





REVENUES

FIRST ISSUE

1862-1871

Printed by Butler & Carpenter, Philadelphia

Imperforate, Unwatermarked, Old Paper

The first revenue stamps in the United States were used briefly during colonial times; the most notable usage involved the Stamp Act. Long after independence, the first revenue stamps printed by the U.S. government were issued during the Civil War, prompted by the urgent need to raise revenue to pay for the war.

After the war ended however, revenue stamps and the taxes they represented still continued. Revenue stamps

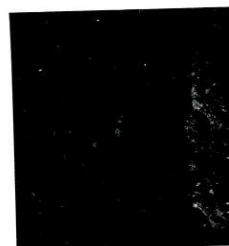
paid tax duties on items that came under two main categories: Documentary and Proprietary. Documentary stamps paid duties on legal documents, mortgage deeds, stocks and a wide range of other legal dealings. These are the First Issue Revenue stamps. Proprietary stamps paid tax duties on goods like alcohol and tobacco, and were also used for various services. Many Proprietary had their own issues, such as Wine or Beer stamps.



1c Express, Red
Scott R1a



1c Playing Cards, Red
Scott R2a



1c Proprietary, Red
Scott R3a



1c Telegraph, Red
Scott R4a



2c Bank Check, Blue
Scott R5a



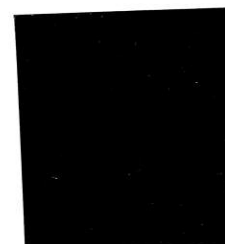
2c Certificate, Blue
Scott R7a



2c Express, Blue
Scott R9a



2c Playing Cards, Blue
Scott R11a



2c Proprietary, Blue
Scott R13a



2c U.S.I.R., Orange
Scott R15a



3c Playing Cards, Green
Scott R17a



3c Telegraph, Green
Scott R19a



4c Proprietary, Purple
Scott R22a



5c Certificate, Red
Scott R24a



REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



5c Express, Red
Scott R25a



5c Inland Exch., Red
Scott R27a



10c Bill Lading, Blue
Scott R32a



10c Certificate, Blue
Scott R33a



10c Inld. Exchg., Blue
Scott R36a



10c Power of Atty, Blue
Scott R37a



15c Inld. Exchg, Brown
Scott R40a



20c For. Exchg., Red
Scott R41a



20c Inld. Exchg, Red
Scott R42a



25c Bond, Red
Scott R43a



25c Certificate, Red
Scott R44a



25c Entry Goods, Red
Scott R45a



25c Insurance, Red
Scott R46a

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



25c Life Ins., Red
Scott R47a



25c Power of Atty, Red
Scott R48a



25c Protest, Red
Scott R49a



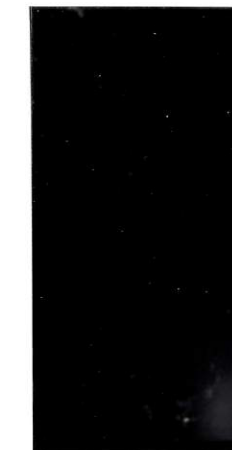
25c Whse. Recpt., Red
Scott R50a



30c For. Exchg, Lilac
Scott R51a



30c Inld. Exchg, Lilac
Scott R52a



40c Inld. Exchg., Brown
