

# The American Revenuer

## IN THIS ISSUE:

How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public? ..... 76

    Appendix A ..... 111

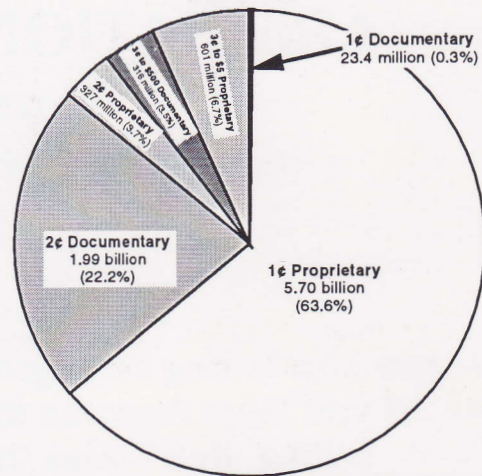
    Appendix B ..... 116

    Appendix C ..... 121

Collectors' and Exhibitors' Forum ..... 122

An astonishing 64% of Civil War era stamps sold were 1¢ proprietaries, and 22% were 2¢ documentaries; 10% were other proprietaries; and all other documentaries, less than 4%; more, inside, page 6.

Absolute and Relative Numbers of Stamps Ordered from Printers, 1862-1884



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL 1993

Volume 47, Number 4  
Whole Number 454

We have been invited to hold our  
**REVENUE AUCTION**

*in conjunction with*

**CHICAGOPEX '93, CHICAGO**

*home to this year's*

**ARA NATIONAL CONVENTION**

November 12-14

O'Hare Exposition Center

We are now taking consignments for this important national sale.  
If you have Revenue material that you are interested in  
selling, don't miss this unusual selling opportunity.

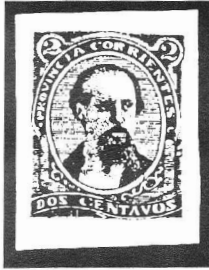
Deadline for Consignments: *August 31, 1993*

✧ Liberal Cash Advances Available ✧

**Michael E. Aldrich**

P.O.Box 130484, St. Paul, Minnesota, 55113

612-633-6610 Fax: 612-633-8830



## World-Wide Revenue Approvals.

Our over 30 years in the stamp business has given us the skills to offer you good service and interesting material on approval. Request a selection today.

You will be pleased

### CREST STAMPS

Ralph R. Taaffe, ARA

P.O. Box 491240 Los Angeles, CA 90049



GLASS SLIPPER, P.O. BOX 62  
YORK, ENGLAND, YO1 1YL

**Books** Over 100 revenue titles available plus

100+ on locals, cinderellas, etc.

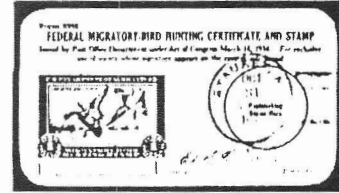
## POSTAL AUCTION

of world-wide revenues, locals and cinderellas. Our specialties: Poland, Russia, Cycling & Olympic themes.

Ask for **FREE** lists today!

Phone UK + 904 701 505 FAX UK + 904 702 684

## Paying \$250 each!



For Form 3333's from the following states. Date cancelled, with RW1 affixed.

*Must be in good condition.*

AL	IN	MS	NM	SD
AZ	KS	MT	ND	UT
AR	KY	NE	OK	VT
CO	LA	NV	RI	WV
GA	MD	NH	SC	WY

*Other usages and licenses also wanted.*

★ **Fast Check!** ★

**Call 1-800-231-5926**

*Sam Houston Duck Co.*

P.O. Box 820087, Houston, TX 77282 713-493-6386  
Bob Dumaine - APS - ASDA Life Member

ARA

APS

SRS

## STATE REVENUES

*on approval.*

**BARRY L. PORTER**

107 Southburn Drive

Hendersonville, TN 37075-3012

(615) 824-4525

## IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper  
U.S. & Possessions

Mexico, Canada—Worldwide

Ship insured with price or for offer

Also selling—send SASE for latest pricelist

**W. G. KREMPER**

P.O. BOX 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

## U.S. Revenue Specials of the Month

### NARCOTICS TAX

(Scott lists only used)

All items are *mint*, never hinged,  
VF or better!

