

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 19, No. 2, Whole Number 172

February 1965

The 5c Agreement Double Transfer

Robert M. Leard, ARA #777

One of the more prominent double transfers occurring in our First Issue is that in the numerals of the 5c Agreement, which has been listed under R23 in the Scotts Specialized Catalog for over thirty years. As may be noted in the illustration above, it is a clear naked eye variety, easily located in examining a group of this stamp. The doubling is most prominent in the numerals in each corner but also shows in the A, R, M, and 3rd E in the word AGREEMENT at the bottom, and as an extra line in the central oval ornament at the center bottom of the stamp. It also shows to a lesser extent in the F, I, and E of the word FIVE in the left panel, and as a small curl inside the C of CENTS at the right. The shift of the transfer roll was about .4 mm downward, with a very slight lateral displacement to the right.

Examination of the full sheet of proofs in the Smithsonian Institution reveals that this variety occurred in position 82, and it would appear that the error was made when the plate was being entered for the first time. This proof sheet bears the Butler &



Carpenter imprint and plate number 5H. Mr. George Turner, in his article on First Issue plates in *The Bureau Specialist* for May, 1964, p. 171, points out that this stamp is also known with the Jos. R. Carpenter imprint, hence was re-entered after the death of John M. Butler in October, 1868. It is probable that the re-entry destroyed the double transfer but the writer knows of no plating of the re-entered state of the plate that would substantiate this as fact.

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NEW YORK CHAPTER HOLDS ORGANIZATION MEETING

In spite of a threatened snow storm, and a slight mix-up in the address of the Collectors Club, the organization meeting of The New York Chapter of The American Revenue Association, held on January 15th, was an outstanding success with 14 avid Revenueurs in attendance. A Secretary-Treasurer was selected, but the election of officers was postponed until the next meeting, in order to give the attendees a chance to become better acquainted. Plans for the conduct of future meetings were discussed, and it would seem that the group is off to a good start. The wide interest in such an active organization is indicated by the fact that Bob Cunliffe, ARA 733 came all the way from Pittsburgh to attend this meeting.

The next meeting will be held on Friday, February 19, 1965, at 8:00

P.M. at The Collectors Club, 22 East 35th Street, New York City. All members, and other interested parties, within striking distance (as far West as Pittsburgh) are invited to attend, and enjoy the evening with their fellow Revenueurs.

A NEW U. S. REVENUE STAMP

In these days when our Government is steadily reducing the number of adhesive revenue stamps in use, it is some interest when a new issue takes place. We have seen a new value in the Firearms Transfer Tax stamps, a \$5.00 carmine, of the same design as the current \$1.00, Scott's number RY3. It seems to have been issued some time in the Fall of 1964, for a change in rate. Can any member supply details as to actual date of issue, perforation, printing method, and the intended usage?

PRESIDENT'S COLUMN

One of the problems constantly facing the editor of a journal of the type of the American Revenuer is to maintain a proper balance of material, and to include items that will be of interest to all of our members. While considerably over half of the membership collects U. S. Revenues, including Tax Pairs, there is a large portion that are interested in revenues of foreign countries. At times it would appear we neglect the latter group, and most of the articles pertain to U. S. issues. This is in no way by design, but is due to a lack of material sent in by members for publication. While we do have some material on Canadian Revenues from time to time, almost nothing is available on Mexican Revenue Stamps in which a considerable number of members have indicated interest on their dues envelopes. Many other foreign countries have their adherents. We earnestly solicit articles on foreign revenues for publication in this journal!

One of our Western Representatives, Sherwood Springer, has recently released the Third Edition of his Catalog of U. S. A. Tax Pairs, B. N. A. Fantasies, M. & M. Facsimilies, and other unlisted material. This is a worthwhile volume and will be of great value to the collector of these off track items. Copies may be secured from the author.

—Robert M. Leard

According to word received from Howard B. Beaumont, two of our members have recently passed away. G. E. Russell, ARA #239, died on November 25, 1964, and Leon A. Bondi, ARA #688, died suddenly on Dec. 28, 1964.

Bissell, H. S., Box 1510, Wickenburg, Ariz.

Applications Received

Pieterse, Willem Jan, 1274 Royal Dr., Peterborough, Ont., Canada.
By F. Q. Newton, Jr. Foreign.
Riepe, John A., 45408 Fifth St. East, Lancaster, Calif. 93534. By F. Q. Newton, Jr. U. S. all types, Canada, Mexico, Individual State revenues.

SECRETARY'S REPORT

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

New Members

1015 Garrett, Eugene A.
1016 Powers, Roger T.
1017 Goldman, Donald I.

Reinstatement:

441 Long, Elmer R.

Resigned:

543 Fuller, R. H. B.

Address Changes:

Schwartz, David, 90 Pinehurst Ave.,
New York 33, N. Y.
Thompson, Paul A., 8217 Bramble
Lane, Pittsburgh, Pa. 15237

Membership Summary

Previous membership total	386
New Members	3
Reinstatement	1
Resigned	1
Current membership total	389

NEW CALIFORNIA FISHING STAMPS

The State of California has issued a new fishing stamp for 1965. The new issue features a bluegill, one of California's popular warmwater game fishes.

