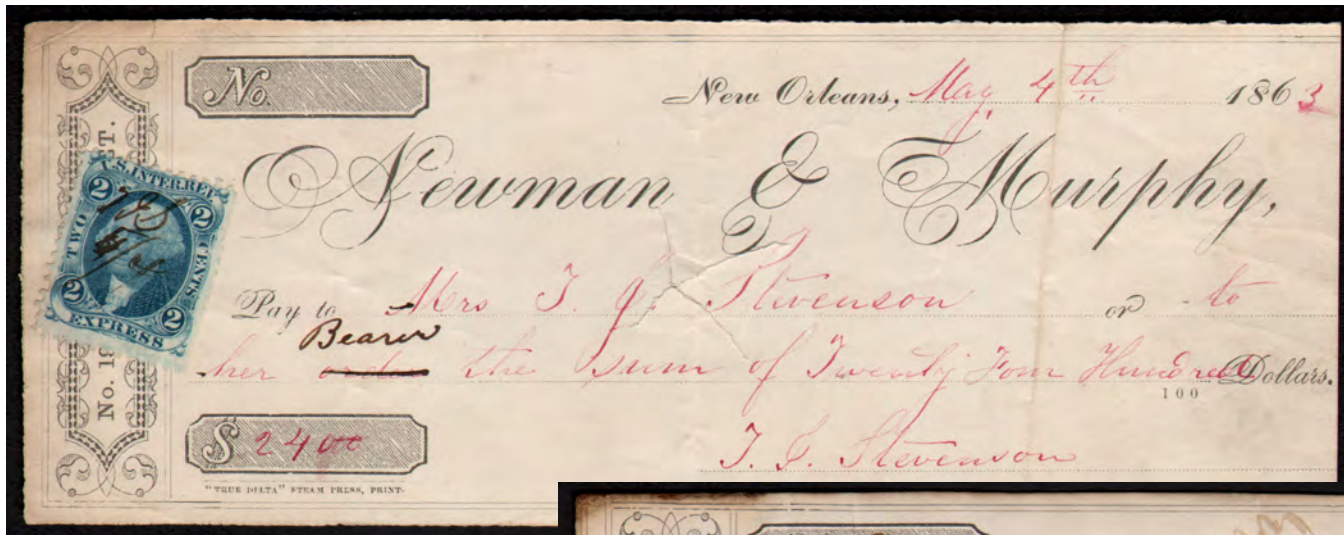
(The **Original Process**
 tax applied to any writ or
 other **process** by which a
 suit was **originated** in a
 court of record.)

In **Union-occupied Virginia**, of the **eleven recorded origins** for revenue-stamped documents, **seven** lay **within USIR collection districts**, and **four outside** them.

A somewhat similar pattern is seen in the **Occupied Confederacy** taken as a whole. The **collection districts** in **Louisiana, Tennessee** and **Virginia** have produced the **lion's share** of recorded examples, about fifty. However, besides the usages from Virginia already discussed, stamped documents have also surfaced from **Georgia, North Carolina** and **Mississippi**, where there were **no collection districts** until after the war.

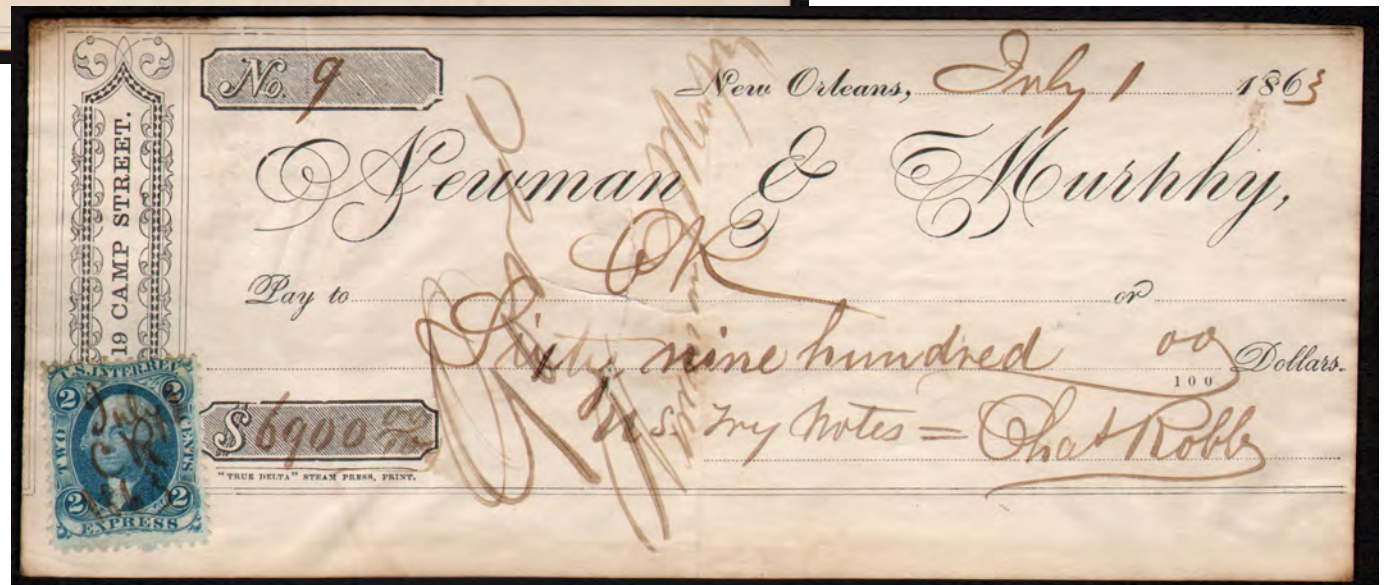
New Orleans

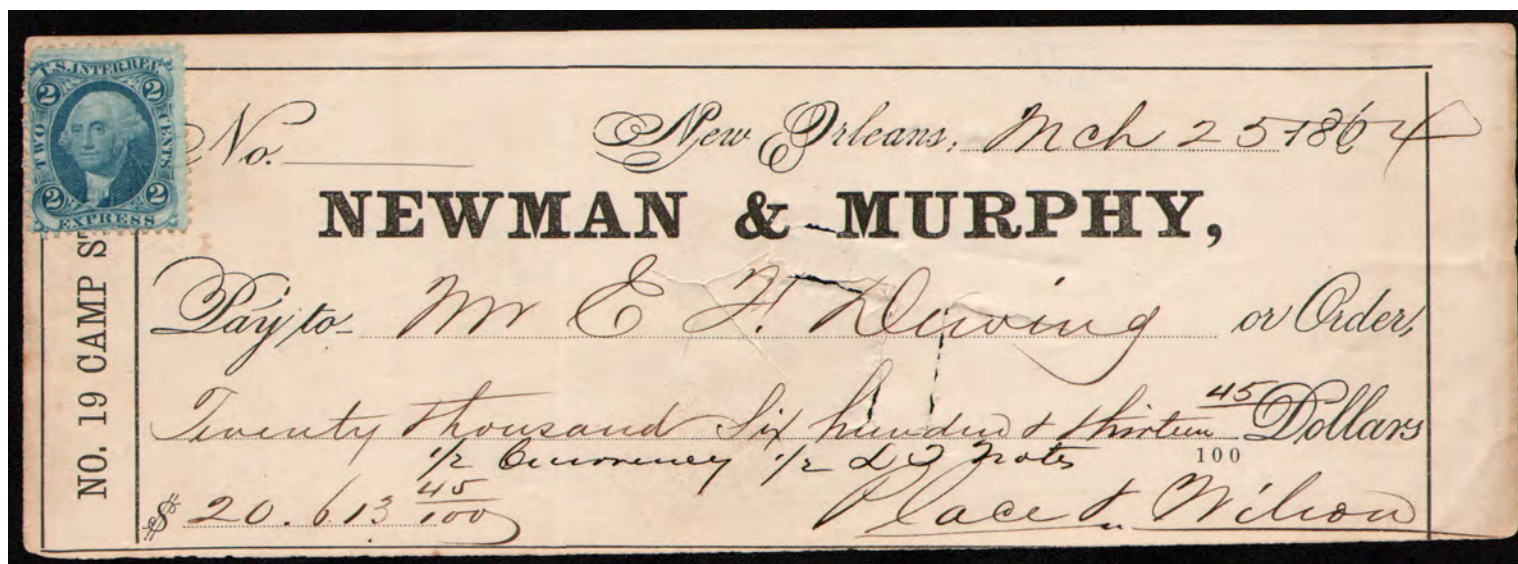
About as many stamped documents of the Occupied Confederacy have been recorded from **New Orleans** as from **all other places combined**. The **entire state** of **Louisiana** had been declared a **collection district** on **February 16, 1863**, but all recorded usages are from **New Orleans**; the federal grip did not extend too far beyond that city. **New Orleans** usages also afford the **greatest variety of stamp taxes**.



Checks on Newman & Murphy, **New Orleans**, **May 4** and **July 1, 1863**, stamped with **2¢ Express blue**.

At least **three types** of these have survived, this one with imprint **"TRUE DELTA' STEAM PRESS, PRINT."**

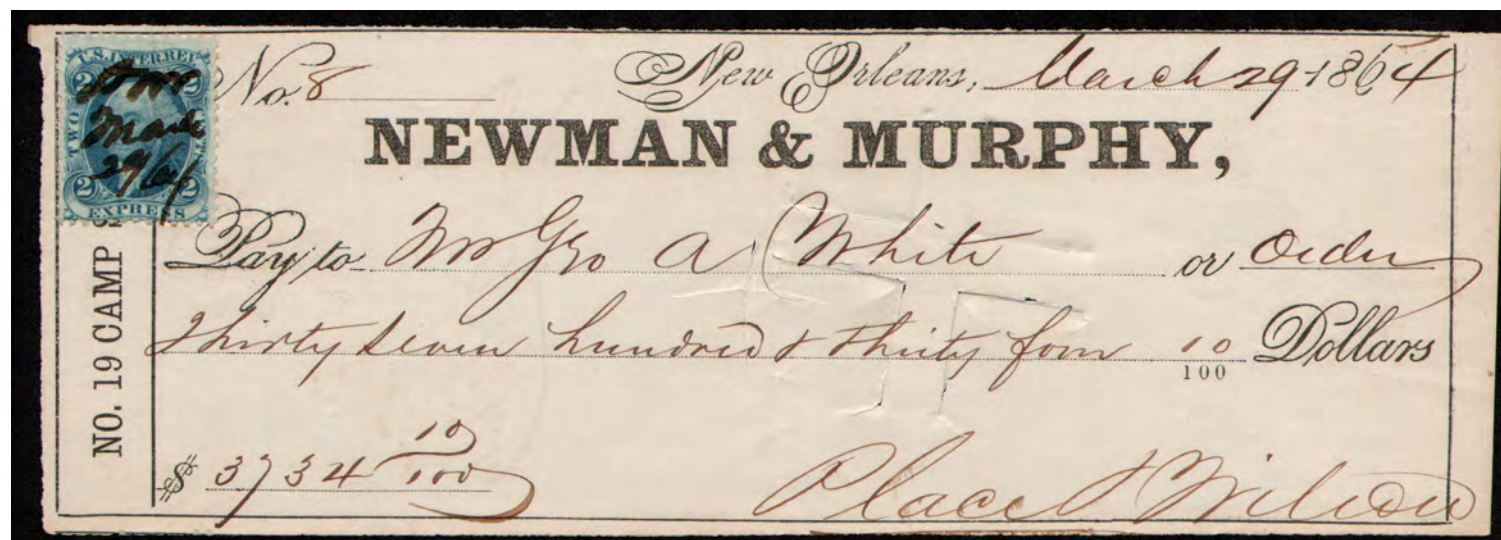




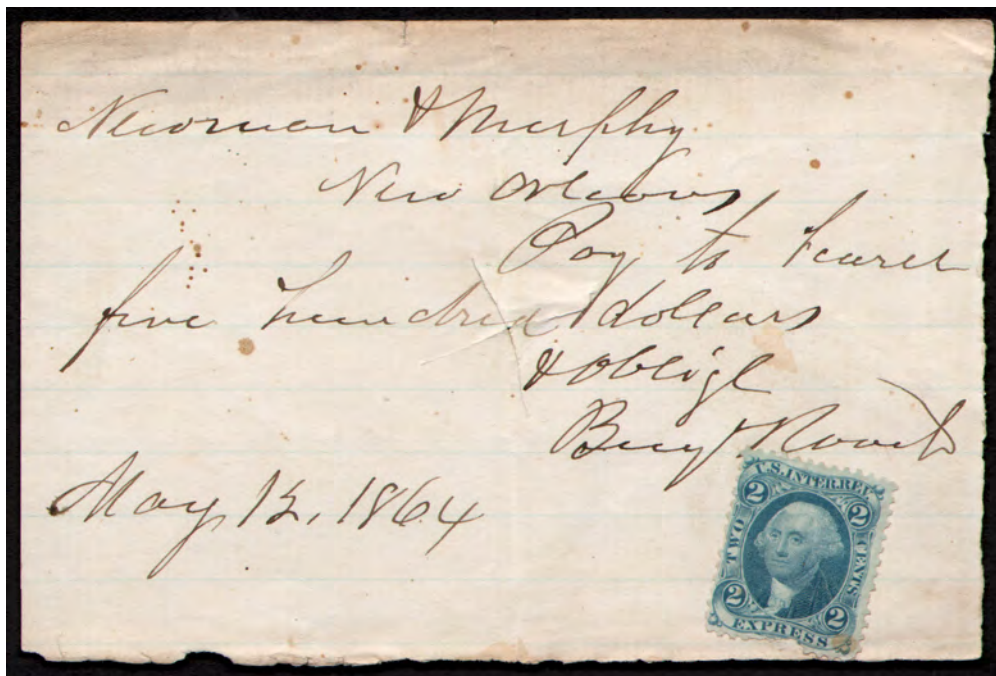
“ $\frac{1}{2}$ Currency
 $\frac{1}{2}$ LT(?) Notes”

(Louisiana
treasury notes?)

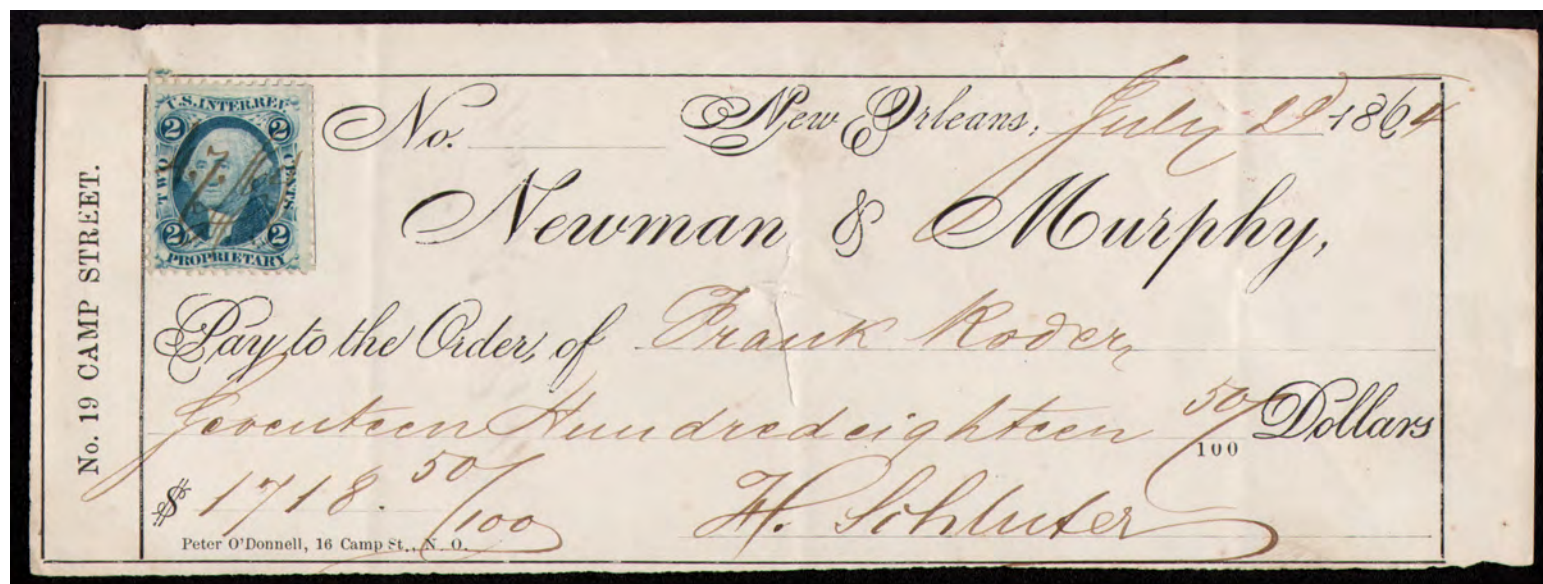
Second type,
no imprint.



March 25 and 29, 1864, again each bearing 2¢ Express blue.



Manuscript check on Newman & Murphy, **May 12, 1864**, again bearing **2¢ Express blue**.



July 2, 1864, stamped with **2¢ Proprietary blue**, another **nominally illegal** usage. Third type, imprint of Peter O'Donnell.



Bank check made in **New Orleans January 16, 1865**. Use of the **4¢ Proprietary** stamp is **quadruply extraordinary**:

use of **Proprietaries** on document was **nominally illegal**;

it **grossly overpaid** the **2¢ Bank Check tax**

(4¢ tax on a check is **probably unique** in its own right);

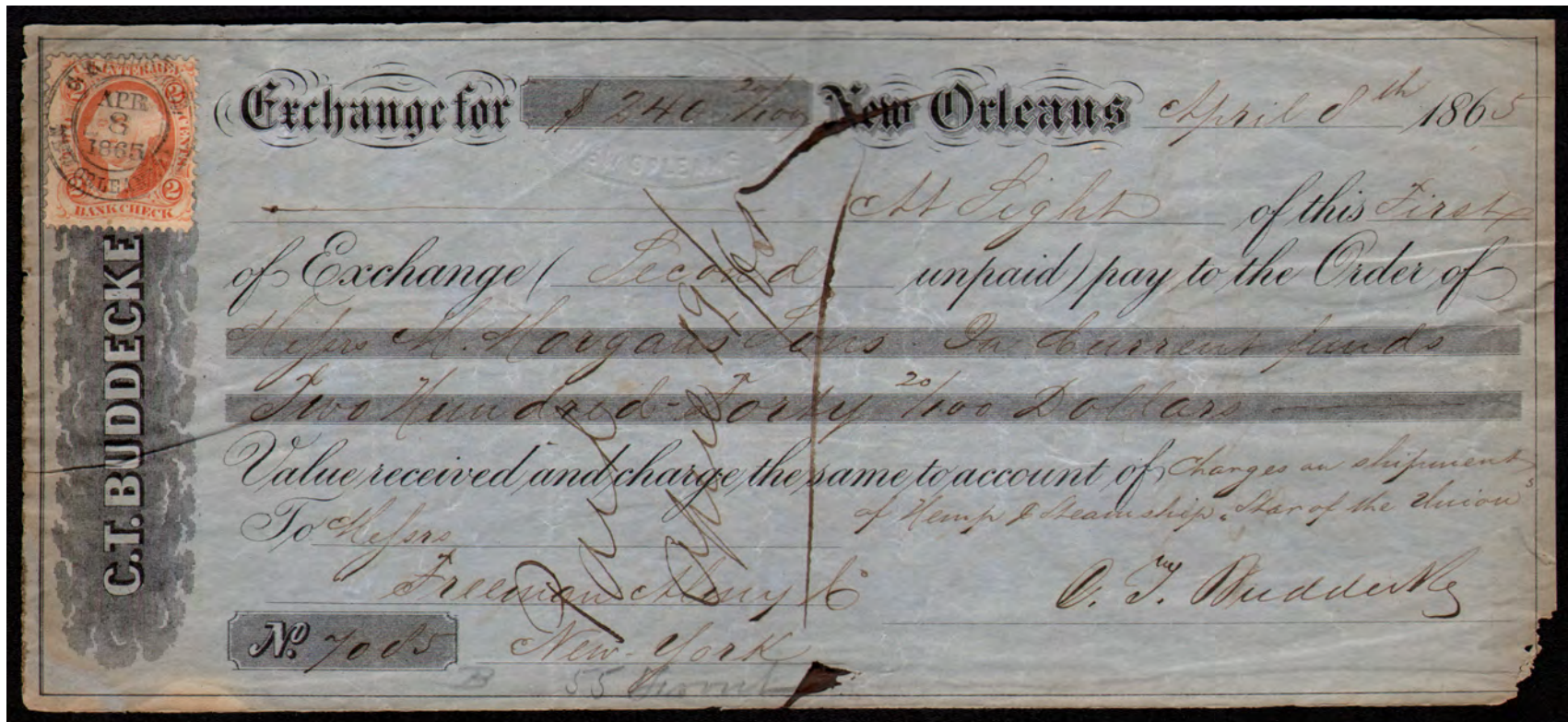
the **slate black** shade is very rare and equally striking.

The fact that it occurred in the **occupied Confederacy** takes this piece to the fourth dimension!



Second of exchange, New Orleans, drawn August 11, 1864, on New York by banker William S. Pike, stamped with 2¢ Proprietary blue.

Since it was payable at sight, the **2¢ Bank Check tax** applied. Payment with a **Proprietary** stamp, though, was **nominally illegal**.



First of exchange, New Orleans, drawn on New York, **April 8, 1865**, stamped with **2¢ Bank Check orange**.

Again payable at sight, properly taxed at **2¢ Bank Check rate**.

“Charges on shipment of Hemp pr Steamship ‘Star of the Union’ ”

Bills of exchange were **drafts** drawn on a **distant source of funds**, made in **duplicate or triplicate** in case the First was lost in transit.

SHIPPED, In good order and well conditioned, by *Alfred Kearn* on board the *March* called the *Park Hopper* whereof *March* is Master, now lying in the Port of **NEW ORLEANS**, and bound for *Havre*

TO SAY:

(3) Three Casks & (3) Three Boxes
Crockery & Glass
3 casks @ \$12
3 boxes measuring 40 ft. -

Being marked and numbered as in the margin; and are to be delivered in the like good order and condition, at the Port of *Havre* (the dangers of the navigation and fire only excepted,) unto *E. Drogny & Co.* or to their Assigns, he or they paying Freight for the said *thirty Cents* for *port & Exchange* for *5.25* & *5%* *Primage*

In witness whereof, the Master or Purser of the said vessel hath affirmed to *five* Bills of Lading all of this tenor and date; one of which being accomplished the others to stand void.

Dated in New Orleans, the *20th* day of *June* 1864

Contents unknown to *me*

*Freight \$48.⁰⁰
5% Primage 2.40
\$50.40*

Mr. Linton
Care E. Drogny & Co.
Havre

Printed and Sold by J. B. STEEL, 60 Campst.

Bill of lading of Kearny, Blois & Co., New Orleans, June 20, 1864, for goods to be shipped to **Havre**, the 10¢ Bill of Lading tax paid by **5¢ Inland Exchange (x2)**.

The tax applied only to shipments to **foreign ports**. Examples are scarce; obviously they were generated only at port cities; this is the **only one recorded from the Occupied Confederacy**.

30

APPLICATION FOR PERMIT FOR SUPPLIES.

New Orleans, April 18th 1865.

To **GEORGE S. DENISON**,
 25 miles from N.O. Special Agent of the Treasury Department:

Sir—I desire permission to ship from this Port to R. Saylor's Plant
 Parish of St. Charles by way of Public Road or River
 the goods, wares and merchandise named and described in the duplicate invoice hereto attached, the aggregate value
 whereof is \$ 39 12 which goods, wares and merchandise are owned by Chas Butler & others
 and are consigned to Miscellaneous and are contained in Several packages,
 which packages are marked and described as per invoices annexed—viz:
for farmers use (Printed and sold by Peter O'Donnell, 34 Camp Street.)

Invoice of Mathias Leary \$ 39 00

15

STATE OF LOUISIANA, } S. S.
 Parish of Orleans. }
James Lewis of Orleans Parish and
 State of La deposes and says that Chas Butler & others
 is the owner of the goods, wares and merchandise described in the invoice, true copies of which are hereto attached, and that the
 quantities, descriptions and values of the goods, wares and merchandise are correctly stated in said invoice, and that the marks on the
 packages are correctly stated in the above application, and that the packages contain nothing except as stated in the said duplicate
 invoices.

And this deponent further swears, that the goods, wares and merchandise permitted to be transported upon the above application,
 and this affidavit, shall not, nor shall any part thereof, be disposed of by him, or by his authority, connivance or assent, in violation of
 the terms of the permit, nor in any other manner so as to give aid, comfort, information or encouragement to persons in insurrection
 against the Government of the United States, nor in any other way inconsistent with the terms and spirit of the rules and regulations
 of the Treasury Department; and this deponent further swears that he is, in all respects, loyal and true to the Government of the
 United States; that he has never voluntarily given aid to the rebels in arms, nor in any other manner encouraged the rebellion, and
 that by his conduct and conversation he will do all that can be expected of him as a loyal citizen to suppress the rebellion and restore
 obedience to the Constitution and laws of the United States.

Subscribed and sworn before me, this 18
 day of April 1865 } James Lewis
not Richard

1564

APPLICATION
 AND
 AFFIDAVIT FOR SHIPMENT
 INTO
 INSURRECTIONARY STATES
 AND DISTRICTS.

