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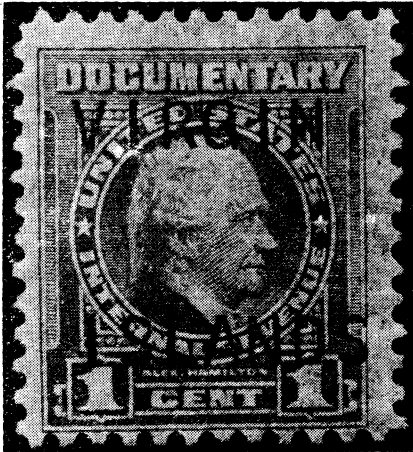
Member: National Federation of Stamp Clubs

Vol. 21, No. 5, Whole No. 195

May 1967

VIRGIN ISLAND OVERPRINT

Irvin Burns, ARA #388



Virgin Islands National Bank, official government depository) had never heard of any United States documentary stamps having been overprinted for use in the Virgin Islands! I learned from one of the bank directors that there is no need for any 1c revenue stamp under present Virgin Islands tax rates. A visit to the VI Department of Finance, where I was introduced to Mr. Hewitt, the official responsible for requisitioning all needed revenue stamps from the Bureau of Engraving and Printing in Washington, confirmed the fact that no 1c revenue stamps were required. I was further informed that no overprinted 1c revenue stamps had ever been requisitioned, received, or authorized."

This leaves us with the cold fact that some joker is or has tried to throw confusion in our midst.

The December 1966 issue of The American Revenuer raised the question of the validity of the "overprint" shown on that cover.

I have since received a letter from Mr. R. B. Preston, a member of the ARA and a specialist in this field. He too has a copy, but with the word "Island" abbreviated. In regard to a recent visit to the Islands, he had this to say:

"Mr. Corneiro (Assistant Manager,

REVENUES WIN AWARD

Daniel L. Rhoades, ARA #1003, received the 2nd Grand Award at the Wisconsin Federation of Stamp Clubs 36th Annual Exhibition. His entry was of the U. S. Revenues 1862-71, perforated. The exhibit was held in Madison, Wisconsin, May 6 & 7, 1967.

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Vol. 21, No. 5, Whole No. 195

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MORE SMALL MATCH COMPANIES

Bruce Miller, ARA #732

This is a continuation of the article "Some Small Match Companies" (The American Revenuer, March 1967, page 24). As before, the writer would welcome any additional information on these firms.

T. Gorman & Bro. were located at Westville, Connecticut, which was also the site of the match factories of A. Beecher & Sons and James G. Hotchkiss. The Gorman's set up their business in the summer of 1865 and continued for some 13 years. Thomas Gorman's brother (whose name I have been unable to locate) dropped out sometime prior to 1876; Gorman himself died early in that year or late in 1875, but the business was continued through 1877 by the "Estate of Thomas Gorman."

According to the Boston Revenue Book: "After August 1870 these stamps (of T. Gorman & Bro.) were ordered by and delivered to, one Hotchkiss, and a Mr. Charles R. Pope." The "one Hotchkiss" was most probably James G. Hotchkiss, who was in the match business at Westville for almost 25 years (Cf. The American Revenuer, January 1966, page 5). It is possible that both he and Pope had some connection with the operation of the business after Thomas Gorman's death. In March 1876 the die was altered from "T. Gorman & Bro." (RO97 and 98) to "Thomas Gorman" (RO99). The latter stamps were used by the Estate of Thomas Gorman.

I have been unable to learn anything about Henning & Bonhack, or their New York agent David E. Gregory, whose name appears on the stamp (RO107) along with theirs. However,

they do enjoy the alleged invidious distinction of having stamped some of their matches with a counterfeit of the 1c government proprietary. Possibly this accounts for the fact that their business lasted less than a year and a half. They were located in Hudson City, New Jersey, today a part of Jersey City. The stamp of Henning & Bonhack seems rather more scarce than its catalogue value would suggest.

William E. Henry & Co. were located at East Stroudsburg, Pennsylvania, and remained in business for about two years. This was at a period when the Diamond Match Company was engaged in assiduously eliminating its competitors, however small, and it seems likely that the "Keystone Match Manufacturers" were among the many firms bought out and closed down by the monopoly. However, one story has it that the factory was destroyed by fire.