A \$1 stamp is required in addition to the basic fishing license to fish in inland waters for all species except trout. To fish for trout in inland waters, two \$1 stamps are required.

The Express Way

Gene R. Gauthier, ARA #727

With this, the first ramblings from my typewriter, I hope to have made the start on a series of notes, listings and/or articles which begins in this issue and will continue, if I can arrange my notes in time to meet each monthly deadline, in the subsequent issues of *The American Revenuer*. The series will deal, for the most part, with express companies and their cancellations on revenue stamps. The revenue issue primarily involved will be that of the Civil War. However, as some of the companies were still in existence around the turn of the century, some discussion of cancels on the later revenue issues will also take place.

As stated then, the series will be a listing of cancellations (with accompanying illustrations) of each particular express company as these cancels appear either on the revenue stamp itself or on a document which has a revenue stamp affixed. Along with these listings there will also necessarily be a certain amount of discussion concerning the express company from which the cancel originated.

Somewhere in the future of the series I hope also to make a compilation of the tax laws which affected the express companies. The tax laws, of course, necessitated the use of the revenue stamps. These tax laws are interesting and a challenge to understand and, as most of you appreciate, were changed at such a frequency that we a century later have the same problem in determining their meaning and intent as did the people who unfortunately had to abide by them.

Lastly then, somewhere also in the future of this series I hope to write a number of articles concerning the 1c Express stamp of the Civil War issue. Just when this will be depends on when I get the many notes in order which I have been gathering on this stamp for the last several years. I suspect that I will even surprise myself with how much data I really have if and when I get the notes in order.

Before I ramble along any further I want to acknowledge the most generous assistance of Dr. Hugh Shellabear, without whose time, knowledge and experience (and prodding, I might add) this series could never have started. He has given most generously of data from his collection and files in order that the listings be more complete. Also I want to thank Mr. Howard B. Beaumont for the many express company items and related data and Mr. Bob Leard for his encouragement and data. Both these gentlemen have also been most willing to answer any questions which I brought forth.

Incidentally before I forget and before I get down to the business of listing the cancellations, I want to put forth an invitation for correspondence from anyone who has any express company cancellations either on a revenue stamp or on a document which has a revenue stamp affixed, regardless of the year of origin. Any information or additional data will be most welcome and in all cases I will be most happy to acknowledge any pertinent data, comments or assistance from the readers. I am well aware of the incompleteness of the forthcoming listings and therefore have designed the numbering system of the listing of such nature that any number of items can easily be added in the proper sequence in the future. In this, and in all subsequent listings, I am going to use my own identification system, as neither Dr. Shellabear nor I have been able to find any listing which appeared in the past which dealt specifically with express company cancels as used on revenue stamps.

To get to the express companies then, there are relatively few which used handstamped cancels on their revenue stamps during the Civil War period. On some of the later issues, printed, handstamp, manuscript and even typewritten cancels were employed. A few of the most frequently seen cancels on the Civil War issue are those of Adams Express Co., American

Express Co., Harnden Express Co. and Wells, Fargo & Co. The latter company used quite a number of different ellipse shaped "town" cancels of a size larger than the revenue stamp itself, making possession of the entire cancel quite difficult. One must either find the cancel used on a tax document or must reconstruct the cancel from portions found on individual revenue stamps. This is just one more of the many areas in philately where removal of the stamp from the original document destroyed another valuable bit of history.

The first listing of company cancels will be that of Harnden Express Company, who along with Howard & Co.'s Express and Howard Express Co. had their General Offices at No. 607 Chestnut Street, Philadelphia, Pa. More will follow on the companies in subsequent articles, as I want to keep this as a listing of the cancels alone.

HARNDEN EXPRESS COMPANY



Harn. 1

SHAPE: 22 mm. single circle.

COLOR: Black

DESCRIPTION: Company name along top; city of origin along bottom; month, day, and year in center.

LETTERING: Company name and city of origin in 1.6 mm. high Gothic capitals. Month, day, and year in 2.6 mm. high Roman capitals (exception is the "eb" in Feb which is 1.6 mm. high small Roman type).

REMARKS: As of the time of this writing I know of only one example of this cancel, that being on a 2c Bank Check (R6c) in my collection.

You will note in the illustration the somewhat vertical line which intersects the cancel across the

lower right portion. The portion of the cancel to the left of this line fell on the stamp in my collection and is clearly readable. I have constructed the portion to the right of the line as to how I think it probably looked, considering the spacing of the portion which fell on my stamp. There may, or may not, have been the period after the company name as I have shown.



Harn. 2

SHAPE: Shield design, approximately 25 by 25 mm.

COLOR: Black.

DESCRIPTION: HARNDEN along the top; EXPRESS Co. along the bottom; month, day, and year in the center.

LETTERING: Entire lettering is 2.5 mm. high Roman capitals (Exceptions are "eb" of Feb and "o" of Co. which are 1.5 mm. high small Roman type).

