

Rebel Documents, Yankee Stamps

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

A virtual version is online at: <https://revenuedocuments.wixsite.com/mysite>

1. All previous versions included many non-philatelic images that I thought essential to the story. In order for U.S. stamp taxes to be collected within the Confederacy, those areas had to be occupied by force of arms; battle scenes and descriptions told how. Despite consistent scores of 95, including a grand at GASS 2021, every jury has recommended, some strongly, that these images be greatly reduced or eliminated. Now, finally — in part because an even fuller story is now available in book form — I have acceded to these recommendations. Just three key war images are retained (New Orleans, Charleston, Richmond), and those of a few noteworthy individuals.

2. Since GASS 2021, the following have been added:

- Occupation uses from Belle Plain and Harpers Ferry, Virginia, and Bolivar, Tennessee
- an important retroactive use from Uniontown, Alabama
- retroactively stamped Arkansas promissory notes made by Gen. “Marsh” Walker, unpaid as he had been sensationally killed in a duel with fellow General John Marmaduke in September 1863
- New Orleans city tax bill citing property tax on slaves, effective even during occupation!
- A November 1864 demand note handwritten “*in Camp near Petersburg, Va.,*” already remarkable for its time and place, has become even more so by the revelation that its maker, Daniel J. Murphy of the 19th Massachusetts, was awarded the Medal of Honor for bravery mere days before.

The exhibit has been expanded to nine frames. Numerous viewer-friendly improvements suggested by various juries have been made to the presentation, notably highlighting the dates of retroactive stamping.

3. The following section addresses the assessment made by a recent judge that since relatively few occupation or retroactive uses have survived, they are only a minor part of the over-arching theme of U.S. Civil War era stamp taxes, which limits the exhibit’s Importance. My response is that a more appropriate view is that they comprise the capstone of that arch, the long-hidden piece that completes the structure and story, and are thus maximally important not just within Civil War fiscal history, but for philately as a whole.

Here is one of the great stories of Civil War philately, and one of the top philatelic discoveries of our generation.

U.S. Civil War Philately Reprised

U.S. Civil War philately, the broad context within which this exhibit is set, includes some of the most compelling philatelic themes extant. On the postal side:

- Confederate States stamps and postal history, the former including postmasters’ provisionals of some forty cities and towns; the latter with through-the-lines, flag of truce, blockade runner and adversity covers.
- The attendant demonetization by the U.S. in 1861 of its then-current stamps, replaced by a new slate in ten denominations from 1¢ to 90¢, including the famously rare grilled issues, with wonderful postal history consistent with a sprawling, vibrant, economically powerful nation.

On the fiscal side, the U.S. government’s aforementioned documentary stamp taxes were paid by:

- A dazzling array of 150 U.S. First, Second and Third Issue adhesives, culminating in the \$200 and \$500 “Persian Rugs,” the latter widely considered the most beautiful and visually arresting stamp ever issued.
- The corresponding fiscal history is so extensive as to encompass a veritable “slice of life.”

This fiscal history is highlighted by the short-lived requirement for “matching usage,” by which Agreement stamps were required on agreements, Bank Check stamps on checks, and so on, for thirty-three document types. It was rescinded after less than three months, and surviving early matching uses (“EMUs”) are among the *creme de la creme* of fiscal history (Mahler, 1999).

The Civil War tax era extended well past the cessation of hostilities, as the government gradually paid down its war debts; the broad slate of documentary taxes was in place for precisely a decade, ending October 1, 1872.

The Capstone: Union Taxation of the Confederacy

As to its numbers, environmental factors have presumably treated Confederate-era documents more harshly than those made elsewhere; Southern heat, humidity and insects have not been kind to paper. By a rough estimate only about one in a thousand revenue-stamped Confederate-era documents have survived. Even so, it is undeniable that their original numbers

must have been considerably smaller than their counterparts made elsewhere. Their significance stems rather from other characteristics:

