

# 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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Vol. 19, No. 4, Whole Number 174

April 1965

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

H. P. Shellabear, ARA #8

The term SHIP is used as an all-inclusive aggregate of steamship, steamboat, sailing ship and transportation companies, as well as individually owned sailing vessels of lesser tonnage. The interval between 1862 and 1872 was a transition period between sailing ships and modern steamships. Most of the transoceanic vessels had changed to steam propulsion, either sidewheelers or propellers though many retained the three masts and square rigged sails, for auxiliary or emergency power. There still remained some of the clipper ships, the most swift and beautiful sailing vessels the world has seen. Also there were many of the smaller sailing vessels, such as barks, brigs, schooners and sloops, which carried a large part of our coastal trade. As a result the documents carrying Civil War revenue stamps show a wide diversity of use, on transoceanic, coastal, river and Great Lakes ships.

The stamp tax usage parallels that found on railroad documents, so in these cases the tax schedules will not be repeated. But certain of the stamp

taxes applied only to ship companies, or have not yet been found on railroad documents, so these schedules will be listed. Ship documents are much scarcer than railroad documents and in two categories I have no examples to list. It is my great hope that among our collectors of the Civil War revenue stamps, there will be some who can illustrate usage on manifests and charter party documents. One or two examples of each tax usage will be given under the Schedule B headings and the tax schedule quoted, in those usages not mentioned under railroad document usage.

### Bank Checks

A sight draft for \$1500 of the Neptune S. S. Co., with a 2c USIR, cancelled in black, a double circle NEPTUNE LINE STEAMERS AUG 27 1866 Prov. R. I.

A sight draft for \$1965.92, payable to E. A. Soullard, Savannah, Ga., signed by David Hilton, Master of the Bark, "George H. Jenkins," dated July 2, 1872, with a 2c third issue stamp, pen cancelled with the initials

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E. A. S.

### Bill of Inland Exchange

A 30 day promissory note for \$8870.28, payable to E. A. Soullard, Savannah, Ga., signed by James W. Roberts, Master of the Schooner, "O. L. Rourke," carrying stamps on the back of the note totalling \$4.45, cancelled in blue, a double ellipse, SAVANNAH BANK & TRUST Co. NOV 22 1869.

### Bill of Lading

The wording is: Bill of lading or receipt, other than charter party, for any goods, merchandise or effects, to be exported from a port or place in the United States, to any foreign port or place. (Ports of British North America excepted.) Tax 10c each copy. Effective Oct. 1, 1862 and repealed Oct. 1, 1872.

This tax, from the documents avail-

able to me, was paid by the exporter of the goods, so unless seen on the original document will not show ship usage.

A bill of lading with the heading of the West India Steamship Co., showing a shipment of goods from New York to Havana, Cuba, on the S. S. Morro Castle, by the firm of C. F. Caruana, dated Jan. 2, 1867. A 10c Inland exchange is cancelled in blue, a single circle, C. F. CARUANA JAN 2 1867 N. Y.

A bill of lading "Shipped by E & H Anthony & Co. from New York to Maracaibo, Venezuela, on the Bark "Teresa," James Durie, Master, dated May 29, 1867. A 10c Inland exchange cancelled in black, a single circle E. & H. ANTHONY & Co. N. Y.

### Bill of Sale of Ships

The wording is Bill of sale of any vessel or part thereof

Up to \$500 -----	25c
Over \$500 to \$1000 -----	50c
For each additional \$1000	
or fraction -----	50c

This tax was put in operation by the law of Mar. 3, 1863, effective immediately, and changed by law effective Aug. 1, 1864, and repealed Oct. 1, 1872.

The law of Aug. 1, 1864 stated:	
Up to \$500 -----	50c
Over \$500 to \$1000 -----	1.00
For each additional \$500 or	
fraction -----	50c

Example of 1863 schedule: Bill of sale of Registered Vessel, dated Nov. 21, 1863. Charles H. Marshall sold 1/32nd part of the ship, "William F. Storer" for the sum of \$2031.25. This was a 3 decker, 3 masted ship of 1473 tons. The document has a \$1 Inland exchange and a 50c Entry of Goods stamp attached and pen cancelled initials E. D. M. and the date. (The tax would figure correctly at \$1.50, since the \$31.25 above the \$2000 would require another 50c tax stamp.)

