

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

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November 1964

Usage of First Issue Revenue Titles

Robert M. Leard, ARA 777

There is little wonder that present day collectors sometimes become confused with the tax schedules which necessitated our First Revenue Issue. With the large number of titles and values for the various documents under the original Act of July 1, 1862, even the users of that time became confused, and it was necessary to make modifications almost at once. Mr. Howard Beaumont, ARA 247, has recently brought to the writer's attention an interesting schedule, shown in the accompanying figure, that gives contemporary data on some of these which may be of value to present day students.

One occasionally encounters the statement by collectors that it was required that stamps of the proper title be used on corresponding documents up to April 30, 1864. However, this is in error, the correct date being December 25, 1862. This bit of erroneous information probably stems from the statement in the venerable Boston Revenue Book (p. 25 in the original edition, or p. 28 in the Gossip reprint) that "Subsequent to April 30, 1864, after which date all titles or specific designations were abolished,

and" This later incorrect date was perpetuated by early editions of the Scott's Specialized in the introductory to the revenue section, but was changed to the correct December 25, 1862, date about twenty years ago. The April 30, 1864, date, in all probability, refers to the date on which Butler & Carpenter ceased to keep separate records of the various titles printed, not to the requirements for their use. Christopher West (Elliott Perry) in the booklet "The Revenue Stamps of the United States," published by Severn-Wylie-Jewett Co. in 1918, from articles in Mekeel's, gives the correct December 25, 1862, date on page 10.

Under the original Act of July 1, 1862, it was required that the stamps be used on and after October 1, 1862, and that the title (or kind) of stamp match the type of document on which the stamp was used: i.e., Bank Check on checks, Bond on bonds, Certificate on certificates, etc. Due to both the fact that a great variety of stamps had to be kept in stock, and that deliveries were slow, it quickly became obvious that the plan of collecting

(continued on page 76)

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THE 2c BANK CHECK DOUBLE TRANSFER

Robert M. Leard, ARA 777

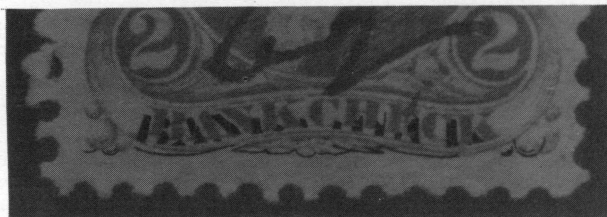


Figure 1



Figure 2

Perhaps the best known, and certainly one of the most striking, double transfers on the U. S. First Issue is

on the 2c Bank Check, Scott's numbers R5 and R6. It has been well known to collectors for many years,

and is mentioned in the Boston Revenue Book (1899). An illustration of the catalogued variety, Figure 1, shows the doubling to be a displacement of about 0.1 mm. downward and about 0.5 mm. to the left. This variety is clear and unmistakable to the naked eye, and, as it is not too difficult to locate, makes a fine example of a double transfer for any collection, revenue or otherwise.

Not nearly as well known is the fact that this double transfer comes in a second, or reworked, state. Apparently the printer noted the doubling in this entry on the plate, and the position was burnished out and re-entered. However, the repair was not completely successful, and some of the original double transfer remained. Figure 2 is a retouched photograph of the second, or late, state of the double transfer. It will be noted that there is still some doubling at the lower edge of the B of BANK and the K of CHECK, the lower curved border line, the left edge of the lower central ornament, and in the lower right corner balls.

The time at which this repair effort was made can be fixed approximately from the variations on which it is found. The 2c Bank Check was first printed September 17, 1862, in the yellow (or orange) color. Copies of the first state in this color are much less common than those in blue, as the color was ordered to be changed to blue after a very short time, on October 10, 1862. Most copies of the first state in yellow are found cancelled in 1862 or early in 1863. A short time later, November 7, 1862, permission was granted to issue "unfinished" stamps, i.e. the imperforated and part perforated, and the first state is found in these conditions as well. This shortage of perforating facilities lasted for some time, probably until January or February of 1863. Printing in blue continued until August, 1864, when the color was changed back to orange (yellow). As we find both blue and orange perforated stamps, but no imperforated or part perforated blue stamps in the second state, it is probable that

the repair was made between February, 1863, and August, 1864. This plate continued in use after the later date as one may find orange stamps more frequently in the second state than in the first state.