REMARKS: This is not a particularly rare cancel as quite a few examples are known. However of the number I've seen I have yet to see it on a stamp with other than the Express title. It is known on the 1c, 2c, and 5c Express stamps. I would appreciate information if anyone has this cancel on a stamp with other than the express title.



Harn. 3

SHAPE: Single ellipse 18x12 mm.

COLOR: Black.

DESCRIPTION: Initials "H. EX." along top; month and day in cen-

ter; and year along bottom. Note the use of a colon rather than a period after the EX".

LETTERING: The company initials and the year are 2.0 mm. high Roman capitals. The month and day are also in 2.0 mm. high Roman capitals but the type is generally of a lighter face.

REMARKS: This particular cancel, while being listed under the cancels of Harnden Express Company, has not as yet been proved to be a cancel of this company alone. It appears on revenue stamps affixed to documents of the Howard Express Company and also of Howard & Co.'s Express, the latter document showing no mention of Harnden. I am of the opinion at the present time that this particular cancel was shared by all three companies in cancelling their tax documents. This being most probable due to the similarity of the initials of all three company names, plus the fact that all three companies operated out of the same General Office in Philadelphia.

BUREAU IMPRINT ERROR—AGAIN

In previous columns, March 15, 1952, and April 10, 1954, I described an odd error to be found in the Beer stamps of the 1871 issue, the error in the imprint, reading in small type, "Engraved and Printed at the BUREAU ENGRAVING & PRINING"—the "I" instead of a "T" because the engraver omitted the two side strokes that would have completed the "T".

As a result of these notes, Henry Schuhmacher, specialist in U. S. revenues, reports that he has made an extensive check of this error and finds it on many other U. S. Tax Paid revenues of the 1871-1874 period. These include not alone the Beer stamps I listed but many stamps in the following groups: Wholesale Liquor Dealers stamps, 1871-1872; Rectified Spirits, 1871-1872; Distilled Spirits, 1871-1872; Tobacco squares, 1871-1872-1874; Tobacco strip stamps 1872; Cigar stamps

1872. In three of the above issues Mr. Schuhmacher also found some of the same stamps with imprints that were correct, confirming my previously expressed belief that a multiple relief transfer roll was used for these imprints, likely carrying two imprints on the roll, one with the error, the other correct. Collectors of the U. S. Tax Paid revenues probably will find interest in examining their stamps for the error and may also find additional items. The imprint noted will not be found in any of the Scott listed regular revenue issues which, at that time, were not printed at the Bureau.

(Reprinted from Sloane's Column in Stamps for June 12, 1954, by permission of H. L. Lindquist Publications.)

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Union Dues and Assessment Receipt Stamps

Richard F. Riley, ARA 506

Some time ago, in sorting out family effects, I came upon a union dues book which had belonged to my father, and which contained copies of the stamps which illustrate this note. Examination of the stamps, the dues book, and published records of the International Photo Engravers' Union of North America (IPEU), provided data for the following account.

The IPEU was formed Oct. 22, 1900 as a splinter group of the International Typographical Union, founded in turn in the mid 1850s. Recorded knowledge of the early history of the IPEU is fragmentary, but during the period of interest here, 1907-9, the U. S. membership totaled about 3000. At that time photoengravers earned \$15-\$20 per 54 hour week, of which the IPEU claimed 35 cents a week as a per capita tax, not to mention various amounts for quarterly assessments, etc. The dues book alluded to above indicates that the stamps shown in Fig. 1-3 receipted payment of these monthly and quarterly charges during the period Jan. 1907-Dec. 1909. It is not known whether the first two adhesives were used for these purposes before these dates, or whether all three were employed subsequently.

The stamp shown in Fig. 1 was affixed monthly in the dues book. The



Fig. 2

design measures 18.5x20.5 mm. and was printed as the others shown in Fig. 2 and 3 on unwatermarked hard smooth white paper. This stamp appeared during 1907-9 in four shades of brown from red brown to gray brown. The stamp shown in Fig. 2 receipted a quarterly assessment to supplement the Defense Fund. This assessment was only collected when the fund was at low ebb, and was done in



Fig. 1



Fig. 3

accordance with an earlier IPEU constitutional amendment. From 1907 to 1909 the assessment was 50 cents a quarter. At times it rose as high as \$1.75 a quarter, but in some years no such funds were collected. The stamp, measuring 17.5x20 mm. appeared in two shades of yellow green. The third stamp, Fig. 3, measures 17.5x20.5 mm. It was printed in red and was first issued quarterly in 1909, marking the initiation of a new union benefit program which was continued at least through 1951.