Example of the 1864 schedule: Bill of sale of Enrolled Vessel, dated Nov. 13, 1866. Reed, Welt & Co. of the State of Maine, sold 30/32nd part of a vessel, the Schooner "Starlight" of 275 tons burthen, for \$12886.50. The tax at this time would be \$13.00. There are attached to the document a \$5 Charter party, a \$2 Conveyance and 4 copies of the \$1.50 Inland exchange. All are cancelled in pen and ink with the initials R. W. & Co. Nov 13 1866.

#### Certificate of Deposit

Wording of law:

For each certificate up to \$100 2c
Over \$100 ----- 5c

Tax effective Oct. 1, 1862. Repealed Oct. 1, 1872.

Two such certificates for purchase of shares of the proposed Bay State Steamboat Co. for the sum of \$5000 each "for the purpose of organizing a Company to establish and run a line of steamboats and other vessels between New York, Newport and Fall River, with a capital stock of \$650,000." Each certificate has attached a 5c revenue stamp; one, a 5c Inland ex-

change part perforate and the other a 5c Inland exchange. Both are cancelled in pen and ink with the initials J H B, dated 27 May and 25 May. Documents are dated 1863. The monies were apparently banked awaiting incorporation of the company.

#### Certificate, true copy

Wording of law: "that certain papers are on file" ----- 5c  
Effective Aug. 1, 1864. Repealed Oct. 1, 1872.

A true copy of a Charter party between S. Holden, Master and Agent of Owners of the Schooner "Messenger," burthen 122 tons, and E. Sanchez y Dolz, Esq., for a voyage from New York to Vera Cruz, Mexico, and back to New York, for the sum of \$1600. A 5c Certificate revenue stamp is attached and cancelled in pen and ink, E. S. y D. 21/12/67. If this had been the original Charter party, the tax would have been \$1.

#### Certificate of Profit

The tax law effective Oct. 1, 1862 stated:

Over \$10 to \$50 -----	10c
Over \$50 -----	25c

This tax was changed by the law effective Aug. 1, 1864:

Of profits of an incorporated company for a sum

Not less than \$10 and not exceeding \$50 -----	10c
-------------------------------------------------	-----

Exceeding \$50 and not exceeding \$1000 -----	25c
-----------------------------------------------	-----

For every additional \$1000 or fraction -----	25c
-----------------------------------------------	-----

Law repealed Oct. 1, 1872.

A Certificate of Profit of the Atlantic Mutual Insurance Co. "This is to certify that the North American Stm. Ship Co. is entitled to \$1680 in the capital of the A. M. Ins. Co., and is entitled to receive the same sum annually on the first Tuesday of February such". The stamp is a 50c Mortgage cancelled in black a single circle A. & M. INS. Co. 18 April 1868.

For the reverse side of this document see under "Power of Attorney."

#### Certificate of Stock

Several examples known, such as

the Pacific Mail S. S. Co.; the Philadelphia and Southern Mail S. S. Co.; the Burlington Steamboat Co.; and the Cumberland County Steamboat Co. All have 25c denomination revenue stamps attached.

### Charter Party

The stamp tax effective Oct. 1, 1862 stated: Contract or Agreement for the charter of any ship or vessel or steamer, etc., etc.

If the registered tonnage does not exceed 300 tons -- \$3.00

Exceeding 300 tons and not exceeding 600 tons ----- \$5

Exceeding 600 tons ----- \$10  
By the law effective Aug. 1, 1864, an addition was made:

If the registered tonnage does not exceed 150 tons ---- \$1

The tax was repealed Oct. 1, 1872.

I have no examples to report. I hope that some collectors can, perhaps by a letter to the Editor.

### Entry of Goods

Custom House entry for Consumption or Warehousing.

Examples are pairs and strips of 4 of 25c denomination stamps on pieces of documents "Merchandise Imported from Canada—on Steamer Bay State." This same wording is also found on pieces of 50c and \$1 denominations. All are cancelled in black, a small square with O. S. B. Co. H. N. Throop Treas'r. with various datings in 1864 and 1865. This is the Ontario Steamboat Co., Oswego, N. Y. which had several steamboats trading on Lake Ontario and the St. Lawrence river.

### Manifest

Wording of the law: for custom house entry or clearance of the cargo of any ship, vessel or steamer, for a foreign port, If the registered tonnage of such ship, etc.,

does not exceed 300 tons ---- \$1

Exceeding 300 tons and not exceeding 600 tons ---- \$3

Exceeding 600 tons ----- \$5

This tax effective Oct. 1, 1862 and repealed Oct. 1, 1872.

