

# The AMERICAN REVENUER



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

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

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March 1965

## The 70c Foreign Exchange Cracked Plate, What Is It?

Robert M. Leard, ARA 777

There is a listing in the Scott's Specialized Catalog of United States Stamps for a cracked plate under R-65c, the 70c Foreign Exchange of our First Issue Revenue adhesives. The writer has long sought this variety, but has come to the tentative conclusion that there is probably no such stamp.

The first item to come to notice was that many copies of this stamp show a flaw between the Y of SEVENTY and the C of Cents, in the top panel. While it may not be clear on all copies, it shows on more stamps than it does not, to a greater or lesser degree. This "variety" is shown in

Figure 1. A close examination of the complete sheet of proofs, in green, in the collection at The Smithsonian Institution reveals that it is truly present in ALL positions. Lack of this flaw is due to insufficient ink, very careful wiping, or plate wear. It would seem that the most reasonable explanation of this flaw would be that there was a small defect in the material in the die, (a crack perhaps?) and the transfer roll picked this up and transferred it to the plate in each position. It is difficult to see how this constant flaw might be interpreted as a cracked plate, but it is occasionally represented and sold as such.



Figure 1

# THE AMERICAN REVENUER

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A much more probable origin for the listing is the gouge found at the bottom center, just below the C of EXCHANGE and continuing to the left and down, tapering out under the lower left arabesque ornament. This variety is shown in Figure 2. It can not be a crack, but is rather obviously a gouge caused by some object being dragged across the plate surface. The heavy end of the mark is about  $2\frac{1}{2}$

mm. long. It tapers out to a very fine scratch, about 6 mm. over all. It does not seem to extend into the position below, but might show as a very fine scratch in the upper portion of the position below if it were off center toward the bottom. More than one copy has been seen, so it is a constant variety. The damage seems to have taken place fairly late in the life of the plate, for the earliest cancellation



Figure 2

date is in November, 1869, and it is possible the variety may be present on silk paper printings.

As neither of the described varieties can seriously be considered as a cracked plate, the question remains as to what the catalog listing is intended to record. Correspondence with interested collectors having any ideas or suggestions on this subject are earnestly solicited. Of particular interest would be data indicating the position, or copies with earlier dates.

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### COUNTERFEIT, 1917, \$1 DOCUMENTARY

Most of us are aware that several of the U. S. postage issues have been counterfeited to defraud the government but counterfeiting has also extended to the revenue stamps. I have previously described in this column counterfeits of the Civil War fiscal issues, the 1c Proprietary, and the \$3 Manifest stamps.

I have some further notes regarding a counterfeit, made in comparatively recent years, of the 1917, \$1 green, Documentary stamp, Scott's No. R240. This counterfeit was produced by a photo-lithographic process from a copy of an original, and perforated 12, where the original is steel-engraved and perforated 11. The color was a very deep green, on the olive side, unlike any shade found in the genuine issue.

This fake is believed to have been produced in New York several years ago but it was quickly suppressed by Secret Service agents.

(Reprinted from Sloane's Column in Stamps for June 19, 1948, by permission of H. L. Lindquist Publications.)

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### MEDICAL MAGAZINE RUNS ARTICLE ON M & M'S

"Clinical Pediatrics," a medical journal published by J. B. Lippincott of Philadelphia, has scheduled for their March issue an article on the history and background of the private die medicine stamps, along with a liberal array of illustrations, not only of many of the stamps but several of

the trade cards issued by the proprietary companies.

The writer of the article is Sherwood Springer, ARA #399, who has been active in this field for many years in addition to his recent catalogues in the taxpaid field. The article should prove valuable in acquainting any physician-collectors with this field of philately.

Among the stamps illustrated are the famous Dalley's Horse Salve, the Home Bitters with its nude and dragon, the Wm. E. Clarke with its skeleton, Fred Brown and many others.

Single copies of the magazine are \$1.25. Lippincott's address is East Washington Sq., Philadelphia 5, Pa. We have been told the author may have some reprints of the article and you may prefer to write to him.

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## PRESIDENT'S COLUMN

Next month the annual WESTPEX will be held at the Jack Tar Hotel in San Francisco, on the 23rd, 24th and 25th. This is always a fine show with a section for revenues. Several West Coast members plan to exhibit (including your President) and there should be a good number of revenue collectors on hand. It will be a pleasure to meet and talk with our members in the Bay area.

The complaint that show judges are not familiar with revenue stamps and hence do not give them the consideration they merit or make poor selections for awards, is one that is occasionally voiced by exhibitors. This complaint should be reduced by the action recently taken by The American Philatelic Society to certify judges. I have written A. P. S. President, Fred Thomas, endorsing this move on behalf of the A. R. A. and offering our cooperation. A. R. A. member Fred Starrwill act as a judge at WESTPEX, so the revenue section should be judged very competently.

It is unfortunate that the philatelic press does not carry information on new revenue issues. Members noting new issues are urged to write the editor of the American Revenuer when a new revenue stamp, or issue comes to their notice, so that all the members may have the knowledge, and start the hunt. This hunt is one of the pleasures of revenue collecting for it does take a real search to find many stamps that are only worth a few dollars. Postage stamp collectors have only to contact their dealer, and lay down the price to secure almost any item desired.