Jas. Lewis
 Apr 18. 1865

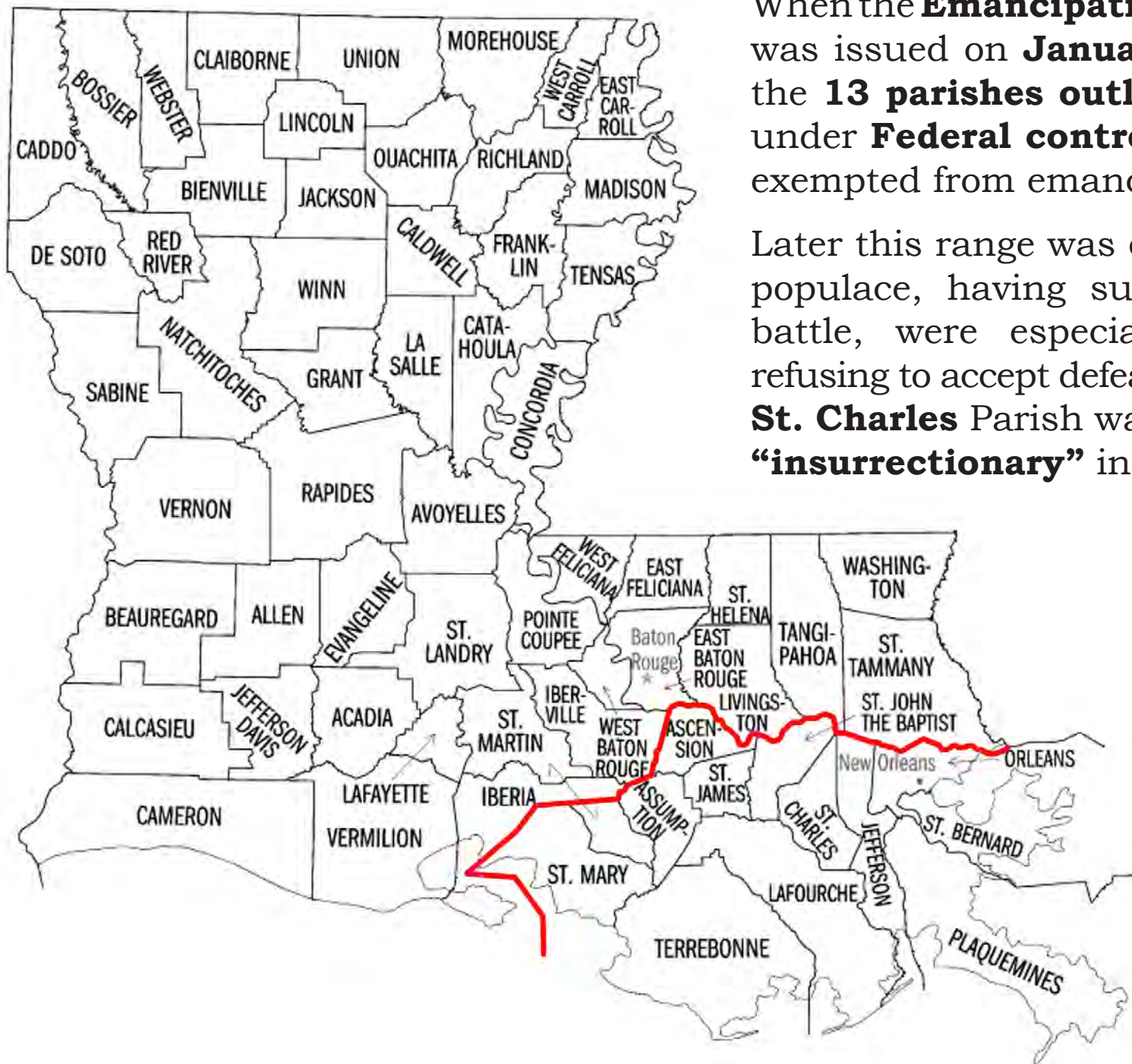
“Application and Affidavit for Shipment into Insurrectionary States and Districts,” prepared by the Treasury Dept. for use in **New Orleans**, executed **April 18, 1865**.

The appended **affidavit** was taxable at the general **Certificate 5¢ rate**, paid here by a **5¢ Certificate** stamp.

The goods were **“for farmers use,”** to be shipped to **“R. Saylor’s Plant[ation]”** in St. Charles Parish, **“25 miles from N.O., West Bank.”** This nicely illustrates the **lack of Federal control** of the outlying areas.

The affidavit included a **loyalty oath**:

“And this deponent further swears, that the **goods, wares and merchandise** permitted to be transported upon the above application, and this affidavit, **shall not**, nor shall any part thereof, be disposed of by him, or by his authority, connivance or assent, in violation of the terms of the permit, nor in any other manner so as to **give aid, comfort, information or encouragement to persons in insurrection against the Government of the United States**, nor in any other way inconsistent with the terms and spirit of the rules and regulations of the Treasury Department; and this deponent further swears that **he is, in all respects, loyal and true to the Government of the United States**; that he has **never voluntarily given aid to the rebels** in arms, nor in any other manner **encouraged the rebellion**, and that by his conduct and conversation he will do all that can be expected of him as a loyal citizen to **suppress the rebellion and restore obedience** to the Constitution and laws of the United States.”



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

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

Moreover the term **“insurrectionary”** was not to be **taken lightly**; there was also a form for shipment to districts **“Under Restriction, but Not Considered in Insurrection.”** Here is a portion of one, made **December 19, 1863**, stamped with **5¢ Inland Exchange**.

the goods, wares and merchandise named and described in the duplicate invoices hereto attached, the aggregate value whereof is \$ 200.00 which goods, wares and merchandise are owned by Mr J. J. Hope and are consigned to him and are contained in one packages, which packages are marked and described as follows, viz :

MARKS.	NUMBER AND DESCRIPTION OF PACKAGES.	VALUE.
<u>2225</u>	<u>1 Saddle Horse</u> <u>for my own use</u>	<u>\$200.00</u>

State of Louisiana } S. S.
Parish of Orleans }
of J. J. Hope }
State of Louisiana deposes and says that he is
is the owner of the goods wares and merchandise described in the invoices, true copies of which are hereto attached and that the quantities, descriptions and values thereof are correctly stated in said invoices, and that the marks of the packages are correctly stated in the above application, and that the packages contain nothing except as stated in the said duplicate invoices.

2225
APPLICATION
OF
J. J. Hope
FOR SHIPMENT TO
IN A DISTRICT UNDER RESTRICTION, BUT
NOT DECLARED IN INSURRECTION.
Dec. 19. 1863

Deed made at **New Orleans, December 19, 1863**, amount \$3000, stamped with **\$5 Charter Party imperforate**.



It properly paid the **Conveyance 1862 \$5 rate** for amounts **above \$2500 to \$5000**.

The **only recorded** use of any **dollar-value imperforate** stamp in the **Occupied Confederacy**.

This Deed, made this *Nineteenth* day of *December* AD, *Eighteen hundred* and *fifty three*, between *Benjamin Rush Hall* and *Addie Hall* his wife of the Parish of *St. Louis* and State of *Louisiana* of the first part, and *Eliza S. Hall* of the City of *Baltimore* and State of *Maryland* of the second part:

Witnesseth that for and in consideration of the sum of *Three thousand dollars*, heretofore paid to the said *Benjamin*, and for other good and valuable considerations then hereunto moving, the said parties of the first part do hereby grant assign and convey unto the said *Eliza S. Hall*, her heirs, Executors, administrators and assigns, All the estate, right, title, interest, property, claim and demand of the said parties of the first part, of in, unto and out of All the estate, real, personal and mixed, wherever situated, or being, whereof *William W. Taylor* of the City of *Baltimore* assigns the grand father of the said *Benjamin Rush Hall*, as a Seignior is possessed, or was in any manner entitled to, interested in, or could claim, and whether the same is now in possession, remainder or reversion.

Together with the rights, privileges, advantages and appurtenances thereto belonging, and also all their interest in and to the proceeds that have arisen, or that may hereafter arise from, or by a sale of the same, or any parts thereof.

To Have and To Hold the same unto the said *Eliza S. Hall*, her heirs, Executors, administrators and assigns forever.



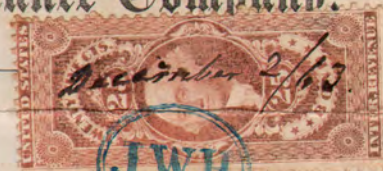
Adams Express Co. receipt, New Orleans, January 22, 1863, for transmission of \$30 to Preston City, the Express 2¢ rate paid by matching 2¢ Express blue part perforate (sideways).

The **second-earliest recorded usage** of a **U.S. revenue** in the **Occupied Confederacy** (the earliest January 20); it **predates** the establishment of the **collection district** on **February 16!** The stamp was almost certainly **supplied by Adams** itself, through its main office.

This is also **one of only ten recorded early matching usages (EMUs).**

New Orleans Mutual Insurance Company.

N^o 6855



Received, the Twentieth day of October 1863
of H. Carleton Two hundred & fifty Dollars
being for Premium on Twenty thousand "
Dollars, Insured by the NEW ORLEANS MUTUAL INSURANCE CO., under
Policy No. 629 which is hereby continued in force for one year from
the Twentieth day of October 1863, to the Twentieth
day of October 1864, at twelve o'clock at noon.

It is mutually agreed that in case of any claim for loss under this Insurance, the same shall be due and payable in four months after proof and adjustment of the same, in currency existing at the time said loss shall become due.

Not liable for rent of buildings, except when specially insured.

paid & Du 1863

SECRETARY.

PRESIDENT.

Paulin Durel, printer, 37, Chartres St.

Insurance renewal receipt, **New Orleans**, **December 2, 1863**, the **Insurance 25¢**
rate paid by **25¢ Bond**.

New Orleans Mutual Insurance Company.

CERTIFICATE N^o. *8777* New Orleans, *October 25th* 1864

This is to Certify that the Fire Policy N^o. *608* issued by this Company to *A. Broussan* to cover \$ *6000* — has been this day renewed for *12* months, viz: from the *Twenty fifth* day of *October* 1864 to the *Twenty fifth* day of *October* 1865 at noon, for and in consideration of *Forty five* Dollars Premium to be paid by said Assured to this Company and receipted hereon.

It is mutually agreed that in case of any claim for loss under this Insurance, the same shall be due and payable in four months after proof and adjustment of the same, in currency existing at the time said loss shall become due, Not liable for rent of buildings, except when specially insured.

J. J. G. PRESIDENT.

A. M. Smith SECRETARY.

Received the amount of Premium above stipulated.

New Orleans, 186

Paulin Durel, Printer, 37 Chartres st

Another renewal of the **New Orleans Mutual Insurance Co.**, stamped **October 25, 1864**, the **Insurance 1864 25¢ rate** paid by **25¢ Life Insurance**.

138

at Fray 25 Commercial St

119 Graham
or up stairs

M. H. Bartolotti

To New Orleans Mutual Insurance Company of New Orleans.

For Premiums during

Oct

1864

Under Special Fire Policy No. 8731

250

Open do do do.

Special Marine do do.

Open do do do.

Special River do do.

Open do do do.

do do do do.



Policies

Bill Rendered

Dollars

250

New Orleans, Jan'y 11th 1865

Received Payment,

A. Capdeville

Receipt given at New Orleans, January 11, 1865, bearing 2¢ Bank Check blue.

Baton Rouge

*Treasurer of Hartford New Haven
and Springfield Rail Road
Company pay to H. S. Hayden
or order the dividends at
this time standing to my
credit in the books of the
Company and all further
dividends etc further notice
and oblige*

*Yours Respectfully
Levi G. Hayden*

*Dated at Baton Rouge L. A. Feb 7th 1863
In accordance with the plan*



Document made at **Baton Rouge, February 7, 1863**, stamped with **25¢ Certificate part perforate**, probably affixed elsewhere.

Levi G. Hayden directs the **Hartford, New Haven and Springfield Rail Road Co.** to pay present and future **dividends** due him, to H. S. Hayden. The stamp evidently pays the **Power of Attorney 25¢ tax** for collection of **dividends**.

Levi G. Hayden of Windsor, Connecticut, was a Sergeant in the **25th Conn. Regt.** **H. S. [Hezekiah Sidney] Hayden** was his older **brother**, also of Windsor.

The document was sent to Levi for **signature, location and date**, which he added in a different ink and hand. The **stamp** was probably **affixed upon return**. The **cancel** appears to be in **Hezekiah's hand**, not Levi's: it reads "LGH M-- - 1863" but **the "L" is written over "H"**; the ink is similar to that of the body of the document; and the **Louisiana collection district** was not established until **February 16, 1863**.

Tennessee

The **entire state** was declared a **USIR collection district** on **February 7, 1863**. Wartime stamped documents have been recorded from **Franklin, Madisonville, Memphis, Murfreesboro, Nashville** and **Trenton**.

Franklin

FORM 14.

Adams Express Company

GREAT EASTERN, WESTERN AND SOUTHERN
EXPRESS FORWARDERS.

Received of *T Jones* *Mar 19 1863*

Marked *one Corpse*
Corruptions Undertaker *Nashville*

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only.
It is further agreed, and is part of the consideration of this contract, that THE ADAMS EXPRESS COMPANY, are not to be held liable or responsible for the property herein mentioned, for any LOSS or DAMAGE arising from the dangers of Railroad, Ocean, Steam or River Navigation, Leakage, Fire, or from the acts of God or of the enemies of the Government, the restraint of governments, mobs, riots, insurrections, pirates, or from any of the dangers incident to a time of war, unless Specially Insured by Them and so Specified in this Receipt; which insurance shall constitute the limit of the liability of the Adams Express Company in any event; and if the value of the property above described is not stated by the shipper, the holder hereof will not demand of the Adams Express Company a sum exceeding Fifty Dollars, for the loss or detention of, or damage to, the property aforesaid. Nor shall claim be made for damage to goods not properly packed and secured for transportation. All Articles of GLASS will be taken at SHIPPERS' RISK ONLY, and the Shipper agrees that the Company shall not be held responsible for any injury by breakage or otherwise.

Freight *PAID 3.00* Insurance _____ For the Company, *E. Dadd*

Adams Express Co. receipt, **Franklin, March 19, 1863**, for transmission of “**one corpse**” to an undertaker in Nashville, the **Express 5¢ rate** paid by **matching 5¢ Express part perforate**.

The notation “**Paid 3.00**” confirms that **5¢ tax** was correct. The **tax** was **1¢** on an **Express fee up to 25¢**; **2¢** if above **25¢** to **\$1.00**; and **5¢** if above **\$1.00**.

Madisonville



This indenture made and entered into this Thirtieth day of March in the year One thousand eight hundred and sixty-five between Lawrence Falkner of the State of Tennessee and County of Monroe of the first part & Thomas Falkner of the State of Tennessee of the second part, witnesseth that the said Lawrence Falkner for and in consideration of the sum of Four thousand dollars to him in hand paid the receipt whereof is hereby acknowledge, doth bargain and sell all and in fee of, and grant unto Thomas Falkner, the bargainer, and his heirs two certain Tracts of Land lying and being in the County of Monroe and State aforesaid containing one hundred and Sixty acres each, situated in Range second, Township second, Section eight and the north west quarter of said Section also the south west quarter of Section fifth in the same Township and Range, both east of the meridian together with all and singular the appertinances and hereditaments thereunto in any way belonging to, to have and to hold to the Thomas Falkner and his heirs and assigns &c

Deed for property in **Monroe County, March 30, 1865**, amount \$4000, with **\$1 Conveyance & 25¢ Power of Attorney block of 12** affixed and canceled **April 3, 1865**, at the County Court in **Madisonville**.

The **\$4 tax** correctly paid the **Conveyance 1864 rate of 50¢ per \$500**.

[On the **1863 New Orleans deed** shown earlier, **\$5** was paid on only **\$3000**; the **Conveyance 1862 schedule** taxed all amounts **above \$2500 to \$5000** at a uniform **\$5**.]

Memphis

ADAMS EXPRESS CO. MEMPHIS. ADAMS EXPRESS CO. MEMPHIS. EXPRESS COMPANY FORM 18.

EXPRESS FORWARDS.

Received of J. M. Luke
 one Package sealed and said to contain Two Hundred
 Dollars
 Addressed to Luke
 Nora Ill

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only.
 It is agreed, and is part of the consideration of this contract, that THE ADAMS EXPRESS COMPANY, are not to be responsible, except as forwarders, for any loss or
 damage arising from the dangers of Railroad, Ocean, Steam or River Navigation, Fire, the acts of God or of the enemies of the Government, the restraint of governments,
 mobs, riots, insurrections, pirates, or from any of the dangers incident to a time of war, unless Specially Insured by them and so Specified in this Receipt.

Freight 12 Paid Insurance For the Company, Dugan

Chicago Daily Commercial Steam and Fire

Adams Express Co. receipt, Memphis, March 18, 1863, for transmission of \$200 to Illinois, the Express 5¢ rate paid by matching 2¢ Express blue imperforate (x2) plus 1¢ Express perforated tied by oval company datestamps.

The *piece de resistance* of the field.

Form 24

ADAMS EXPRESS CO.

Memphis Oct 22 1864

W. W. Orme supervisor & special agt Treas Dept

To THE ADAMS EXPRESS COMPANY, Dr.

To Transportation on *3 Pkgs* } \$ *16.40*

From *Cincinnati*

Received Payment for the Adams Express Company.

J. M. Hollenback

**EASTERN AND WESTERN
PACKAGE EXPRESS
FOR CONVEYANCE
PACKAGES, MERCHANDISE**

1c EXPRESS

2c RECEIPT

Adams Express Co. receipt, **Memphis, October 22, 1864**, for transmission of packages from the Supervisor of the Treasury Dept., the **2¢ Receipt tax** paid with **1¢ Express (x2)**.

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

Murfreesboro



Money envelope carried by **express** to Indiana, with ms. “30\$”, “Murfreesboro” and “\$30 *per express*”, stamped with **matching 1¢ Express** canceled “JHM Mar 26 1863”.

On the reverse are **red wax seals** typical of an **express money package**, with monogram “L”.

A **mysterious** but **undoubtedly genuine Express** usage.



Nashville

Deed made at **Nashville, August 13, 1863**, the **Conveyance 1862 \$10 rate** meticulously paid with **20 copies of matching 50¢ Conveyance part perforate**.

Ms. notation of Davidson County Register (at Nashville, the county seat), **“Deed Stamped to amount of Ten Dollars”**.



Close view of the stamps, showing **blocks of six** (center left) and **four** (leftmost).



Checks of French & M'Crory, **Nashville, January–February 1865**, each stamped with **2¢ Express orange**.

The **bottom row** of the sheet was **misperforated** to include a large portion of the selvage, showing the **imprint "ENGRAVED BY Butler & C[arpenter PHILADELPHIA.]"**.



Carte-de-visite, Nashville, November 15, 1864, stamped with 3c Proprietary.

The **tax on photographs** was in effect exactly two years, from **August 1, 1864, to July 31, 1866**, leaving only a **nine-month window** for **wartime usages**. They are notoriously difficult to date precisely, as their **cancels** are **almost always undated**; this is a **rare exception**.

The field of stamped photos is popular and well researched. This is believed to be the **only verifiable example** from the **Occupied Confederacy**.

Trenton



This rather bedraggled piece is a real gem: it was **stamped retroactively**, not after the war, but **within the Occupied Confederacy!** The only recorded example.

Promissory note made at **Trenton, October 8, 1862**, after the taxes had taken effect on October 1, 1862, but before establishment of the **collection district** for Tennessee on **February 7. 1863.**

Inland Exchange 5¢ tax paid by **Bank Check 2¢ orange strip of three** affixed **March 1, 1865.**

Adams Express Company,
GREAT EASTERN, WESTERN AND SOUTHERN
EXPRESS FORWARDERS.

No. 1. NEWBERN, N. C., *March 6 1865*

RECEIVED OF *Wm. J. Phelps* Value *\$25.00*

Marked *Marcus Maximus*
South Middleboro Ms

Which it is mutually agreed is to be forwarded to our Agency nearest or most convenient to destination only, and there delivered to other parties to complete the transportation.

It is part of the consideration of this contract, and it is agreed, that the said Express Company ARE FORWARDERS ONLY, and are not to be held liable or responsible for any loss or damage to said property while being conveyed by the CARRIERS to whom the same may be by said Express Company entrusted, or arising from the dangers of Railroads, Ocean or River Navigation, Steam, Fire in Stores, Depots, or in Transit, Leakage, Breakage, or from any cause whatever, unless, in every case, the same be proved to have occurred from the fraud or gross negligence of said Express Company, or their servants; nor in any event shall the holder hereof demand beyond the sum of FIFTY DOLLARS, at which the article forwarded is hereby valued, unless otherwise herein expressed, or unless specially insured by them, and so specified in this receipt, which insurance shall constitute the limit of liability of said Adams Express Company. And if the same is entrusted or delivered to any other Express Company or such Company or person so selected shall be regarded exclusively as the agent of the shipper or owner, and shall be responsible for the negligence or non-performance of any such Company or person; nor in any event shall said Express Company be liable for any loss or damage to the goods, or for any claim therefor shall be presented to them, in writing, at this office, within thirty days after the date of GLASS, or contained in Glass, or any of a fragile nature, will be taken at Shipper's risk only, and in any event be liable for any loss, damage or detention caused by the acts of God, Civil or Military Authority, or by Rebellion, Piracy, Insurrection, or incident to a time of war.

INSURED by ADAMS EXPRESS COMPANY, only, for the public enemy. INSURANCE, \$

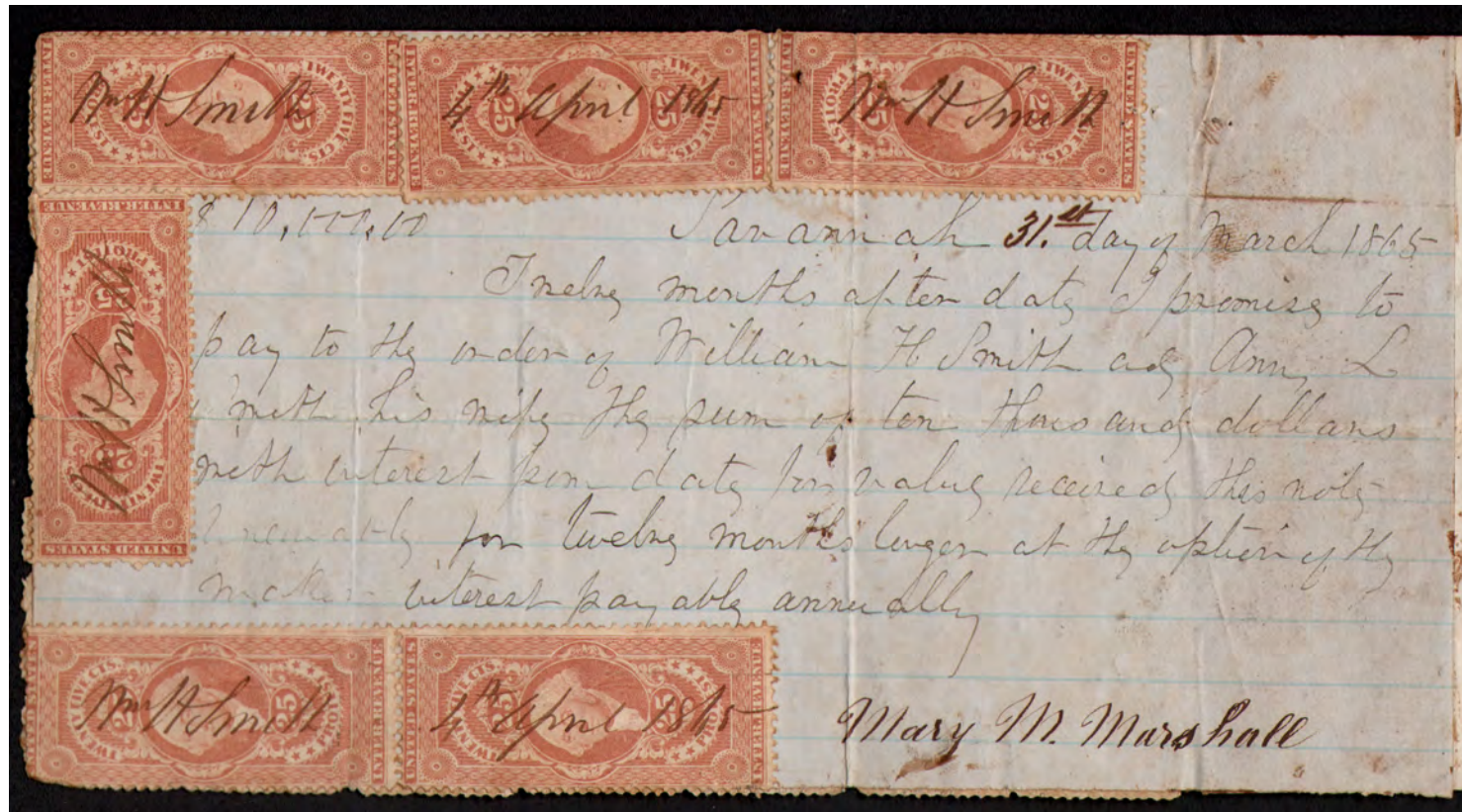
Freight, *Col* For the Company, *J. C. O'Connell*

2¢ RECEIPT TAX overpaid with 5¢ EXPRESS part perforate.

Adams Express Co. receipt, **New Bern, March 6, 1865**, for transmission of \$25 to Massachusetts, **2¢ Receipt tax** overpaid with **5¢ Express part perforate**.

New Bern had been **occupied** in **March 1862**, but no **collection district** was established in the state until **May 1865**. The stamp was almost certainly supplied via the **Adams head office**, evidently from their **original stock** of **matching stamps**.

Savannah, Georgia



Promissory note, **Savannah, March 31, 1865**, amount **\$10,000**, taxable at the **Inland Exchange** rate of **5¢ per \$100**, the **\$5 tax** paid with **twenty copies** of the **25¢ Protest** (fourteen more on the reverse).

Savannah had been **occupied** following its capture on **December 23, 1864**, but no **collection district** was established in the state until **May 30, 1865**.

The **stamps** were **affixed April 4, 1865**, by **William H. Smith**, to whom the note was made, to ensure its legality.



Reverse covered with **fourteen copies** of **25¢ Protest**.

Adams County, Mississippi

This act of lease, made and entered into this 22nd day of February Eighteen hundred and sixty five between James Surget, of the County of Adams and State of Mississippi of the first part, and Westley Conner & Thomas Adams of the same place of the second part,

Witnesseth, that the said James Surget, for and in consideration of One hundred Bales of Cotton, to be delivered to him, by the said Adams & Conner, as herein after stated, has this day bargained, let and lease, and by then presents does bargain let and lease, his plantation known as the Waterloo Plantation, lying and being in the Parish of Concordia, and State of Louisiana, to them the said Conner and Adams, for and during the present year: together with, all the implements of husbandry, farming, utensils, and stock if any, for the purpose of making a crop of Cotton on said plantation.

