

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

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Vol. 17, No. 6, Whole Number 156

June 1963

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## UNITED STATES PLAYING CARD REVENUE STAMPS

**Homer C. Landis, ARA #77**

United States revenue stamps used on packs of playing cards can readily be divided into three groups: those which are a part of the First Issue Revenue stamps, the Private Playing Card Stamps which are a part of the Private Proprietary Stamps and the regular Playing Card stamps.

Those included in the First Issue consist of Nos. R2—1c red, R11—2c blue, R12—2c orange, R17—3c green, R21—4c violet and R28—5c red. Detailed information regarding these may be found in Scott's Specialized Catalogue, the Boston Revenue Book and other places.

The first U. S. Playing Card stamp was No. R2, printed on September 20, 1862 and delivered to the Internal Revenue Department October 21. The other values of the First issue followed with the 4c being the last, delivered to the Department April 11, 1863.

The Private Playing Card stamps are comprised of 16 major and five minor varieties listed in Scott's Specialized. Information in detail may be found in the Boston Revenue Book, Pat Paragraphs and other writings.

It may be of interest to note that RU1, the 5c brown, Caterson Brotz & Co., is catalogued at \$900. This is not

only the highest catalog value of the Playing Cards but is also the highest catalog value given to any of the Private Proprietaries.

James Caterson and Robert Brotz manufactured playing cards at 522 Cherry Street, Philadelphia, Pennsylvania, under the name Caterson Brotz & Co. On December 4, 1882, they ordered 25,500 stamps from the Bureau of Engraving and Printing.

The Bureau made a die which was officially approved that month. From it a plate was made and an unknown quantity of stamps was printed. None of the stamps were delivered as no proprietary tax stamps were required after June 30, 1883.

In 1884 the Bureau, so far as is known, destroyed all the private die stamps on hand except three copies of the Caterson Brotz & Co.

One was saved by a man who superintended the burning, another by the lady who verified the count, each believing only one copy was saved.

About 1914 another copy was found with all the perforations trimmed, along with other private die stamps in the same condition. They had been the property of an engraver who had kept souvenirs of his work in this manner.

The initial law requiring a revenue stamp on playing cards was repealed as of June 30, 1883. For a period of eleven years there was no tax on play-

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ing cards.

The regular Playing Card stamps came into use through the Wilson-Gorman Bill which was not received by President Cleveland until August 15, 1894. He refused to sign and it became law without his signature.

Section 38 of the Bill provided a tax of 2c upon every pack of playing cards containing not more than 54 cards manufactured and also upon every pack in the stock of any dealer on and after August 1, 1894.

RF1 was printed by the Bureau of Engraving and Printing in lake color on unwatermarked paper. All the following Playing Card stamps were printed by the Bureau but in blue or shades of blue. This stamp is inscribed "ON HAND AUG. 1894".

It was sold to and used by any dealer who had cards in stock when the law went into effect. The stamp was first issued on August 23, 1894; the total issue was 13,400,000, with none after July 1, 1895. Evidence that

the stamp was prepared in haste is shown in the design.

The cards depicted on the stamp show the characters identifying the suits only at the top of the cards. The foremost card on the stamp has only one spade in the upper right corner and it is upside-down.

An interesting unlisted minor variety is found on this stamp. On some there are periods after "Aug."; on others there are no periods. Five plates were used for the stamp, Nos. 5091, 5098, 5105, 5106 and 5108.

The stamps from 5091 have periods. It is thought that all the stamps from each plate either have or do not have periods.

RF2 was printed in ultramarine and later in blue on unwatermarked paper. It was first issued August 30, 1894 and inscribed "Act of Aug. 1894". This stamp was furnished to all the playing card manufacturers.

RF3 made its appearance two years later, 1896. This is exactly the same

stamp as its predecessor except it is printed on watermarked paper as are all the following Playing Card stamps. It was at first rouletted 5½ and later 7.

The Bureau having recently taken over production of the postage stamps, it is probable that due to a limited capacity of the perforating machinery, the Playing Card stamps were mostly rouletted.

RF4 issued in 1902 is the same design, perf. 12. Philatelic writers George Sloane, Chris West, Dr. Rogers and perhaps others mention that the stamps may have been issued imperf by the Bureau and then privately perforated.

