

Summer Seminar 2016 Wednesday - Thursday 2 – Day Course

Civil War Documentary Stamps and Their Use (1862-1883) – Ron Lesher & Tim Wait

Course Description:

Civil War Taxes! Did you know that financial transactions and contracts were subject to taxation during this time period? In this course you experience an in-depth exploration of Civil War Era first issue adhesive and imprinted documentary stamps. Much of the emphasis will be placed on the study of the types of financial transactions and contracts that were subject to taxation in that era. During the study of the stamps themselves, particular attention will be focused on paper varieties of adhesive stamps and prevalent alteration of these stamps that created the often scarcer part perf and imperf varieties.

Participants will learn:

- The reasons for issuing different types of documentary stamps
- How to differentiate part-perf, imperf, and silk paper
- Why 2nd & 3rd issues were created
- How taxes came about, were modified, and paid using stamps and stamped paper
- Skills for evaluating eBay offerings for altered stamps
- How to evaluate the rates of tax paid on documents

Intended Audience (who should attend):

- Collectors interested in revenues and the history of how the documentary tax was applied to everyday transactions

To get the most out of this course, participants should have:

- Familiarity with the U.S. Revenue section Scott R1-150

Materials that participants will need to bring:

- Tongs
- Lighted magnifier