RJA59c -----	\$8.00	RJA66b -----	17.50
RJA60b -----	27.50	RJA67b -----	15.00
RJA62b -----	30.00	RJA71c -----	8.00
RJA63b -----	27.50	RJA72c -----	80.00
RJA64b -----	60.00	RJA74b -----	20.00

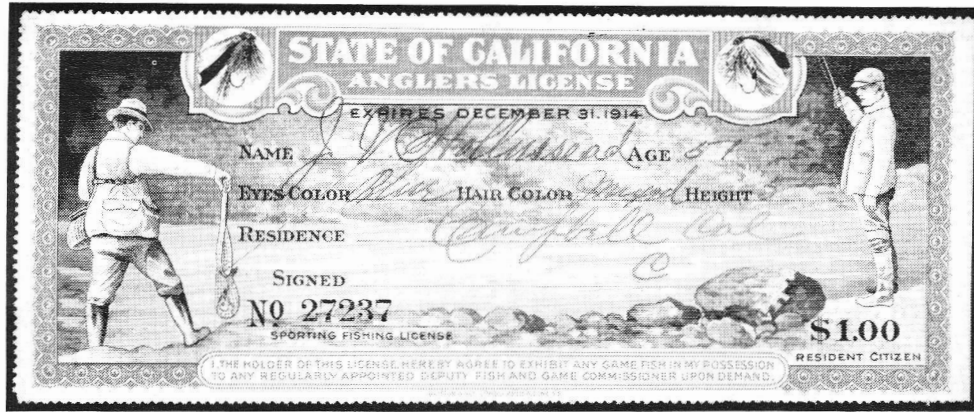
All 10 items for \$259.00

## RICHARD FRIEDBERG

Masonic Building Suite 106

Meadville, PA 16335

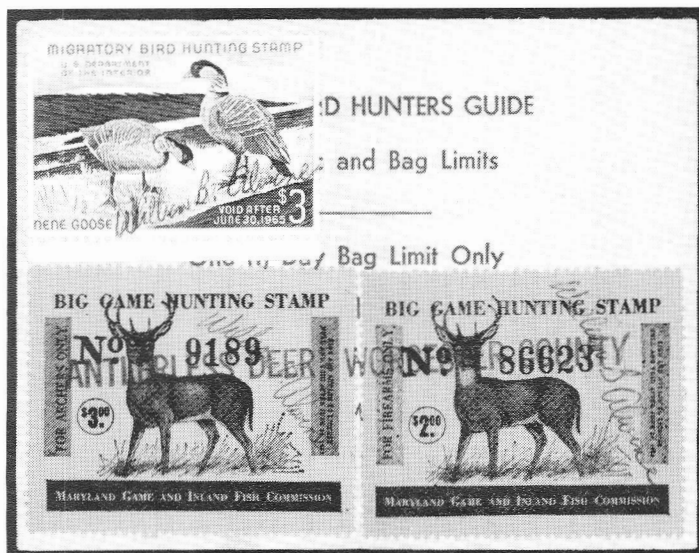
814-724-5824



## WANTED

### HIGHEST PRICES PAID FOR:

1. Pre-1920 Hunting and Fishing Licenses From Most States
2. Pre-1940 Pictorial Hunting and Fishing Licenses From Any State — Especially California
3. 1937 – 1975 Licenses with State Hunting and Fishing Stamps Affixed to Them From Most States — Especially Ohio 1938 - 1945