—Robert M. Leard

### BYAM, CARLTON & CO. Bruce Miller, ARA #372

Byam, Carlton & Co. were one of the giants of the American Match Industry. Their "Boston Matches" were sold throughout the country, and some of their distinctive wrappers of imprinted tissue paper are among the commonest private die issues. When the Diamond Match Co. was formed in 1880, Byam, Carlton & Co. were among the original ten subscribers, and their factory became a major component of the new combine.

The business had its start in 1835, when Ezekiel Byam began to make chlorate or "Lucifer" matches at his home town of Chelmsford, Mass. Born in 1796, Byam was one of the pioneers of the industry, and was among the first to perceive the advantages of the newly invented phosphorus friction match. This match, originally dubbed with the curious name of "Loco-Foco," could be struck on any handy abrasive surface. It represented a notable advance over the clumsy and hazardously explosive "Lucifer," which had to be ignited by being drawn between the folds of a sheet

of sandpaper. The phosphorus friction match was patented on October 24, 1836, by Alonzo D. Phillips of Chicopee, Mass. Phillips was in partnership with D. Monroe Chapin, and there seems to be some question as to which of the two was the actual inventor. Chapin is said to have developed the idea in 1834, but if so he failed to patent it. In any case, the firm of Chapin & Phillips began to make friction matches in 1836 at Chicopee.

The following year Byam purchased the manufacturing rights for the new patent match, and set up both a factory and retail sales shop at Chelmsford. Sometime later, probably at Phillips' death, Byam negotiated the outright purchase of the patent, and proceeded from time to time to sue would-be competitors for infringement. (Among these was Henry E. Pierce, later proprietor of the short-lived Pierce Match Co. of Chicago.)

In 1838 Byam moved his operation to Boston, then back to Chelmsford in 1845, and again, for the final time, to Boston in the spring of 1848. The business flourished. By 1860, it was capitalized at \$30,000, employed 68 people, and in that year produced \$65,-

000 worth of matches. Ten years later, capitalization had risen only to \$40,000, and the number of employees to 90, but the annual value of the product had leaped to \$500,000!

About 1856 Byam sold an interest in the business to Samuel A. Carlton, a Boston banker. One Pearson was also involved with Byam during the 1850's, and for a time the firm was known as Byam & Pearson, or Byam, Pearson, Carlton & Co. Ezekiel Byam died at Charlestown, Mass. in 1863, and was succeeded by his son E. G. Byam, later a director of the Diamond Match Co.

A natural question which arises in the mind of the collector is: why did Byam, Carlton & Co. make such extensive use of imprinted wrappers, rather than adhesive stamps? The answer to this is that about 90 percent of their production was devoted to card, or "comb" matches, which were not enclosed in boxes, but simply wrapped. By incorporating the revenue stamp into the label, and printing it directly on the wrapper, it was possible to wholly eliminate the extra labor of affixing an adhesive stamp. (Curiously enough, V. R. Powell of Troy, N. Y. was enjoined by court order from using similar wrappers on the grounds that no provision was made for their cancellation or destruction after use.)

It has been alleged that Byam, Carlton & Co. were ardent proponents of the match tax, in the belief that it would eliminate smaller competitors who either could not afford private dies, or if they could were unable to order large enough quantities of stamps to avail themselves of the best premium. At least one competitor, the proprietor of the National Union Match Co. of Boston, beat them at their own game by having his own wrappers printed up to resemble a private die and using them until the Government blew the whistle on him.

All but three of the adhesives and wrappers used by Byam, Carlton & Co. feature a double portrait of E. G. Byam and Samuel A. Carlton, with Byam in the foreground. The remaining wrappers (RO52, 53 & 55) por-

tray the late Ezekiel Byam in solitary dignity.

## SECRETARY'S REPORT

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

### New Members

1018 Warren, Arnold H.  
1019 Morrissey, Leon W.  
1020 Koref, Mathias  
1021 Krupnikoff, Gerald Irving

### Resigned

848 Glauber, Myron J.  
537 Winterhalter, James J.

### Deceased

226 Baker, Stuart E.

### Address Changes and Corrections

Martin, Gilmore, 503 Baldwin Street,  
Elmira, N. Y.

Mathies, B. H., Box 136, Seymour,  
Conn.

### Applications Received

Thomas, Hunter M., Jr., 2723 S. Veitch  
St., Arlington, Va. 22206, by F.  
Q. Newton, Jr. All US issues  
and varieties.

Sternard, Frank A., 2303 1/2 Scarff  
St., Los Angeles 7, Calif., by  
Dorfman. Match and Medicine.

### Membership Summary

Previous membership total	389
New members	4
Resigned	2
Deceased	1
Current membership total	390

It has now been five months since the beginning of your Association's 1964-65 year. While a great number of members have paid their dues, there still remain some who for one reason or other are delinquent. It is our intention to keep the records open until the end of March and to drop the remainders in the May issue.