This seems improbable due to the number of manufacturers that used it over a short period of time. No pairs, strips or blocks of this stamp are known.

RF5—In 1917, during World War I the tax on playing cards was increased 5c per pack to 7c. The Bureau of Engraving and Printing, being deluged with orders for postage stamps, currency, war bonds, war stamps, etc., did not make a Playing Card stamp of the 7c value for the new rate but sold the 2c stamps at 7c.

The users of Playing Card stamps, in order to show that the new rate was being paid, did so in their surcharges or combination cancellation and surcharge. This stamp is designated by its combination cancellation and surcharge, "ACT OF 1917 / 7 / CENTS" in three lines.

This stamp was used on imported packs of cards at the Internal Revenue Office in New York, New York.

RF6 was used only by New York Consolidated Card Co. The surcharge "17" in black, was used to show that the 7c tax had been paid in accordance with the Act of 1917. At first the company canceled the stamps with an old canceling plate, in red "CANCELED / 1915 / N. Y. C. C. Co." in three lines.

This cancellation is found reading both up and down—therefore, two varieties. Later a new canceling plate was made, like the above except the date "1917". This is found both up

and down—two more varieties.

We also have RF6a, the same except the black "17" is inverted. On this stamp we have the same four cancellations, giving us eight interesting varieties.

RF7 was used only by Standard Playing Card Co. This stamp is designated by its combination cancellation and surcharge, in black, "S. P. C. CO. / 7 / CANCELED". The figure "7" is horizontal on the stamp, the letters are vertical. The "7" is normal on RF7 and inverted on RF7a.

RF8 was used only by Russell Playing Card Co. The three-line combination surcharge and cancellation is in bright red, small capitals and numerals, "10 - 4 - 17 / 7 CTS. / R. P. C. Co."

This is one of the rare stamps, being in use only about three months until the company went to a more distinct surcharge, RF10.

RF9 was used only by United States Playing Card Co., which is in a combine with Standard Playing Card Co. and Consolidated-Dougherty Card Co., Inc. Each division of the combine had its own distinct combination surcharge and cancellation.

"U. S." was in black, "10-4-1917 / 7 CENTS / U. S. P. C. Co." Standard was the same except in violet and the last line was "S. P. C. Co." Dougherty was the same except in red and the last line "A. D." In all cases the date is the same.

All three surcharges are found reading both up and down. Regarding the minor varieties, Dr. Rogers wrote the double surcharge is found only in violet. John W. Nicklin wrote, "In addition the black surcharge reading down is known double."

The writer has a beautiful, distinct double in red reading up, so it must come in all three colors. The variety with the "7" omitted comes only in the black of "U. S." It is found reading both up and down. Most interesting is the double surcharge, "A. D." in red and "U. S." in black, one reading up, the other down.

RF10 was used only by Russell Playing Card Co. It first appeared in January 1918. The surcharge-cancellation

tion is "7c / R. P. C. Co. / 1-25-'18" in three lines. It comes normal, inverted, double normal, and double inverted.

RF11 appeared in 1918, the first change in design since RF2 in 1894. It is a large stamp, 21x40 mm, imperf, without face value, but with a legend, "CLASS A".

It is known used by N. Y. Consolidated Card Co., "N. Y. C. C. Co. / 1919 / CANCELED" in three lines, in black; unknown, "J. A. F. / Co." in two lines, in magenta hand stamp; and The Magic Novelty Co., "M. N. Co. / 1919 / 8 cents", in three line hand stamp in black.

The stamp seems easier to acquire mint than used. The stamp paid a 7c tax before April 1, 1919, and 8c tax after that date. Due to anticipated changes in the tax rate this stamp was issued without expressed face value so it could be sold for a price comparable to the tax.

Nos. RF12, 12a and 12b can be confusing, particularly if they have not been seen. They are all the same design as RF11, only with different private rouletting and perforating. They may also be readily distinguished by the cancellations.

RF12 was rouletted 14 and used only by N. Y. Consolidated Card Co., canceled "N. Y. C. C. CO. / 1919 / CANCELED" in black in the vertical position. RF12a was rouletted 13 and used only by Russell, canceled "R. P. C. Co. / 4-28-'19" in red, vertically.