Scott R53a



50c Conveyance, Blue
Scott R54a



50c Entry Goods, Blue
Scott R55a



50c For. Exchg., Blue
Scott R56a



50c Lease, Blue
Scott R57a

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



\$1 Conveyance, Red
Scott R66a



\$1 Entry of Goods, Red
Scott R67a



\$1 For. Exchange, Red
Scott R68a



\$1 Inld. Exchange, Red
Scott R69a



\$1 Lease, Red
Scott R70a



\$1 Life Insurance, Red
Scott R71a



\$1 Manifest, Red
Scott R72a



\$1 Mortgage, Red
Scott R73a



\$1 Passage Ticket, Red
Scott R74a



\$1 Power of Atty., Red
Scott R75a



\$1 Probate of Will, Red
Scott R76a

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



50c Life Ins., Blue
Scott R58a



50c Mortgage, Blue
Scott R59a



50c Orig. Process, Blue
Scott R60a



50c Pass. Ticket, Blue
Scott R61a



50c Probate Will, Blue
Scott R62a



50c Surety Bond, Blue
Scott R63a



60c Inld. Exchg., Orange
Scott R64a



70c For. Exchg., Green
Scott R65a

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



\$1.30 For. Exchange, Org.
Scott R77a



\$1.50 Inland Exchg., Blue
Scott R78a



\$1.60 For. Exch., Green
Scott R79a



\$1.90 For. Exch., Purple
Scott R80a



\$2 Conveyance, Red
Scott R81a



\$2 Mortgage, Red
Scott R82a



\$2 Probate of Will, Red
Scott R83a



\$2.50 Inland Exchange, Purple
Scott R84a



\$3 Charter Party, Green
Scott R85a



\$3 Manifest, Green
Scott R86a



THE PHILATELIC FOUNDATION

21 EAST 40TH STREET
NEW YORK, N.Y. 10016

EXPERT COMMITTEE

No. 0235450
1/18/91

We have examined the enclosed item, of which a photograph is attached, and described by the applicant as follows:

Country: UNITED STATES OF AMERICA

Cat. No.	Issue	Denom.	Color
R71a	1862	\$1.00	red

Scott's unless otherwise specified.

USED
1863 MS. CANCEL.

AND WE ARE OF THE OPINION THAT:

IT IS GENUINE*****



R. Rose

For The Expert Committee
ACTING Chairman

A 091215



No. 01122778

7/12/2007

Professional Stamp Experts

P.O. Box 6170, Newport Beach, CA 92658

Expert Committee

We have examined the enclosed item submitted to PSE, of which an image is shown below, and are of the opinion that:

Cat #	Issue	Denom.	Color
US#R94a	1862	\$10	Green

"it is genuine used, with a manuscript cancel."



W.T. Crowe

For The Expert Committee

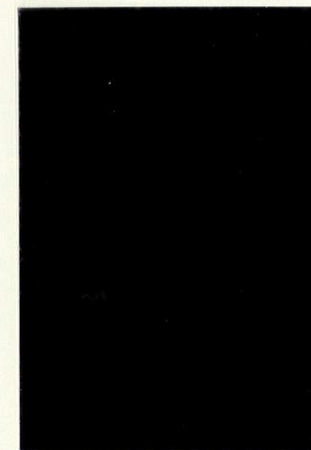
THIS CERTIFICATE IS PRINTED ON WATERMARKED PAPER AND IS NOT VALID WITHOUT WATERMARK