## SPRINGER CATALOGUE IN ARA LIBRARY

Through the courtesy of the editor and publisher, Sherwood Springer, ARA #399, the A. R. A. library now has the third edition of his catalogue. The catalogue was described in these pages in the February issue. We thank Mr. Springer for his contribution to the library.

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

H. P. Shellabear, ARA #8

## RECEIPTS

This tax was first authorized to take effect August 1, 1864, and remained in effect until October 1, 1870, when it was repealed under Section 4 of the Act approved July 14, 1870. The Law states: Receipt for the payment of any sum of money or debt due, exceeding Twenty dollars (\$20.), or for the delivery of any property,—2c.

This tax, at least on railroad documents, provides the source of the widest range of denominations of stamps, of any stamp tax requirement, as will be seen a little later. Of course, on single receipts the required tax was but 2c regardless of whether the receipt was for \$18,000 for a locomotive, or for an article or wage of \$20.01. All the 2c denominations or titles, are found. It is on the Pay Roll sheets that we find the combination of revenue stamps from the 1c to the dollar denominations. Each man's monthly wages in any section gang or office force, had to be listed by name, and by hourly, daily, weekly, or monthly rate, and the employee was required to sign his name on the same line. This was a receipt for the money paid him, if over \$20., and required a 2c tax. The number of men in any one group might vary from 3 to more than 100, so that the tax stamps might total from 6c to \$2 or more. Whether the employee actually paid the tax himself I do not know, but the stamps were apparently attached by the local paymasters, though possibly in the offices of the Divisional Paymasters. The wide variety of denominations of stamps seen on these Pay Roll sheets might indicate attachment by local paymasters, since one would expect the Divisional offices to have had a supply of higher denomination stamps. This is not conclusive, but at any rate it would ap-

pear that the cancelling was done in the Divisional Paymasters' offices, at least in the case of the New York Central R. R. since so many stamps are cancelled by the Paymaster Offices in Albany and Buffalo. Of considerable interest are the forms required to be signed by employees not able to be present in person to collect their wages. This authorization form, naming some person to collect for him, had a 2c stamp attached. This is a source of postage stamps used as revenue stamps. Examples have been seen on these forms of the 3c #65, 2c #73, 5c #76, 2c #113, and 3c #114, on the New York Central R. R. alone. Presumably the employee or the man collecting the wage did not have revenue stamps and used whatever postage stamp he had available, since the tax required only a 2c stamp. Pay Roll sheets of the Concord and Northern R. Rds. are common, as are other of the smaller New England railroads. I suspect that any of the large number of stamps found under any one railroad cancel were used on these Pay Roll sheets. Again it seems that documents of this kind of the Baltimore and Ohio R. R. and the Pennsylvania R. R. have been destroyed long ago, since lower denomination stamps of these roads are scarce.

## CONCLUSION

No doubt there were other tax usages as shown on railroad documents and if other collectors have such knowledge it would be worthwhile mentioning in the Revenuer, for the benefit of all revenue collectors. Also if errors have been made in this article they should be reported. Tax usage is a difficult field to cover at best, and so many documents do not have the correct amount of tax paid, which confuses the issue still more. Whether these mistakes were to avoid pay-

ment or were honest mistakes is uncertain.

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### FOREIGN REVENUES

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## SPRINGER PLANS BOOK ON BEERS

Since copies of the Vanderhoof Book are no longer available and the original printings of his beer list have long since become collector's items, there has been some discussion lately as to whether the list should again be reprinted.

It is true that some collectors in the past few months have been inquiring as to where they can obtain a copy of Van's list, but personally I'm dubious whether there is enough real demand to make the project worth while. And I'm against reprinting on other grounds.

In the first place, Van's list is outdated, even with the addenda that Bill Larsen attached to it in the Vanderhoof Book. Some new varieties have been discovered and doubt is thrown on the existence of others. And as for the prices, let's face it, many of them are no longer realistic. Values were placed on them in 1934. Be honest. What did a steak cost in 1934 or a daily newspaper? or a month's rent?

But the biggest objection, to my mind, is that the list is not illustrated. New collectors, I feel, are entitled now, with more liberal laws, to see some of the beauties of the early beers. In addition, I think information should be added that is not available in the Vanderhoof list. Proofs and

specimens exist of many issues and this data could be included. Maybe some of you have still other suggestions.

If a beer book is to be printed, let's make it a worth while book, with everything in it we can assemble. This would be a book you would be interested in owning whether you already have the Vanderhoof volume or not. Only in this way, as I see it, can enough collectors be induced to buy so as to make the project pay off.

So here is my proposition. I'll tackle the work if enough of you want me to. We can have a slick paper handbook similar to the third edition of the Springer Catalogue, with illustrations and all. As to the price, I feel it can be done for \$2 or \$3, with the latter figure as the maximum.

But I'll need help. Especially as to proofs, essays, specimens and oddities you may have in your collection and any other information that can be included. And if and when the project actually gets under way and a cost arrived at, your advance orders will help me get through the costs of production. Without the similar help you have given me on the three editions of the catalogue, it's quite probable they wouldn't exist. I'm properly grateful.

At any rate, write me how you feel about a new Beer Book.

—Sherwood Springer

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