And the said Adams & Conner, agree on their part to cultivate said plantation, and make a crop of Cotton, as the principal crop; and to use the farming utensils and stock with care, and attention to keep up the repairs of said plantation, and to deliver it up at the end of the term, in as good a condition as it is at the present time, and also, to make and deliver to the said Surget, for the use and occupation of said plantation, One hundred Bales of Cotton, of four hundred pounds each of good quality, of the first picking, to be delivered on the bank of the River at Vidalia, reserving first all government dues. ~~Noted however, if they, the said Conner & Adams, shall fail to make the amount of one hundred Bales, but make a less amount, then, they agree~~

Lease made at **Adams County, Mississippi, February 22, 1865**, of **Waterloo Plantation, Concordia Parish, Louisiana**, for the **remainder of 1865**, the consideration being **one hundred bales of cotton** of “**good quality of the first picking**,” to be delivered on the bank of the River at **Vidalia.**”

The **lessor** was **cotton baron James Surget, Jr. of Natchez. Concordia Parish** was **directly across** the Mississippi from **Adams County**, and **Vidalia** directly across from **Natchez**. This area had been **occupied by the Union** circa **May 1862**.

Waterloo had employed **180 slaves** in **1860**. Freed by the **Emancipation Proclamation**, by **February 1865** presumably all had left via the “**contraband camp**” near **Natchez**.



The second page bears **ten copies** of the **\$5 Probate of Will** in **strips of seven and three**, canceled **February 24, 1865**.

The **1864 Lease rate** was based on the **rental amount: 50¢ for the first \$300**, and **50¢ for each additional \$200 or fraction**. The **hundred bales of cotton** given here as rent were thus valued at **\$20,000**.

At **400 pounds per bale**, this was **50¢ per pound!**

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

Besides the **USIR collection districts** established in **1862–3** for **Virginia, Tennessee and Louisiana, no more** were created until **1865** (March 1 for Arkansas, May–June elsewhere). **Occupied** areas—shown here in **green** for **January 1864**—gradually extended **well beyond** these districts, and it makes sense that awareness of U.S. tax policies, and the requisite revenue stamps, would follow.



Part II. Postwar retroactive taxation in the former Confederacy.

County of Amherst to wit

I Robert W Thornton a Justice of the peace for the county aforesaid in the State of Virginia do certify that Richard W Ford whose name is signed to the writing above date on the 8th day of March 1864 has acknowledged the same before me in my County aforesaid.

Given under my hand this 8th day of March 1864
Robert W Thornton J. P.

State of Virginia County of Amherst to wit
We John D Davis and Robert W Thornton Justices of the peace for the County of Amherst in the State of Virginia do certify that Mary T Ford the wife of Richard W Ford whose names are signed to the writing above bearing date on the 8th day of March 1864 personally appeared before us in the County aforesaid and being examined by us privily and apart from her husband and having the writing aforesaid fully explained to her she the said Mary T Ford acknowledged the said writing to be her act and declare that she had willingly executed the same and does not wish to retract it
Given under our hand and seal this 8th day of March 1864

John D Davis J. P.
Robert W Thornton J. P.



Let us now return to the **Virginia deed** considered at the outset:

made in **March 1864** for **\$6300 CSA**;

stamped retroactively in **1867**, indicating a value **above \$500 to \$1000US**;

—and to the general question of the **relative values** of **Confederate and U.S. currencies**.

It is worth noting at the outset that documents executed in areas **under Confederate control** and **stamped retroactively** after the war **differ** in **two fundamental ways** from those **stamped in the Occupied Confederacy**.

One is conceptual: it was one thing for the **United States** to **impose its taxes** in **areas that it controlled**; and another to **reach back in time** and impose them in **areas controlled by a belligerent** power that had **declared its independence**. The latter policy was consistent with the Union position that the **Confederacy** had merely been a collection of “**rebellious states**”; still it seems a **remarkable exercise of federal power**. The winner makes the rules!

The documents **stamped retroactively** were only those **still binding**, recording **long-lasting** obligations such as **deeds**, long-term **promissory notes**, and the like. Of the documents stamped in the **Occupied Confederacy** shown above, **only a few would have been stamped retroactively** had they not been executed within occupied areas: the **checks** had **long since been cashed**, the express **packages delivered**, the purchased **goods consumed**, the insurance **policies expired**, the legal **cases settled**.

I was determined to **map the equivalence** between the **Confederate and U.S. currencies**, but initially uncertain as to how to proceed.

It seemed a reasonable surmise that any **direct exchange** of the two would have been **considered treasonous by both governments**, and thus **infrequent, difficult to document**, and **not necessarily an accurate index** of relative values.

I therefore chose the **indirect approach** of finding a **commodity regularly bought** with **both currencies**, and using its prices to relate them to each other.

Cotton suggested itself, but once the war, began cotton **sales in the North** were presumably **small and erratic**.

Relative prices of **foodstuffs** such as wheat, corn, beans, etc., may have been appreciably affected by **regional differences** in availability.

Similar objections could be raised in the case of most **manufactured goods** because of the **limited number of factories** in the **South**.

After these interesting false starts it became obvious that the **most convenient intermediate** was **gold**.

Fuller's *Confederate Currency and Stamps* (1949) contains the following excerpt from the *Augusta Constitutionalist* of June 9, 1865:

“In consequence of numerous inquiries daily as to the **price of gold for Confederate notes** during a certain period, we have, for the convenience of our citizens who may have settlements to make, prepared a table from our books showing actual sales from January 1, 1861, to May 1, 1865.

F. C. BARBER & SON, Exchange Brokers.
Augusta, Ga., June 9, 1865.

Prices of gold for Confederate notes:

1861, January 1 to May 1, 5 percent; December 15, 30 per cent.

1862, January 1, 20 percent; April 1, 75 per cent; June 15, 2 for 1; September 1, 2.50 for 1.

1863. February 1, 3 for 1; March 15, 5 for 1; July 1, 8 for 1; October 1, 13 for 1; December 15, 21 for 1.

1864, January 1, 22 for 1; October 1, 27 for 1; December 31, 51 for 1.

1865, January 1, 60 for 1; **March 1, 55 for 1; April 20, 100 for 1; April 28, 800 for 1; April 30, 1000 for 1; May 1, 1,200 for 1**, which was the **last active sale of Confederate notes.**—*Macon Telegraph.*”

Considerable searching for a more comprehensive listing led finally to the classic work of **Schwab (The Confederate States of America, 1901)**, which gives the following values, based primarily on market reports in the Richmond, Charleston and New Orleans newspapers.

Average Monthly Value in Confederate Dollars of One Gold Dollar

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

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

The corresponding values of the **U.S. greenback versus gold** at the New York Gold Exchange can be found in **Wesley C. Mitchell's** monumental compendium, ***Gold, Prices and Wages under the Greenback Standard (1903)***.

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

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

		1861	1862	1863	1864	1865
CSA	Jan.		1.2	3	21	53
	Feb.	1	1.2	3.3	23	58
	Mar.	1	1.3	4.1	22	61
	Apr.	1	1.5	4.5	21	
	May	1	1.5	5.2	19	
	Jun.	1	1.5	7	17	
	Jul.	1.1	1.5	9	20	
	Aug.	1.1	1.5	12	22	
	Sep.	1.1	2	12	23	
	Oct.	1.1	2	13	26	
	Nov.	1.2	2.9	15	30	
	Dec.	1.2	2.9	20	38	
USA	Jan.	1	1.025	1.451	1.555	2.162
	Feb.	1	1.035	1.605	1.586	2.055
	Mar.	1	1.018	1.545	1.629	1.738
	Apr.	1	1.015	1.515	1.727	1.485
	May	1	1.033	1.489	1.763	1.356
	Jun.	1	1.065	1.445	2.107	1.401
	Jul.	1	1.155	1.306	2.581	1.421
	Aug.	1	1.145	1.258	2.541	1.435
	Sep.	1	1.185	1.342	2.225	1.439
	Oct.	1	1.285	1.477	2.072	1.455
	Nov.	1	1.311	1.480	2.335	1.470
	Dec.	1	1.323	1.511	2.275	1.462

Here are the **two tables together.**

When the Virginia deed under consideration was made **March 8, 1864, \$1 gold** was worth about **\$22 CSA** and **\$1.629US**.

Thus **\$1US** was equivalent to about **\$13.50CSA** (or **\$1CSA** to about **7.4¢US**),

so the **\$6300CSA** paid for the property was worth about **\$466US**.

This is **encouragingly close** to the range of **\$500–1000** expected from the **\$1 stamp tax**.

There are several **plausible explanations** for this **small discrepancy**. One is that the party responsible may not have used a process of currency conversion, but simply followed the **USIR directive** to “**affix such stamp as he may think sufficient**,” based on an **estimate** of the **value of the land**. Alternatively, if a **currency conversion** based on **gold prices** was made, the figures used might have **differed somewhat** from those given here.

As I first learned them, the **data tabulated above** were **hard won**, the results of a painstaking search through a **small mountain of books** that dealt only peripherally, if at all, with the evaluation of Confederate transactions in terms of U.S. funds. I was naively beginning to believe I might be breaking new ground, even congratulating myself on a job well done, when I finally stumbled onto a work that set me straight.

J. P. Dawson and **F. E. Cooper’s** treatise of over a hundred pages in the 1934 *Michigan Law Review* on “**The Effect of Inflation on Private Contracts: United States, 1861-1879**” took me from my isolated musings straight into the **turmoil that was the postwar South**.

Here, on the first few pages, are **gold prices** similar to those of the tables above, as a **mere prefatory note** to a **fascinating but bewildering array of issues** illustrated by **hundreds of court cases**.

Here are treatments of:

the **doctrine of illegality**, by which carpet-bag reconstruction judiciaries initially sought to **hold entirely illegal** all private transactions in which **Confederate money** had been used;

the **scaling acts**, by which the various states established a number of methods for **translating** obligations in **Confederate currency into U.S. funds**;

the **disputed constitutionality** of the **Northern legal tender acts**, which authorized issue of the greenbacks and declared them to be legal tender for all transactions;

the legality of clauses specifying **payment in gold or silver**;

and dozens of side issues, until anyone but a legal scholar, it seems, must declare that there is more here than he wanted to know about Confederate contracts!

Among the **scaling acts**, those of North and South Carolina are the most immediately appropos to the analysis presented above. **North Carolina** restricted itself to relating **Confederate funds to gold**, issuing a set of monthly equivalents similar to that given above.

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

		1861	1862	1863	1864	1865
Jan.	1	\$1.05	\$1.20	\$2.30	\$13.90	\$26.00
	15				12.90	29.63
	31	1.05	1.22	1.94	12.82	24.39
Feb.	1	1.05	1.22	1.94	12.74	24.51
	15				13.12	22.86
	28/29	1.05	1.48	1.89	16.35	27.22
Mar.	1	1.06	1.48	1.89	16.35	27.50
	15				11.72	32.20
	31	1.06	1.73	3.50	11.51	46.35
Apr.	1	1.07	1.73	3.50	11.44	46.35
	15				12.13	54.79
	(20th)					68.44
	(26th)					132.45
	30	1.07	1.87	3.80	11.11	
May	1	1.08	1.87	3.80	11.30	833.00
	15				10.40	
	31	1.08	1.89	4.48	9.47	
Jun.	1	1.09	1.89	4.45	9.47	
	15			5.13		
	30	1.09	1.90	5.47	7.05	
Jul.	1	1.10	1.90	5.51	7.05	
	(20th)	1.83	7.75	8.00		
	31	1.10	1.90	10.93	7.84	
Aug.	1	1.10	1.90	10.85	7.84	
	15			12.00	8.62	
	31	1.10	2.17	11.02	8.54	
Sep.	1	1.11	2.17	11.02	8.54	
	15			10.68	9.86	
	30	1.11	2.23	9.22	14.06	
Oct.	1	1.12	2.23	9.22	14.06	
	15			8.01	11.62	
	31	1.15	2.30	8.96	11.60	
Nov.	1	1.15	2.30	8.96	11.06	
	15			10.54	11.91	
	30	1.20	2.33	13.51	13.91	
Dec.	1	1.20	2.33	13.51	14.09	
	15	1.30		14.00	14.89	
	31	1.20	2.30	13.90	22.22	

South Carolina Scaling Act

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

[from “*An Act to Determine the Value of Contracts Made in Confederate States Notes or Their Equivalent*” South Carolina Statutes, 1869, No. 187.]

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

Alabama



Braggs

Promissory note made at **Braggs, May 12, 1862**, amount \$200, stamped with **Postage 1861 3¢ strip of three & pair**. The cancel appears to read “J J McCa-- Clerk Octr 23d” with the year frustratingly omitted.

This note exhibits **three glaring anomalies**:

It need not have been stamped, as it was made **before** the stamp taxes took effect **October 1, 1862**.

Even if made within the tax period, the tax on **\$200** would have been **only 10¢**. The notation “**Interest \$44**” is on the reverse; this was not liable to tax, but if included, would have bumped the perceived tax to **15¢**.

And most obviously, use of **postage stamps** was **nominally illegal!**

Errors like this were **more the rule than the exception**; retroactively stamped Southern documents fully meeting the **letter of the law** are in the **distinct minority**, and even when the correct tax was paid, this often appears to have been done **inadvertently**.

This is the **more extraordinary** in that the stamps were usually affixed by **USIR Collectors, County Clerks, or other officials**, or at their direction.

The conclusion gradually emerges that the populace had only the **vague instruction** that **wartime documents must be stamped** in order to be valid, together with a schedule of the **rates then in effect**, i.e. circa 1866. **Missing** was a knowledge of the **fine points of the law** as laid out in the **USIR circular** reproduced earlier:

“That part of the act of July 1, 1862, which relates to **stamp duties** upon certain instruments therein specified, **took effect October 1, 1862**. The stamp laws have been amended and changed from time to time since that date, viz: by the **amendatory act of March 3, 1863**, which took effect upon its passage; by the act of June 30, 1864, which, so far as pertains to stamp duties upon instruments took effect **[August] 1, 1864**; by the amendatory act of **March 3, 1865**, which took effect upon its passage, and by the amendatory act of July 13, 1866, which, so far as regards such duties, took effect **August 1, 1866**. Instruments should be **stamped according to** requirements of the **law in force at the time** they were made, signed, or issued, and collectors and others, when affixing stamps to instruments which were issued unstamped, should bear this fact strictly in mind.”

Greene County

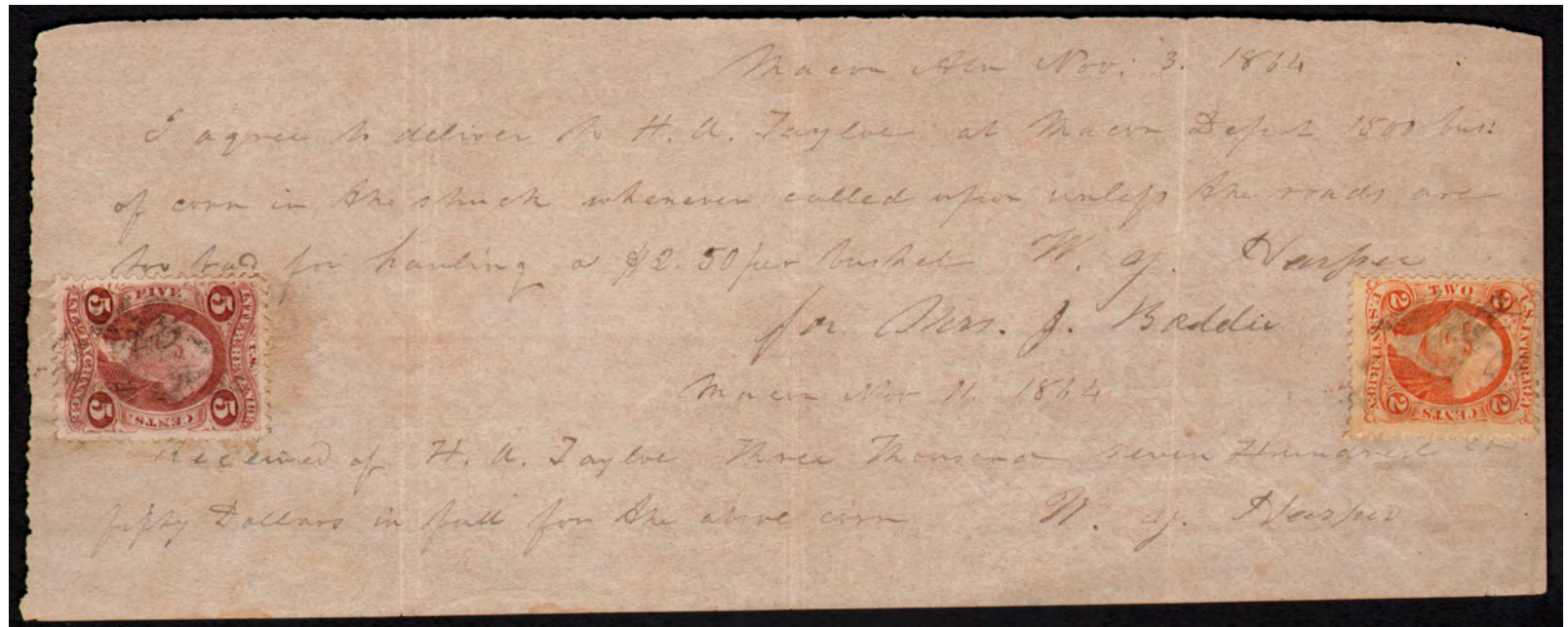


Promissory note made in **Greene County, March 28, 1862**, for \$633.90, bearing **twelve copies** of **Postage 1861 3¢** in a **block of four** and **four pairs**, canceled “**Jun 66**” with initials “SSM” of S. S. Murphy, to whom the note was made.

Not liable to tax as it was made **before October 1, 1862**, and the **postage stamps nominally illegal!**

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

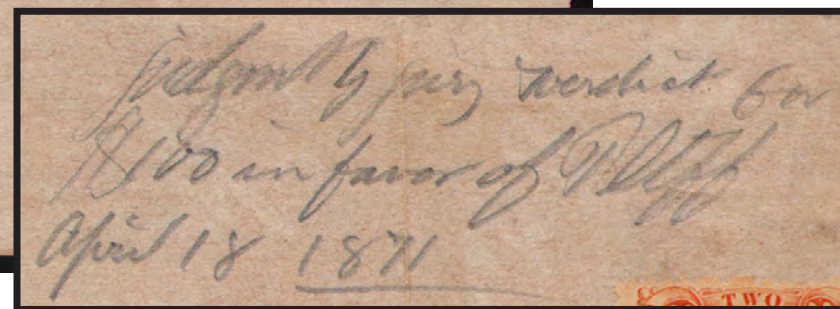
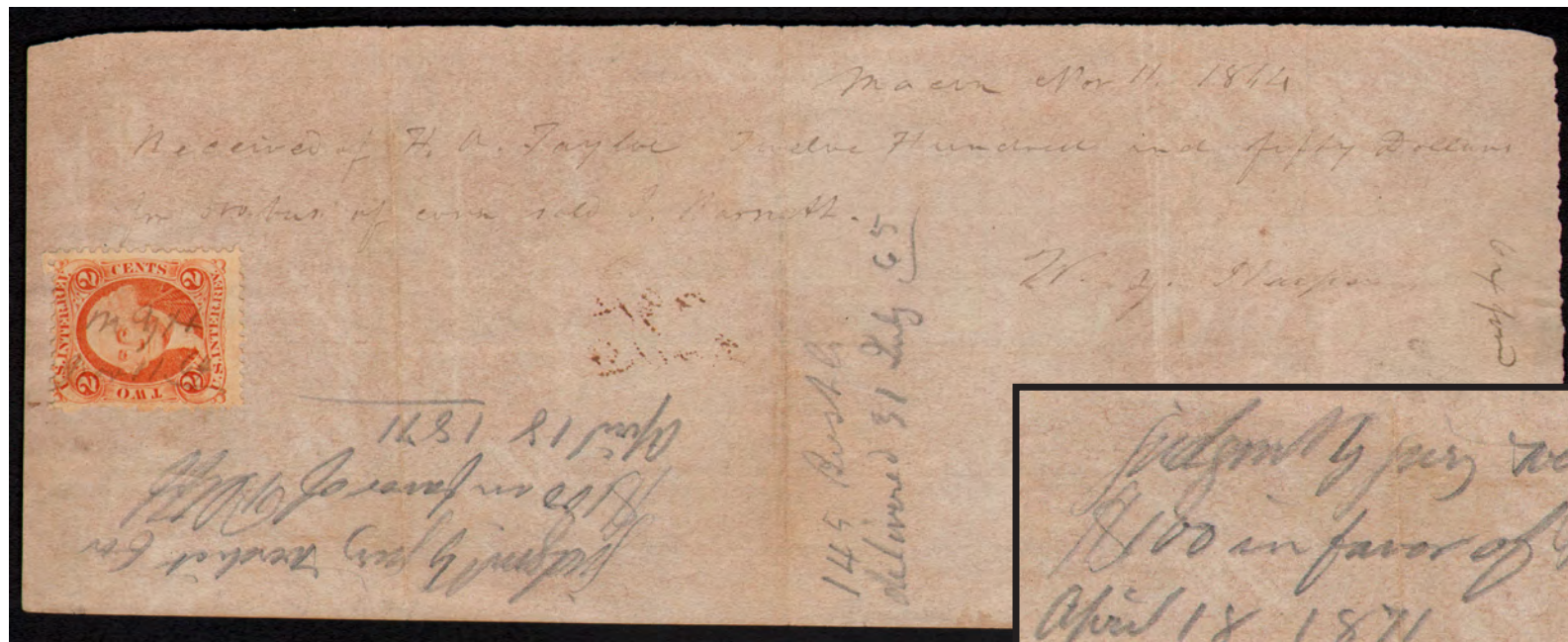
Macon



Agreement made at **Macon, November 3, 1864**, to deliver 1500 bushels of “**corn in the shuck**” at \$2.50 per bushel at Macon Depot “**whenever called upon unless the roads are too bad for hauling,**” with **5¢ Inland Exchange** paying the **Agreement 5¢ tax**, the cancel indistinct.

Appended **receipt** dated **November 11, 1864**, for “**\$3750 in full for the above corn,**” stamped with **2¢ USIR** paying the **Receipt 2¢ tax**. The pencilled cancel is again indistinct but clearer, and appears to be “**WGH Nov 11 64.**”

The presence of the stamps is puzzling. Macon and Macon Depot do not appear on modern maps, but were probably in **Macon County**, near the Georgia border, an area under firm **Confederate control**. The stamps must have been **affixed retroactively**, with **cancels backdated**, but why? This appears to have been a done deal: 1500 bushels promised November 3, and eight days later fully paid for.



The reverse tells another story. At top is a second receipt involving the same two parties, again dated **November 11, 1864**, for \$1250 paid for 500 bushels sold to a third party, again stamped with **2¢ USIR**, this time with clear pencilled cancel **“WGH Nov 11 64”**.

Notations also in pencil read **“145 Bushels delivered 31 July 65”** and **“Judgmt by jury verdict for \$100 in favor of Pltff April 18 1871”**. Did the litigation involve the 500 bushels, the 1500, or both? Probably all the stamps were **affixed and canceled in 1871** to completely ensure legality as the case was being tried.

One dollar in gold was worth about **\$1.11US** in **April 1871**, and in **November 1864**, about **\$30CSA**; thus the jury award was equivalent to some **\$2700CSA** at the time of the transactions.

Montgomery



Promissory note for \$425.73 made **July 13, 1865**, stamped on reverse with **25¢ Certificate** canceled “**JB June the 23 1866**” paying the **Inland Exchange tax** of **5¢ per \$100**.

Affixed alongside is a **slip** with **Montgomery** printed dateline and text reading:

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

It was completed **June 23, 1866**, by **James Berney**, “**Col. 2nd District Ala.**”



Promissory note for \$250 made at **Warsaw**, **February 17, 1865**, stamped with **10¢ Inland Exchange** and **5¢ Inland Exchange** canceled "**JB July 30 1867**".

On the reverse **Montgomery** label affixed **July 30, 1867**, by **Collector James Berney**, with the same wording as that shown on the preceding page, now in a **different font**.



On **February 17, 1865**, **\$1US** was equal to roughly **\$23CSA**, and **\$250CSA** to only about **\$11US**. The note was taxed at the **Inland Exchange 1864** rate of **5¢ per \$100**, with **no currency conversion**.

Most likely none was needed. According to Schwab (1901), despite official disapproval, "During the **last year of the war** [**greenbacks**]' must have been **very generally in circulation in the South.**" Probably the **\$250** promised here was in **U.S. funds**.

Madison, Arkansas

Promissory note for \$800 made **November 21, 1859**.

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

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

\$800. ^{00/100}
Two years from date I promise to pay to
the Order of John D. Thomas Eight Hundred
Dollars Value Recd. Witness my hand this
21st day of November 1859, to bear two per cent
Interest from Maturity till paid
Wm. Walker Seal

State of Arkansas
County of St. Francis
I, Lellie Walker, do
Solemnly Swear that Nothing
has been paid or allowed toward the satisfaction
of the above demand except what is added
thereon and that the sum of Eight Hundred
Dollars with interest thereon at the rate of
two per cent per annum from the 21st day of
November A.D. 1859, above demanded is
justly due so help me God Lellie Walker
Sworn to & Subscribed
before me this 22nd day
of January A.D. 1866
Henry W. Abbott Clerk





 \$475 ^{35/100} One day after date I promise
 To pay J. V. Brown on order Four
 Hundred and seventy five ^{35/100} Dollars
 for value received, with 10% Int until
 Paid, January 22, 1866, Marsh & Co. Secy.

State of Arkansas } s.s.

I, John B. Brown, do solemnly swear that no-
 thing has been paid or delivered, towards the
 satisfaction of the above demand and that
 the sum of \$475 ^{35/100} above demanded is
 justly due
 J. B. Brown.

Sworn to before me, an acting justice of the
 peace
 within the state aforesaid

J. G. Dooley, J. P.

Promissory note
 for \$475 made
January 1, 1862,
 with **seven stamps**
 canceled "**Jany**
1866", paying the
Inland Exchange
1864 rate of 5¢
per \$100.