All three stamps were apparently typographed and all examples of them possess at least one straight edge. Of the monthly dues stamp, Fig. 1, 36 copies at hand include 15 with SEs at the bottom, 13 with SEs at the top, and 4 each with SEs at top right and bottom right. These numbers suggest that these stamps were supplied to the union locals in booklet panes of 2x8 perforated to selvage at left. The frequency distribution of SE positions on the Defense Fund stamps, Fig. 2, is also consistent with this construction. Too few of the Tuberculosis stamps, Fig. 3, are available to permit such a judgement. The monthly and quarterly issues may have come without gum since they appear to have been affixed to the dues book with fish glue. Most of the copies of the monthly dues stamps were perforated 12 but those issued during May 1907-Dec. 1907 were perforated 11½. The quarterly issues were mainly perforated 11½ but some were perforated 11½x12. The Tuberculosis stamps were perforated 12. IPEU records do not mention these stamps and thus the number issued. However, with a total of about 3000 members, 36000 monthly dues stamps and 12000 of the Defense Fund and of the Tuberculosis stamps per year were required.

All three stamps were cancelled by a 31 mm. circular handstamp, variously applied (in Los Angeles) with water soluble red or purple ink or with black ink. The cancellation can be seen most clearly in Fig. 2. The legend within the double circle reads DUES PAID at top, LOCAL NO. 32 at bot-

tom and includes a central three line inscription containing month, day and year respectively. All letters are in sans serif capitals.

A mystery remains. The back of the dues book contains a page labelled "arrearages from 1906" for dues stamps of the same size. The spaces provided are empty (for July 1906-Dec. 1906), for evidently father paid his bills. An enigmatic statement at the bottom of the page says "only the old BLUE stamps are good on this page". What did these stamps look like?

The author is indebted to Mr. Robert Leard for the photographs of the stamps and to Mr. Ken Franklin of Local 32 for loan of a copy of a booklet entitled "Fifty Years of Progress," published anonymously by the IPEU about 1951, detailing IPEU history.

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173

The American Revenuer

Introduction to the Histories of the Match Companies Using Private Dies

Bruce Miller, ARA #732

This series consists essentially of write-ups prepared for my own collection, but it is my hope that it will prove interesting and informative to all collectors of the Match and Medicine stamps. On the particular subject of the match companies little has appeared in print in the last forty years. Much of what is known about them may be found in a series of articles by Elliot Perry, published in "Mekeel's Weekly Stamp News" under the pseudonym "Christopher West." Beginning March 1, 1919 and continued intermittently up to 1930, these articles were based largely on data gleaned from city directories as well as interviews and correspondence with some of the surviving proprietors and employees or the descendants. I have drawn much valuable information from these accounts. Another useful source has been "The Diamond Match Co.," by Herbert Manchester (1935). The first part of this interesting brochure is devoted to a history of the match industry up to 1880. The Boston Revenue Book has, of course, been of value and I have further consulted vast quantities of local historical material, town, county and state histories, biographies, gazeteers, directories, genealogies, almanacs, census reports, vital statistics, etc., etc.

The results have been uneven, in some cases I have been able to assemble very complete histories of the companies and biographies of the proprietors, in other cases I have turned up little or nothing to add to what Mr. Perry was able to discover over forty years ago. Some of these users of private dies were so small, localized and/or short-lived that they left literally no trace of themselves and after the lapse of a hundred years or so there seems little prospect of adding to our meager knowledge of them.

These articles have been kept succinct and will be devoted chiefly to the essential facts about the compan-

ies and only incidentally to the stamps themselves. (These will be dealt with in detail in a projected book by Sherwood Springer.)

A great many assumptions, deductions and suppositions will be found in these accounts and I will be very happy to receive any corrections or additions which the readers may have to offer.

CARDINAL MATCH CO., E. B. EDDY

The match stamps bearing the names "E. B. Eddy, Ogdensburg, N. Y." and "Cardinal Match Co., St. Louis, Mo." are among the first which the collector is likely to acquire. Although they seem to have nothing in common beyond their attractive lake color, they are in reality closely related, and their story is both interesting and unique.

Prior to 1880 the importation of matches into the U. S. was severely curtailed by three factors: first, an import duty of 35%; second, the stamp tax (1c per 100 matches or fraction thereof); third, and not least the requirement that incoming consignments of matches be opened at the port of entry, and the requisite tax stamp or stamps laboriously affixed to each individual box or package. As a result, imports amounted to no more than \$2,500 annually, a mere drop in the bucket posing no threat to domestic manufacturers. But abruptly, in 1879-80, imports jumped almost 600%, to \$14,897, and the "Cardinal" and "Eddy" stamps played a part in this spectacular increase.

The city of Ogdensburg, N. Y. lies on the St. Lawrence River, directly across from the shores of Ontario, and about 70 miles due south of the city of Hull, Quebec. And in Hull was, and is, located the oldest and largest match plant in Canada, in fact one of the largest in the world, the E. B. Eddy Co.

Ezra Butler Eddy was a Canadian by adoption only; born near Bristol,

Vermont in 1827, he established his first match factory in 1851 at Burlington in the same state. Three years later he moved to Hull, where he founded the first important Canadian match factory. The move proved a fortunate one, for the business flourished, and continues today as the largest in Canada. In 1886, it was incorporated as the E. B. Eddy Co., Ltd., with E. B. Eddy as president, a post he occupied until his death at Hull in 1906.