I have no examples to report. Again

I hope that some collectors can report on this usage. Also, I can find no evidence to show whether this law did or did not apply to foreign owned ship companies, and the same for the charter party usage.

### Mortgage Deeds and Bonds

A very interesting mortgage bond of the Northern Transportation Co. of Ohio. On the face of the bond it states that a mortgage for \$200000 has been placed on the real estate and a total of 21 steamboats, propellor driven, all listed by name, sailing the Great Lakes from their home port of Cleveland, Ohio. Each \$500 bond carried a 50c denomination stamp. In this case a 50c Original process, with a blue cancel, double ellipse, NOR. TRANS. CO. NOV 15 1870 CLEVELAND. O.

Such high value stamps as the \$20, \$25, \$50, and \$200 denominations with ship cancels would indicate their use on mortgage bonds or mortgage deeds, but I have not seen any on documents.

### Passage Tickets

This tax schedule B usage, with examples, was reported in the March 1964 issue of the American Revenuer, so only mention is made of 3 passage tickets of the Montreal Ocean S. S. Co. from Portland, Maine to British ports.

### Power of Attorney

See under Certificate of Profits: This is a hand written transfer of the Certificate of Profit of the Atlantic Mutual Ins. Co., on the back of that document, to Geo. E. Cook & Co., through J. F. Emmons, attorney, and signed by Charles Dana, Vice President of the North American S. S. Co. The stamp is a 25c Certificate, cancelled in black, a double circle, NORTH AM. S. S. CO. APR 23 1868 NEW YORK.

### Receipts

This usage is quite commonly seen on ship documents. All the inland waterways, lakes and coastal waters are represented. However no payroll sheets have been seen. One interesting document is that of the Comstock Clipper

## PRESIDENT'S COLUMN

With all the hue and cry presently being raised in the current philatelic periodicals over unnecessary postal issues of the newer nations of the World in order to augment their rather slim incomes at the expense of philatelists, it is interesting to note that there seems to be no reported activity in the field of fiscal philately. This may be because they have not felt that there was a large enough potential market, or perhaps because there are just not enough revenue collectors.

On the other hand many collectors, particularly those who are making topical collections are turning to revenue stamps for illustrations they do not find on postal issues. Much of the demand for some U. S. Match and Medicine issues is from this source, and it has seriously depleted stocks of some of these already elusive, but ever popular, stamps.

In spite of some increased demand, with the resultant increase in price, there seems to be very little change in catalog value of most revenue issues. Major rarities do show some increases from year to year, but how many of us are so fortunate as to have a copy of the 6c Proprietary or the \$200 or \$500 Second Issue? It is fortunate that most revenue collectors do not consider their stamps to be a financial investment, but rather a source of pleasure, relaxation and recreation. Too, the revenue collector adds to his knowledge of many subjects bearing on the commerce, industry and tax structure of the government whose stamps are under study. To me, these are the real rewards of collecting revenue stamps.  
—Robert M. Leard

Line, for a shipment of three boxes of carriages and one package of poles, shipped by E. W. Webster of New York to Wm. S. Thompson of San Francisco, "Aboard the Clipper Ship Blue Jacket, of which Dillingham is Master," dated June 3, 1865. The document has a 2c USIR stamp cancelled in black, in a long octagon COM-STOCK'S REGULAR CLIPPER LINE NEW-YORK TO SAN FRANCISCO OFFICE 96 WALL ST. NEW-YORK.

Another is on a freight receipt for goods shipped from Winona, Minn. A 2c USIR is attached to the document and cancelled in blue with a double ellipse, N. W. UNION PACKET CO. WINONA OCT 30 1866 SEAVEY & LANGLEY AGENTS. This packet company was formed in 1864, when the North West Packet Co. and other Packet companies on the Minnesota and Upper Mississippi rivers united for the purpose of continuing coverage down river to St. Louis, Mo.

In concluding these articles on the documentary usage of the Stamp Tax laws of the 1862-72 period, it is with full realization that other usages of Schedule B may exist both on railroad and ship documents. If other collectors

of the Civil War revenue stamps can fill in the gaps, or make corrections of what has been written, I sincerely hope that they will send them to the Editor of The American Revenuer.

## WANTED

I need these U. S. revenue stamps for my collection. Used copies only.