The rouletting wheel was also inked in red and produced what has been called a neat and trim appearance. RF12b was perf 12 horizontally, imperf vertically, and used only by Logan Printing House, canceled "Logan Ptg. Hse. / April 12, 1919" in black, vertically.

In reality, RF12a and RF12b are as entitled to a major catalog number as is RF12. Another unlisted variety used by Russell is exactly like RF12a except there was no ink used on the rouletting is different. Some students say it is 6. Our copy is nearer 6½.

RF13 was used as was RF9 by the combine. It is the large Class A stamp. The date is now "3-4-1919",

with the same "7 CENTS" and the initials of the manufacturers. The same colors are used, black for "U. S.", red for "A. D." and violet for "Standard".

In our collection there are copies used by U. S. and one used by A. D., imperf vertically. This variety was not listed.

RF14—In 1918 the Revenue Act of 1917 was amended and among other changes provided for an increase to 8c in the tax on playing cards effective April 1, 1919. This stamp surcharged "REVENUE ACT / OF 1918 / 8 / CENTS" with a hand stamp in magenta was used at the Internal Revenue Office in New York on packs of imported cards. This and the following two stamps are on the basis stamp RF3.

RF15 was used only by Russell, the only manufacturer to come out with a new surcharge-cancellation die for the new rate. The die, much like the one used for RF10 reads "8c / R. P. C. Co. / 4-1-'19" in carmine.

RF16 is the only Playing Card stamp surcharged by the Bureau of Engraving and Printing for use in the United States. The surcharge is "8 Cts." and is found in two colors, vermilion and carmine. It was used by nearly all if not all the companies in the field.

Regardless of the cancellation found on this stamp it always remains RF16. It is found canceled like RF7 normal, RF7 inverted, RF15 normal, RF15 inverted and RF15 double.

RF17 was issued in 1922 to supplant the previous Bureau surcharged stamp. It bears the legend "Class A" and is somewhat similar in design to the large Class A stamp of 1918, but is 19x22 mm.

There is no value expressed on the stamp. The rate was 8c while the stamp was in use. There are no varieties.

RF18 is the small Class A stamp as outlined above. It is given a catalog number on account of being overprinted "8c" by the Pyramid Playing Card Co., of Brooklyn, New York.

The overprint is found in three distinct colors (carmine, blue and black)

both in normal and inverted. The surcharge-cancellation is "P. P. C. Co. / 8c".

RF19 came into being because of a new tax rate, effective July 2, 1924. The stamp was rouletted 7 as before.

It is different from the small Class A stamp in that numerals "10" are substituted for the inscription "Class A" within the circle in the central part of the stamp and the addition of the word "CENTS" below it. There are no varieties.

RF20 is the first Playing Card stamp to appear in coil form. It is also the first to be printed by rotary press. It is always precanceled with the user's initials between two horizontal bars,

Twelve of the larger manufacturers used this stamp and it was in most, if not all, cases affixed by machinery.

RF21 is exactly the same stamp as RF20 except it is perforated 11 and flat plate printed. This stamp in sheet form was no doubt preferred by the small users who wanted to affix the stamps by hand.

RF22 came along two years later, in 1929, the same stamp except perf 10. It may have been the stamps, perforated 10, were easier for the manufacturers to use or the Bureau preferred to use the perf 10 perforating machines.

RF23 is a larger stamp, printed by rotary press and—being a coil stamp—perf 10 horizontally. It is always precanceled by the Bureau. It may have been some of the larger users asked for a large stamp to better seal their tuck cases.

RF24 came out in 1930, a year later. It is the same large stamp except printed by flat plate printing and perf 10. Again, this was for the smaller manufacturers who did not have machinery to affix their stamps.

In 1931 one sheet of 110 stamps, 10 stamps horizontally by 11 stamps vertically, was found in the stock of a playing card manufacturer who purchased them for use on its playing cards. The sheet was purchased by a New York stamp dealer, since retired from business.

The stamps in the sheet, were numbered on the gum lightly with pencil

from 1 to 110. The sheet was cut into pairs, strips of three and blocks and it was intended to keep a record of the owner of each specimen.

RF25, issued in 1931, is exactly the same stamp as RF24 except perf 11.

RF26 was issued by the Bureau because of the new 11c tax rate, effective July 1, 1940. The stamps were in coils of 3000, rotary press printed and precanceled. The stamp is very similar to the small "10 CENTS", the difference being it now reads "1 PACK".