Early in 1880, Mr. Eddy cast a speculative eye at the country of his birth. The Diamond Match trust was still in the future, and the U. S. market was served by dozens of competing manufacturers. There seemed to be a place for imported matches, providing they could be competitively priced.

Around February, 1880, an arrangement was made between the Eddy Co. and Harry G. Brookings to provide a U. S. outlet for Eddy matches. (Which of the parties instigated the idea is uncertain.) Brookings was an associate of the Samuel Cupples Woodenware Co. of St. Louis, who conducted an extensive trade in matches. A private die was ordered, probably by Brookings, and it was arranged to have the matches stamped at the factory in Canada under the supervision of a U. S. revenue agent, thereby eliminating the labor and risk of opening, stamping, and re-packing the shipments as they entered the U. S. This saving, plus the private die premium, allowed Brookings' imports to compete with, and even undersell, the domestic product.

The private stamp used on these imported Eddy matches bore the name "Cardinal Match Co., St. Louis, Mo." The "company" existed only as a trade name, derived from the red match-heads.

Brookings' imports of "Cardinal Matches" averaged almost one million boxes per month, enough to produce a perceptible stir in the market.

No doubt encouraged by the success of Brookings' St. Louis venture, Eddy undertook to set up a branch factory

in the U. S. under his own name, and it was here that the "E. B. Eddy" stamp was used. Ogdensburg, N. Y. was selected as the location, since it was the closest port of entry to Hull.

The Eddy Co. of Canada manufactured a line of woodenware as well as matches, and the Ogdensburg factory was likewise equipped for a dual role. Pails, tubs and washboards were made there, but some doubt exists as to whether any matches were. The factory was "supplied" from Hull, and this may well indicate that the matches were actually produced and stamped at the Hull factory, and shipped to Ogdensburg for U. S. distribution. Neither the "Cardinal" nor "Eddy" stamps betray their foreign connection and quite probably the match-box labels were similarly innocent.

The Ogdensburg factory made and/or distributed almost two million boxes of matches per month, but is said to have been rated an indifferent success. In any case, the operation was abruptly halted in May, 1881, after less than six months of life. Brookings' St. Louis venture ended almost simultaneously, and in both cases one suspects the heavy hand of the match trust. Eddy's Ogdensburg facilities are known to have been bought and closed down by the Diamond combine, and it would appear that at the same time some action was taken to cut off Brookings' "Cardinal Match" operation.

So far as known, the "Cardinal" and "Eddy" stamps were the only private match dies ordered for and used exclusively on imported matches.

As an interesting postscript, Eddy did not wholly abandon his plan to invade the U. S. market. In 1893 the Adirondack Match Co. was established at Ogdensburg, and continued in operation for six years. The second time around the Diamond combine was forced to lay out \$500,000 to eliminate their persistent Canadian competitor.

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(Continued from January Issue)

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641	\$10 Conveyance, Imperf. (R94a) Enormous margins all around, on small piece. Extremely Fine -----	\$13.00
644	\$15 Mortgage, Imperf. (R97a) Large margins except just clear at B., minute sealed tear, entirely in margin, V. F. appearance ----	\$42.50
646	\$20 Probate of Will, Imperf. (R99a) Huge margins all around, Brilliant Color, minute marginal thin speck, otherwise extremely fine	\$105.00
647	\$20 Probate of Will (R99c). Part o.g., Brilliant Color, faint marginal crease, reperf at top, Very Fine appearance, unused ----	\$170.00
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652	\$50 U. S. I. R., Imperf. (R101a). Horiz. Pair, just clear to gigantic margins, vivid color, lt. cancel. Lt. crease between stamps and faint tiny thin, Extremely fine appearance -----	\$19.00
654	\$200 U. S. I. R., Imperf. (R102a). Ample to large margins all around, minute marginal rub at L. R., otherwise Very Fine -----	\$72.50
660	\$200 U. S. I. R. (R102c). Vert. Pair, Gorgeous Colors, Blue Handstamp, top stamp has tiny thins, otherwise fine, a Very Pretty pair	\$85.00
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668	2c Blue and Black, Inverted Center (R104a). Light purple cancellation, Fine -----	\$190.00
669	5c Blue and Black, Inverted Center (R107a). Blue Handstamp cancel, almost invisible pin hole, Fine appearance -----	\$190.00
670	10c Blue and Black, Inverted Center (R109a). Blue handstamp cancel, Very Fine -----	\$200.00
672	25c Blue and Black Imperforate (R112 var.) Huge margins all around, purple ms cancel, small thin Extremely Fine appearance, signed Geo. B. Sloane, unlisted in Scott -----	\$36.00
674	25c Blue and Black, Sewing Machine Roulette (R112b) Horiz. strip of 3, appears unused, light crease, Extremely Fine appearance --	\$34.00
675	50c Blue and Black. Inverted Center (R115b). Fine -----	\$67.50

(To be continued)

SPRINGER CATALOGUE IN THIRD EDITION

For revenue collectors, Christmas seemed to arrive a couple of days early here with the arrival of the new Third Edition of Springer's Catalogue of U. S. A. Taxpays, B. N. A. Fantasies, M. & M. Facsimiles, and Other Material Heretofore Classified as "Unlisted."