Scott R2b 17a 18b 33b 41b 50b 52b  
53a 61b 69b 79c 81b 90c 100b 105  
116 121 133 142 194 198 205 227  
259 RB5b 8a 9b 10a 10b 15a 15b 15c  
16b 17c 18b 19b 37 38 39 41 42 43 49  
55 56 70 RC2 16 26 RD19 RE4 5 12  
16 23 29 31 107A 107B 107C 107D 114  
118 132 143 161 162 165A 165B 166  
167 167A 167B 168 169 170 171 172  
175 176 177 180 180A 182 182A 182B  
182C 182D 185 201 202 204 RF2 5 7  
8 12 RG11 15 27 108 109 110 111 112  
113 114 115 116 117 118 119 120 121  
122 123 124 125 126 128 RJ5 RK1 2  
8 9 14 15 16 28 33 RX2 24

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T. TAYLOR

126 Elgin Ave., San Antonio, Texas

78210

ARA #500

**PRICES REALIZED IN SIEGAL'S 267th SALE, OCTOBER 7, 1964**  
(Continued from February)

Lot	Description	Price Realized
678	70c Blue and Black, Inverted Center (R117a) Barest trace of Her-ringbone cancel, Fine -----	\$325.00
679	\$1 Blue and Black, Inverted Center (R118a). Centered to R., Fine	650.00
683	\$5 Blue and Black, Inverted Center (R127a). Ironed out Embossed and filled in punch cancels, thins, Fine appearance -----	90.00
684	\$20 Blue and Black (R129). Light ms. cancel, Fine -----	22.00
685	\$25 Blue and Black (R130). Faint crease, Fine appearance -----	24.50
686	\$50 Blue and Black (R131). Centered, minute marginal thin, un-used, Very Fine appearance -----	38.00
687	\$200 Blue, Black and Red (R132). One slightly short perf., otherwise Very Fine, a beautiful copy -----	375.00
688	\$500 Black, Green and Red (R133). Centered, light ms. cancel, sealed tear, Extremely Fine appearance -----	1200.00
692	2c Orange and Black (R135). Neat Rosette cancel, not tied clear matching Shelburn, Ind. pmk. on cover to Michigan, Fine -----	11.00
694	5c Orange and Black Inverted Center (R137a). Pinholes, light crease, Fine appearance, Scarce -----	190.00
696	\$1 Green and Black, Inverted Center (R144a). Vertical crease, Fine Appearance, Very Rare -----	900.00
698	\$20 Vermilion and Black Error (R150a). Very Fine, unused -----	160.00
699	\$20 Vermilion and Black Error (R150a). Vivid Color, Fine -----	43.00
701	2c Blue on Blue, Double Impression (R152b var.) with enlarged photo, Very Fine, unlisted in Scott -----	60.00
703	2c Blue on Blue, Imperforate Horiz. (R152d). Vert. Margin Pair with "No", o. g., Very Fine -----	100.00
704	1c Green, Split Red Overprint (R154 var.). Shows "R" at left, "I" at right, unusual, Fine -----	16.00
706	2c Private Provisional Documentaries (R155 var.). 4 copies, over-printed "I. R." in Type B style and Type A size, all with "W&A" and date in Purple ms., Fine -----	15.00
708	\$1 Documentary, Series of 1898, Imperforate (R173 var.) Horiz. Pair Large Margins except touched at L. L., Blue Handstamped cancel, light crease between stamps, unlisted in Scott, Rare -----	90.00
716	\$2 Green Documentary, Series of 1902, Outline "2" Overprint (R191a). Fine -----	17.50
717	\$2 Green Documentary, Series of 1902, Purple Outline "2" Over-print (R191b). Light crease, Very Fine appearance, signed "Geo. B. Sloane," listed but unpriced in Scott -----	120.00
722	Revenues Used As Postage. Six covers, mostly late 19th and early 20th, none with postage dues, Fair-Very Fine -----	26.00
724	1c-\$30 Documentary, Series of 1914-17 (R222, R228-34, R236, R237, R243, R244, R245, two). All with Purple F. D. of New Or-leans I. R. office for use as Future Deliveries, one of R245 is handstamped "Future Delivery" in type similar to normal, Scarce lot, F.-V.F. -----	20.00

(To be continued)

**ELLIOTT PERRY RECOVERING**

We are happy to report that Elliott Perry, ARA #285, one who has con-tributed much to philately in general,

is well on the road to recovery from an auto accident, a few months ago which injured him and his wife and co-laborer. We trust their complete recoveries will not be long delayed.