RF27 was issued the same year, produced by rotary press in coils of 1000 and 3000, perf 10 horizontally. It is a large stamp, like the large "10 CENTS" except the legend is "1 PACK".

All the coil playing card stamps until this one have been precanceled at the Bureau. The large majority of the RF27 stamps also are Bureau precanceled.

A few have been found rubber stamped, either by hand or a roller, "B&BA" for Brown and Bigelow Agency and "QPA" for Quality Park Agency or Quality Park Art. On all stamps seen the initials are inverted on the stamps.

Some of them were on cases printed "Look Playing Card Co., St. Louis, Mo." Others have been reported from Novelties Manufacturing and Sales Corp., same city. The ink used for the overprint is fugitive.

RF28, another sheet stamp, flat plate printed, perf 11, was issued for the convenience of the small producer who desired to purchase stamps in small quantities and affix them by hand.

RF29 is an interesting stamp. Perhaps RF28 and RF29 should have been reversed as to catalog listing. RF29 was issued on June 28, 1940 and RF28 not until August 2, actually to replace RF29.

This is the story: the coil stamps RF26 (the small one) and RF27 (the large one) were in production. There was a great need, and emergency requests for stamps in sheet form poured in from the small manufacturers. The flat plates which later produced RF28 were not completed.

In order to satisfy this demand, stamps were taken from the rotary press coil stock. This stock, already perforated 10 horizontally, was cut into sheets and perforated 11 vertically.

So we have a stamp printed on rotary press and perf 10x11. The sheets contained 102 stamps; there were 1100 sheets of 112,200 of these stamps issued.

The majority of them were used by Kem Plastic Playing Card Co., and carry the firm's red overprint and its initials between two horizontal lines which look very much like a Bureau precancel but is not. This stamp is known imperf.

There are three varieties of U. S. Playing Card stamps overprinted for use in the U. S. Virgin Islands by the Bureau of Engraving and Printing. The stamps were requisitioned by the Collector of Customs, St. Thomas and ordered by the Governor of the Islands.

RFV1 was the first stamp furnished. The order for 10,000 stamps was dated May 14, 1920. The stamp currently in use in the U. S. was RF16 which is (Scott's design RF2, surcharged "8 Cts.").

This stamp without the 8c surcharge was overprinted "VIRGIN / ISLANDS / 4 CTS." in carmine. The stamp in sheets of 100 were sent June 17, 1920.

RFV2 was furnished on the second order. For 10,000 stamps, it was received December 4, 1925. At that time RF19, the small "10 CENTS", was being used in the U. S. The order was filled by using RF17, the small CLASS A, no longer in production.

This stamp was particularly applicable as no face value is expressed. The overprint is the same except the "4 cts." is in larger type with serifs. The order was despatched in sheets of 200 stamps on January 16, 1926.

RFV3 was furnished to fill the next order for 10,000 stamps dated December 14, 1933. This stamp is the same as the previous one except perf 11.

All the orders called for "perforated" stamps. The Bureau probably interpreted this to mean a suitable form of separation. The first two orders were filled with rouletted stamps

as that was the form of separation being used at the time.

The order was shipped in sheets of 200 stamps on March 5, 1934. The use of especially overprinted Playing Card stamps for the Virgin Islands was discontinued in October 1938.

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(Editor's note: This article was prepared for and first appeared in the ARA edition of Linn's Weekly Stamp News for October 29, 1962, and is here being reprinted.)

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### MORE NOTES ON HALLMARK DATEDS

In the September 1962 issue were listed some dates that had appeared on playing card revenues used by the Hallmark card people on their playing cards.

Through the courtesy of Miller H. Hurt, ARA 904, we are able to give the following expanded list:

11-1-61	1-20-62	APR 62
11-3-61	1-26-62	MAY 62
11-6-61	3-2-62	JUN 62
11-15-61	3-9-62	JUL 62
12-8-61	3-20-62	SEP 62
12-29-61		

A Bureau Precancel was issued in September 1962, so there may be no more of these issued.

The Hallmark playing cards are printed in West Germany and the U.S.

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### MEMBERS GIVE BACK ISSUES

We would like to acknowledge the contribution of three of our members of early issues of The American Revenuer. They are Everett C. Robinson, ARA #435, Robert C. Hooghkirk, ARA #113, and Robert M. Leard, ARA #777.