While this may qualify as the long-

est title for a catalogue, more importantly it definitely qualifies as a valuable source of information in the fields that it covers.

In the three editions it has grown from 16 pages to 40 pages, but the price has been maintained at \$1.00. We are frankly surprised that he can continue to put out such a fine growing product at that price.

In addition to updating the listings of

the previous edition, the third edition includes listings of the 1919 Narcotics provisionals, the Food Order and Cotton Order stamps of the Department of Agriculture and the Oleomargine stamps in the taxpaid category. In addition there are new sections on License and Royalty stamps and U. S. A. Fantasies.

The third edition is on a slicker grade of paper and presents a more pleasing appearance. There has been a start at a numbering system for the taxpaid issues which undoubtedly will be extended to other issues in future editions. All in all, it is a remarkable piece of work and the entire revenue fraternity owes Mr. Springer a vote of thanks for his efforts.

If you have the earlier editions, you should get one of the latest ones and if you don't have the earlier ones, you certainly should snap one up pronto. They can be obtained from the editor and publisher, Sherwood Springer, 6719 Seventh Ave., Los Angeles, Calif. 90043, for just one buck.

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

Stamps of Scott's #R156, R157 and R158 are listed as not officially issued. They belong in this series of stamps, being private provisionals, used until the U. S. Provisionals or the "Battleships" were obtainable. They were used by the Michigan Mutual Life Insurance Co., of Detroit for a few days. The "I. R." overprint is in magenta and somewhat taller and slimmer than the government overprint. The overprint is not nearly as clear and distinct. The most distinct letter on the three values is always the "R." on the 15c value. The cancellation is in manuscript block letters, "M.M. / L.I.C. / date". Black ink was used on the 8c and 10c values and red ink on the 15c value. The date is 7/12/98 on all three values in my set.

We have Mr. J. E. Scott to thank for these most interesting stamps that adorn our album pages. He was a true philatelist and an employee of Michi-

gan Mutual Life Insurance Co. for many years. He kept a record of all the policies on which these stamps were used. In later years as the policies expired, through correspondence with the policy holders, he was able to save, no one knows, how many of them. There were used, 41 of the 8c value, 66 of the 10c and 28 of the 15c. The stamps are unquestionably scarcer than the price in the catalog would leave us to believe.

There was a need for a higher value stamp, so the then current \$5 Newspaper stamp, Scott's #PR121 was appropriately overprinted. The overprint in red, reads "INT. REV. / \$5. / DOCUMENTARY" in three lines. The upper and lower lines are 3 mm high and the center line is 4 mm. The entire overprint is 26½ mm long by 11¼ mm wide. The overprint reading down is #R159, the overprint reading up is #R160. There is a listed variety of both stamps, the "D" missing in the overprint word, "DOCUMENTARY," making "OCUMENTARY". These varieties are quite rare.

17,750 stamps were overprinted, all from plate #137. They were dispatched by the Bureau of Engraving & Printing to the various Internal Revenue offices during June and July 1898.

The Dr. K. & Co. Provisionals are listed in Scott's Specialized, at the end of the other Private Medicine stamps.

The history of the company and a detailed account of their issuance of the provisional 1c, 2c and 3c revenue stamps by overprinting the 1c, 2c and 3c postage stamps was well covered by Henry W. Holcombe, ARA #105. The articles appeared in Weekly Philatelic Gossip, issues of April 16 and April 23, 1955.

There were some 49,300 stamps overprinted from July 5 through July 14, 1898. Three distinct types of overprints being used. A booklet, "The Case of Dr. Kilmer" by Morton Dean Joyce, former ARA president, dated Oct. 1, 1954, gives a complete analysis and Check List of these stamps.

To be continued

Stamp Tax Usage Schedule B Civil War Revenues As Found On Railroad Documents

H. P. Shellabear, ARA #8

Introduction

It is well known that in regard to our early postage stamps, postal history has become almost as important as the stamps themselves. Such things as route markings, and rail, ship and express mail cancellations, not only enhance the value of the stamp, but also add greatly to the interest of stamp collectors, especially when the stamps are found on the original covers.

Today, somewhat the same interest is developing in the study of our Civil War revenue stamps, which are now one hundred years old. Surprisingly, many of the original documents survive, and many are on high grade rag content paper, which has remained white and crisp to this day.

Having collected these revenue stamps with railroad cancellations over a period of twenty-seven years, it was natural to accumulate a number of these documents. In addition I have had access to the collections of several outstanding revenue collectors in this field. With the thought that it might add to the interest and perhaps to the knowledge of other collectors, this article has been prepared to show the tax usage of the Civil War revenue stamps, based on the railroad documents.

