



# Perforations



Last month, we entertained ourselves with "STAMP BINGO" created by Tom Willer.

This month — our annual SWAP MEET where we can *foist our unwanted junk ... trade/sell/give* our extras to other collectors.

We may also have a report on that Boston Stamp Show held last month.



**United States revenue stamps** were first issued during the Civil War under the Revenue Act of 1862. Designed to fund the war, they proved tax payments on documents and proprietary goods. While the use of physical stamps in transactions eventually phased out, they were crucial to the creation of the Internal Revenue Service (IRS).

The history of United States revenue stamps can be divided into several categories:

**Colonial (1765):** The original concept of stamp duties in the colonies was British-enforced. The Stamp Act taxed printed materials, causing outrage and the rallying cry, "no taxation without representation". This use of stamped paper led to a revolt by the United Kingdom and 13 of 23 its American colonies in 1776.

The Stamp that Started it All

**Civil War Genesis (1862):** President Abraham Lincoln signed the Revenue Act on 1862 July 01, officially creating the U.S. revenue stamp. These were required for legal documents, bank checks, proprietary items (patent medicines, matches), and playing cards. For the first 12 years, every design featured George Washington.

**Private Die Proprietary (1862–1883):** To help collect taxes on consumer goods, the government permitted manufacturers to print their own custom stamp designs. Companies paid for the dies themselves, leading to thousands of collectible, highly unique and fun designs.

Next Show							Next Meeting						
September 26							June 26						
Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4	5	6	1	2	3	4	5	6	7
7	8	9	10	11	12	13	8	9	10	11	12	13	14
14	15	16	17	18	19	20	15	16	17	18	19	20	21
21	22	23	24	25	26	27	22	23	24	25	26	27	28
28	29	30					29	30					
September 25 - 26 MILCOPEX 2026							SWAP MEET						
Brookfield Conf Ctr 325 S Moorland Rd Brookfield WI													

**Spanish-American War (1898):** To finance this conflict, the government issued new emergency revenue stamps. The most famous of these are the large, ornate "Battleship" revenue stamps, which are highly prized by collectors.

**Specialty Issues & Last Years:** Over the decades, stamps were introduced for "sin taxes" (*tobacco, alcohol, narcotics*) and agricultural products (*oleomargarine, renovated butter, potatoes*) — with the last documentary stamps being retired on 1967 December 31.

Next Meeting:

2:00-PM on Tuesday, 23 June 2026

Grayslake Historical Society — Any Changes will be posted on: [lcpshome.org](http://lcpshome.org)



Officers:  
 Tom Willer - Presidents  
 Bill Schultz – Vice President  
 Dave Sadler – Secretary  
 Gary Olson – Treasurer

**The Colonial Stamp — The British Stamp Act of 1765** was a direct tax imposed by the British Parliament on the 13 North American colonies to recoup the cost expended for the American portion of the global Seven Years War (French-Indian War) from 1759-1763. It required that most printed materials—including legal documents, newspapers, magazines, and playing cards—be produced on stamped paper from London and paid for with British currency.

This led to the "No Taxation Without Representation" where the Colonists vehemently protested, arguing that because they had no elected representatives in the British Parliament, it was illegal and a violation of their rights as Englishmen to tax them. Then the wide spread resistance and often violent incited and organized by **Sons of Liberty** who impeded stamp distributors and merchants instituted non-importation agreements to halt trade with Britain.

This led to its repeal on 1766 March 18 — but the damage was done ....



R1d

**Civil War Genesis (1862):** President Abraham Lincoln signed the Revenue Act on 1862 July 01, officially creating the U.S. revenue stamp. These were required for legal documents, bank checks, proprietary items (patent medicines, matches), and playing cards. For the first 12 years, every design featured George Washington. Note: this law was supposed to be cancelled at the end of the conflict. This set consists of Scott R1-R152)



R89

**Private Die Proprietary (1862–1902)** stamps were authorized to save the Treasury Departments cost of printing and running the collection of monies on the items taxed. They include the **Scott RO** (Matchboxes and match packages), **RS** (Patent and proprietary medicines), **RT** (Perfumes and cosmetics), **RU** (Decks of playing cards) and **RP** (Canned fruits and preserved foods). The use of Private Die Proprietary stamps largely ended with the repeal of the tax on 1883 March 03. However, they made a return during the Spanish-American War era. From 1898 July 01 1902 July 01, 1902 with patent medicines, perfumery and cosmetics, chewing gum, and sparkling being targeted by the IRS.



R161

**Spanish-American War (1898):** Saved Treasury Department planned dismantling of the IRS when a coal bunker explosion sank the **USS Maine (ACR1)** in Havana Cuba igniting the Spanish-American War which added another \$250 million to the national debt. and **Scott numbers R153 – R189.**



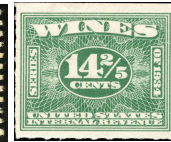
RB28



RC1



RD1



RE96A



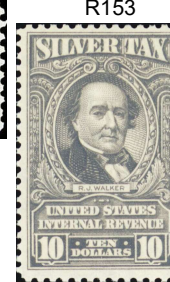
REA1a



REF4



RF24



R153

**Specialty Issues & Last Years:** Given the need to maintain the revenue stream, to pay off the Spanish-American War, WWI and WWI and beyond, more "flavors" were created including **Government Proprietary** (Scott RB1-RB73), **Future Delivery** (Scott RC1 – RC28), **Stock Transfer** (Scott RD1 – RD372), **Wine** (RE1 – RE204), **Beer** Scott REA1 – RE199), **Fermented Fruit Juice** (REF1 – REF9), **Playing Card** (Scott RF1 – RF29), **Silver Tax** (RG1 – RG132), **Cigarette Tube** (RH1 – RH4), **Potato** (RI1 – RI18), **Tobacco** (RJ1 – RJ11), **Consular** (RK1 – RK40), **Marihuana** (RJM1 – RJM8), **Narcotic** (RJA1 – RJA106), **Customs** (RL1 – RL9), **Motor Vehicle** (RV1 – RV53), **Stamped Paper** (RN-A1 – RN-X7), **Embossed Stamp Paper** (RM1 – RM577), **Boating** (RVB1 – RVB2), **Trailer** (RVT1 – RVT2), **Duck Stamps** (RW1 – RW??), **Distilled Spirits** (RX1 – RX46), **Fire Arms** (RY1 – RY13), **Rectification** (RZ1 – RZ18) and the rest of the **General (Documentary)** issue that began in 1862 (RR190 – R734).



RH2



R734



RJ11

And if you are into oriental carpets, high-value revenue stamps are right down your alley as they are among the largest US stamps issued.



R133

**New Issues — June 2026**



08 Juni



09 Juni  
Pane, Coil,  
Booklet



25 Juni



R113

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 Philatelic Society - established 1951  
 Website: LCPHILSOCIETY.ORG  
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