

U.S. First Issue “PLAYING CARDS” Revenue Stamps and Uses (1862-67)

The 1862 Revenue Act Schedule C taxed many proprietary (manufactured) goods including cosmetics, matches, medicine, perfume, preparations, and playing cards. Yet, playing cards was the **ONLY** manufactured item that warranted its own inscribed tax stamp, making it clear that there was a tax on playing cards, which gambling establishments consumed.

The purpose of this exhibit is to show how the six 1st Issue “Playing Cards” stamps collected over \$8 million (in 2020 dollars) to help pay for the Civil War. **Section 1** displays the proofs, stamps, varieties, and multiples. **Section 2** shows the original intended uses of “Playing Cards” stamps by playing card manufacturers, while **Section 3** reveals the later approved uses of “Playing Cards” stamps by proprietary companies.

Shortages of appropriate revenue stamps led to unapproved (illegal) uses of “Playing Cards” stamps to pay the tax on documents. **Section 4** presents these unapproved uses on a wide variety of documents. Finally, **Section 5** illustrates other stamps substituted for the 1st Issue “Playing Cards” stamps causing them to be obsolete by March 1867 or within 4½ years of the stamps’ initial introduction.

A.D.
SEPT.
1863.



An uncommon red
(Andrew Dougherty)
Playing Card Manufacturer
cancel on a perforated
1¢ “Playing Cards” stamp.

Exhibit Plan Section Starting Pages

1. Intro. to “Playing Cards” Stamps (Frame 1, p.2)
2. Playing Card Manufacturers (Frame 2, p.1)
3. Proprietary Companies (Frame 2, p.13)
4. Unapproved Uses (Frame 3, p.13)
5. Substitute Stamps (Frame 6, p.6)

DESCRIPTION of item type is displayed in a black-bordered gray box on the starting page.

The rarer or one of a kind items are highlighted in a **blue** box.

EMU - Early Matching Uses are highlighted in **green** and defined as a “Playing Cards” stamp used on a playing card deck (the stamp’s inscribed item) within **3 months of the stamp’s issuance**.