The Stamp Act of 1862 set up the usage of the revenue stamps under Schedule B and Schedule C. The former was for use on all forms of documents and the latter for use on Proprietary articles, such as medicines, playing cards, matches, etc. This article will deal only with the tax usage under Schedule B, found in the tax laws of 1862 and 1864, with the relevant amendments. Originally, as we know, "each stamp was to indicate upon its face, the nature of the paper or instrument to which it was to be

applied." This accounts for the various titles seen on the Civil War Revenue stamps of the first issue. This usage was immediately found to be an impossibility, and was never enforced, and was legally changed by an Amendment of the Act, effective Dec. 25, 1862, which made "every instrument valid if stamps denoting the correct amount, had been affixed." Another fact worth mentioning at this time, is that originally all revenue stamps were to be cancelled with pen and ink with the initials of the person affixing the stamp, and the stamp was required to be dated. It was not until the Amending Act of March 3, 1863, Section 7, that the Commissioner of Internal Revenue was legally authorized "to prescribe other methods of cancelling the stamps." Yet we have several examples of stamps on railroad documents cancelled with handstamps, some as early as November 1862, so evidently George S. Boutwell, the then Commissioner, had made a ruling to that effect much earlier than March 3, 1863. This happened in other rulings he made, which were later legalized by Acts of Congress.

To present this material, we shall limit the discussion to the adhesive revenue stamps, omitting the stamped paper revenue stamps from the examples given. Also the examples of usage will follow the headings as listed in Schedule B.

BANK CHECKS

The Stamp Tax Law of 1862, effective October 1, 1862, stated—Bank check, draft, or order, payable on demand for the payment of any sum of money exceeding twenty dollars, drawn on any bank or trust company, etc.—2c stamp. (each check.)

This was changed by the Tax Law of 1864, effective August 1, 1864, "to

a sum of ten dollars" (see page 8 of Booklet #23, by Christopher West).

Strangely enough we have not found many checks of the larger railroads, such as the New York Central, Baltimore and Ohio, and Pennsylvania railroads. Several are known of the Central R. R. of New Jersey, with 1862 and 1863 dates, as well as the New York and New Haven and many others. Most of the 2c denomination titles are found on checks, some in part perforate and imperforate condition.

BILLS OF EXCHANGE (INLAND)

Here we are dealing with Promissory Notes. The Tax Law of 1862, effective October 1, 1862, was amended March 3, 1863, and again changed by the Tax Law of 1864, effective August 1, 1864. It was amended again in Section 4 of the Act approved July 14, 1870, which became effective October 1, 1870, by eliminating the tax on promissory notes under \$100, and was finally repealed October 1, 1872. The tax rates are complicated, so will not be detailed.

Examples are the Junction R. R. of Ohio, and the old Southern Pacific R. R. of Texas, the latter being of interest, since the promissory notes carry the 10c bisects. These were for small sums and carried the 5c and 10c denominations. A recently reported example of this usage are the promissory notes of the North Louisiana and Texas R. R., shown to me by Morton Dean Joyce. These are handwritten promissory notes on the letter heads of the company with dates of 1870 and 1871. One is for a sum of \$3025.96 with a \$1 Inland exchange, a 50c Conveyance ultramarine and a 10c Contract ultramarine. The actual tax at that time would have been \$1.55, but presumably the town of Monroe, Louisiana, did not carry the 5c denominations, so the tax was over paid by 5c.

CERTIFICATE OF STOCK

The wording is—Certificate of Stock in any Incorporated Company—25c stamp. This tax became effective October 1, 1862 and remained in effect

until October 1, 1872. In effect it permitted the purchase of any number of shares of any par value of each share for the payment of 25c tax. Thus all stock certificates carry the 25c denominations of revenue stamps, or the equivalent value.

The stock certificates of the railroad companies are quite commonly preserved, so that many examples might be given, but one example is interesting in that it helped to identify with certainty, the cancel with the small single circle with the C. & A. R. R. Co. lettering and the dating usually JAN 1 1863. A piece of the stock certificate with a 25c Bond part perforate stamp with this cancel had on the back the red seal (corporate) of the Chicago and Alton Railroad Company.

CONVEYANCE

The wording is—Deed, instrument or writing, whereby any lands . . . etc., shall be granted, assigned, or otherwise conveyed . . . etc., to the purchaser . . . etc., when the value exceeds

\$100. and does not exceed \$500 -- 50c
\$500. and does not exceed \$1000. 1.00
\$1000. and does not exceed \$2500. 2.00
\$2500. and does not exceed \$5000. 5.00
\$5000. and does not exceed \$10000. 10.
\$10000 and does not exceed \$20000. 20.
For each additional \$10000; or fraction 20.

This schedule became effective Oct. 1, 1862.

In the Law of 1864, effective August 1, 1864, the wording was changed to Actual value does not exceed \$500.

---- 50c
And for every additional \$500. or fractional part thereof an additional ---- 50c.

One must therefore look to the date of the document to determine the correct stamp required to make the document legal. Examples are frequent in the Land Grant railroads in their sale of lands to the settlers. The Illinois Central R. R. documents show this usage. Mine showed a \$2 Conveyance imperforate, but denominations seen are the 50c, \$1, \$5. Also under the

cancels with Land Department are other values, not seen on documents, which go higher.