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



\$3.50 Inland Exchange, Blue
Scott R87a



\$5 Charter Party, Red
Scott R88a



\$5 Conveyance, Red
Scott R89a



\$5 Manifest, Red
Scott R90a



\$5 Mortgage, Red
Scott R91a



\$5 Probate of Will, Red
Scott R92a

REVENUES

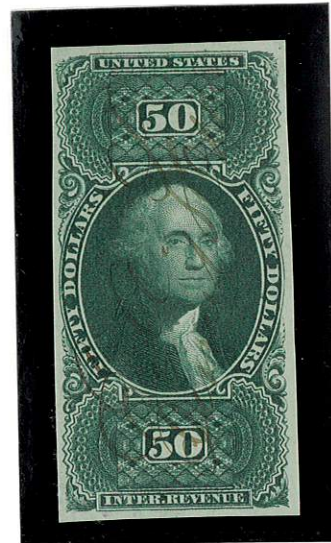
FIRST ISSUE

1862-1871

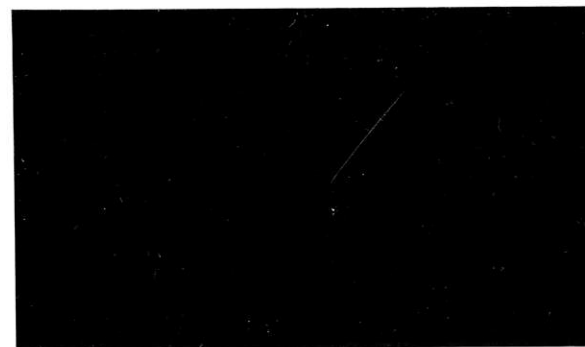
Imperforate, Unwatermarked, Old Paper



\$25 Mortgage, Red
Scott R100a



\$50 U.S.I.R., Green
Scott R101a



\$200 U.S. Internal Revenue, Green & Red
Scott R102a

REVENUES

FIRST ISSUE

1862-1871

Imperforate, Unwatermarked, Old Paper



\$10 Charter Party, Green
Scott R93a



\$10 Conveyance, Green
Scott R94a



\$10 Mortgage, Green
Scott R95a



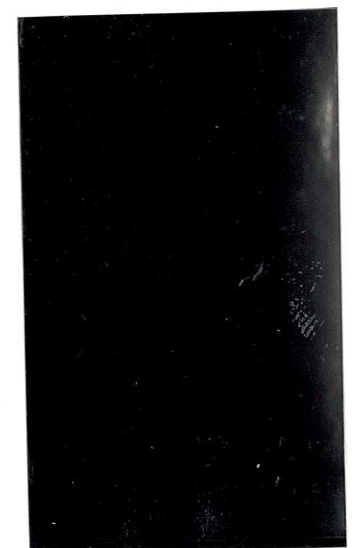
\$10 Probate Will, Green
Scott R96a



\$15 Mortgage, Blue
Scott R97a



\$20 Conveyance, Orange
Scott R98a



\$20 Probate of Will, Orange
Scott R99a

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



3c For. Exch., Green
Scott R16c



3c Playing Cards, Green
Scott R17c



3c Proprietary, Green
Scott R18c



3c Telegraph, Green
Scott R19c



4c Inld. Exch., Brown
Scott R20c



4c Playing Cards, Slate
Scott R21c



4c Proprietary, Purple
Scott R22c



5c Agreement, Red
Scott R23c



5c Certificate, Red
Scott R24c



5c Express, Red
Scott R25c



5c Foreign Exch., Red
Scott R26c



5c Inland Exch., Red
Scott R27c



5c Playing Cards, Red
Scott R28c



5c Proprietary, Red
Scott R29c



6c Inld. Exchange, Org.
Scott R30c



6c Proprietary, Org.
Scott R31c



10c Bill Lading, Blue
Scott R32c



10c Certificate, Blue
Scott R33c



10c Contract, Blue
Scott R34c



10c For. Exch.g, Blue
Scott R35c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



1c Express, Red
Scott R1c



1c Playing Cards, Red
Scott R2c



1c Proprietary, Red
Scott R3c



1c Telegraph, Red
Scott R4c



2c Bank Check, Blue
Scott R5c



2c Bank Check, Orange
Scott R6c



2c Certificate, Blue
Scott R7c



2c Certificate, Orange
Scott R8c



2c Express, Blue
Scott R9c



2c Express, Orange
Scott R10c



2c Playing Cards, Blue
Scott R11c



2c Playing Cards, Org.
Scott R12c



2c Proprietary, Blue
Scott R13c



2c Proprietary, Org.
Scott R14c



2c U.S.I.R., Orange
Scott R15c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



10c Inld. Exchg., Blue
Scott R36c



10c Power of Atty, Blue
Scott R37c



10c Proprietary, Blue
Scott R38c



15c For. Exchg, Brown
Scott R39c



15c Inld. Exchg, Brown
Scott R40c



20c For. Exchg., Red
Scott R41c



20c Inld. Exchg, Red
Scott R42c



25c Bond, Red
Scott R43c



25c Certificate, Red
Scott R44c



25c Entry Goods, Red
Scott R45c



25c Insurance, Red
Scott R46c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



25c Life Ins., Red
Scott R47c



25c Power of Atty, Red
Scott R48c



25c Protest, Red
Scott R49c



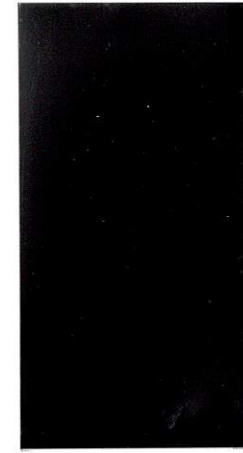
25c Whse. Recpt., Red
Scott R50c



30c For. Exchg, Lilac
Scott R51c



30c Inld. Exchg, Lilac
Scott R52c



40c Inld. Exchg., Brown
Scott R53c



50c Conveyance, Blue
Scott R54c



50c Entry Goods, Blue
Scott R55c



50c For. Exchg., Blue
Scott R56c



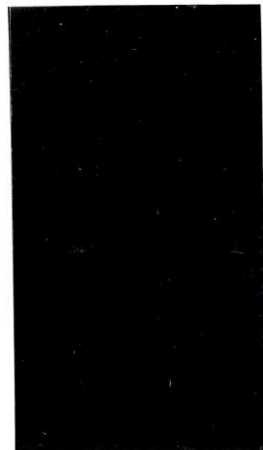
50c Lease, Blue
Scott R57c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