On reverse a filing
 notation dated
January 22, 1866,
 by the St. Francis
 County Clerk at
Madison, where
 the stamps were
 evidently affixed.

Again the note
need not have
been taxed, but
 the **J.P.'s jurat**
 should have been!

Promissory note for \$13.70 made **January 11, 1862**.

Appended oath stating **nothing had been paid**, sworn before **St. Francis County Justice Wm. C. Ray January 8, 1866**, stamped with **2¢ USIR (x3) canceled "Ap 2 1866 WCR"**, either correctly paying the **Certificate 5¢ tax** on the jurat, or mistakenly paying the **Inland Exchange 1864 5¢ tax** on the note.

Again the note **need not have been taxed**, the more so as notes for **\$20 or less** were exempt

under the 1862 and 1863 schedules! Later another **2¢ USIR** was mysteriously affixed, cancelled **"B&P Mar 10 1868"**. The claim was finally **paid in 1872!**



Florida

Marianna



Promissory note for \$350 payable in six months, made at **Marianna, February 1, 1864**, stamped with **5¢ Inland Exchange (x4)**, with undated cancel but probably affixed in **1868**, based on notation **“Filed July 18th 1868”** on reverse.

The **20¢ tax** evidently paid the **Inland Exchange rate** of **5¢ per \$100** then in effect. This had **not taken effect**, though, until **August 1, 1864**; on **February 1, 1864**, when the note was executed, the **Inland Exchange** schedule had been a complicated one involving **time till payment** as well as **amount**.

This **1863 schedule** was almost certainly not known to the parties who stamped this note, but by **happy coincidence** it also called for **20¢ tax**, for notes payable in **more than six months** were taxed at **10¢ per \$200** or fraction. Whether by design or accident, the note was **properly taxed!**

Quincy



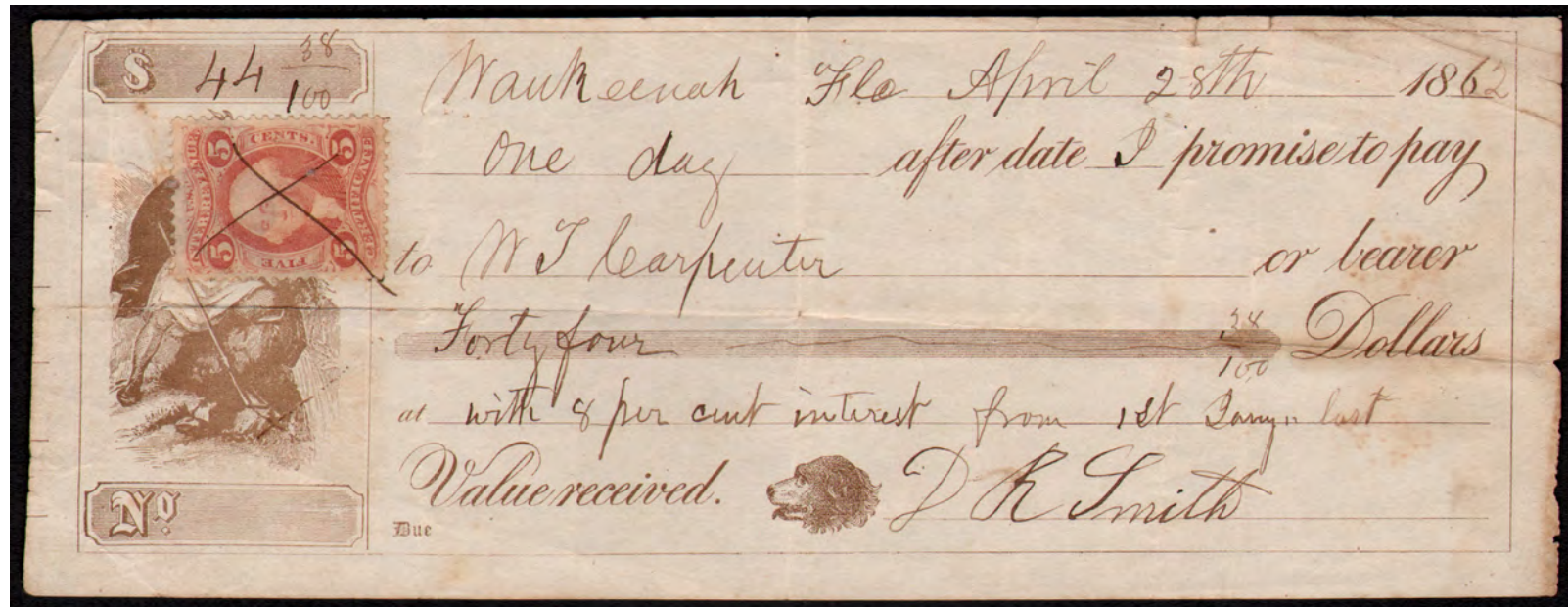
Promissory note for \$269.77 made at **Quincy, January 1, 1861**, stamped with **15¢ Inland Exchange**, uncanceled but **“tied by toning.”**

The **15¢ tax** evidently paid the **Inland Exchange 1864 rate** of **5¢ per \$100**, but the note **need not have been stamped**, as it was made **before October 1, 1862**, when the taxes took effect.

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

By now a pattern is clear: **promissory notes stamped retroactively** were invariably in **default, stamped not by the makers** but by **those seeking payment**, or at their direction, to **eliminate the possibility** of the note of being **challenged** during legal proceedings for **want of stamp(s)**.

Waukeedah



Promissory note for \$44.38 made at **Waukeedah, April 28, 1862**, stamped with **5¢ Certificate** tied by penstroke, probably affixed in 1869, based on the **filing notation** on reverse dated **September 6, 1869**.

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

Waukeedah, usually assumed to be an Indian name, is in fact the “**Indianization**” of the Spanish “**Joaquina**.” It was a **tiny hamlet**, so small its post office was discontinued between June 1869 and June 1870; even by 1900 it still had a population of only about 100.

Georgia

Bainbridge

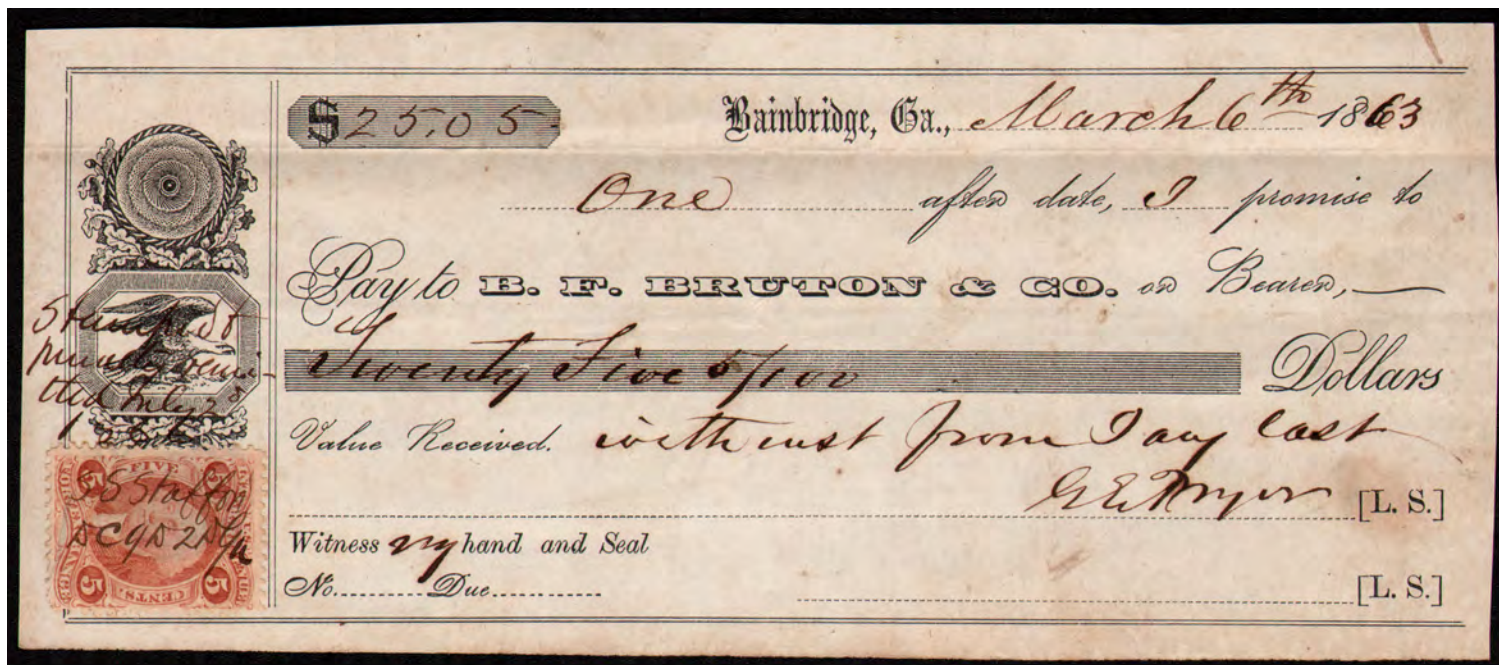


Promissory note for \$35.55 made at **Bainbridge, August 15, 1862**, stamped with **5¢ Foreign Exchange**, with notation **"Stamped and penalty remitted July 2^d 1866 S S Stafford DC 9D 2D Ga"**, the last two lines canceling the stamp.

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

Once again, the note **need not have been stamped**, as it was made **before October 1, 1862**, when the taxes took effect.

This stamping was **technically illegal!** The **Act of April 3, 1865**, had authorized collectors to affix stamps and remit the penalty only **within twelve months** after **execution**. The **Act of July 13, 1866**, would allow it until **August 1, 1867**, but had **not yet been passed** when this note was stamped on **July 2!** Might collectors have received advance notice that this legislation was in the works?



Another note made at **Bainbridge, March 6, 1863**, amount \$25.05, again bearing **5¢ Foreign Exchange** with notation and cancel **“Stamped and penalty remitted July 2^d 1866 S S Stafford DC 9D 2D Ga”**.

The **5¢ tax** evidently paid the **Inland Exchange 1864 rate** of **5¢ per \$100**, but by the **Act of March 3, 1863**, effective immediately upon passage, the applicable rates had been:

Time until Payment	Tax per \$200 or fraction
33 days or less	1¢
33 to 63 days	2¢
63 to 93 days	3¢
93 days to four months three days	4¢
Four months three days to six months three days	6¢
More than six months three days	10¢

Notes nominally payable **one day after date** were understood to be payable at an **indefinite future time**. In the case at hand, the **correct tax** was **presumably 10¢**; from a legal standpoint it was certainly the safest. **5¢ was not a possibility!**

Postponing Payment

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

These laws were **enacted very early** during the war to **protect debtors** in exigent circumstances, especially **soldiers**.

As the war progressed, though, it was not debtors but **creditors** that **needed protection!** The **rapidly depreciating Confederate currency** created conditions approaching those during Revolutionary times, which saw

“creditors running away from their debtors, and the debtors pursuing them in triumph, and paying them without mercy”*

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

* The memorable words of Dr. John Witherspoon, the only minister to sign the Declaration of Independence, who held the quaint conviction that sound fiscal policy was a matter of public morality.

Rome

Estate administrator's bond to the Ordinary of **Floyd County, February 2, 1863**, stamped with **25¢ Insurance (x4)** canceled "**Jas F H August 1, 1867**", the initials of the maker James F. Hutchinson, but in a different hand.

Evidently executed at the county seat in **Rome** (note the **imprint** of the **Rome Courier Job Office**), and probably stamped there as well.

At the time the stamps were affixed, under the schedule effective **August 1, 1864**, a **surety bond for performance of the duties of any office** was taxed at **\$1**, which was presumably the tax paid here. The **correct amount**, though, was only **50¢**, as specified by the original **1862 schedule**, which was operative at the time the bond was executed,

Five more similar bonds have been recorded, with **cancels all in the same distinctive hand**, all overtaxed at \$1.

ADMINISTRATOR'S BOND—Courier Job Office, Rome.

State of Georgia, Floyd County.

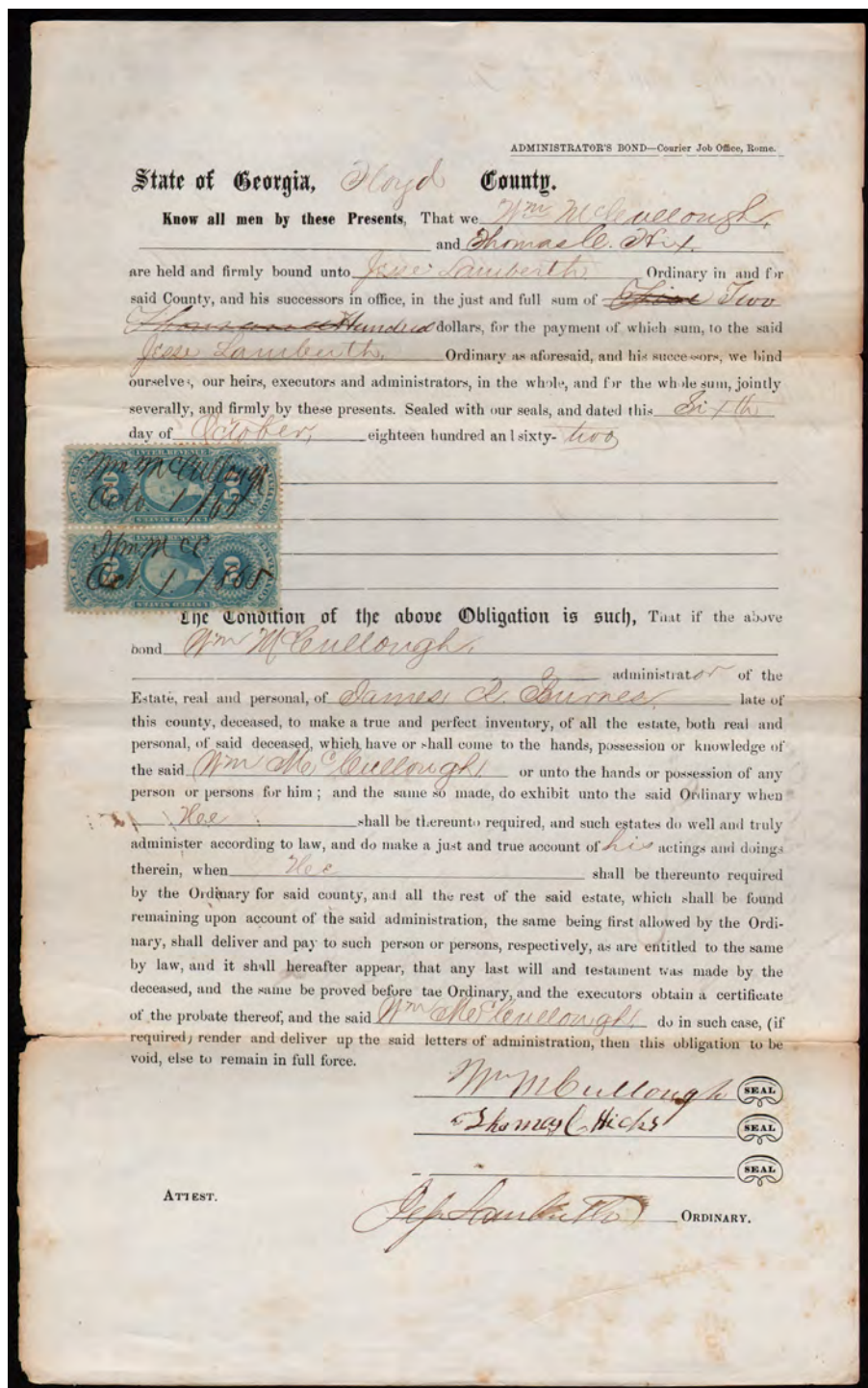
Know all men by these Presents, That we James F. Hutchinson and J. L. McCarver are held and firmly bound unto Jeptha S. Lambuth Ordinary in and for said County, and his successors in office, in the just and full sum of Twenty Thousand dollars, for the payment of which sum, to the said Jeptha S. Lambuth Ordinary as aforesaid, and his successors, we bind ourselves, our heirs, executors and administrators, in the whole, and for the whole sum, jointly severally, and firmly by these presents. Sealed with our seals, and dated this 2nd day of February eighteen hundred and sixty Three.

The Condition of the above Obligation is such, That if the above bond James F. Hutchinson administrator of the Estate, real and personal, of William M. Carter late of this county, deceased, to make a true and perfect inventory, of all the estate, both real and personal, of said deceased, which have or shall come to the hands, possession or knowledge of the said James F. Hutchinson or unto the hands or possession of any person or persons for him; and the same so made, do exhibit unto the said Ordinary when he shall be thereunto required, and such estates do well and truly administer according to law, and do make a just and true account of his actings and doings therein, when he shall be thereunto required by the Ordinary for said county, and all the rest of the said estate, which shall be found remaining upon account of the said administration, the same being first allowed by the Ordinary, shall deliver and pay to such person or persons, respectively, as are entitled to the same by law, and it shall hereafter appear, that any last will and testament was made by the deceased, and the same be proved before the Ordinary, and the executors obtain a certificate of the probate thereof, and the said James F. Hutchinson do in such case, (if required) render and deliver up the said letters of administration, then this obligation to be void, else to remain in full force.

Attest.

Jeptha S. Lambuth ORDINARY.

James F. Hutchinson SEAL
J. L. McCarver SEAL



Another of the six recorded **Floyd County** post-stamped **administrator's bonds** this one made **October 6, 1862**, stamped with **50¢ Conveyance pair** canceled "**Wm McCullough Octo. 1/65**", the name of the maker, but in a different hand.

The six were made between October 1862 and March 1864, and stamped between October 1, 1865, and August 1, 1867, all **canceled** with the names of the administrators, but in a different hand, which appears to be that of the **same individual**:



North Carolina



Gulf

Promissory note for \$1500 made by the **Sapona Iron Co.** and five sureties including President George Washington (!), at **Gulf, June 21, 1862**, bearing **50¢ Surety Bond** and **5¢ Inland Exchange (x5)**.

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



The stamps were canceled with the **initials** of the **five signers** (all in the same hand!) but with dates that betray a rather obvious lack of focus: **three** are “**1865**” and **three** “**1866**”!

Suffice it to say that the note was definitely **stamped retroactively**.

This Indenture made this fifteenth
day of March in the Year of Our Lord
One thousand Eight Hundred & Sixty Three
between John C. Asher of the County of Hertford
& State of North Carolina of the one part & Daniel
Barnes of the County of Wake of the other
part Witnesseth that I the said John C. Asher
doth for and in Consideration of the sum of
Five hundred Dollars to me in hand paid by
the said Daniel Barnes at and before the sealing
of these presents the receipt whereof I the said
John C. Asher doth hereby acknowledge and
fully satisfied & paid have bargained sold
& conveyed & by these presents do bargain sell
& convey unto him the said Daniel Barnes his
heirs and assigns forever one certain tract or parcel
of Land lying & being in the County of Hertford
& Bounded as follows Beginning at a gut on
the north side of Meacon Creek running up
said gut a north Course to a large swamp a
dividing line between Dr Gattings & said Land
thence up said swamp to Mrs Starys Land thence
a west Course across to Asa Evanss Land to the
top Landing road thence down said road to
to Corner of Abner Ashers garden to a pine a
marked tree thence along his garden & fence to
a cypress in edge of swamp thence straight corner
to a cypress all marked trees to run swamp
to the Creek thence down Creek to the gut first
mentioned & thence to the

Winton

Deed to property in **Hertford
County**, made **March 15, 1863**,
amount \$500.

to gether with all its improvements ways &
 water Courses then unto belonging or in any way
 appertaining unto him the aforesaid Daniel Barnes
 his heirs executors adm^r & assigns for ever
 And I the said John A. Askin do for my self
 my heirs executors adm^r & assigns
 warrant secure and for ever defend the above
 bargained & sold premises with every part
 soil & char from every other person or persons
 whatsoever buying any lawful claim or
 claiming to said bargained premises unto him
 the said Daniel Barnes his heirs executors
 adm^r and assigns for ever still reserving the
 use of the water cask landing on weacm creek
 If I should have need to use it for any purpose
 In witness whereof I have hereunto set my
 hand and seal the day & date first written
 Signed sealed in presence of
 Saml J. Hallomon John A. Askin



North Carolina }
 Hertford County } In the Probate Court
 The execution of the foregoing
 deed from J. O. Askin to D. Barnes, is this 16 day
 of March 1869 acknowledged before the undersigned
 Judge of Probate for said County by the said
 John A. Askin, Therefore let said deed together
 with this Certificate be registered
 Probate Judge

Reverse stamped with **50¢**
Original Process canceled "**JOA**
15 Mar/63", the initials of the
 maker (albeit in a different hand
 and ink) and the date of execution,
 evidently backdated.

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

Charleston

The State of South-Carolina.

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

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

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

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

All that Lot of Land with the Buildings and improvements thereon situated lying and being on the North side of Broad Street in the City of Charleston near as being Fifty (50) feet more or less in front on said Street, and the same on the North or back line and One hundred and fifty (150) feet more or less in depth from North to South, abutting to the South on Broad Street, to the West on land now or late of Dr. Ripson Smith

of John C. Beck, to or late of P. Curran, and now or late of S. McElroy, and par-

South Carolina

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

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

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

On the outside are a **recording notation** dated **March 16, 1868**, and ms. **“stamps wanted”**; probably the stamps were affixed at this time.



Uncle Sam Gets the Last Word!

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

After the war, though, to ensure the legality of these instruments, parties to the documents were forced to **retroactively pay** the **Yankee stamp taxes**. The presence of the stamps alongside the defiant statements of a few years earlier is a **cruel irony**, rubbing **salt in the wounds of defeat**!

These documents are **doubly extraordinary** in that, like the Virginia deed analyzed above, they were made for amounts in **Confederate currency**, but **taxed** according to the equivalent value in **U.S. currency**.

The State of South-Carolina.

KNOW ALL MEN BY THESE PRESENTS, That *Mr. John F. O'Neil and*

Robert W. Disher Executors Estate Alex. Owens

in the State aforesaid

in consideration of the sum of

Three Thousand Dollars

to

us

paid by

Charles O. Witte

in the State aforesaid,

have granted, bargained, sold and released, and by these Presents, Do GRANT, bargain, sell and release, unto the said

Charles O. Witte

*All that Lot of Land with the Buildings thereon situate on the South
side of Cannon Street upper wards in the City of Charleston and State
of South Carolina and containing in front on Cannon Street fifty
feet (50 ft) and the same on the back line or South River and in depth
one Hundred and Twenty five feet (125 ft) more or less, bounded
North on Cannon Street aforesaid East on Lands of Estate Thomas Gales
and South and West on Lands now or late of Alexander Owens*

Together with all and singular the Rights, Members, Hereditaments and Appurtenances, to the said premises belonging, or in anywise incident or appertaining:

TO HAVE AND TO HOLD all and singular the Premises before mentioned, unto the said

Charles O. Witte

Heirs

Heirs and Assigns forever.

Witness

us

Handed and Sent

this

Twenty

South

day of

February

in the year of our Lord one thousand eight

hundred and

Eighty three

and in the

Eight

year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF

*Robert W. Disher
Exor Owens*



*John F. O'Neil
Exor Owens
Robert W. Disher
Exor Owens*

Deed made at **Charleston, February 27, 1863**, amount **\$3000CSA**.

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

Stamped retroactively with **\$2 Conveyance** canceled "**G.W.W. Atty 20th December 1866**", on back ms. "**I Certify that the Revenue Stamp on this deed was affixed thereto in my presence this 20th Decbr. 1866. Henry Trescott Register.**"

By the **S.C. scaling table**, on **February 27, 1863**, **\$1US** was equal to **\$1.89CSA**, and **\$3000CSA** to **\$1587US**, for which the **Conveyance tax** was **\$2**.

THE STATE OF SOUTH CAROLINA.

TITLE DEED—Printed and sold by John C. Hoff.

Know all Men by these Presents, THAT

in the State aforesaid

Dollars
to *me*

paid by

in consideration of the sum of

I James Copies
Twenty Five Hundred

in the State aforesaid

have granted, bargained, sold and released, and by these Presents, do grant, bargain, sell and release unto the said

Christina Otten

All that Lot Piece or Parcel of Land with the Buildings thereon Situate on the South Side of Columbus Street in the City of Charleston and State aforesaid Measuring and Containing in front on Columbus Street Forty feet (40 ft) the same number of feet on the back line and in depth one Hundred feet (100 ft) be the said dimensions more or less Betting and Bounding North on Columbus Street South on land now or late of S. J. M. Lord East on land now or late of Henry Von Glahn and others designated in a plan of lands belonging to James M. Caldwell in the village of Charleston recorded in the office of Public Conveyance in Charleston in Plat Book A No 1 p 54 by the letters S. J. M. Lord on lands designated in said plan by the letters M. M. C. the said lot of land hereby conveyed thence in said plan by letter P and also Part of the letter I to the right to the joint area in common with the lot adjoining to the South of a certain well the center of which is the dividing line between the said Lots

TOGETHER with all and singular the Rights, Members, Hereditaments and Appurtenances, to the said Premises belonging, or in anywise incident or appertaining: TO HAVE AND TO HOLD all and singular the Premises before mentioned, unto the said

Heirs and Assigns forever. AND *I* do hereby bind myself my Heirs, Executors and Administrators, to warrant and forever defend all and singular the said Premises unto the said

Heirs and Assigns, against

me and *my* Heirs

and all persons whomsoever lawfully claiming or to claim the same, or any part thereof.

Witness my Hand and Seal this *2d* day of *May* in the year of our Lord one thousand eight hundred and *Eighty three* and in the

South Carolina
SIGNED, SEALED AND DELIVERED, IN THE PRESENCE OF

Ans Gonzalez
P. Hillingsworth



James Copies



Deed made at **Charleston,**
May 2, 1863, amount
\$2500CSA.