Although impressively titled, the National Match Company of New York survived less than a year. The only individual named in connection with it is one Frederick Folz, who was presumably the owner. The stamp (RO 134) is common, although only 1,430,000 were issued.

The Orono Match Company was established in 1865 at Orono, Maine, by Anson Allen. In 1872 the firm became Allen & Powers, and the die was so altered in January 1876. H. C. Powers seems to have been associated with Allen from the beginning, although perhaps not as a full partner. Allen & Powers enjoyed a thriving local trade, and, unlike most others, managed to elude the clutches of the Diamond Match Company. In 1885 Powers became the sole proprietor, but about three years later Allen rejoined him, and the firm of Allen & Powers continued in business until at least 1895. Both the Orono (RO 141) and Allen & Powers (RO 6) stamps are relatively common, and feature as the vignette the pine tree from the State Seal of Maine.

The Penn Match Company, Ltd. of Philadelphia was established in 1881 and remained in business through 1892. Francis R. Abbott was the secretary and treasurer, while the manager was Charles Kee. Elliott Perry (Mekeel's, Sept. 11, 1920) has pointed out that the firm's address as given in the directory was not in an industrial area of Philadelphia, suggesting that the Penn Match Company may have been only an agency or sales outlet for matches manufactured elsewhere. He further observes that the "Limited" connotes a Canadian or English affiliation. At least one match firm, the Cardinal Match Company of St. Louis, was set up solely for the importation and distribution of Canadian matches (Cf. The American Revenuer, February 1965, page 17). However, the "Limited" may have been no more than a somewhat pretentious substitute for "Inc."

The Portland Match Company was established at Portland, Maine in 1864. The owners were W. T. Brown & Co., of which Willard T. Brown was the principal. It is Brown's portrait which adorns the private stamp and wrapper (RO 146 & 147). On or about May 31, 1867, the business was sold to Byam, Carlton & Co. of Boston, after which W. T. Brown & Co. became commission merchants in groceries and provisions. Although the private stamp was not issued until May 1865, it is found with the printed cancellation "W. T. B. & Co. / Oct. 14, '64", which also occurs on the 1c government proprietary. Presumably this denotes the date on which the company entered the match business.

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The \$5,000 Revenue Stamp of 1872

The highest denomination of a revenue stamp ever contemplated by the United States that was actually engraved, and for which a plate was made, was the \$5,000 value intended to form a part of the Third Issue, 1871-72. The Boston Revenue Book tells us that while the stamp was duly approved by the authorities and the colors designated, the books of the printing contractors, Jos. R. Carpenter & Co., prove beyond question that there was never a call for the stamp and that it was never printed except in proof form. Joseph R. Carpenter, in a letter dated July 14, 1872, wrote Edwin Lamasure, his plant manager: "I send you the \$5000 stamp approved in the colors in which it is to be printed in case we have an order for this stamp—a very improbable contingency," which reflected his doubts of there being any issue.

The stamp was to be printed in three colors, black, green and orange, and it was a majestic creation, as shown by the proofs which are occasionally seen. It was large in size, an upright rectangle, measuring 68 by 112 millimeters, and evidently was to be printed one at a time, and in three operations because of the three colors. At each side of the design there was a plate inscription. At the left, in two lines: "Willcox's Chamelion Paper, Patented May 16th, 1871," and "George T. Jones' Patent, March 22d, 1870." At the right, "Engraved by Jos R. Carpenter, Philadelphia," and "Patent July 13th, 1869," also in two lines. In the center of the stamp was a comparatively small circular medallion portrait of Washington, the size shown on the \$20 value of the same series. Otherwise the design was made up of fancy engine-turning or lathe-work, with "5,000" appearing in large numerals near the top, repeated again near the bottom. In smaller figures in each upper corner, was "\$5,000", and in each of the lower corners a "V". Above and below the portrait were the inscriptions, "United States Internal Revenue," and "Five

Thousand Dollars." About the lower quarter of the stamp there was a panel bearing the letters "No." at left, but blank at the right, intended for a serial or control number, a plan later adopted with the 1899 issue in the large denominations. The government intended to keep a careful check on the use of these \$5,000 beauties if any were sold.