ENTRY OF GOODS

This tax first became effective on October 1, 1862 and remained in effect until October 1, 1872. The wording of the law—Wares or merchandise at any custom house, either for consumption or warehousing, not exceeding \$100. in value ----- 25c
Exceeding \$100. and not exceeding

\$500. ----- 50c

Exceeding \$500. in value ----- 1.00

For the withdrawal of any goods or merchandise from a bonded warehouse ----- 50c

Examples of this usage are found on stamps of the Montreal and Champlain R. R. The station of entry of this road from Canada into the United States, and the custom house was at Rouse's Point, N. Y. Most of these stamps are found on pieces of the document. The cancel is the single ellipse and is found on singles and pairs of the 25c and 50c denominations, but only on singles of the dollar denominations, since the maximum stamp tax was \$1. The John Myers, Agent. similar cancellation, was I believe the same usage, though I have not seen any of these stamps on pieces of document.

MORTGAGE

The wording is—Mortgage of lands, estate, property, etc., when the same shall be made as security for the payment of any definite and certain sum of money lent at the time, etc.

The Tax Law of 1862, effective October 1, 1862 set this graduated schedule:

Exceeding

\$100. and not exceeding \$500 -- 50c

\$500. and not exceeding \$1000. 1.00

\$1000. and not exceeding \$2500. 2.00

\$2500. and not exceeding \$5000. 5.00

\$5000. and not exceeding \$10000. 10.00

\$10000 and not exceeding \$20000. 20.00

And for every additional \$10000,

or fractional part ----- 10.00

By Act of Congress, effective August 1, 1864, the rates were simplified,

the schedule was:

Exceeding \$100. and not exceeding

\$500. ----- 50c

Exceeding \$500. and not exceeding

\$1000. ----- 1.00

And for every additional \$500.

or fractional part ----- 50c

Thus on all railroad company mortgages, the stamp tax up to August 1, 1864, would be less than after that date. This is a point that might confuse collectors if they had access to mortgage deeds in the two periods.

Two methods of financing were used by the railroads under mortgage bond usage. In one case the mortgage deed was executed for the sum needed and the tax stamps were attached to the deed. Thereafter bonds could be issued in smaller sums for sale to investors, but each bond had to have a statement attached, that the required tax had been paid on the original deed.

The second method was by selling individual bonds of \$250, \$500, or \$1000, each of which had the required tax stamp attached. The \$250 and \$500 bonds would require a 50c stamp, and the \$1000 bond a \$1 stamp. The \$1000 bonds are the highest value I have seen, but I believe bonds of higher value were sold, as there are so many \$25 Mortgage stamps with railroad cancellations.

The high denomination stamps would naturally have been used on the original mortgage deeds. Two examples, that I know, were found on the original deeds, are: The Consolidation Mortgage of the Philadelphia and Reading R. R., for \$18,811,000 contracted for on June 1, 1871, which was satisfied June 1, 1911. Mr. Tuttle, a former stamp dealer told me that he was permitted to remove the revenue stamps from the mortgage deed, and that there were 94 of the \$200 first issue revenue stamps attached. There were two sheets of 8, plus numerous smaller multiples. The second example to come on the market in more recent times, was the construction mortgage deed of the Morris and Essex R. R., which had ten copies of the \$500 Second issue

attached. It was dated Oct. 2, 1871 and matured in 1901. This document lay hidden for many years and came up at auction in the late 1940s, but as no one bid on the entire document, the stamps were removed and sold separately.

Of the individually stamped bonds several are known on the original bonds. Some of them are those of the Savannah and Charleston R. R., in denominations of \$250 and \$500 with 50c revenue stamps attached. Others exist of the Alabama and Chattanooga R. R. in denominations of \$1000, with \$1 stamps attached. Also in recent years there have appeared on the market numerous pieces of bonds of the Cleveland and Pittsburgh R. R. These have attached the 50c and \$1 revenue stamps. Almost all of these stamps are either part perforate or imperforate and are dated in 1863.

POWER OF ATTORNEY— Proxy for Voting

This stamp tax became effective

October 1, 1862, and was repealed Oct. 1, 1872. The stamp tax was 10c for each Proxy. One example is a proxy for Voting which bears the signature of Erastus Corning, one of the Directors of the New York Central R. R. The stamp is a 10c denomination and is cancelled in red—a rectangle with the initials E. C. and dated Dec. 1, 1863.

POWER OF ATTORNEY

for Sale or Transfer of Stock

This tax was effective also for ten years, and applied also to transfer of bonds and scrip. Many examples are in existence usually found on the back of stock certificates. The tax was 25c. The Panama R. R. and the Northern R. R. of New Hampshire and others are examples. I suspect that the various 25c imperforate stamps with the large oval cancel N. Y. C. R. R. with D. S. & Co. T. Agents were examples, though I have not seen these on stock certificates.

(to be continued)

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