Printed "... year of the
Independence of the **United
States of America**" changed
by ms. to "year of the
Independence of the **State of
South Carolina.**"

**Stamped retroactively with \$1
Inland Exchange,** canceled
"HTR June 25 1866" by the
Register.

By the **S.C. scaling table** of
1869, on **May 2, 1863, \$1US**
was equivalent to **\$3.82CSA,**
and **\$2500CSA** to **\$654US,**
for which the **Conveyance
tax** was **\$1.**

The State of South-Carolina.

Know all men by these Presents, That

I, Thomas C. Orledge, of the City of Charleston & State aforesaid, for and in consideration of the sum of Eight Thousand (\$18,000) Dollars, to me in hand paid at or before the sealing and delivery of these Presents, by Samuel B. Welch and Hiram Harris, doing business as "Stationers and Blank Manufacturers" as Copartners, under the firm and style of "Welch and Harris" both of the City of Charleston & State aforesaid, Have Granted, Bargained, sold & released, and by these Presents, Do Grant Bargain, sell, alien & release, unto the said Samuel B. Welch & Hiram Harris, Copartners, as aforesaid, All that Lot, piece or parcel of Land, situate lying and being on the South side of Broad Street, in the City of Charleston, State aforesaid, in the vicinity of St. Michael's Church, and between Church and Meeting Streets, measuring fronting on Front on Broad Street, Thirty Four feet and nine Inches (34 ft 9 in) and in Depth, from North to South, one Hundred & Twenty nine feet (129 ft) or the said dimensions a little more or less, Butting & Bounding to the North, on Broad Street, to the West, on Land now of Henry Frost & Co., formerly belonging to John Lee, to the East, on Land, now or late belonging to Robert Downie, and to the South, on Land, now or late of James L. Pelican Esquire, Together with all & singular, the Rights, Members, Hereditaments & Appurtenances to the said Premises belonging, or in any wise incident or appertaining, To Have & To Hold, as & singular, the Parties before mentioned unto the said Samuel B. Welch and Hiram Harris, the survivor of them, & the Heirs & assigns of the said survivor, as partnership property, of the said firm of Welch and Harris as aforesaid, forever.

In Witness Whereof, I, the said Thomas C. Orledge, Samuel B. Welch, & Hiram Harris, Copartners, as aforesaid, Have set my hand & seal at Charleston, on this fourth day of September Anno Domini One Thousand Eight Hundred & Sixty Three.

Sealed, signed & delivered in the presence of
the said Welch, being first subscribed by them, then by him, before
me, the undersigned, a Notary Public in and for the State of South Carolina.
and Thomas C. Orledge, as Agent & Attorney for them.
Notary Public for the State of South Carolina.

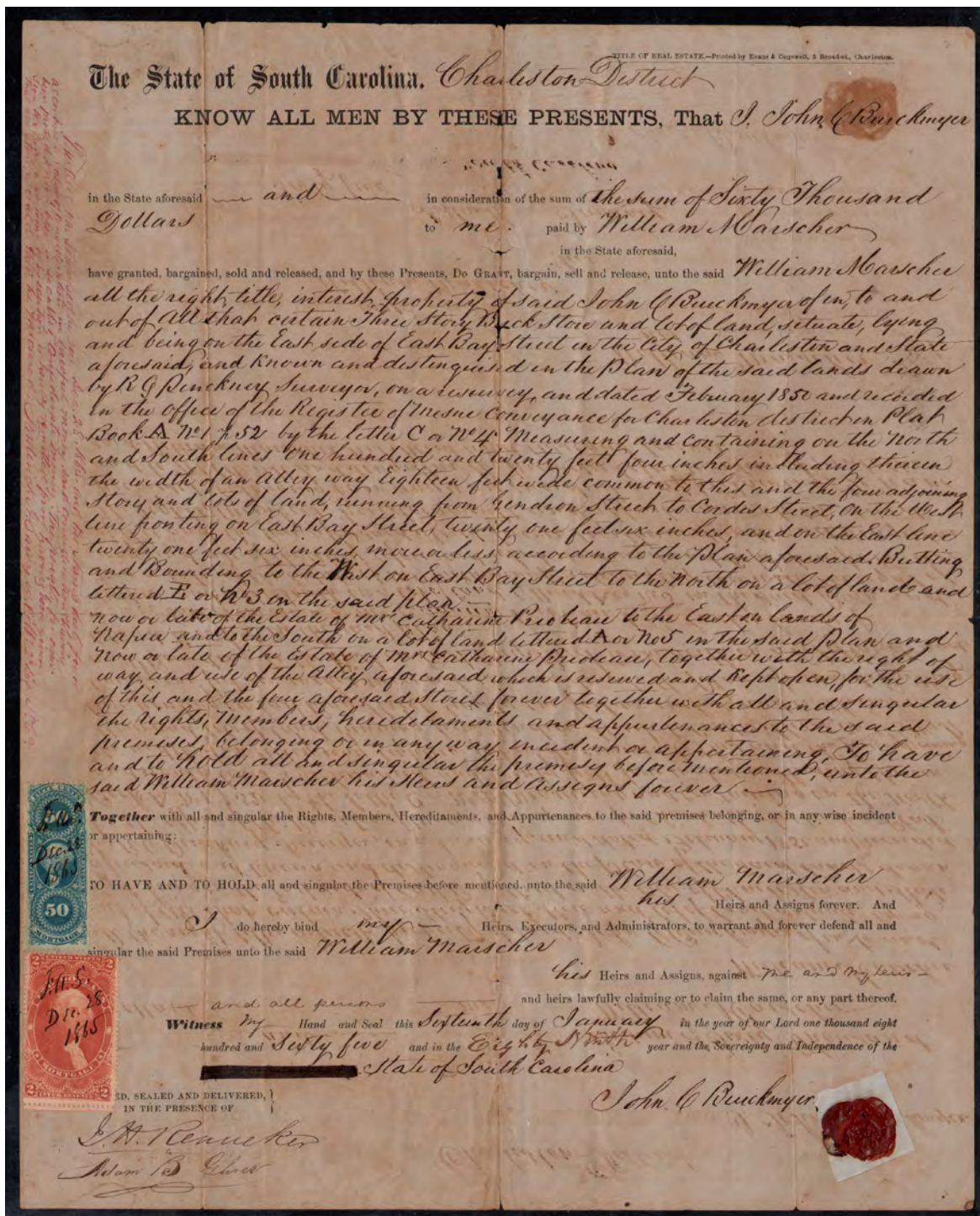


Deed made at **Charleston, September 14, 1863**, amount **\$18,000CSA**.

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

By the **S.C. scaling table** of 1869, on **September 14, 1863**, **\$1US** was equivalent to **\$10.70CSA**, and **\$18,000CSA** to **\$1682US**, for which the **Conveyance tax** was **\$2**.

In **September 1863** deeds were taxed at the **Conveyance 1862 schedule**, by which the possible taxes were **\$2** for amounts above **\$1000** to **\$2500**, and **\$5** if above **\$2500** to **\$5000**; there was **no possible \$3 tax**. That amount was evidently calculated by the rate in effect at the time the tax was paid, the **Conveyance 1864 rate of 50¢ per \$500**.



Deed made at **Charleston, January 16, 1865**, amount **\$60,000CSA**.

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

Stamped retroactively with **\$2 Mortgage and 50¢ Mortgage**, canceled "**FAS Dec 28 1865**".

By the **S.C. scaling table** of 1869, on **January 16, 1865**, **\$1US** was equivalent to **\$29.30CSA**, and **\$60,000CSA** to just **\$2048US**, for which the **Conveyance tax** was **\$2.50**.

Witness *my* Hand and Seal this *Seventeenth* day of *January* in the year of our Lord one thousand eight hundred and *Sixty five* and in the *Eighth Ninth* year and the Sovereignty and Independence of the *State of South Carolina*

ED AND DELIVERED, }
E PRESENCE OF }

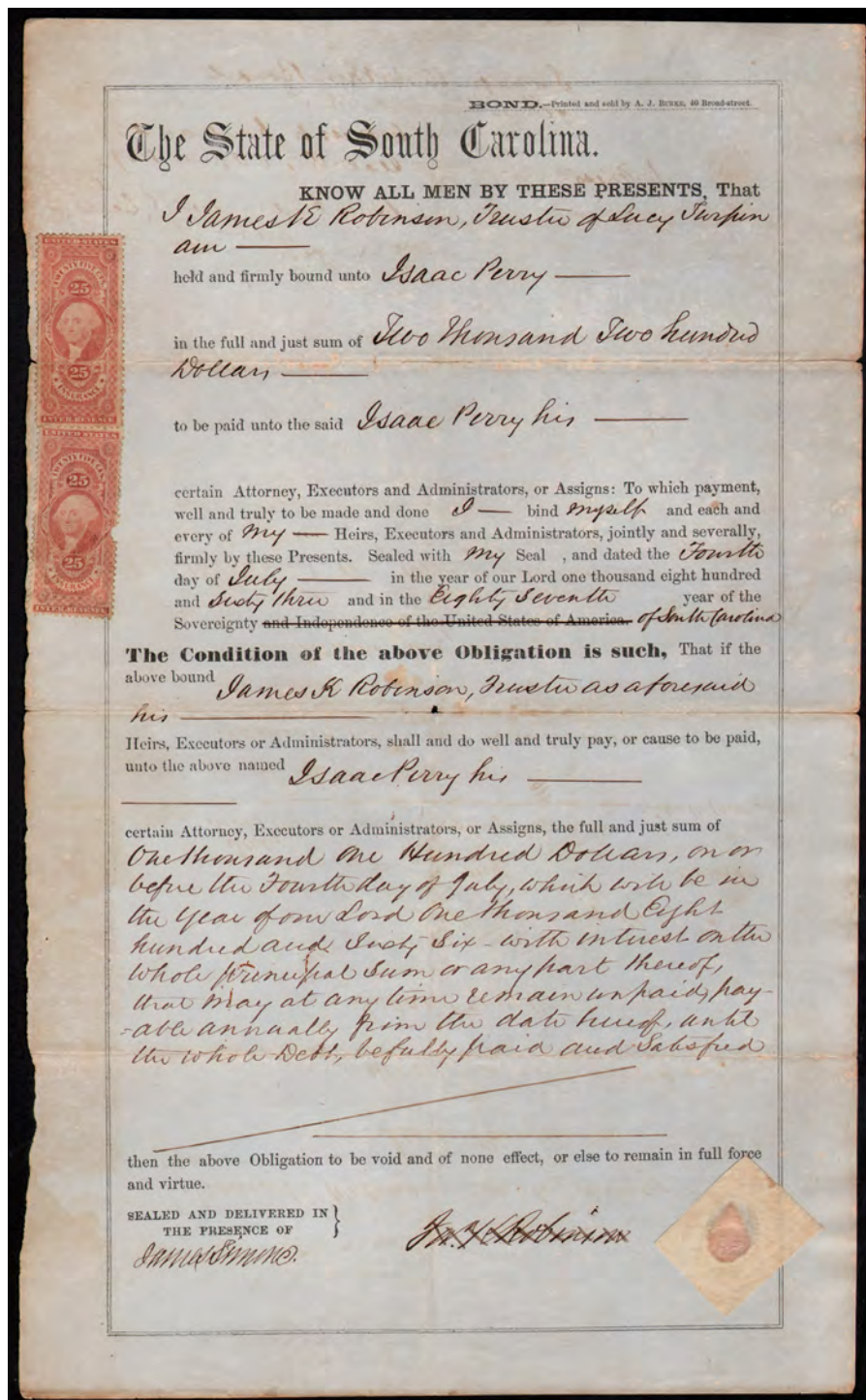
John C. Beckmyer,

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

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

Stamps canceled "**FAS Dec 28 1865**" with red ms. notation alongside:

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



On this extraordinary piece, **computation of a scaling factor** is shown in detail!

Surety bond for payment of **\$1100CSA** made at **Charleston, July 4, 1863**, **stamped retroactively** with **25¢ Bond (x2)**.

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

Notations on the reverse indicate that the principal was paid in 1867, scaled at **\$6.57CSA per \$1US**.

This Bond is estimated and
paid as follows

\$1100 Principal: @ 9-
for one - 122.22

for Greenbacks
37% - 48.22
167.44

April 4/67
Int 3 yrs 9 mo 43.95
\$ 211.39

Paid this day on a/c
April 4, 1867 \$ 145.64

J. W. Robinson

Isaac Perry
by James S. Moore

Atty

Witness

James S. Moore
M. W. Day

"This Bond is estimated and paid as follows ... \$9 for one [CSA vs. gold], for Greenbacks 37% [vs. gold]" making a conversion of **\$6.57CSA** per **\$1US**, reducing the **\$1100CSA** to **\$167.44US**, on which the **stamp tax** was only **50¢**.

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

When this bond was executed in **July 1863**, by the **1862 rate** then in effect, the tax on a **surety bond** for **payment of money** had been **50¢ regardless of amount**. That tax was **correctly paid** when the bond was stamped in **1867**.

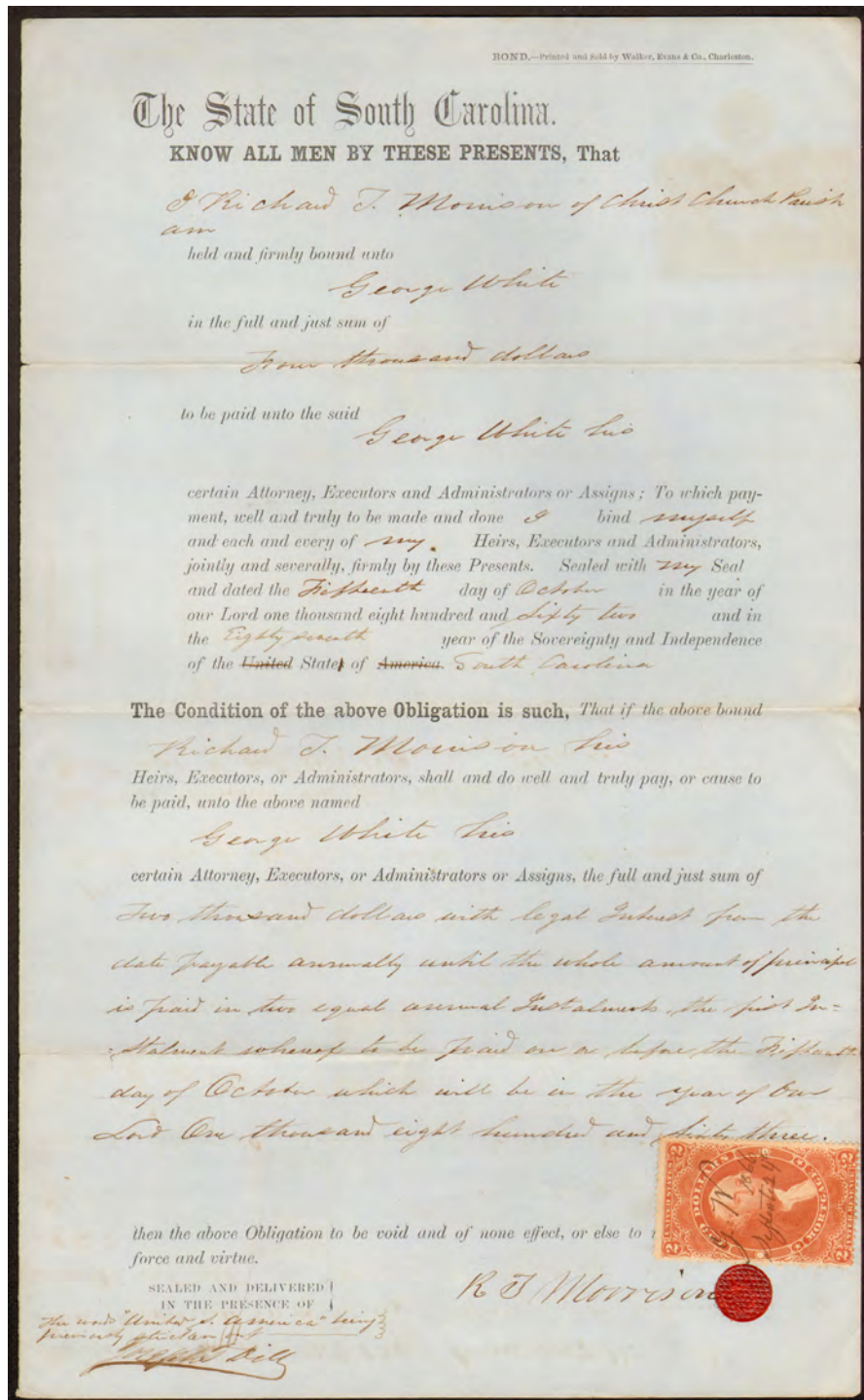
While it is **possible** that this was done **knowingly**, it seems **far more likely** to have been done **inadvertently**.

At the time the tax was computed, such a bond would have been taxed at the **1864 rate** of **50¢ per \$1000** on the **penal sum**, here **\$2200**, thus **\$1.50 tax**.

The **currency conversion** reduced the penal sum to **\$335US**, and assuming the **tax** was computed at this rate, it was reduced to **50¢**.

This is almost certainly what was done. Available evidence suggests that **retroactive stamping** in the **South** was usually done according to the **rates then in effect**, and not, as the letter of the law required, by those applicable when the documents were executed. For surviving documents on which the **correct** and **then-current** taxes **differed**, in nearly every case the **current one was paid**.

The following page shows another **Charleston surety bond**, this one **made in 1862** and **stamped in 1866**, on which there is no ambiguity.



Surety bond for payment of **\$2000CSA** made at **Charleston, October 15, 1862.**

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

Stamped retroactively with **\$2 Mortgage** canceled "**G W September 24th 1866**" by the payee.

At the time the tax was computed, such a bond would have been taxed at the **1864 rate of 50¢ per \$1000** on the **penal sum**, here **\$4000CSA.**

By the **S.C. scaling table** of 1869, on **October 15, 1862, \$1US** was equivalent to **\$2.27CSA**, and **\$4000CSA** to **\$1766US**, for which the **tax** at this **1864 rate** would have been **\$1**. It appears that **no currency conversion** was done here, and the tax figured on the **nominal amount.**

In any case the **correct tax** was **only 50¢** by the **1862 schedule!**

Receipts for interest on the above bond, the first dated **October 15, 1863**, bearing **2¢ USIR** canceled "**GW Sept 15th 1863**" by payee George White.

The cancel is **back-dated**; the **2¢ USIR** was **first delivered** by the printers on **October 12, 1864!**

Most likely the stamp was **affixed** and cancelled in **September 1866**, when the bond itself was stamped; this might help explain

the erroneous month here; White may have absentmindedly written the current month instead of the backdated one. In any case, this **receipt need not have been stamped**, as receipts were **not taxed** until **August 1, 1864**.

The other two stamps were presumably affixed in 1867 and 1869.

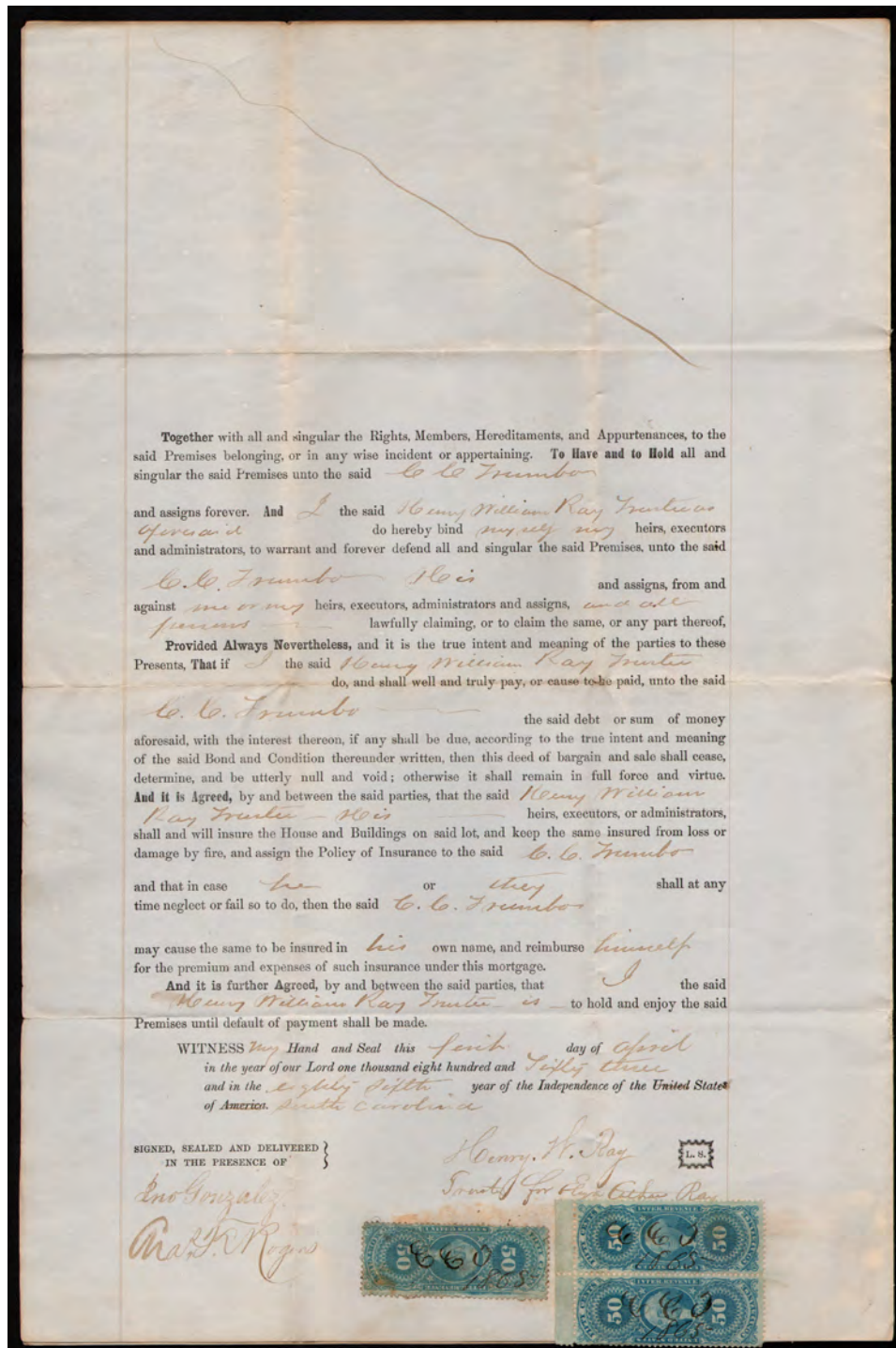


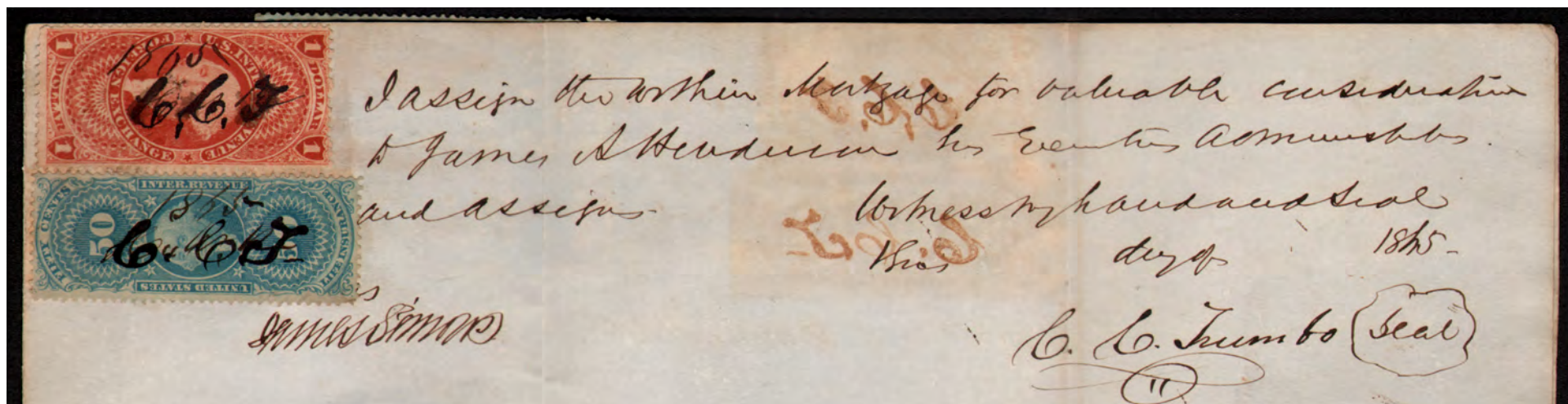
Mortgage of property in **Charleston**,
April 1, 1863, amount \$1400.

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

Stamped retroactively with **50¢ Conveyance pair** and **50¢ Mortgage**, canceled "**C.C.T. 1865**", the initials those of mortgagee C. C. Trumbo.

This cancel is **curious** in that the **month and day** are **omitted**, also **very early** for **retroactive stamping**. Another transaction recorded on the outside sheds some light on these matters.