- **Mirroring the War.** Like Confederate covers, and unlike nearly all covers or documents generated within the Union, these documents were made within the theater of war, and are replete with associations, direct and indirect, with its conduct. These Southern documents, by their nature far more information-rich than covers, mirror the impact of the war as only fiscal history can. A sampling of caption headings herein speaks for itself: “One Corpse”; “Oath of Allegiance Required Before Sailing”; “Note for Purchase of Slave”; “good and lawful money of the Confederate States”; and there are many more such (see below).
- **Retroactive Stamping Unique?** The audacious nature of the requirement for retroactive stamping of Confederate-era documents deserves special attention. In the long history of warfare, it is not uncommon for occupying powers to have collected taxes from the occupied, as the U.S. did here. But for the victors to have *retroactively* imposed their taxes in an entire conquered territory, as the U.S. also did here, may well be unparalleled. Presumably it could only have occurred in a civil war.
- **Currency Conversion Introduced to Civil War Philately.** The problem of currency conversion for the purpose of postwar payment of Confederate-era debts beset the entire South for years (the South Carolina legislature created its official scaling table only in 1869!). Its workings are impressively illustrated herein via retrospective stamping of transactions in Confederate funds, but to my knowledge, nowhere else in Civil War philately, fiscal or postal. I daresay even the most advanced students of Southern postal history will not have encountered it.
- **Hidden for 150+ Years.** The significance of this story is heightened considerably by its timing. The twin phenomena of occupation and retroactive stamping escaped the notice of virtually the entire past and present panoply of students of U.S. revenues, from E. B. Sterling in the 1880s; through Toppan, Deats and Holland and their classic 1899 *Boston Revenue Book*; Elliott Perry, author of *The Revenue Stamps of the United States* (1918); pioneer fiscal historians like Joseph Boppeley and George Turner; legendary collectors of the 1940s–1990s such as Morton Dean Joyce, Robert Cunliffe and Henry Tolman; to prominent present-day dealers, collectors and exhibitors. Its emergence now, fully fledged, as a veritable bolt from the blue, accords it far greater impact than if it had been widely recognized and gradually added to by the collecting community.

Until recently the only mentions of these phenomena in the philatelic literature have been a seminal article by the exhibitor in the February 1988 *The American Revenuer* describing retroactive stamping and currency conversion for two 1864–5 Virginia deeds, and the inclusion of a handful of documents stamped in the occupied Confederacy in the exhibitor’s 1999 handbook, *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*. Since those eye-opening early discoveries thousands of Civil War era stamped documents have been scoured for those very few originating in the Confederacy, one found here, one there, a few each year, until an overview of what exists began to emerge. A 186-page monograph with title identical to that of this exhibit has just been published.

(The aforementioned judge, upon reading the above, reversed his position.)

Fiscal Importance. (A measure of the amount of revenue raised by a given stamp issue or usage, as defined in “Importance: Working Toward Guidelines,” *The Philatelic Exhibitor*, Third Quarter 2019: 31-33). Despite their miniscule survival rate, these documents must have been generated in the many thousands, and raised considerable revenue.

Historical Importance. The caption headings listed at right speak for themselves. [“Stamps whisper, covers speak, documents scream” (Wolfgang Morscheck)].

Importance for Philately. I submit that this is one of very few exhibits important not just in its own sphere, but *for philately as a whole*. This is no re-showing of items exhibited many times by others, albeit with greater completion or a different arrangement. Instead, here is an entire new subfield of philately, its material astonishing even to experts in U.S. Civil War era fiscal history.

Treatment, Knowledge/Research, Rarity/Difficulty of Acquisition have always received full/high marks, and will not be addressed here for lack of space.

Short-Lived Base at Aquia Creek
“One Corpse”
“In Camp Near Petersburg, Va”
Occupied Richmond!
Jailed for Selling Abandoned Cotton
Bermuda Hundred Receipt From Butler’s Bottled-Up Forces
Re-enlistment Bounty
Agreement to Work Abandoned Plantation for Two-Thirds Share
Oath of Allegiance Required Before Sailing!
Shipment into Nearby “Insurrectionary Districts”
Plantation Lease Payable in 50¢ Cotton!
Promissory Note for Slave Hire, with Payment of Property Tax!
Iron for the Confederacy
Note for Purchase of Slave!
Currency Conversion (27 to 1!)
Conveyance Including Slaves
“Adversity Usage”: 1820s Form Used 1864!