\$1 Lease, Red
Scott R70c



\$1 Life Insurance, Red
Scott R71c



\$1 Manifest, Red
Scott R72c



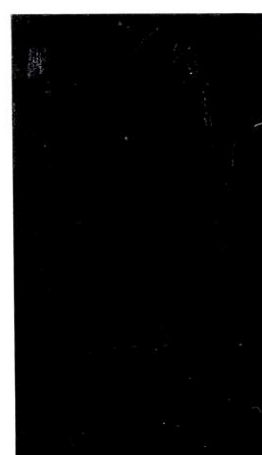
\$1 Mortgage, Red
Scott R73c



\$1 Passage Ticket, Red
Scott R74c



\$1 Power of Atty., Red
Scott R75c



\$1 Probate of Will, Red
Scott R76c



\$1.30 For. Exchange, Org.
Scott R77c



\$1.50 Inland Exchg., Blue
Scott R78c



\$1.60 For. Exch., Green
Scott R79c



\$1.90 For. Exch., Purple
Scott R80c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



50c Life Ins., Blue
Scott R58c



50c Mortgage, Blue
Scott R59c



50c Orig. Process, Blue
Scott R60c



50c Pass. Ticket, Blue
Scott R61c



50c Probate Will, Blue
Scott R62c



50c Surety Bond, Blue
Scott R63c



60c Inld. Exchg., Orange
Scott R64c



70c For. Exchg., Blue
Scott R65c



\$1 Conveyance, Red
Scott R66c



\$1 Entry of Goods, Red
Scott R67c



\$1 For. Exchange, Red
Scott R68c



\$1 Inld. Exchange, Red
Scott R69c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



\$5 Manifest, Red
Scott R90c



\$5 Mortgage, Red
Scott R91c



\$5 Probate of Will, Red
Scott R92c



\$10 Charter Party, Green
Scott R93c



\$10 Conveyance, Green
Scott R94c



\$10 Mortgage, Green
Scott R95c



\$10 Probate Will, Green
Scott R96c

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



\$2 Conveyance, Red
Scott R81c



\$2 Mortgage, Red
Scott R82c



\$2 Probate of Will, Red
Scott R83c



\$2.50 Inland Exchange, Purple
Scott R84c



\$3 Charter Party, Green
Scott R85c



\$3 Manifest, Green
Scott R86c



\$3.50 Inland Exchange, Blue
Scott R87c



\$5 Charter Party, Red
Scott R88c



\$5 Conveyance, Red
Scott R89c

REVENUES

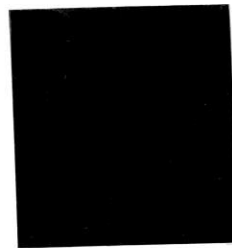
PROPRIETARY

1874

Printed by Joseph R. Carpenter, Philadelphia

Perforated 12, Unwatermarked

GREEN PAPER



1c Green & Black
Scott RB1b



2c Green & Black
Scott RB2b

3c Green & Black
Scott RB3b

4c Green & Black
Scott RB4b

5c Green & Black
Scott RB5b



10c Green & Black
Scott RB7b

6c Green & Black
Scott RB6b

50c Green & Black
Scott RB8b

REVENUES

FIRST ISSUE

1862-1871

Perforated 12, Unwatermarked, Old Paper



\$15 Mortgage, Blue
Scott R97c



\$20 Conveyance, Orange
Scott R98c



\$20 Probate of Will, Orange
Scott R99c



\$25 Mortgage, Red
Scott R100c



\$50 U.S.I.R., Green
Scott R101c



\$200 U.S. Internal Revenue, Green & Red
Scott R102c