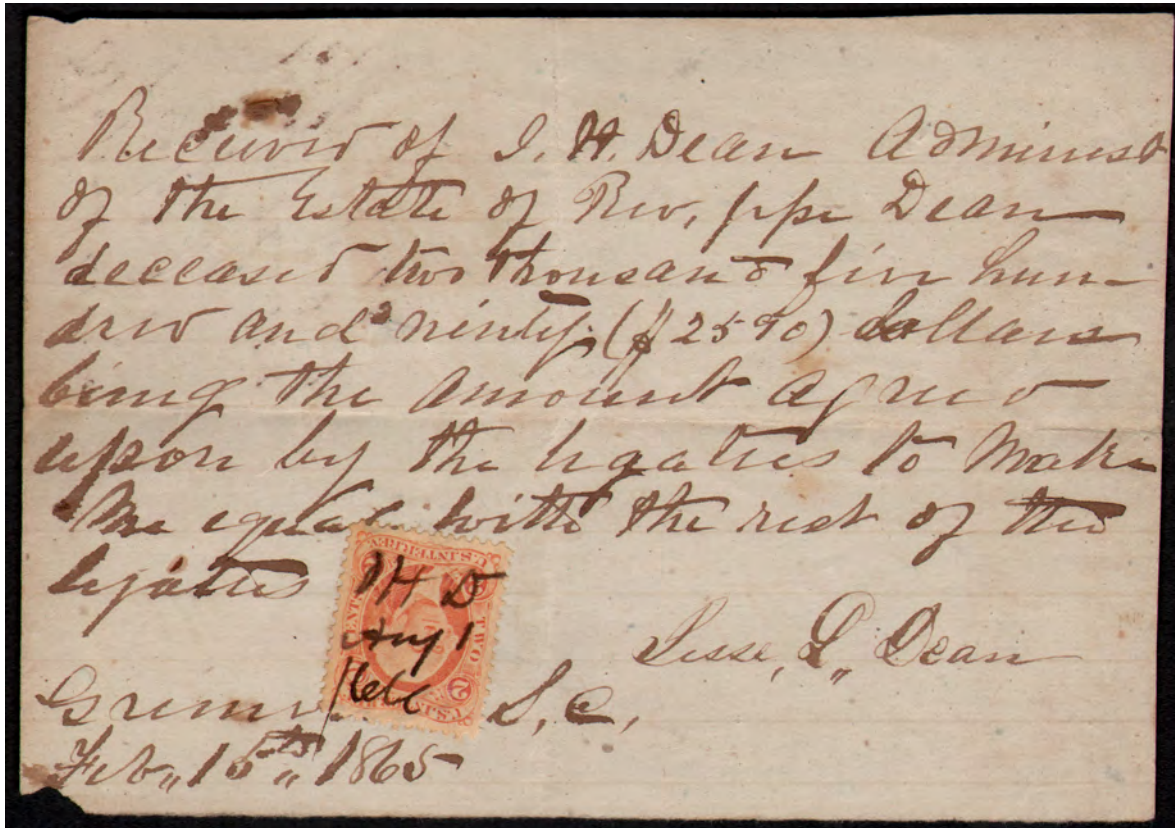
Assignment of the mortgage, again curiously **dated only “1865”**, stamped with **\$1 Foreign Exchange** and **50¢ Life Insurance** with the same cancels **“1865 C.C.T.”** seen on the mortgage itself, the initials written over an earlier “CCR”.

Also on the back is a ms. **“In Evidence... 6 June 1871”**. It is plausible that all the **stamps were affixed then**, with cancel dates and initials mimicking those of the assignment.

At the time the stamps were affixed, mortgages were taxed under the **1864 schedule** at **50¢ per \$500** or fraction thereof, which was evidently the rate used here. By the **S.C. scaling table** of 1869, on **April 1, 1863, \$1US** was equivalent to **\$3.50CSA**, and **\$1400CSA** to only **\$400US**, for which the **tax** at this **1864 rate** would have been **only 50¢**. It appears that **no currency conversion** was done here, and the tax was figured on the **nominal amount**.

In any case, the **correct rate** was **10¢ per \$200**, set by the **1863 schedule** which took effect March 3, 1863, and the **correct tax 70¢** on the **nominal amount**, or **20¢ or 30¢** after **currency conversion**.

Greenville



Receipt for monies paid by estate administrator, **Greenville, February 15, 1865**, stamped with **2¢ USIR** canceled **"IHD August 1, 1866"** by the administrator, I. H. Dean.

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

Any **receipt** that is **properly stamped retroactively** is an **extraordinary usage**.

Receipts became **taxable** on **August 1, 1864**, leaving only a **nine-month window** for **taxable wartime usage**. They are by nature **final**, simply acknowledging **money paid** or **goods delivered**, with no term to expire, duties to perform, or other actions to transpire. They are **ephemeral**, with little likelihood of being preserved for years, let alone stamped to ensure legality in case of legal challenge.

A few **exceptions** come to mind, in which **receipts** are **part of a larger transaction yet to be finalized**, for example, receipts for interest on a bond whose payment is in dispute, or as here, for **payments from an estate still unsettled**.

Laurens

Promissory note for \$2394.25 made to estate administrators, **November 25, 1862**, on reverse **\$1 Inland Exchange** and **25¢ Certificate** canceled "**December 3, 1866 WB**", the initials those of administrator William Blakely.

The place of execution is not given but research shows it was **Laurens, South Carolina** or environs.

Twelve Months after date we or either of us
promise to pay *Wm Blakely & Nancy Owens*, Admins
of the estate of *R. S. Owens*, decd, or Bearer
Twenty three hundred & ninety four Dollars 25 Cts
With interest from date for value received, interest
payable annually November the 25th 1862
Witness our hands & Seals
Richard Adams (LS)
Hugh W. J. Bines (LS)
Wm H. A. Mason (LS)



The **\$1.25 tax** presumably slightly overpaid paid the \$1.20 due at the **Inland Exchange 1864 rate of 5¢ per \$100**; however the **correct tax** was the **1862 \$1 rate** for amounts **above \$1500 to \$2500**.

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

“this Note includes Negro boy Peter for \$1500”!

Hugh A. J. Bonds Note ————— *\$ 1236.00*
this Note includes Negro Boy Martin *1150.00*
86.00

H. Adams Note ————— *\$ 2394.25*
this Note includes Negro Boy Peter for *1500.00*
894.25

By **1866 Peter was free**, thus the makers of the note **no longer** had the **full “value received”** for which they had **promised to pay** in **1862**. Were they still liable for the full amount? This was evidently the issue that brought the note into dispute. This slip makes the argument that the **\$1500** promised in exchange for ownership of Peter should be **deducted** from the amount due.

Dyer County, Tennessee

State of Tennessee } Personally appeared before
Dyer County } me T.H. Benton Clerk of the
County Court of said County
Nathanul Porter ~~the~~ Subscribing witness to the
foregoing Deed of Conveyance who after being
duly sworn depose and said that Aaron
Green the Bargainer herein Executed the
foregoing Deed of Conveyance in his presence
for the uses & purposes therein specified.
Test my hand at Office this 4th day of
September 1865 - T.H. Benton Clerk
State Sep 7/65

State of Tennessee } I certify that this Deed
Dyer County } was duly stamped and the stamps
cancelled in my presence this 7th day of Sept. 1865
Geo. W. Hilly Register

State of Tennessee } The foregoing and hereto attached Deed of Conveyance and
Dyer County } Deeds Certificate was filed in my Office for registration on the
7th day of September 1865 at 10 O'clock Am. and deposited in
Vol. 15 page 154 and was duly recorded on the 7th day of September 1865 in Book 12 page

**Deed to property in Dyer County,
December 30, 1862, amount \$3500,
\$3.50 tax paid by 70 copies of the
5¢ Certificate with cancels dated
September 7, 1865.**



Stamped at the **Conveyance 1864 rate, 50¢ per \$500**; the **correct tax** was the **1862 \$5 rate** for amounts **above \$2500 to \$5000**.

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

This is an eye-catching example of “**wallpaper stamping**,” which was **far more prevalent in the cash-strapped South** than elsewhere.

Revenue stamps were for the most part **sold on commission**, at the following rates:

Above \$50 to \$100	2%
Above \$100 to \$500	3%
Above \$500 to \$1000	4%
Above \$1000	5%

The **smallest stamp purchase** on which the government gave a **commission** was **\$50**, and then only **2%, or \$1**. Even with the promise of a good profit, \$50 was a **considerable sum** for a **county clerk** or a **small merchant** to invest in stamps in those days, and when the **maximum profit** that could be expected was a **solitary dollar**, and then only after **many transactions and considerable time**, one would not expect too many takers, even if the undertaking was for the common good.

The situation was not much improved for greater outlays, thus a large supply of **dollar-value stamps** would have been **relatively rare**.

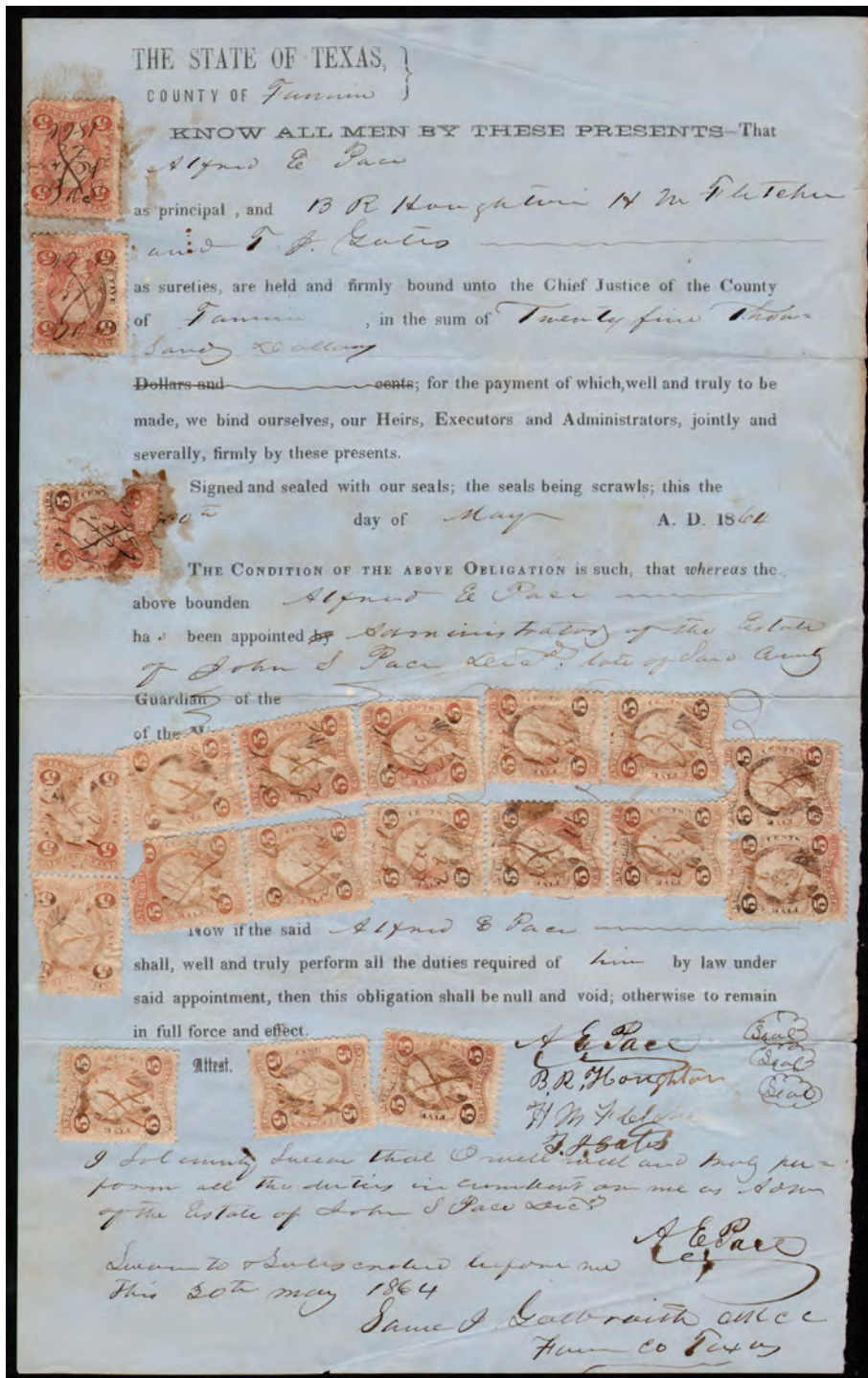
Texas

Bonham

Estate administrator's bond, **Fannin County, May 30, 1864**, stamped with **20 copies of 5¢ Certificate** canceled **December 22, 1866**.

On reverse "**Stamped Decr 22nd 1866**", presumably done at **Bonham**, the county seat

As with the similarly stamped administrators' bonds from **Floyd County, Georgia**, at the time these stamps were affixed, under the schedule effective **August 1, 1864**, a **surety bond for performance of the duties of any office** was taxed at **\$1**, which was presumably the tax paid here. The **correct amount**, though, was only **50¢**, as specified by the original **1862 schedule** which was operative at the time the bond was executed.





County Clerk's Office

Denton County, Texas

I hereby certify that the foregoing and attached deed of conveyance was filed in my office for record on the 18th day of March 1864 at 1 O'Clock P. M. which together with the accompanying certificate of acknowledgement attached & correctly recorded in Book E. page 164 of the land records of said county.

In testimony whereof I hereto set my hand and seal of office at Denton this March 18th 1864

P. H. Venters

C. Clerk

Deed to property in **Denton County, March 12, 1864**, amount \$4500, stamped with **50¢ Surety Bond (x10)** canceled "**Elmore & Wilson Decr 31st 1866**" by the parties to whom the deed was made.

Denton County

Know all Men by these presents that we Thomas A. Elmore and Thomas Elmore of the County of Denton and State of Texas have this day for and in consideration of the sum four thousand and five hundred dollars to us in hand paid by J. F. Elmore and Nicholas Wilson of the County and State above written the Receipt of which is hereby fully acknowledged have this day Bargained Sold Conveyed and Confirmed unto the said J. F. Elmore and Nicholas Wilson and to their heirs Executors or assigns all our Right Title Claim interest and demand in and to a certain Tract or parcel of land it being and lying in Denton County State of Texas on the north of the old fork of Trinity River more particularly described as follows To wit: Beginning at the South East Corner of a Survey made in the name of J. F. Elmore from which a post oak 20 inches in diameter bears N. 10¹/₂ E. 160¹/₂ var another bears S. 7¹/₂ E. 177¹/₂ var thence South along Smith's line 750¹/₂ var to a stake from which a post oak bears S. 57¹/₂ W. 22¹/₂ var a black oak bears N. 95¹/₂ W. 19¹/₂ var thence west 750¹/₂ var to a stake from which a post oak bears S. 67¹/₂ W. 10¹/₂ var another bears N. 53¹/₂ E. 8¹/₂ var thence North 750¹/₂ var to a stake from which a post oak bears S. 27¹/₂ E. 8¹/₂ var thence East 750¹/₂ var to the place of Beginning Containing one hundred and sixty acres of land The said Survey having been published by virtue of a part of the Peters Colony Homestead Certificate of Hiram Savage for 640 acres of land granted to him by the County Court of Grayson County Nov. 20th 1855 No. 57. the field notes and Certificate being now in the General Land Office. To have and to hold the above described Land unto them the said J. F. Elmore and Nicholas Wilson and to their heirs or assigns forever together with all

Here is a **rare exception** to the rule that **retroactive stamping** in the **South** was usually done according to the **rates then in effect**,

and **not**, as the letter of the law required, by **those applicable when the documents were executed**.

For surviving documents on which the **correct** and **then-current** taxes **differed**, in nearly every case the **current one was paid**.

Here though, on the amount **\$4500**, the tax at the **Conveyance 1864 blanket rate** of **50¢ per \$500**, which took effect August 1, 1864, would have been **\$4.50**; the **correct tax** was that in effect when the deed was executed March 12, 1864, namely the **Conveyance 1862 \$5 rate** for amounts **above \$2500 to \$5000**, which is what was **paid here**.

A more cynical, and probably more realistic, interpretation is that ten stamps were affixed when only nine were intended!

Marshall

Promissory note for \$161.25 made **February 10, 1863**, stamped with **5¢ Foreign Exchange pair** canceled "**S. D. Wood July 31 1867**," attached to **printed form** of **Collector's Office, USIR 4th District of Texas,**

Marshall, also dated **July 31, 1867**, signed by **S. D. Wood**, stating that the note was **unstamped** when made "**because of inadvertence & want of stamps.**"

On or before the 25th of December next we or either of us promise to pay M. J. Long Executor of John Long Deceased One Hundred & Fifty one dollars & Twenty cents for Value Received July 31st 1863

David Hinson
S. R. Simpson

No 571
Stamped
Recorded Book
Collector's Office, U. S. Internal Revenue,
FOURTH DISTRICT OF TEXAS,
Marshall, July 31st 1867

This Instrument, unstamped at the time of making thereof, being presented to me to be stamped by a party in interest therein, and it appearing to my satisfaction that the failure to stamp the same, when made, was because of
inadvertence & want of stamps

and without wilful intention to defraud the United States of the stamp or to evade or delay the payment thereof, I have this day duly affixed the U. S. Revenue stamp required, cancelled the same, and hereby remit the penalty.

S. D. Wood dep't
Collector 4th District, Texas.
Acting under
Sec 39 Act June 30 1864

The **10¢ tax** presumably paid the **Inland Exchange 1864 blanket rate** of **5¢ per \$100**, but also the **correct 1862 10¢ rate** for amounts above \$100 to \$200!

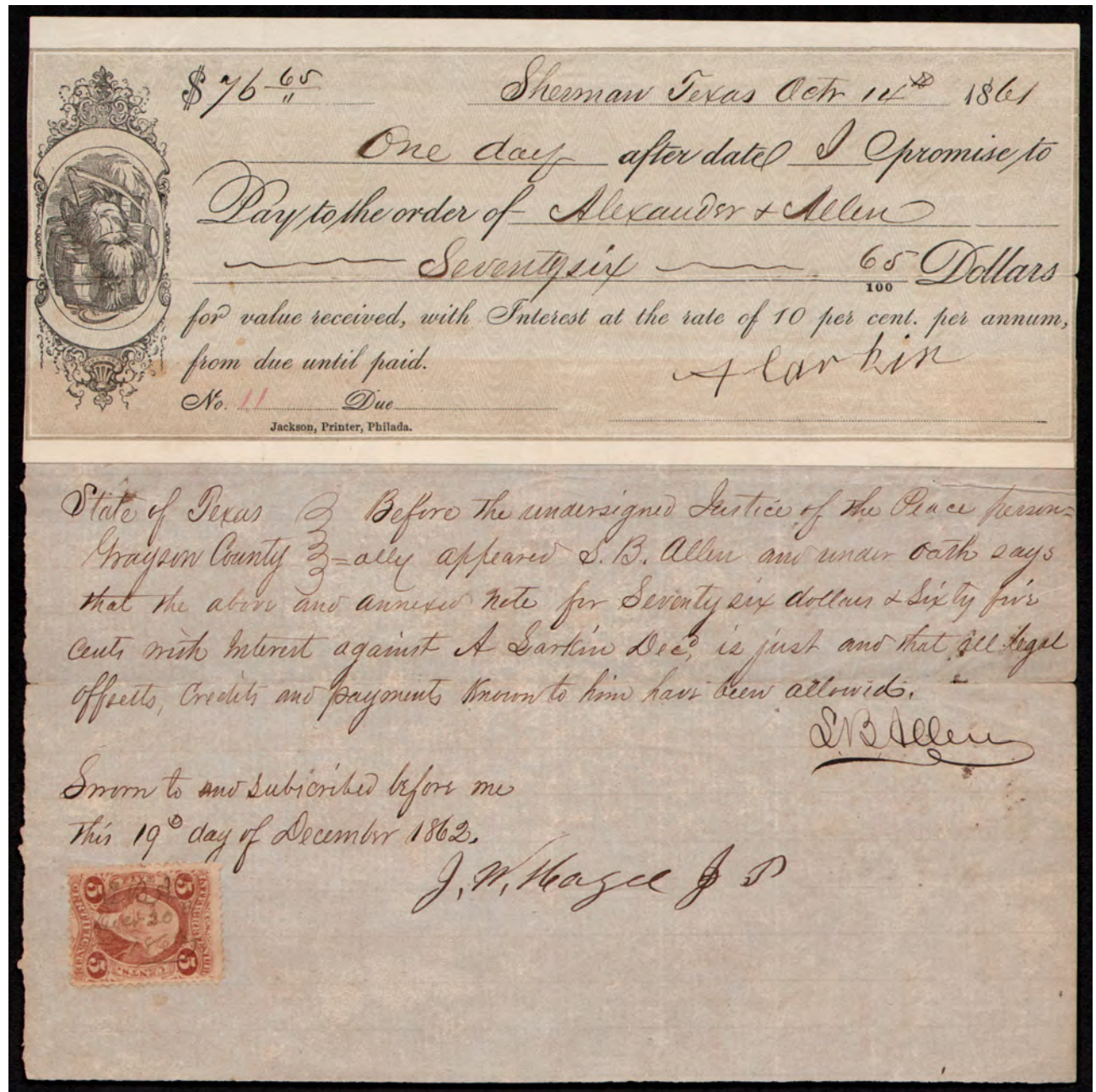
As we saw above for **Montgomery, Alabama**, the **number of documents** needing stamps was evidently **large enough** to justify **creating a form** to facilitate their processing; note the "**No 571**" in red at upper right.

Sherman

Note made **October 1861** at **Sherman**, appended oath of payee S. B. Allen stating that nothing had been paid, made before a justice of the peace on **December 19, 1862**.

The **note** was **not taxable** but the **justice's jurat** was subject to the **general Certificate tax**, and is stamped with **5¢ Certificate** canceled "**SBA Decr 20th 1866**" in Allen's hand.

The **Certificate tax** had been **10¢** in the original **1862 schedule**, lowered to **5¢** on **March 3, 1863**, so the **correct tax** here was **10¢**, but as usual the then-current rate was paid.



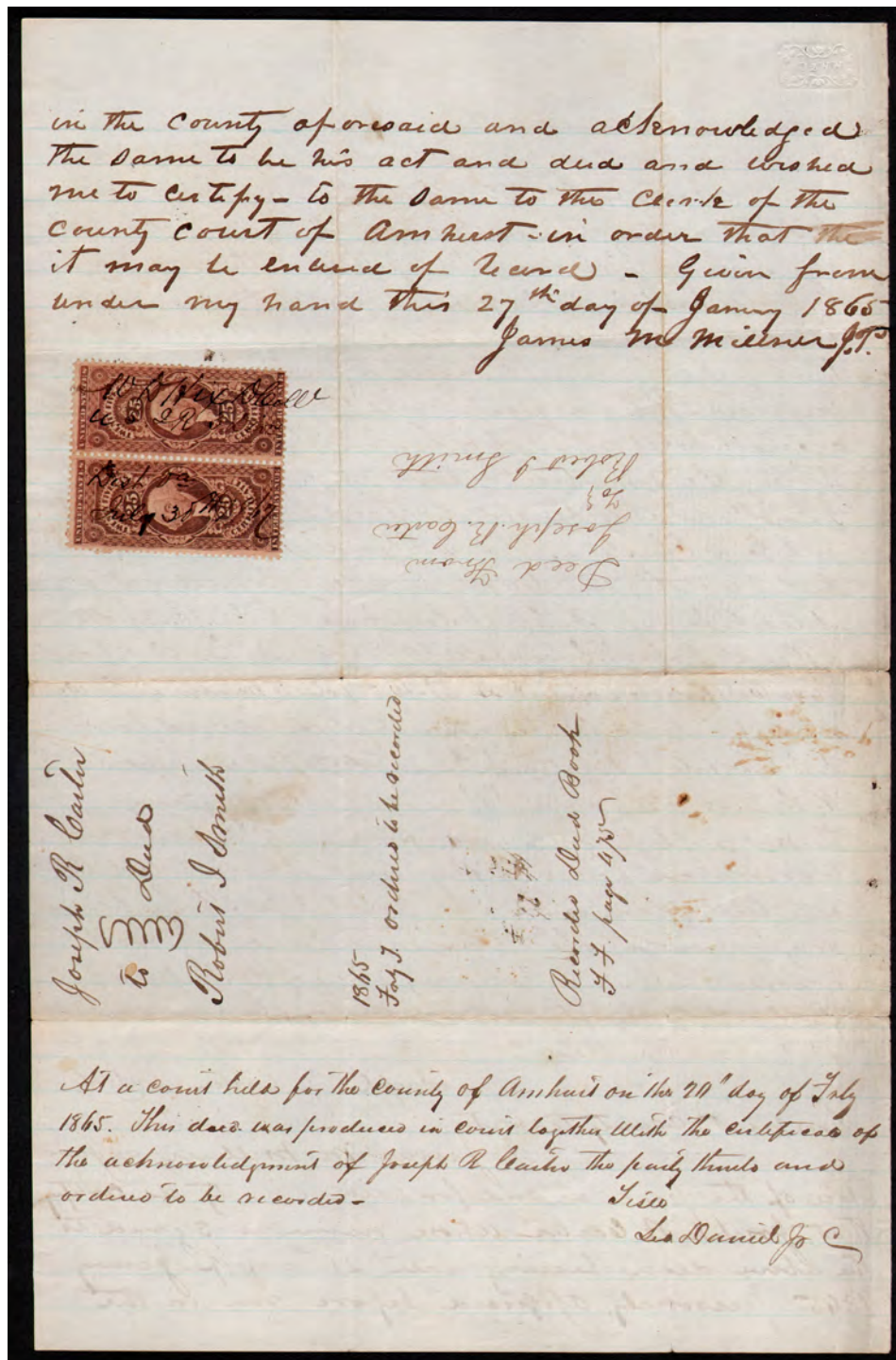
A stamped receipt on the reverse shows the note was finally paid by the promissor's estate in **October 1869!**

Amherst County, Virginia

Deed to property in **Amherst County, January 27, 1865**, amount \$510, stamped with **25¢ Certificate pair** tied by ms. "**WD Hix D Collr USIR 3 Divn Dist Va. July 30th 1867**". "D Collr" probably designates "**Deputy Collector**"; judging from the similar cancel shown earlier (p.2), Hix has here absentmindedly omitted the **district number "4th"**

The consideration here is puzzling, a mere **\$510 for 85 acres**. On **January 27, 1865**, **\$1 US** was worth about **\$26CSA**, and **\$510CSA** only about **\$20US** or **\$10 gold**, seemingly a remarkably small compensation for 85 acres.

Was the **\$510** in **U.S. funds**? As noted earlier (p.95), according to Schwab (1901), during the **last year of the war federal "greenbacks" circulated freely in the South**. However, the **tax** ought then to have been **\$1; 50¢** was adequate only for **amounts to \$500**. The puzzle remains!



Madison

Know all Men by these Presents, THAT We Robert H. Tanner
and Alfred T. Tanner are

held and firmly bound unto the COMMONWEALTH OF VIRGINIA, in the just and full sum of
Five hundred dollars; to which payment well
and truly to be made to the Commonwealth, We bind ourselves, our heirs, execu-
tors, and administrators, jointly and severally, firmly by these presents. Sealed with *two*
seals and dated this *26th* day of *February* 18*64*, and in the *88* year of the
Commonwealth.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH—That if the said *Robert H. Tanner*
acting who *the appointment of the County Court of Madison*
County this day entered of record, was chosen by Caroline
Holt as her Guardian

shall faithfully discharge the duties of *his* said office or trust according to law, then the
above obligation to be void, otherwise to remain in full force and virtue.