The plate on which the double transfer is found, and its position on the plate, has not been determined as far as the writer is aware. George T. Turner, in The Bureau Specialist for May, 1964, states that there is some evidence that there may have been as many as five or more plates for the 2c Bank Check. However, it would seem from the above evidence that the double transfer was on the first plate made. This first plate seems to have been made with a multiple relief (probably four) transfer roll, and the doubling was caused by poor keying of the subsequent entry with that previously laid down. Some of the later plates appear to have been laid down with a single relief as they show a guide dot for each position, while the plate containing the double has a guide dot only every fourth horizontal row. The single relief plate or plates were extensively re-entered, as evidenced by the many small double transfers found, particularly in the lower portions of orange stamps. One clue as to the location is a horizontal strip of five, imperforate, with the left stamp showing the variety. As the plate was probably 14x15 subjects, the variety cannot be in the last four vertical rows on the right, i.e. rows 11, 12, 13, and 14. Charles McClellan, ARA 638, is attempting to work out the plating of this stamp and no doubt would be grateful for any data members may be able to furnish. The writer wishes to thank Mr. McClellan, Mr. Turner, and Mr. Howard B. Beaumont, for their assistance and encouragement in the preparation of this note.

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May we send you our next catalog?

HERMAN HERST, JR.
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THE PRESIDENT'S COLUMN

This journal, *The American Revenuer*, is the one single item that serves to hold the members of our Association together. It is the common bond, intended to disseminate information on Revenue Stamps to those interested in the serious study of this fascinating branch of philately. It is what you, the members, make it, as we depend on our membership to supply the major portion of the articles printed.

Writing for *The American Revenuer* can be a source of much pleasure, knowledge and satisfaction to authors, and will aid both the writer, and those collectors not so well informed, in gaining greater knowledge of the hobby we share. All of us have profited from articles in the *Revenuer* and each one of us has something he can contribute. Even small bits of information are worthy of note as the publication of one piece of incomplete data will suggest a link to another in the mind of some reader, and we will be able to solve some of the intriguing riddles that abound in the revenue field. An article on your pet subject will put you in touch with other collectors with similar interests, and perhaps lead to new and unexpected sources of material or information.

From a survey of the recent roster, so kindly prepared by our latest past Secretary-Treasurer John Norton, it is obvious that most members are interested in U. S. I. R., but there are many who collect Match and Medicine, Tax Paid, and State Tax Stamps. Wines, Beers, Playing Cards, and Tobaccos have their adherents. Many of our members collect World Revenues. New information in all revenue fields is constantly being developed by our members, so won't you all contribute this information to all by preparing articles for publication in our Journal?

—Robert M. Leard

DUES ARE OVERDUE

Attention of the members is called to the fact that dues were due on the first of October and are now past due. On December 31 they will become delinquent. Don't let your name appear on the list of dropped members which will appear soon thereafter.

GIOKARIS—WESTERN REP.

In the recent election, as announced in the September issue, there was a tie in the balloting for Western representative. Miller Hurt has requested that his name be withdrawn in favor of D. James Giokaris. Mr. Giokaris is therefore reelected Western representative for another four year term.

Mr. Hurt wishes to thank the members who voted for him and is sure that they will all support the officers in their effort to build a better ARA.

NEW U. S. REVENUE STAMP

Word was received from Mr. Howard B. Beaumont, ARA #247, just after the last issue went to press that the government has issued a new revenue stamp. It is the same as Scott's #

R733 except that the wording "Established 1862" is omitted.

U. S. FIRST PROVISIONAL ISSUE Homer C. Landis, ARA #77

The next stamp to be overprinted was Scott's #R154. The same postage stamp was used and again overprinted with the red letters "I. R." but this time in Roman capitals 9 mm in height and heavier in proportion.

This stamp is listed in the catalog with the overprint on the back instead of the face. This could happen when a part of the pane was folded over in the printing press. When a portion of a pane is folded over in the press during the overprinting, naturally there are some stamps under the fold which do not receive any overprint. This causes another listed variety, the pair, one without overprint. These varieties are believed to be quite rare.

There are some interesting unlisted varieties of this stamp. There are four stamps in each pane of 100 which have a much smaller period after the "I." This is always found on the 41st, 46th, 91st and 96th stamps in the pane.

It will be noted that should a pane of 100 stamps be divided vertically and horizontally into four blocks of 25 stamps the variety would be the lower left stamp in each block. It is always in this same position and unquestionably was placed there intentionally, probably as a secret mark to spot counterfeits.

Another variety is a comma instead of a period after the "I." on the 79th stamp. This does not occur in all panes and could be an imperfect or broken period.

63,300,000 stamps were overprinted, all in June 1898. This overprint is found inverted. The following plate numbers are found with the normal overprint.

439, TBRL	534, TBRL	542, TBRL
440, TBRL	535, TBRL	543, TBRL
493, TBRL	536, TBRL	544, TBRL
494, TBRL	537, TBRL	545, TBRL
495, TBRL	538, TBRL	546, TBRL
496, TBRL	539, TBRL	547, TBRL
526, TBL	540, TBRL	548, TBRL
527, BRL	541, TBRL	549, TBRL
528, BRL		

The scarce plate numbers are 439, 440, 493, 494, 496 and 526. The following plate numbers are found with inverted overprints.

495, BL	536, BL	544, BL
534, BL	542, TBRL	545, BL
535, BL	543, BL	

To be continued

SECRETARY'S REPORT

Secretary-Treas.: Frank Q. Newton Jr.
6730 N. Temple City Blvd.
Arcadia, Calif.