By an Act of Congress, the entire issue except the 2c stamp was rendered obsolete, October 1, 1872. Joseph R. Carpenter & Co., were instructed to deliver over their dies and plates to the Bureau of Engraving & Printing. In the list, given in the Boston Revenue Book, they turned over one die for the frame of the \$5,000 stamp, five transfer rolls and two plates.

As a proof, the stamp has for the first time gained admission to listing in Scott's 1937 U. S. Catalog. Proofs are known without the plate inscription, also in colors other than those approved. Perhaps it is just as well it was never issued.

* * *

Some weeks ago, I described the \$5,000 revenue stamp which was contemplated to form a part of the Third Issue of 1871-72. Dies, and a plate, were actually prepared by Joseph R. Carpenter & Co., the bank note engravers who held the revenue stamp contract at the time, but no order ever came from the government to print and issue the stamp. It never advanced beyond the proof stage, the only form in which it exists today.

Joseph L. Bopeley, London, Ohio, who collects the U. S. revenue issues in their various usages on the original documents, has written me an interesting letter which helps to explain why no order ever came for the stamp. Mr. Bopeley writes, "I took occasion to refer to accumulated data and therefrom determine the amounts of money which could have been involved to necessitate the use of a stamp of the \$5,000 denomination. After eliminating the possibility of foreign and inland bills of exchange, assignments,

and charter parties having ever been of sufficient amount, I determine that only the following could have had sufficient consideration to require a tax of \$5,000.

Document	Transaction
Conveyance -----	\$2,500,000
Mortgage -----	5,000,000
Bill of Sale—Ship ----	5,000,000
Lease (Annual Rental)	1,999,800
Will or Admr. Letter	25,050,000

"I understand that there had been certain transactions which involved large amounts during that early expansion period which reflected figures of sufficient amounts comparable to the above, but not as yet in my research on the uses of the Civil War revenues have the evidences been established. There is a document in a dealer's hands, a trustee's mortgage for bondholders for \$1,000,000 which required \$1,000 in tax, and upon which there are four copies of the \$200 stamp of the first issue, and is the largest consideration piece I have ever inspected of this period. In my collection I have a will with \$250 in stamps applied, which would reflect an estate with corpus of \$1,300,000, but, of course, these applications in no way compare with a requirement for \$5,000."

It would seem from the figures Mr. Bopeley produces that the chances of there ever having been a use for the \$5,000 stamp were rather remote. In that period big business hadn't reached present-day proportions. A few years ago I had a document, a transfer of stock in several large corporations to a holding company, a large certificate with 40 copies of the \$1,000 revenue stamp of the 1917 issue, and several hundred dollars more in odd values, an item which aggregated something like \$41,000 in tax. That's the biggest I have ever seen where stamps were used.

* * *

In this column some weeks ago I published some notes on the \$5,000 revenue design which was prepared and intended to form a part of the Second Issue of 1871, but which, according to existing records, was nev-

er issued as a stamp although known in proof form. Some interesting addenda have been received from Frank P. Brown, of Boston, and F. L. Ellis, New York, who write that from published notes back in the nineties it was generally understood that the stamp was made ready for possible use on a Union Pacific R. R. mortgage which was to be drawn in 1872.

I also wrote some notes on large usages of revenues I had heard of, or seen. I would like to add a note by A. F. Henkels, which I lately came across in the "Philadelphia Stamp News," of February 17, 1912. Mr. Henkels described a mortgage which had been exhibited a short time previously at a stamp club meeting, which "was drawn during the existence of the Civil War revenue tax and bore twenty-five thousand dollars in revenue stamps, composed of one hundred and twenty-five \$200 stamps of the first issue, perforated, all in superb condition. The mortgage was made in book form so consequently the stamps had never been folded or creased." The stamps were further described as being in large blocks, several in blocks of eight, the complete sheet. That was 25 years ago,

* * *

The Treasury Department in 1872, contemplated the issue of a \$5,000 denomination to form an addition to the revenue series then current, the Third Issue. I have written on this subject several times in the past.