## J. W. EISENHART'S MATCHES

Bruce Miller, ARA #732

The stamps carrying the above inscription (RO80) were used at York, Pa., by the firm of J. W. Eisenhart & Co. The die was originally inscribed "Alexander's Matches," and was acquired from England & Bell of Baltimore in December, 1875. It was at first altered to read "Eisenhart's Matches." For some reason this was disapproved, and in the issued version Eisenhart's initials were added.

The history of York County mentions several members of the Eisenhart family as among the prominent residents, but John W. Eisenhart is not included. Charles J. Donnelly of Baltimore was associated with Eisenhart from the beginning. Donnelly had been the original proprietor of the "Excelsior Waterproof Matches," and could well have been acquainted or even associated with Henry C. Bell, of England & Bell. Bell had been a partner in the Maryland Match Co., which succeeded to Donnelly's "Excelsior" business in 1872. In view of this, it was probably Donnelly who arranged to obtain the Alexander die from England & Bell when the latter went out of business. No other connection between England & Bell and Eisenhart is apparent. It seems likely that John W. Eisenhart supplied only the capital for the business, while Donnelly handled the actual production.

Both Donnelly and Eisenhart are said to have been concerned in an enterprise called the York Match Co., but I have been unable to determine whether this was a separate operation or merely another name for J. W. Eisenhart & Co.

In 1880 Eisenhart joined with nine other companies, all many times larger than his own, in the foundation of the Diamond Match Co. Just why Eisenhart, who did only a small business, chose or was induced to enter a merger with the giants of the industry is a mystery to me. The York factory was soon closed down by the combine, probably in May, 1881, and Eisenhart turned his attention to other pursuits.

## CIVIL WAR REVENUES TO BE SOLD

It has just been learned that a fine collection of Civil War revenue stamps will be sold at auction in New York City on April 27 and 28 at the Hotel Americana. The auctioneer will be Herman Herst, Jr., ARA #265. Catalogs of this sale may be requested from Mr. Herst at Shrub Oak, New York 10588.

The sale will include, among other revenues, a very fine showing of First Issue imperforate multiples, all of them in exceedingly fine condition.

### NEW YORK GROUP ELECTS OFFICERS

At their meeting of February 19th, the New York Revenue Chapter elected Mr. Harold Wenck as chairman, Mr. Samuel Hollander as Program/Chairman and Mr. J. W. Magee as Secretary-Treasurer.

Another meeting was held on March 19th. Consideration is being given to making their regular meeting time the first Thursday of the month so as to meet the same night as the Cinderella Club.

### UNITED STATES REVENUES AT PUBLIC AUCTION

Occasionally we run a sale WITHOUT them, but most DO include them. May we send you our next catalog?

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HERMAN HERST, JR.  
Shrub Oak, N. Y. 10588

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## SECRETARY'S REPORT

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

### New Members

1022 Pieterse, Willem Jan  
1023 Riepe, John A.

### Deceased

239 Russell, G. E.  
688 Bondi, Leon A.

### Applications Received

McNeil, Michael B., 903 Angus Valley Sr., Rolla, Mo., by F. Q. Newton, Jr. Japanese Rev., U. S. Civil War, Wines.

Marsh, William J., P. O. Box 1135, Langeley Park, Md., by F. Q. Newton, Jr., Chinese including locals.

Crise, E. A., 124 W. Henfer Pkway., New Orleans, La. 70123, by John Norton, U. S., Canada, Philippines.

Tozzi, Michael D., 6 Barrel Ave., Trenton, N. J. 08619, by F. Dorfman, U. S. Rev. General, Embossed, M. & M., Unclassified revenues.

### Institutional and Exchange

(see note below)

Free Library of Philadelphia  
Western Stamp Collector  
Linn's Weekly Stamp News  
The Collectors Club (N. Y.)  
Smithsonian Institution (Philatelic Section)

The institutional and exchange memberships have been in effect for some time and are to be assigned numbers for accountability and periodic review purposes.

Several other organizations have been on the mailing list for The Am-

erican Revenuer and are currently being reviewed to determine their status

### Membership Summary

Previous membership total	---	390
New members	-----	2
Inst. and Exch. members	-----	5
Deceased	-----	2
Current membership total	-----	395

*H. R. H.*

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vice fee stamps available. John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill. 60018.

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WANTED—Clear handstamped cancels from U. S. Territories on 1st, 2nd, 3rd issue revenues. Roger T. Powers, 911 Fairway Drive, Towson, Md. 21201. 174