Call or Send Photocopies  
for My Offer

DAVID R. TORRE  
P.O. Box 4298  
Santa Rosa, CA 95402  
(707) 838-2565

# President's Letter

This month the ARA is announcing the publication of another volume on U.S. embossed revenues by ARA member, W.V. Combs. This brings his number of volumes on the federal embossed revenues to four. The first volume, on the First Federal Issue, published by the American Philatelic Society, is unfortunately out of print. However, you may be able to obtain a copy from a number of our dealer members who handle literature. The second volume, on the Second Federal Issue, was published by the ARA in 1988. The second volume treats the rest of the federal issues. The fourth volume in the series was a catalog of usages and varieties and was published by Combs, himself. Even if you don't collect the embossed revenues you may wish to take advantage of the special price to members of both volumes which the ARA has published. I personally own and have read the previously published volumes, even though I collect only a few of the licenses and supervisors seals. Here is an excellent opportunity to learn about the revenue stamps from the early years of our country.

In the last issue of *The American Revenuer* the prospectus for the ARA convention at CHICAGOPEX '93 was included as part of the wrapper. I hope that many of you will consider exhibiting. Even if you don't exhibit, please consider attending. We are hoping that our chapter, the State Revenue Society, will be a

vital part of the festivities, as well. Good speakers, good exhibits, a wealth of material from our dealer members, and fellowship with those who we know and some we will meet should combine to make this another great ARA convention. Keep looking for further announcements of convention activities in the coming months.

While on the subject of exhibitions, here are a few more awards to be mentioned that our members have been garnering:

- F. Burton Sellers, Gold at ROPEX 93, Haiti: Revenues
- Bert Kiener, Silver-Bronze at ROPEX 93, Remember the Maine
- Edward Cutler, Silver at March Party (Garfield-Perry), U.S. 19th Century Private Die Revenue Stamps.
- David R. Torre, Vermeil and APS post-1940 award, at March Party (Garfield-Perry), Classic State and Local Fish and Game Stamps.

This last exhibit has been getting lots of awards wherever it is shown. Because of the modernity of the material and its lack of familiarity with many judges, the awards it has been receiving vary greatly, from silver to gold. If you get a chance to view this exhibit, don't miss it. You will see many items not otherwise encountered. And well presented, too.

Ronald E. Leshner, Sr

## THE AMERICAN REVENUER *The Journal of International Fiscal Philately*

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1993 by The American Revenue Association. Printed in USA on politically correct recycled paper. **POSTMASTER:** Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

Volume 47, Number 4,  
Whole Number 454, April 1993

**Editor:** Kenneth Trettin  
Rockford, Iowa 50468-0056.  
Phone 515-756-3542 (no one else will answer) or 515-756-3680.  
FAX 515-756-3352.

**Contributing Editor:** Richard Riley  
24055 Paseo Del Lago  
257 Tower II  
Laguna Hills, CA 92653

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.**

---

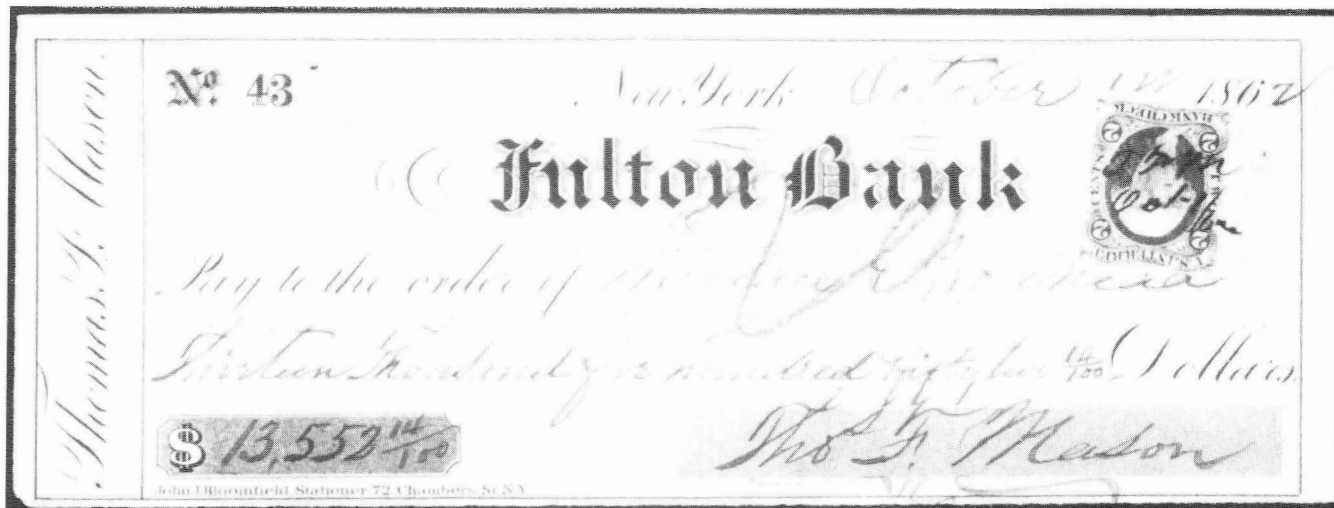
# How Were U.S. Civil War Documentary and Proprietary Revenues Made Available to the Public?