Title pages

Rebel Documents, Yankee Stamps

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

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

Recorded Occupied Confederacy Uses, by State

Arkansas	2
Georgia	2
Louisiana	46
Mississippi	4
N. Carolina	4
Tennessee	21
E. Virginia	53
W. Virginia	6
Total	138

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

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

Recorded Examples of Retroactive Stamping, by State

Alabama	11
Arkansas	7
Florida	3
Georgia	11
Mississippi	1
N. Carolina	3
S. Carolina	19
Tennessee	4
Texas	4
Virginia	34
Total	97

This material is exceedingly rare. Only 138 **occupation uses** and 97 **retroactively stamped** have been recorded.

Until now they have been virtually unrecognized by philatelists.

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

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

U.S. Internal Revenue Collection Districts:

- | | |
|---------------------|--------------|
| 1. Eastern Virginia | 3. Tennessee |
| 2. Western Virginia | 4. Louisiana |

Beyond the Collection Districts:

- | | |
|----------------|---------------------|
| 5. Mississippi | 7. North Carolina |
| 6. Georgia | 8. Eastern Virginia |

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

Historical Importance

Many items shown here **illustrate directly how the war impacted peoples’ lives**, as only fiscal history can.

The caption headings below speak for themselves:

I. Occupied Confederacy

Re-enlistment Bounty (1.1.2)

“One Corpse” (3.2)

Oath of Allegiance Required Before Sailing! (4.1)

Slavery in Occupied New Orleans! (4.1)

Shipment into Nearby “Insurrectionary Districts” (4.1)

Agreement to Work Abandoned Plantation for 2/3 Share (5.1)

Jailed for Selling Abandoned Cotton (5.2)

Plantation Lease Payable in 50¢ Cotton! (5.2)

Bermuda Hundred Receipt from Butler’s Bottled-Up Forces (8.2)

Aquia Creek: EMUs From Short-Lived Base (8.1)

“In Camp Near Petersburg, Va” (8.4)

Occupied Richmond! (8.5)

II. Retroactive Stamping

Promissory Note for Slave Hire (2.1)

Iron for the Confederacy (6.2)

Note for Purchase of Slave! (7.1)

Currency Conversion (27 to 1!) (7.3)

Conveyance Including Slaves (10.1)

“Adversity Usage”: 1820s Form Used 1864! (10.5)

Read me! Title page/plan, headings, epilog; special ☐ or extraordinary ☐ significance; ☐ general comments

References to numbers recorded are based on the exhibitor’s census, four decades in the making.

(The following panels appear at the beginning of Part II, about halfway through the exhibit.)

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

The Quick Summary

Recorded Examples of Retroactive Stamping, by State

Alabama	11
Arkansas	7
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By U.S. law, documents not properly stamped were “invalid and of no effect.” For those made during the war in the “rebellious states” of the Confederacy and still current, the remedy was retroactive stamping. This has been recorded as early as September 1865 and as late as 1871. Not all examples conformed to the letter of the law, but if challenged in court, even these would almost certainly have been held legal.

Examples are rare. The entire field consists of some 90 items, more than half from Virginia and South Carolina.

Emerging Conclusions

As enumerated below on a case-by-case basis (“No Tax Due,” “Wrong Tax,” “Tax Omitted,” “Jumping the Gun,” “Limbo Period”) and summarized in the Epilog, it emerges that the parties effecting retroactive stamping were unaware of the most basic rules governing the

Recorded Examples of Retroactive Stamping, by Document Type

Conveyance	39
Inland Exchange	30
Bond, Performance	14
Mortgage	4
Bank Check	3
Agreement	2
Bond, Surety	2
Certificate	2
Receipt	1
Total	97

process, including: the date the taxes took effect; the applicable tax rates; and the time spans during which retroactive stamping was authorized! Nevertheless it went forward.

(The Complicated Details:)

1866: Retroactive Stamping Authorized

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

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

Legal Limbo, 1867–1870

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

1870: Deadlines Extended to 1872

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

Extension Made Retrospective

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

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

(Shown at 90%)

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

Just as for the Occupied Confederacy, retroactively stamped wartime documents are **arranged by state**.

Yin and Yang

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

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

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

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

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

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

OCCUPATION

RETROACTIVE