The design was approved by the authorities and plates were made ready by the printing contractors, Joseph R. Carpenter & Co., of Philadelphia, who were prepared to print at once upon receipt of an order for the stamps. However, it appears from the record that the stamp never advanced beyond the proof stage, and no copy is known to have been issued.

For many years there has been a story around that one copy of the stamp actually was issued, and "used on a mortgage of the Union Pacific Railroad." This report likely originated in a rumor which was going the rounds of Washington in the closing

years of the last century. At that time there was much philatelic interest in a report that a copy of the stamp had been located, attached to a Union Pacific document in the safe of one of the government departments but the Secretary would not permit its removal. J. M. Bartels, who was then a resident of Washington, and reporting news to the philatelic press, made several efforts to see the stamp and describe it for collectors. No appointment, however, could be made and the "stamp" was never shown.

I relate these details because this story of the Union Pacific mortgage is resurrected every time anything is written about the item. The stamp, if issued, was to have been printed in three colors, black, green and orange, and proofs are known in this color combination, likewise in two other arrangements of trial colors, and all are rare. The evidence is just about conclusive that no copy of the stamp was ever printed and sold to the public. It is a pleasant fiction to speculate upon when things are dull.

(The above series of articles are

reprinted from Sloane's Column in Stamps for Feb. 13, 1937, June 26, 1937, Oct. 23, 1937 and Sep. 23, 1944, by permission of H. L. Lindquist Publications.)

CHAPTER MEETINGS

Various local chapters of American Revenue Association members hold regular meetings. If you are in the area at the time of the meeting, your presence would be most welcome.

LOS ANGELES. Third Sunday of each month at 7:30 p.m. in the library of the Los Angeles Philatelic Club, 417 South Alvarado Street, Los Angeles, Calif.

NEW YORK. First Thursday of the month at the Collectors Club, 22 East 35th Street, New York, N. Y.

SEATTLE. Meet Monthly at the Collectors Club of Seattle, 903 East Madison at Broadway, Seattle, Wash. Contact the chairman, D. C. Strock at 4109 25th Ave. S.W., Seattle, Wash. 98106, for details as to the time and dates of the meetings.

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Send to the Editor

SECRETARY'S REPORT

Secretary-Treasurer: Bruce Miller
521 Alster Avenue
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New Members

1112 Webber, Henry G.
1113 Effner, Harold A.

Reinstated

684 Braceland, J. Frank, Jr.
1 Hubbard, E. S. A.
561 O'Brien, John F.

Dropped for Non-Payment of Dues

1054 Furuya, K.
813 Gryzewski, Tadeusz
930 Janson, Esbjorn
1014 Knight, Michael J.
968 Parkkinen, Matt
1088 Seacrest, Joe R.

Applications Received

Burdge, Eugene, 2547 Salmon Street,
Philadelphia, Pa. 19125, by B.
Miller. Collects USIR and States,
Foreign, Christmas Seals.

Burton, Carl E., 4000 Linkwood Rd.,
Baltimore, Md. 21210, by J. S.
Bobo. Collects revenues imprinted
on lead foil, customs and consular
stamps of all countries.

Howard, Charles C., 963 Kennard
Way, Sunnyvale, Calif. 94087, by
W. T. Adams. Collects all Scott-
listed USIR, beers.

Mallett, Frank G., 511 Walnut Street,
Atlantic, Iowa 50022, by John C.
Ruback. Collects tax paid.

Seydel, Randall G., 808 North 82nd
St., No. F-10, Scottsdale, Ariz.
85257, by F. Q. Newton. Collects
pre-1900 USIR, private dies, to-
bacco, liquor and hunting permit.

Violet, Maynard, 5345 Bowmanville
Ave., Chicago, Ill. 60624, by B.
Miller. Dealer, "Eagle Stamp Co."
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Address Changes

Dean, John M., 166 Montclair Ave.,
Newark, N. J. 07104.
Gauthier, Gene R., 7911 Bonnie Drive,
Saginaw, Mich. 48603.
Hubbard, E. S. A., 3739 Benton St.,
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Sissons, J. N., 37 King St. East, Tor-
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