Signed, sealed, and acknowledged, by
all the obligors, in the presence of

The Court, and ordered to be recorded.

TESTE,

John Hill Clerk

Robert H. Tanner

A. T. Tanner

SEAL.
SEAL.
SEAL.
SEAL.
SEAL.
SEAL.

Guardian's bond of R. H. Tanner, Madison County, February 26, 1864.



Reverse stamped with **50¢ Conveyance** and **10¢ Contract (x5)** canceled "**RHT Dec 28 1871**" supported by ms. "**Stamped December 28th 1871 by R. H. Tanner**" by the County Clerk, this presumably done at **Madison**, the county seat.

An **extraordinarily late** example of **retroactive stamping**.

Pearisburg

Deed to 170.5 acres in **Giles County, March 28, 1863**, amount \$3900CSA, stamped with **\$2 Conveyance** canceled **"April 16th 1867"**.

On the outside the notation **"Collectors Office Pearisburg April 16 1867 Stamped and penalty Remitted Geo. W. Jackson Collr 8th Dist. Va"**.

The tax was presumably figured using the **Conveyance 1864 rate of 50¢ per \$500** and a value of **above \$1500 to \$2000US**. By the tables of Schwab and Mitchell (pp.82-4 above), on **March 28, 1863, \$1US** had been equivalent to about **\$2.65CSA**, and **\$3900CSA** to about **\$1472US**. Close enough!

The **correct tax**, though, was set by the **1862 schedule**; its **Conveyance \$2 rate** for all amounts **above \$1000 to \$2500** was presumably applicable here. The **correct tax was paid inadvertently!**

Bank check made in the Confederacy, paid and stamped in the Union!



Richmond

Bank check for \$35,000
“Confederate currency”
made at **Richmond,**
March 27, 1865,
stamped with **2¢ Bank**
Check orange canceled
“AG AGT June 20/65”.

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

It was made to the **Virginia Central Railroad Co.** by **Alex. Garnett, Agt.** Written **vertically** at center is **“June 20/65”**; this placement typically designates the date of **acceptance or payment**; note that the **cancel date matches** this one.

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

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

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

This chaotic backdrop made it understandable, in fact predictable, that **payment** of this check would be **considerably delayed**. By the time it was paid, on **June 20, 1865**, the **Confederacy was no more**, its **currency worthless**. The **U.S. 2¢ stamp tax** on bank checks was **clearly payable**: by **May 3, 1865, U.S. Internal Revenue collection districts** had been established for all of **Virginia**; Richmond lay within its **First District**; the **district collector**, charged with supplying it with stamps, was **located there**, and was presumably the source of the 2¢ Bank Check stamp used here.

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

Occupied Richmond!

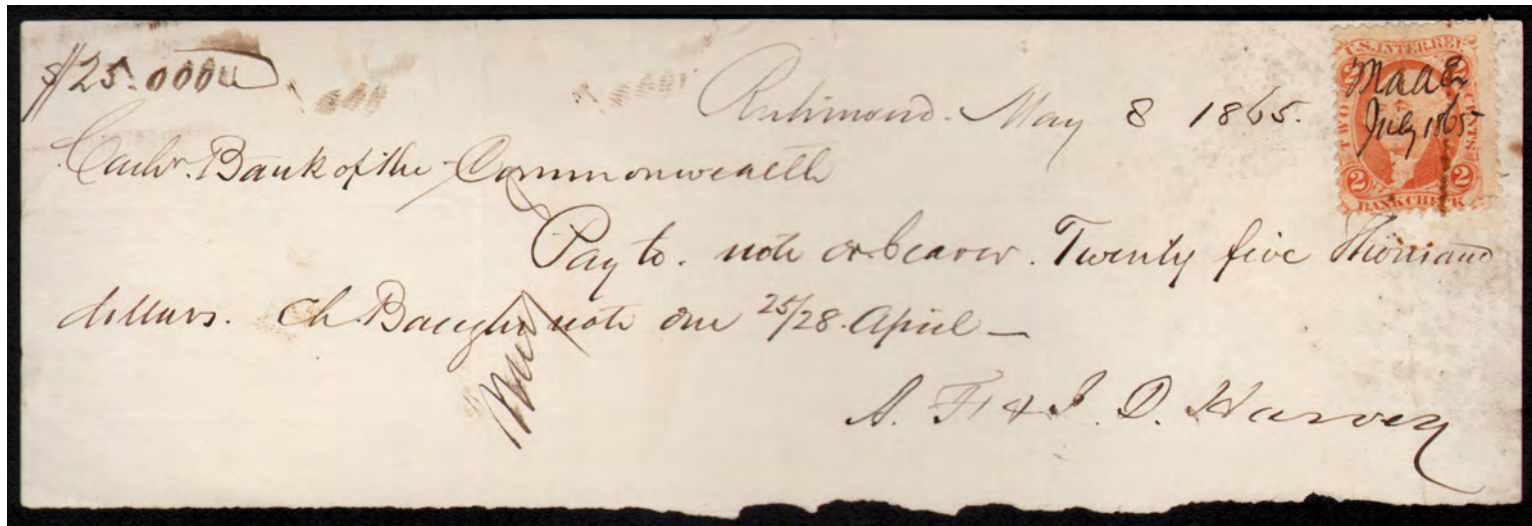


Check from account of Robert Hill & Son on Bank of the Commonwealth, **Richmond, April 7, 1865**, amount \$3000, with **“Charged May 2”** written vertically at center, stamped with **2¢ Bank Check orange** canceled **“RH & Son May 2/65”**.

Federal troops **occupied Richmond** on **April 3, 1865**, and were not **withdrawn** until **1869**. But for only the **briefest time** can Richmond be considered to have been part of the **Occupied Confederacy**.

At a minimum, this period lasted until **April 9, 1865**, when **Lee’s surrender** at Appomattox effectively ended the Civil War. A more realistic date for the end of the Confederacy is **May 10, 1865**. The **Confederate Cabinet** had met as late as **May 5, 1865**, at Washington, Georgia, but five days later its President **Jefferson Davis** was **captured** in Irwinville, Georgia, and U.S. President **Andrew Johnson** declared an **end to hostilities**.

By either estimate, when this check was drawn on **April 7, 1865**, Richmond was part of the **Occupied Confederacy**, and by the most realistic estimate, it was also within it when it was paid. The \$3000 must have been in U.S. funds.



Order to Cashier of Bank of the Commonwealth, **Richmond, May 8, 1865**, to **“Pay to note or bearer Twenty five Thousand dollars Ch. Baughs note due 25/28 April”** by A. F. & J. D. Harvey, stamped with **2¢ Bank Check orange** canceled **“MAAE(x?) July 1 65”**.

The Richmond *Whig* of April 15, 1865 lists **A. F. & J. D. Harvey, commission merchants**, Virginia Street, among **“Sufferers by the Late Fire”** [of April 3, which consumed nearly all of Richmond’s business district].

“Ch. Baughs note due April 25” (plus the customary three days grace) appears to have been **made by A. F. & J. D. Harvey to Baugh**, perhaps payable at the Bank of the Commonwealth. If payable in more than 23 days—a likely occurrence—it would presumably have been for **\$25,000CSA**. Perhaps it was destroyed or missing since the conflagration, hence this order to “Pay to note [if available] or bearer [of this order].

Lexington

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

Witness the following signatures and seals

Lucinda McLauchlin
Joseph & Steele

Rockbridge County Town

I William Dole a Justice of the Peace for said County in the State of Virginia do Certify that Lucinda McLauchlin and Joseph & Steele whose names are signed to the foregoing writing bearing date the 1st day of July 1863 have acknowledged the same before me in my County aforesaid.

Given under my hand this 1st day of July 1863

William Dole

In Rockbridge County Court Clerk's office July 7, 1863.

This deed from Lucinda McLauchlin to Joseph & Steele in trust for Maria L. Hopkins was this day filed to me with the annexed certificate of its acknowledgment and admitted to record.

Teste C. Chapin

Rockbridge County Court Clerk's office
Revenue Stamp of the value of \$2.00
was this day affixed to this deed by Jm.
McLauchlin administrator of the estate
of the said
Jm. McLauchlin



Revenue Stamp \$2.00
base 344 5 1/2

paid by Jm. Hopkins

1863 July 7 tax 250
see above 155

Joseph & Steele

Rockbridge County Court Clerk's office
Revenue Stamp of the value of \$2.00
was this day affixed to this deed by Jm.
McLauchlin administrator of the estate
of the said
Jm. McLauchlin

Mortgage deed to property in **Lexington, Rockbridge County, July 1, 1863**, amount \$1900, stamped with **\$1 Lease (x2)** affixed and canceled **December 28, 1866** by the **administrator of the trust**, before the **County Clerk** at Lexington.

On **July 1, 1863**, **\$1 US** was worth about **\$5.75CSA**, and **\$1900CSA** only about **\$330US**; the **correct tax** by the **1863**

schedule was **20¢**; the tax was paid on the nominal amount, with **no currency conversion**.

Since the stamps were affixed **before January 1, 1867**, the involvement of the **collector** was **not required**; not so for the deed shown on the following page.

Moose as Com^r as aforesaid has hereto subscribed
his hand & affixed his seal

David E. Moore Seal



Penalty remitted
S. R. Sterling
Clk. & Com^r
July 12/67

Deed of
D. E. Moore Com^r
to
S. Potter
1863 July 22 to p 250
Recorded 5 195
Paid \$445
Received by S. R.
Page 353 & 698

In Rockbridge County Court Clerk's office July 22 1863.

This deed from David E. Moore Commissioner
to Isaac Potter was this day produced to me,
acknowledged by said Moore and admitted to
to record

Teste

C. Chapin & Co.

Deed to property in **Rockbridge County, June 22, 1863**, with notation "**Penalty remitted S. R. Sterling Clr. 6 Dist Va. July 12/67**", stamped with **\$3 Manifest** and **50¢ Original Process**, the \$3 canceled "**Sam. R. Sterling Clr 6 Dist Va. July 12/67**", the 50¢ similarly but with "**S. R. Sterling**".

Executed by a Commissioner appointed to carry out a court-ordered decree, with **no funds** changing hands; the **tax** must have been based on the **estimated value** of the property.

Since the **January 1, 1867, deadline** had **passed** for **stamping** by "**any party**," the **law required** it be **done by the collector**. The letter of the law was seldom followed as precisely as on this pair of Rockbridge County instruments!

Wytheville



Matched pair of deeds made by estate administrators to property in **Wythe County, January 22, 1864**, amounts \$10 and \$1790, stamped with **50¢ Conveyance** and **\$2 Conveyance**, each canceled "**June 12 1867**" with notation "**Collectors Office Wytheville Va. June 12th 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8th Dist. Va.**". Evidently **no currency conversion** was done.

State of Virginia certifying that Mary Emma Arnold the wife of Anderson Arnold parties to a certain Writing bearing date the 17th December 1862 and hitherto annexed personally appeared before us in our County and being examined by us privately and apart from her husband and having the deed aforesaid fully explained to her the said Mary Emma acknowledged the same to be her act & deed and declared that she had willingly executed the same and wished not to retract it. Given under our hands this the 14th day of January 1863

Jacob Shaffer J.P.
Henry Brumman J.P.

Virginia In the County Court of Wythe
Feb Term 1863

This deed of bargain and sale from Anderson Arnold & wife to George Sker was presented in Court and with the certificates of acknowledgment & being examined annexed ordered to be recorded



Teste, H. S. Matthews Clk

A Copy -

Teste, Wm B. Foster Clk.



Collectors Office
Wytheville, July 31 1867.

Stamp for am fine & exp. gen. l. p.

Geo. H. Jackson
Coll. 8th Dist. Va.

True copy of deed to property in **Wythe County, December 17, 1862**, amount \$530, the tax on the deed paid by **50¢ Conveyance** canceled "**31 July 1867**" with notation "**Collectors Office Wytheville Va. July 31st 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8th Dist. Va**".

A **5¢ Certificate** identically canceled presumably pays the **general Certificate tax** on the statement "**A Copy—Teste**" by the clerk making the copy.

In **December 1862**, **\$1US** had been equivalent to about **\$2.25CSA**, and **\$530CSA** to about **\$236US**, hence the **50¢ tax** was **correct**. At the time the copy was made, though, the **general Certificate tax** had been **10¢**, underpaid here. Moreover the **original clerk's jurat**, made **January 14, 1863**, was subject to the same tax; (this tax was rescinded March 3, 1863).

On **April 16, 1867**, **Jackson** had been in **Pearisburg** (p.136). Was travelling the district part of his duties?

Period for Retroactive Stamping Extended Until 1872

The legal basis set forth in the **Act of July 13, 1866**, governing **retroactive stamping of documents made within the Confederacy** was presented on pp.4–12. To reprise:

1. Documents made **when** and **where no collection district existed** could be stamped by **any interested party** until **January 1, 1867**.
2. Documents made **anywhere in the country** could also be stamped retroactively **by the internal revenue collector** of the appropriate district;
 - a. if the **penalty for failure to stamp** the document was **paid**, there was **no time limit** for post-stamping;
 - b. however if the **penalty was remitted** by the collector, **retroactive stamping** was permitted only **until August 1, 1867**, or within **twelve months of execution**.

The **examples presented above** include a number that **do not conform** to these guidelines:

- the Macon, Alabama 1864 agreement and receipts evidently stamped in **1871**;
- the Marianna, Florida 1864 note evidently stamped in **1868**;
- the Waukeenah, Florida 1862 note evidently stamped in **1869**;
- the Floyd County, Georgia bond stamped **August 1, 1867**;
- the Hertford County, North Carolina 1863 deed evidently stamped in **1869**;
- the Charleston, South Carolina 1862 agreement evidently stamped in **1868**;
- the Marion, Virginia 1864 bond stamped in **1871**.

In the interest of presenting the data, I have postponed until now mention of the **modification** of the **time limits** set in 1866 by the **Act of July 14, 1870**, and by the **1872 Supreme Court** case *Pugh v. McCormick*.

Act of July 14, 1870

The **Act of July 14, 1870**, extended the deadline for **post-stamping documents** made when and where **no collection district existed**, by **any interested party**, as set by the 1866 Act, from January 1, 1867, to **January 1, 1872**.

It also **extended the deadline** for **post-stamping** documents made **anywhere in the country**, by the appropriate **collector**, with the **penalty remitted** for failure to stamp the document upon execution, from August 1, 1867, to **August 1, 1872**, or within **twelve months** after execution.

Finally, in a modification that would prove crucial in *Pugh v. McCormick*, the **penalty** for making an **insufficiently stamped instrument** was changed **from \$50** to **“double the amount of the tax remaining unpaid, but in no case less than five dollars.”** The power of the collector to remit the penalty remained unchanged.

This explains the **Macon, Alabama** and **Madison, Virginia** documents stamped in **1871**; but what of those stamped in **1868-9**? The **Act of July 14, 1870**, allowed retroactive stamping of **documents made after its passage**, but as worded, **appeared not to apply** to those **stamped after the previous deadlines** but **before its passage**.

Pugh v. McCormick

For at least one type of **post-stamping**—that done by a **collector** with **penalty remitted**—this issue was settled by the **1872 U.S. Supreme Court case *Pugh v. McCormick***, which ruled that the **Act of July 14, 1870** was **retrospective**, i.e. that it **rendered legal** retroactive **stamping** done **after the previous deadlines** but **before its passage**. This case is discussed in **Appendix 3**.

It is plausible to **conclude** that the high court's ruling **implied** that the same Act was **also retrospective** with respect to **post-stamping** by any **interested party** of documents made **when and where no collection district existed**, and thus legalized all those stamped **after the previous deadline of January 1, 1867**, but **before passage** of the Act on **July 14, 1870**.

It must be cautioned, though, that the Court did not address this matter directly.

This is **critical** in the **present context**, since the four examples cited above, **made 1862–4** in **Marianna** and **Waukeenah**, Florida, **Hertford County**, North Carolina, and **Charleston**, and evidently **stamped in 1868–9**, all fall into this category; none were stamped by collectors.

Jumping the Gun, Ignoring the Deadlines

These considerations raise another question. **Why** were the **1867 deadlines ignored** by **some collectors, clerks and others** retroactively stamping Southern

documents? Most likely it was done through **ignorance**, but might they have had notice that **legislation extending the deadlines** was **in the works**?

At the other end of the timeline, how did some documents made **when and where no collection district existed** come to be **post-stamped** by parties other than a collector **before passage** of the **Act of July 13, 1866**, which **first authorized** such action? Examples of this illustrated above include:

the Greene County, Alabama 1862 note stamped in **June 1866**;
the St. Francis County, Arkansas 1859 and 1862 notes stamped **January 22, 1866**;
the St. Francis County 1862 note stamped **April 2, 1866**;
the Floyd County, Georgia bond stamped **October 1, 1865**;
the Charleston, South Carolina May 1863 deed stamped **June 25 1866**, by the Register;
the Dyer County, Tennessee 1862 deed stamped **September 7, 1865**;
the Trenton, Tennessee 1862 note stamped **March 1, 1865**.

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

In fact it **made more sense** to allow a Southern document being **recorded or disputed** to be **stamped during that process**, than to require a separate trip to the collector, as the law then required, and it can be argued that the **Act of July 13, 1866**, was simply **following public practice** rather than leading it. One suspects that if a document like one of those listed above had been challenged in court as

improperly stamped, the **Act of July 13, 1866**, like that of **July 14, 1870**, would have been ruled **retrospective**.

Appendix 1. Census of Documents Stamped within the Occupied Confederacy

Georgia

Location	Document Type	Date	Stamp(s)	Details/Comments
Savannah	Inland exchange	3/31/1865	R49c (x20)	Ms., amount \$10,000; stamps cancelled 4/4/1865

Louisiana

Baton Rouge	Power of attorney	11/11/1864	R60c	Printed "Prize Money" power form of Stillman B. Allen, Boston, executed Baton Rouge by R. P. Morrow, Act. 1 st . Ast Engineer, "U.S.S. "Benton," for captures in year 1862. Stamp cancelled only by penstrokes, possibly affixed/canceled in Boston.
New Orleans	Bank check	4/25/1864	R9c	First NB of New Orleans, in blue; stamp uncanceled, damaged
	Bank check	5/4/1863	R9c	Newman & Murphy; bank name script letters, "TRUE DELTA" STEAM PRESS, PRINT
	Bank check	7/1/1863	R9c	Ditto
	Bank check	3/25/1864	R9c	Ditto, different style, name in serified capitals, no imprint, "½ Currency ½ LO Notes"
	Bank check	3/29/1864	R9c	Ditto
	Bank check	4/26/1864	R9c	Ditto; stamp uncanceled
	Bank check	1/21/1865	R5c	Ditto
	Bank check	7/2/1864	R13c	Ditto, third style, script letters, imprint Peter O'Donnell; Proprietary stamp illegal!
	Bank check	3/3/1865	R15c	Ditto, O'Donnell imprint
	Bank check	5/12/1864	R9c	Ms., stamp uncanceled
	Bank check	1/16/1865	R22c	First Natl. Bank of New Orleans, Proprietary stamp illegal! Striking dark gray shade
	Bill of exchange	8/11/1864	R13c	Generic New Orleans Second, Wm. I. Pike, #406, on Chas. P. Leverich, N.Y.; at sight; Proprietary stamp illegal!
	Bill of exchange	4/8/1865	R6c	First of C. T. Buddecker #7085, on N.Y.; at sight; "charges on shipment of Hemp p Steamship Star of the Union"
	Bill of lading	6/20/1864	R27c (x2)	New Orleans generic pictorial form; KEARNEY, BLOIS & Co Jul 2 datestamp
	Certificate	3/26/1864	R27c	Certified Oath on reverse of Coasting Manifest, schooner "Alice B.," bound for Phila., by Luke B. Chase, Master, that manifest is true; Port Collector's jurat. Stamp precanceled by penstrokes, "tied by ghost image"
	Conveyance	12/19/1863	R88a	Ms., amount \$3000, parties in Iberville Parish, executed New Orleans
	Express	1/22/1863	R9b	Adams Express Co. form, New Orleans printed dateline, in blue, "DELTA PRINT"
	Insurance	12/2/1863	R43c	New Orleans Mutual Ins. Co. renewal #6855, cancel ms. date plus "JWH" blue Secy's h.s
	Insurance	10/25/1864	R47c	New Orleans Mutual Ins. Co. renewal #8797, "N.O.M.I.Co. N.O." undated handstamp cancels

Location	Document Type	Date	Stamp(s)	Details/Comments
	Promissory note	11/1/1864	R5c (x10)	Engraved 8% interest note of L. W. Lyons & Co., multiple vignettes incl. their building, #1009; stamps on reverse, “X” cancels
	Receipt	1/11/1865	R5c	New Orleans Mutual Insurance Co. of New Orleans; in blue
Tensas Parish	Power of attorney	1/2/1865	Postage 1861 3¢	Ms., to transact all business connected with Richland Plantation. Tax was 50¢!

Mississippi

Adams County	Lease	2/22/1865	R92c (x10)	Ms., lease of Waterloo Plantation, Concordia Parish, Louisiana, for one year, payment 100 bales of cotton, 400 lb. each, to be delivered at Vidalia; \$50 tax corresponds to rent of \$20,000, or 50¢ per lb. for 40,000 lb. cotton; stamp cancels date 2/24/65, evidently applied during Union occupation; stamps in strips of seven and three, faded
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North Carolina

Beaufort	Certificate/manifest	12/7/1864	R25c	Coaster’s Manifest of schr. “John A. Allen” bound for Phila. , oath of Master Chas. Lear certified by Collector John A. Hedrick; stamp cancelled “J.A.H. Dec. 7 th 1864”. Beaufort captured April 1864.
New Bern	Express receipt	3/6/1865	R25b	Adams Express form No. 1, in blue, New Bern printed dateline; 1 pkg, value \$25, to S. Middleboro, Mass.

South Carolina

Columbia	First of exchange		R6c?	J. F. Kirkhart 1 st Lieut. 13 th O.V.C., to U.S. Express Co., drawn on Daniel Boatright, Fairview, Highland Cty., Ohio, \$100 in Gold at three days sight. On reverse “This money was paid to me while a prisoner of War at Columbia S.C. for my own personal use. I therefore desire it promptly paid.” signed by Kirkhart. Stamp uncanceled, possibly affixed later.
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Tennessee

Chattanooga	Bank Check	8/19/1864	R5c	Form headed “Head-Quarters Chief of Cavalry, Department of the Cumberland”; ms. order by Capt. J. E. Jacobs to Bank of Chester County, Pa., to pay Mrs. Jacobs \$78.22; stamp cancelled by BANK OF CHESTER COUNTY Aug 25 h.s.; ms. slip attached advising bank to fill in exact amount
Franklin	Express	3/19/1863	R25b	Adams Express Co. Form 14, ms. ‘Franklin’ dateline, for “one corpse”
Memphis	Express	2/3/1863	R25b	Adams Express Co.

Location	Document Type	Date	Stamp(s)	Details/Comments
	Express	2/??/1863	R9a	Orange cover to Meadville, Pa., ms. "Enclosed \$20," h.s. cancel "ADAMS EXPRESS C-- FEB -- MEMPHIS --", on reverse five wax seals characteristic of money package, enclosure with dateline "U.S. Gunboat Baron DeKalb Feb 22 63"
	Express	3/18/1863	R9a (x2), 1c	Adams Express Co., Form 15 (in red, imprint "Cincinnati Daily Commercial Steam Press"), sharp oval h.s. cancels "ADAMS EXPRESS CO. MAR 18 MEMPHIS."
	Inland exchange	6/1/1864	R32c	Printed note payable at Branch Union Bank (changed to "Commercial Bank") of Tennessee; stamp cancelled only "GA," undated
	Receipt	10/22/1864	R1c (x2)	Adams Express Co. Form 24, ms. "Memphis" dateline
(Madisonville)	Conveyance	3/30/1865	R66c, 48c (x12)	Ms.; stamps cancelled April 3, 1865 st Monroe County court house, R48c block of 12
Murfreesboro	Express	3/26/1863	R1c	Plain cover to Indiana, ms."30\$" "Murfreesboro" and "\$30 per Express"
Nashville	Bank check	1/14/1865	R10c	French & M'Crory, #1228; others exist
	Bank check	2/15/1865	R10c	Ditto, #1316; misperforated bottom margin copy, imprint "ENGRA" within stamp
	Bank check	2/16/1865	R10c	Ditto, #1322; misperforated bottom margin copy, imprint "VED BY Butler & C" within stamp
	Conveyance	8/3/1863	R54b (x20)	Ms.; stamps incl. blocks of six and four
	Receipt	3/27/1865	R25c	Adams Express Co. form 15, in red, "Nashv-" ms. dateline; h.s. cancel; 2¢ tax overpaid
	Photograph	11/25/1864	R18c	Giers & Co. National Portrait gallery and Dealers in Photographic Materials, 42 & 44 Union St.; stamp tied by datestamp "GIERS & CO. Nashville Tenn. NOV 15 1864"
Trenton	Inland exchange	3/1/1865	R6c strip three	Note for \$15.25 executed October 8, 1862, exempt under 1862 rates as amount did not exceed \$20; nevertheless stamped retroactively, ms. cancels "Mar 1/65". Only recorded retroactive stamping under Occupation.