These were added to the supply of back issues available to members, except for a few copies which were needed to help complete the second set of the magazine which we are attempting to establish for the use of the ARA library.

## EDITOR'S NOTEBOOK

This issue completes the second year of the present editor's tenure. We have not been completely satisfied with the work and feel at times that progress is much too slow. We have frankly been quite disappointed at the scarcity of articles from the members. If the contributions of about half a dozen members were eliminated, there would be practically nothing to print. Surely, some of the members have something they can contribute for the information of their fellow members.

As has been our custom for several years, there will be no issue for July and August. Publication will resume in September.

At this writing, about 60 ballots have been received in our special election to fill the vacancy in the office of vice-president. All ballots must be received by June 15. If you have not yet sent in yours, do so promptly if you want it to count.

As was mentioned in an earlier column, the editor will spend about two months in Worcester, Massachusetts, again this summer. Would be happy to meet with any of our members in the area. If for any reason, you wish to write to the editor there, the address will be Honer Webb, Morgan Hall, Worcester Polytechnic Institute, Worcester 9, Massachusetts. Please do not send any mail there after the first of August, as we will be leaving there toward the middle of the month, although will be a couple of weeks before we arrive home.

Any non-urgent mail should be sent to the regular address and will be taken care of upon return.

Attention has just been called to an announcement that the government of the Isle of Man is considering the ordering of distinctive fiscal stamps to replace those of the United Kingdom overprinted "Isle of Man." it is further stated that a factor likely to influence the decision is the extent to which the new stamps would be in

demand by philatelists.

It is said that comments on the proposal will be welcomed by The Government Secretary, Government Office, Isle of Man. Letters should quote the reference number S.2811/1.

In the opinion of your editor, this is an unfortunate development. One of the attractions of revenues has been that they are issued primarily for use. Something that can't be said for many postal issues. The editor collects postal issues too, but limits himself primarily to used items, stamps that have been issued and used for the purpose for which they are issued. But, everyone to his own opinions.

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**LEONE DE MAGISTRIS**  
**ARA 208**



Word has been received by us of the death of Leone de Magistris on 6th April 1963.

Leone was born in Milan, Italy, on 7th October 1908, but later moved to Genoa where he went into the stationery business with two other brothers. He was married and had at least one son, Paolo.

Leone collected fiscal stamps of the world and had one of the largest collections in Italy, numbering some 125,000 different. In addition to stamps he also collected paper money and trade labels—presumably of the stationery business.

We understand that his son will continue the collection.

**HAROLD W. WALKER**  
**ARA 683**

Word has been received of the death of one of our better known Canadian members, Harold W. Walker, of Barrie, Ontario, Canada, on 4th April 1963. He was 41 years old.

Harold was a prolific writer on the fiscals of Canada as is attested by the numerous credits given him for his writings. This extensive list was covered in the April 1963 American Revenuer on page 38.

We have no other details regarding Mr. Walker at this time.

**SECRETARY'S REPORT**

**Secretary-Treasurer John A. Norton**  
143 Merrick Road, Lynbrook, N. Y.

**New Members**

- 947 Strohmeier, Albert D.  
948 Mulvihill, Joseph G.

**Applications Received**

- Howard, Mrs. Margaret A., 963 Kennard Way, Sunnyvale, Calif., by A. Hochman. U. S. I. R., Civil War issues, Wines, Taxpays, Canada.  
Haley, Warren F., Box 205, Fryeburg, Maine, by J. A. Norton. B. N. A. especially Canada, Newfoundland and all provinces — Part time dealer.  
Angell, Winfield T., 440 First Street, Westfield, N. J., by F. Dorfman. U. S. I. R. only.

**Reinstatements**

- 95 Middleton, F. C.  
756 Bulkley, Jonathan D.  
488 Stecker, Charles B.  
701 Mac Leith, Jerry D.

**Address Changes**

- 931 Richardson, H. T., 124 Mulberry St., Metairie, La.  
713 Keane, F. W. L., Suite 201, 1405 Stadacona Ave., Victoria, B. C., Canada.

**Membership Summary**

Previous membership total	369
New Members	2
Reinstatements	4
Current membership total	375

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