New Members

995 Haire, Thomas B.
996 Kedrierski, Jerry B.
997 Fuerst, Robert E.
998 Baldrige, Charles J.
999 Cohen, Albert P.
1000 Ames, Robert E.
1001 Edwards, Ben A., Jr.
1002 Schafer, Paul L.
1003 Rhoades, Daniel L.

Applications Received

Beach, Jack F., 121 Sunridge St., Playa Del Rey, Calif., by E. S. A. Hubbard. U. S. I. R. only, no states.

Domzall, C. S., 2231 San Pablo, Berkeley, Calif. 94702, by J. S. Bobo. Dealer.

Sakowicz, Greg S., 1610 Talcott Rd., Park Ridge, Ill. by J. A. Norton. U. S. I. R.

Heuer, Harry W., 205 East Nassau St., Islip Terrace, N. Y., by J. S. Bobo. Mexico.

Karlson, Frank H., Liberty, N. Y., 12754, by Abe Hochman. U. S. 1st, 2nd, 3rd, 19th Century postage as revenue.

De Veer, G. W. A., Waaladorperweg 80 The Hague (Netherlands), by E. J. Enschede. Netherlands & Colonies.

Knight, Michael J., Topsail Conception Bay, Newfoundland, Canada, by J. A. Norton. Brazil and Queen Victoria Newfoundland issues before 1900 used, stamped paid.

Resignations

969 Collyer, Lt. Wm.
916 Cabot, Geo., Jr.

Address Changes and Corrections

Fuerst, Robert E., 201 Princeton Dr., Lake Worth, Fla.
Mongan, Arthur J., Box 128, Gibbstown, N. J.
Korff, Dr. Serge A., 1088 Park Ave., New York, N. Y. 10028
Clark, Mrs. Eva T., 6423 Mt. View St., Joshua Tree, Calif., 92252.
Erck, Peter L., P. O. Box 368, Central Valley, N. Y. 10917.

Frigstad, Roger K., Walston & Co., 111 W. Jackson Blvd., Chicago 4, Ill.

Nielsen, C. M., 2147 East 6200 South, Salt Lake City, Utah 84121.

Fay, J. Richard, Pine Hill Rd., East Norwalk, Conn.

Hilton, M. S., P. O. Box 73, Elkhorn, Wisc.

Thiel, John M., 13503 Chef Menteur Hwy., Apt. 112, New Orleans, La.

Smith, Fred S., 2502 Pine Cove Road, Prescott, Ariz. 86301.

Dean, John M., P. O. Box 132, Caldwell, N. J. 07006.

Previous membership total	369
New members	9
Resigned	2
Current membership total	376

(continued from first page)

data from the usage of the different titles was completely unworkable. People simply could not use the proper stamps and did not, as one finds many early documents with incorrect usage. To legalize this situation, the Act of July, 1862, was amended December 25, 1862, to permit the use of any kind of stamp on any document, except for Proprietaries and Playing Cards (Schedule C).

This Amendment of December 25, 1862, consisted of only five sections. The first permitted the various Assessors, Collectors, and their assistants and deputies, to administer oaths required under the Act, and the second provided that the Assistant Treasurers, or Collectors, at San Francisco, California, and Portland, Oregon, would be furnished stamps without advanced payment.

Section 3 is the one pertinent to the use of proper titles and is quoted in full as follows: "And be it further enacted, That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of a particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: Provided, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles."

Section 4 exempts official instruments and documents issued or used by officers of the Government, while Section 5 provided that no document signed or issued before March 1, 1863, without stamps, shall be held invalid for that reason and provided that the documents, before being used in court must be stamped, and the stamps cancelled with the date on which they are used, together with the initials of the user.

The schedule shown gives the rates for promissory notes under an amend-

ment of March 3, 1863, which changed the original rates of July 1, 1862, and, as may be seen in the schedule, required a 4c and 6c value. This explains why the 4c Inland Exchange and 6c Inland Exchange were not issued until May 12, 1863, and also indicates that 8c, 9c, 12c, 16c, 18c, and 24c stamps could have been issued. This schedule of March 3, 1863 was very complex and was simplified by the Amendment of June 30, 1864.

The entry on the schedule showing the sale of 1c Proprietary stamps also demonstrates clearly the manner in which the commission (frequently incorrectly referred to as a discount) was applied, and given in stamps. Regulations as to the use of Proprietary and Playing Cards stamps were even more complex. It is left to some better informed member to furnish the complete story on this subject.

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SCOTT listed 1st, 2nd, 3rd and later too, including dated Docs. Non-Scott U. S. tax-paids, modern foreign revenues, hydrometers, lock seals, beer stamps, cigarette, cigars, snuff, and other stuff. John S. Bobo, 1668 Sycamore St., Des Plaines, Illinois, 60018. tf

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