Virginia

Alexandria	Agreement?	3/29/1865	R28c	City scrip for \$15 for payment of taxes, #135; basis of stamp tax unclear; Playing Cards stamp illegal!
	Bank Check	3/9/1865	R15c	Sight draft, three vignettes, Alexandria imprint
	Express	1/28/1863	R9a	Adams Express Co. form, "ALEXANDRIA, VA." printed dateline
	(Express) Receipt	2/11/1865	R6c	Adams Express Co. Form 5, "ALEXANDRIA, VA." printed dateline, in red; h.s. cancel "ADAMS EXPRESS CO. ALEXANDRIA, VA."
	(Express) Receipt	2/17/1865	R6c	Ditto
	(Express) Receipt	3/12/1865	R6c	Ditto

Location	Document Type	Date	Stamp(s)	Details/Comments
Aquia Creek	Express	3/3/1863	R1a, 1b	Adams Express Co. form, "FREDERICKSBURG" printed dateline, "Aq Creek" overwritten
Bermuda Hundred	Receipt	10/21/1864	R9c	Printed letter of D. M. Wells & Co., on reverse receipt to Mr. A. M. Perkins for oil, 1 Tub Butter, etc.
	Receipt	11/12/1864	R5c	Ms., A. Perkins bot of J. J. Jenkins, 106 lbs Butter, 2 Cheese, 1 gross armor oil, Amulet Tobacco, M. W. Irving Cigars, etc.
City Point	(Express) Receipt	2/27/1865	R15c	Adams Express Co. Form 5, in red, "CITY POINT" printed dateline; \$65 from Geo. A. Bucklin, Co. H 10 th Vermont Vols., to father in Danby Vt.; ms. "X" cancel
	(Express) Receipt	3/7/1865	R6c	Ditto, \$60 from Cyrus Yoder, 88th P.V., to mother in Reading, Pa.; "Adams Exp. Company. CityPoint Va." datestamp cancel;
	(Express) Receipt	3/??/1865	R6c	Ditto, \$100 to Pottsville Pa.
	Receipt	11/7/1864	R18c	Ms., J. W. Brock to "Mr. Perkins," for 70 lb cheese, 1 doz. socks, 1 case Boots, etc; Proprietary stamp illegal
	Receipt	1/11/1865	R6c	Billhead of Andrew M. Hepburn. to "Pinkham," 1 gr. Sunnyside
	Receipt	1/27/1865	R6c	Billhead of Andrew M. Hepburn, 2 bbls Apples
	Receipt	3/16/1865	R6c	Ms., A. M. Perkins to A. A. McGaffey; 15 doz oysters at \$2.50, etc.; "#" cancel
	Receipt	3/17/1865	R6c	Billhead of J. W. Currier, "Clothing Equipments, Furnishing Goods," etc., to "Perkins," for 1 doz. caps, 2 doz. shirts, etc.
	Receipt	3/20/1865	R6c	Ms. on blue paper, to "M. Perkins," candles, paper, soda crackers, brooms, tobacco, candy,
	Receipt	3/24/1865	R6c	Ms., "Perkins" to A. A. McGaffey; "#" cancel; stamp double perfs at R
	Receipt	3/25/1865	Postage 1861 3¢	Ms., "Mr. Perkins," 24 pairs shoes
Elizabethtown	Original process	1/12/1863	R63b	Ms., blue paper, Skelton & Co., to "Mr. Thompson," 1 keg butter, 1 bbl crackers, 107lb filberts, etc.
				Marshall County summons; Wm. Phillips to answer complaint of Joshua Burley, Adm. of estate of Jos. Phillips, plea of trespass; stamp on reverse, cancel "EHC Clk Jan'y 12 63", earliest use of stamp in Occupied Confederacy; county seat at Elizabethtown; on Feb 23, 1865, it was absorbed by Moundsville, which became county seat
Fairfax County	Original process	1/20/1863	R60a	Ms. injunction; Sheriff appoints deputy at Falls Church to serve
Fortress Monroe	(Express) Receipt	11/21/1864	R6c	Adams Express Co. Form 5, in red, "FORTRESS MONROE" printed dateline
	(Express) Receipt	2/18/1865	R6c	Ditto, Form No. 1, for "One Body" to St. Johnsville, N.Y.; Paid \$33; accompanying letter notes "body of Dexter" [TAR Apr 1997]

Location	Document Type	Date	Stamp(s)	Details/Comments
Norfolk	Receipt	12/26/1864	R6c	Billhead of Sherman, Brothers & Co., to Pioneer Stores, for wine, whiskey, claret
	Receipt	1/2/1865	R6c	Billhead of Wm. Nichols & Co., Sutler Goods, to A. M. Perkins, for Soda, etc.
	Receipt	1/3/1865	R6c	Billhead of J. C. Foster & Co., to A. M. Perkins, for 5 Bbl Ginger Cakes, 2 Kegs Nails
(Petersburg)	Promissory note	11/1/1864	R15c	Ms., dateline "In Camp near Petersburg Va", demand note for \$25, Daniel J. Murphy to E. Pearl, ms. cancel "DJM.", same hand?
Ripley	Original process	6/13/1863	R27b (x10)	Jackson County form; stamps on back, alongside Constable's ms. notation "West Virginia JacksonCounty" dated July 6; West Virginia became a State June 20, 1863; block of ten!
	Original process	6/13/1863	R27b (x10)	Ditto, block of seven plus strip of three
St. Mary's	Original process	4/17/1863	R60a	Pleasants County printed summons, stamp cancelled May 30; in West Virginia after it became a State June 20, 1863
Stafford C.H. (Court House)	Check	1/26/1863	Postage 1861 1¢ (x2)	Ms., on Chester County; time and place of stamping not recorded

Appendix 2. Census of Retroactively Stamped Documents Made within the Confederacy

Alabama

Location	Document Type	Date	Stamp(s)	Details/Comments
Braggs	Promissory note	5/12/1862	Postage 1861 3¢ (x5)	Ms., \$200 (plus \$44 interest per notation on reverse), made May 1862, thus not liable to tax; stamps with ms. cancel “J J McCaro Cler R [Clerk?] Octr 23d ...”
Greene County	Promissory note	3/28/1862	Postage 1861 3¢ (x12)	Ms., amount \$633.90, made March 1862, thus not liable to tax; stamped retroactively bypayee S. S. Murphy; stamps incl. block of four, pairs (x4); receipts on reverse dated 5/29/1866, 7/1/1866
Laurence County	Deed	12/14/1863	R60c pair	Ms.. William and Martha Isbell to Thomas D. Simms, \$1000. Stamps cancelled “Thos. D Simms/William Isbell X/Sept 30 1866”
Limestone County	Certificate	1/12/1863	R24c	Ms. J.P.’s jurat cut from document; cancel dated 11/15/1865
Macon	Agreement/receipt	11/3/1864	R27c	Ms. promise to deliver 1500 bushels “corn in the shuck unless the roads are too bad for hauling” at \$2.50/bu.; appended receipt for \$3750, 11/11/1864, stamped with R15c; on reverse court notation dated 1871
Montgomery	Promissory note	1/24/1863	R23c	Ms. note, one day/\$73.48, on reverse printed label affixed, Montgomery dateline 7/29/1867, stating stamps were originally omitted from inability to obtain them, herewith affixed and penalty remitted, signed by Collector James Berney, 2nd Dist., Ala., with his embossed seal. Stamp cancelled “JB July 29 1867” in his hand. “5 cts” alongside, correct tax in 1867 (and in Jan 1863!)
	Promissory note	3/16/1864	R27c	Note made at Gainesville, amount \$60.39 payable one day after date; on reverse Montgomery label, 7/30/1867; 5¢ tax correct in 1867, but in Mar 1864 would have been 1¢ or 10¢ depending on interpretation of “one day.”
	Promissory note	2/17/1865	R36c, 27c	Ms. note made at Warsaw, amount \$250, cancels “JB July 30 1867”, on reverse Montgomery label affixed by James Berney, with his embossed seal as Collector, 2 nd Dist., Ala.
	Promissory note	7/17/1865	R44c	Ms., no place stated, amount \$425.73; stamp on reverse with printed label affixed, Montgomery dateline 6/23/1866, identical wording to label on preceding items, but different (earlier) style, signed Collector Berney, 2nd Dist., Ala., with his embossed seal
	Mortgage	12/13/1866	R96c, 88c (x6), 81c (x6), 69c	Single panel of folded ms. document only; printed label as above, 1/24/1867; stamps incl. \$2 block of four, \$5 pairs (x3)

Arkansas

Location	Document Type	Date	Stamp(s)	Details/Comments
St. Francis County	Promissory note	11/21/1859	R27c (x8)	Ms., \$800, appended oath stating that nothing had been paid thereon, sworn before Clerk (at Madison), January 22, 1866, stamps evidently paying Inland Exchange 1864 rate of 5¢ per \$100 on the note.
	Promissory note	1/1/1862	R27c (x4), 6c (x3)	Ms., \$475, , appended oath stating that nothing had been paid thereon, sworn before Clerk (at Madison), January 22, 1866, stamps evidently paying Inland Exchange 1864 rate of 5¢ per \$100 on the note.
	Promissory note	1/11/1862	R15c (x3)	Ms., \$13.75, appended oath stating that nothing had been paid thereon, sworn before Justice Wm. C. Ray (at Madison), January 8, 1866, stamps evidently paying Inland Exchange 1864 rate of 5¢ per \$100 on the note. Another R15c mysteriously affixed, cancelled “B&P Mar 10 1868”.

Florida

Marianna	Promissory note	7/1/1864	R27c strip of four	Ms., amount \$350; on reverse “Presented to Col but ??? this Nov 16/66” and “Filed July 18 th 1868”; undated ms. cancel
Quincy	Promissory note	1/1/1861	R40c	Vignetted 8% interest-bearing note of Gunn & Gunn, Quincy, blue paper, N.Y. imprint; amount \$269.22; no stamp necessary, U.S. taxes not in effect until 10/1/1862
Waukeelah	Promissory note	4/28/1862	R24c	Generic, vignetted; amount \$44.38 with 8% interest from 1/1/1862, stamp tied by ms. “X”, on reverse “Filed Sept. 6 69”; no stamp necessary, U.S. taxes not in effect until 10/1/1862

Georgia

Bainbridge	Promissory note	8/15/1862	R26c	B. F. Bruton & Co., vignetted; ms. “Stamped & penalty remitted July 2d 1866,” stamp canceled “S S Stafford DC9D2D Ga”; no stamp necessary, U.S. taxes did not take effect until 10/1/1862!
	Promissory note	3/6/1863	R26c	B. F. Bruton & Co., vignetted; ms. “Stamped & penalty remitted July 2d 1866,” stamp canceled “S S Stafford DC9D2D Ga”
Floyd County	Administrator’s bond	10/6/1862	R54c pair	Stamped retroactively, cancels dated 10/1/1865
	Administrator’s bond	2/2/1863	R46c (x4)	Stamped retroactively, cancels dated 8/1/1867
	Administrator’s bond	3/2/1863	R54c pair	Stamped retroactively, cancels “Wallace Warren Adm. Aug 1/66”
	Administrator’s bond	4/6/1863	R54c (x2)	Stamped retroactively, cancels “A. P. Woodruff Aug. 1 1867” (Administrator)
	Administrator’s bond	10/5/1863	R46c block of four	Stamped retroactively, cancels “John Robinson Aug. 1 1867”
	Administrator’s bond	3/7/1864	R46c (x2), R24c (x10)	Stamped retroactively, cancels “EMD 1866” (Administrator Eliz. M. Davis)

North Carolina

Location	Document Type	Date	Stamp(s)	Details/Comments
Gulf	Promissory note	6/21/1862	R63c, 27c (x5)	Ms., to Sapona Iron Co., amount \$1500, stamped 1866
Hertford County	Deed	3/15/1863	R60c	Ms., land on Wicacon Creek; acknowledged Mar 16, 1869, ms. cancel "SSA 16 Mar/69" of Probate Judge

South Carolina

Charleston	Agreement	6/9/1862	R15c (x8)	Ms., 3 pp., not recorded until 1868; ms. "Stamps wanted" on outside, stamps cancelled "June the 9th 1862 CDA"
	Deed	2/27/1863	R81c	Amount \$3000; printed "... year of the Sovereignty and Independence of the United States of America" changed by ms. to "State of South Carolina"; stamp cancelled "G.W.W. Atty 20th December 1866" with ms. statement on back "I Certify that the Revenue Stamp on this deed was affixed thereto in my presence this 20th Decbr. 1866. Henry Trescot Register." By S.C. scaling table of 1869, on 2/27/1863 \$1US was equivalent to \$1.89CSA, and \$3000CSA to \$1587US. Large format, 14x17"
	Deed	4/23/1863	R84c pair	To Garrett Byers, \$9850; printed "year of the Sovereignty and Independence of the United States of America" changed by ms. to "Confederate States"; stamp cancelled "GB 23rd April 1863" (backdated). By S.C. scaling table of 1869, on 4/23/1863 \$1US was equivalent to \$3.73CSA, and \$9850CSA to \$2641US (but note this was a period of extreme volatility; on 3/1/1863 it was equivalent to \$5211!).
	Deed	5/2/1863	R69c	Amount \$2500; printed "year of the Independence of the United States of America" changed by ms. to "State of South Carolina"; stamp cancelled "HTR June 25 1866" with ms. statement on back "I Certify that the Revenue Stamp on this deed was affixed thereto in my presence this 25 June 1866. Henry Trescot Register." By S.C. scaling table of 1869, on 5/2/1863 \$1US was equivalent to \$3.82CSA, and \$2500CSA to \$654US. Large format, 14x17"
	Deed	9/1/1863	R60c	Amount \$2500; to CSA Treasurer George A Trenholm, east side of Concord Street,. Printed "year of the Independence of the United States of America" changed by ms. to "second" year of "the Confederate States"; stamp cancelled 12/31/1866. By S.C. scaling table of 1869, on 9/1/1863 \$1US was equivalent to \$11.02CSA, and \$2500CSA to \$227US. Large format, 14x17"
	Deed	9/14/1863	R86c	Amount \$18,000; ms., Thos. C. Oxlade to Samuel Welch & Hiram Harris, lots in Charleston, stamp cancelled "Decr --/66" with penciled "Stamp Dec 1866" alongside. By S.C. scaling table of 1869, on 9/1/1863 \$1US was equivalent to \$11.02CSA, and \$18,000CSA to \$1633US. Large format, 14x17"

Location	Document Type	Date	Stamp(s)	Details/Comments
	Deed	1/16/1865	R82c, 59c	Amount \$60,000; printed “year of the Independence of the United States of America” changed by ms. to “State of South Carolina”; stamp cancelled “FAS Dec 28 1865” with red ms. notation alongside “This deed was stamped by me Dec. 28, 1865, and the stamp duty paid according to value of consideration in lawful money, said consideration having been proved to have been in so called ‘Confederate money.’ The penalty for omission to stamp at time of execution is hereby remitted proof having been given that no stamp could be procured. Frederick A. Sawyer, Collr. 2nd Div So. Ca.” By S.C. scaling table of 1869, on 1/16/1865 \$1US was equivalent to \$29.30CSA, and \$60,000CSA to just \$2048US. Large format, 14x17”
	Mortgage	4/1/1863	R59c, 54c pair	Printed “... year of the Sovereignty and Independence of the United States of America” changed by ms. to “State of South Carolina”; amount \$1400, to C. C. Trumbo; stamps canceled “C.C.T. 1865”
	Promissory note	1864		
	Promissory note	1/24/186-	R69c, 44c, 36c	Ms., \$1500 coin in five years; year unknown (corner missing); h.s. cancels “F. A. SAWYER COLL Int. Rev. 2nd Dist. MAR 22 1867”; why \$1.35 tax?
	Surety Bond	10/15/1862	R82c	Printed “... year of the Sovereignty and Independence of the United States of America” changed by ms. to “State of South Carolina”; Richard Morrison of Christ Church Parish to George White, \$4000 to secure payment of \$2000, cancel “G W 1866 September 24 th ”; on reverse several receipts for \$140 for one year interest, earliest October 15, 1863, stamped retroactively with R15c; others 1867, 1869.
	Surety Bond	7/4/1863	R46c (x2)	Printed “... year of the Sovereignty and Independence of the United States of America” changed by ms. to “Sovereignty of South Carolina”! \$2200 to secure payment of \$1100, on reverse Attorney’s statement “This Bond is estimated ... as follows: \$1100 Princip @ \$9 for one \$122.22; for Greenbacks 37% \$45.22 [Total] \$167.44 Apl 4, 1867,” i.e. \$9CSA (July 1863) equals \$1 gold equals \$1.37US notes
Greenville	Receipt	2/15/1865	R15c	Ms., received of J. H. Dean, Administrator of estate of Rev. Jesse Dean; stamp cancelled August 1, 1866
(Laurens)	Promissory note	11/25/1862	R69c, 44c	Ms., \$2394.25, Richard Adams, Hugh K. T. Bonds and D. H. A. Mason to administrators of estate of R. S. Owens (Wm. Blakely, Nancy Owens); stamps on reverse, cancel “Decr 3d 1866 W. B.”, pinned slip states “this Note includes Negro Boy Peter for \$1500”, which is subtracted leaving \$894.25.

Tennessee

Dyer County	Deed	12/30/1862	R24c (x70)	Aaron Green to James Green, \$3500, 140 acres near Newbern and Sharps Ferry Rd., stamped retroactively on September 7, 1865
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Texas

Location	Document Type	Date	Stamp(s)	Details/Comments
Denton County	Deed	3/12/1864	R63c (x10)	Ms. land on Elm branch of Trinity River, executed Grayson County, Thos. & Hanah Flippin to J. F. Elmore & Nicholas Wilson, \$4500, stamps canceled "Elmore & Wilson Decr 31 st 1866"
Fannin County	Bond	5/30/1864	R24c (x20)	Printed Administrator's bond; stamps canceled December 22, 1866
Marshall	Promissory note	2/10/1863	R26c pair	Ms., orange paper; stamps canceled "S.D. Wood July 31 1867"; attached to printed form of Collector's Office, U.S. Internal Revenue, Fourth District of Texas, Marshall, stating that document was unstamped when made because of "inadvertence & want of stamps," signed by Deputy Collector S.D. Wood
(Sherman)	Certificate	12/19/1862	R24c	Ms., attached is note made at Sherman 10/14/1861 to Alexander & Allen, \$76.65 with 10% interest; certification by J. W. Hagee, J.P., Grayson County, of oath by L. B. Allen that nothing has been paid; stamp canceled December 20, 1866 in Allen's hand

Virginia

Amherst County	Deed	3/8/1864	R59c (x2)	Ms., amount \$6300, stamps tied by ms. "WD Hix DCollr USIR 3 Divn 4 th Dist Va. June 18 th 1867. "DCollr" probably designates "Deputy Collector
	Deed	1/27/1865	R44c (x2)	Ms., amount \$510, stamps tied by ms. "WD Hix DCollr USIR 3 Divn Dist Va. July 30 th 1867"; judging from the similar cancel listed above, Hix has here absentmindedly omitted the district number "4 th "
Lexington	Mortgage deed	7/1/1863	R70c (x2)	Deed to property in Lexington, amount \$1900, stamps affixed and canceled December 28, 1866 by the administrator of the trust, before the Rockbridge County Clerk at Lexington.
Madison County	Guardian's bond	2/26/1864	R60c, 34c (x5)	Bond of R. H. Tanner, stamps on reverse, canceled "RHT Dec 28 1871" supported by ms. "Stamped December 28th 1871 by R. H. Tanner" by the County Clerk, this presumably done at Madison, the county seat.
Pearisburg	Deed	3/28/1863	R81c	Deed to 170.5 acres in Giles County, amount \$3900CSA, stamp canceled "April 16th 1867". On the outside the notation "Collectors Office Pearisburg April 16 1867 Stamped and penalty Remitted Geo. W. Jackson Collr 8th Dist. Va".
Richmond	Check	3/27/1865	R6c	Planters Bank of Virginia ("185 "), changed by ms. to "Bank of the Commonwealth," \$35,000 "in Confederate Currency," Alex Garrett, Agt., to Va. C. R. R Co, ms. "June 20/65" and stamp canceled "A G Agt June 20/65"

Location	Document Type	Date	Stamp(s)	Details/Comments
	Check	4/7/1865	R6c	Bank of the Commonwealth, acct of Robert Hill & Son, \$3000 to N. B. Hill, ms. "Charged May 2" and stamp canceled "R H & Son May 2/65"
	Check/order	5/8/1865	R6c	Ms., on Cashier, Bank of the Commonwealth, \$25,000 (\$CSA), by A. F. & J. D. Harvey, "Pay to note or bearer ... Ch. Baughs note due 25/28 April," stamp canceled "July 1865"
Rockbridge County	Deed	6/22/1863	R86c, 60c	Notation "Penalty remitted S. R. Sterling Clr. 6 Dist Va. July 12/67", the \$3 canceled "Sam. R. Sterling Clr 6 Dist Va. July 12/67", the 50¢ similarly but with "S. R. Sterling". Executed by a Commissioner appointed to carry out a court-ordered decree, with no funds changing hands; the tax must have been based on the estimated value of the property.
Wytheville	Deed	11/14/1862	R70c	Ms. commissioner's deed to land on New River, Wythe County, previously sold for \$575, amount here a token \$1, stamp canceled "July 10 1867" with notation "Collectors Office Wytheville, July 10 th 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8 th Dist. Va"
	Deed	12/17/1862	R54c, 24c	Ms. true copy of deed to property in Wythe County on the waters of Cripple Creek, amount \$530, stamp canceled "31 July 1867" with notation "Collectors Office Wytheville Va. July 31 st 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8 th Dist. Va". A 5¢ Certificate identically canceled presumably pays the general Certificate tax on the statement "A Copy—Teste" by the clerk making the copy.
	Chattel mortgage	4/20/1863	R54c	Ms. mortgage of "one pale red cow, ... one red and white spotted cow, four sows with their future increase and one barrow, one grey horse, one bay horse," also a stand of growing wheat, "two beds and furniture, one trundle bed, one table," to secure note for \$200, stamp canceled "July 22 1867" with notation "Collectors Office Wytheville, July 31 st 1867 Stamped and penalty remitted Geo. H. Jackson Coll: 8 th Dist. Va"
	Deed	11/19/1863	R54c	Ms. deed made in Carroll County, to property "on the Top of the Blue ridge, on the Waters of Pauls Creek," amount \$45, stamp canceled "31 July 1867" with notation "Collectors Office Wytheville, July 22 nd 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8 th Dist. Va"
	Deed	1/22/1864	R54c	Ms. deed made by estate administrators, amount \$10, stamp canceled "June 12 1867" with notation "Collectors Office Wytheville Va. June 12 th 1867 Stamped and penalty remitted Geo. H. Jackson Coll. 8 th Dist. Va". Evidently no currency conversion was done.
	Deed	1/22/1864	R81c	Matching deed to the above, amount \$1790, same format, cancel, notation.
				(Approximately 30 deeds stamped by Collector Jackson were discovered.)

Appendix 3. *Pugh v. McCormick*

The **Act of July 14, 1870**, allowed retroactive stamping of **documents made after its passage**, but as worded, **appeared not to apply** to those **stamped after the previous deadlines** but **before its passage**.

For documents post-stamped by a **collector** with the **penalty remitted**, this issue was settled by the **1872 U.S. Supreme Court case *Pugh v. McCormick***, which ruled that the **Act of July 14, 1870** was **retrospective**, i.e. that it **rendered legal retroactive stamping** done **after the previous deadlines** but **before its passage**.

Pugh v. McCormick

The legality of just such a document was the subject of ***Pugh v. McCormick***.

The document in question was a **promissory note** made **April 12, 1863**, at **Assumption, Louisiana**, by R. C. Martin for **\$7000** payable in **one year** to W. W. Pugh; after being indorsed by Pugh came into the hands of James McCormick. The note, **as issued**, had **no stamp** upon it.

[In the present context, this is not surprising. While a **USIR collection district** encompassing the **entire state of Louisiana** had been established **February 16, 1863**, and **Assumption Parish** was at least nominally under **federal control**—it was one of the thirteen parishes **exempted** from the provisions of the **Emancipation Proclamation** of January 1, 1863 (see map, p.54)—**no wartime stamp usages**

outside New Orleans have been recorded. Incidentally, these considerations imply that the **\$7000** was in **U.S. funds**, an issue not addressed in the case transcript.] In March 1868 **McCormick** sued **Pugh** for **non-payment**. The trial date was set for January 1870, and on **October 7, 1869**, at the **request of McCormick**, the **Collector** for the Second District of Louisiana affixed **\$3.50 in stamps** to the note; he also **remitted the penalty** for failure to stamp it upon execution; this was critical, for had the **penalty been paid**, there would have been **no time limit** for post-stamping.

Pugh objected to the introduction of the **note as evidence** on several grounds, the soundest that it had **not been legally post-stamped** as the **time limit** for such action had **passed**.

The court **overruled** his objections and rendered **judgment for McCormick** on **January 12, 1870**; the verdict was **affirmed** by the **Louisiana Supreme Court** **March 7, 1870**, then came before the **U.S. Supreme Court**, which rendered its verdict **February 19, 1872**.

The high court again found **in favor of McCormick**—i.e. that the note had been **legally stamped**—but by **different reasoning** than the **Louisiana courts**, which it stated had been **in error** to **rule the note admissable** as evidence under the statutes then in effect.

The **crucial difference** had been the passage, subsequent to the Louisiana rulings, of the **Act of July 14, 1870**, which **again authorized retroactive stamping** by

collectors with **remission** of the **penalty**. Even so, its interpretation in the case at hand was by no means obvious. The wording of the statute gave **no direct indication** that it legalized documents stamped **after the previous deadline** of **August 1, 1867**.

The court acknowledged as much, but found indirect evidence that this had indeed been the intent of Congress: **“it is insisted** that the new provision **does not operate retrospectively**, that it does **not empower the collector to remit** the penalty for **any such omission** if it occurred **prior to the passage of the act**, but the **court here is of a different opinion...**

The court’s reasoning relied on the fact that the **Act of July 14, 1870**, also changed the **penalty** for making an **insufficiently stamped instrument** from **\$50** to the greater of **five dollars** or **double the amount of unpaid tax**. Their argument was as follows:

Legislation in respect to the amount of the forfeiture in the earlier acts of Congress upon the subject would have been unnecessary if it had not been intended to extend the jurisdiction of the collector or some other officer to delinquencies of the kind which arose under the acts of Congress therein mentioned. All agree that the collector might, within the period of time designated in those acts, remit such forfeitures or penalties for past delinquencies if the application, as before explained, was seasonably made, and the court is unanimously of the opinion that the better construction

of the act under consideration is that Congress intended to give such delinquent party a further opportunity to remedy such errors and omissions on the terms and conditions prescribed in the new provision.

I must confess to finding this reasoning **unconvincing** if not **incomprehensible**—but I am not a Supreme Court justice.

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