By Michael Mahler, ARA

## Summary

1. Revenue stamps were generally *not* sold at post offices during the Civil War era. A few post offices were notable exceptions, most prominently the office at Merchants' Exchange in Boston.
2. Stamps could be ordered directly from the Office of the Commissioner of Internal Revenue. These were shipped by government stamp agents attached to the stamp printing establishments. From 1862 to 1866, orders were shipped by registered mail; from 1866 to 1876, by the Adams Express Co. and its affiliates; and thereafter, again by the mails.
3. Most stamps were in fact sold in this way, including all private dies, nearly all general proprietaries, and all imprinted revenues. These three categories alone accounted for 85% of all stamps sold during 1862–1883, and 50% of the revenue from stamp sales.
4. For all other sales, which included most of the adhesive documentaries, the Treasury Department had its own network for stamp distribution, roughly parallel to that of the Post Office Department, albeit much less extensive. From 1862 to 1866, internal revenue collectors and their deputies were primarily responsible for stamp distribution. This proved unsatisfactory, and in 1866 the task was assigned to the Assistant Treasurers of the U.S., all national banks serving as designated depositories of the U.S., and the Collectors of Customs serving as Designated Depositories. With the repeal in 1872 of all documentary taxes except that on bank checks, responsibility for stamp distribution reverted to the collectors.
5. This network of government stamp outlets never numbered more than about 500, and usually closer to 200. (In comparison, there were some 28,500 post offices.) They were supplemented at the local level by an array of private agents, including banks, newspaper offices, stationers, general merchants, and the like, who earned a small commission—usually 1% or 2%, never more than 5%.
6. There are strong indications that this system was highly inadequate, and that because of difficulties in obtaining stamps, many taxable documents were never stamped. The main problem appears to have been a shortage of private agents supplying stamps at the local level. This in turn appears to have resulted from the fact that the commissions offered by the government were too small to provide potential agents with what they considered an adequate return. The government made much of its suspected loss of revenue through fraudulent re-use of stamps, but shortcomings in its own system for stamp distribution probably cost it much more.
7. The yearly flows of stamps and money through the entire distribution system are tabulated, using data from the Annual Reports of the Commissioner of Internal Revenue.
8. During the entire period of stamp taxes (1862–1883), nearly nine billion stamps were sold, for about \$210 million. Documentaries accounted for just 26% of the stamps sold, but 60% of the income. Proprietaries accounted for the other 74% of the stamps sold, and 40% of the income.
9. Private die stamps accounted for upwards of 80% of all proprietaries sold.
10. During the peak years 1865–1872, some

- \$12 million in documentaries were sold yearly. This fell to about \$2 million a year during 1873–1883, when the only documentary tax still in effect was the 2¢ levy on bank checks. Sales of proprietaries rose steadily throughout the entire stamp period, reaching \$3 million by 1866, \$4 million by 1870, and \$5.5 million by 1880.
11. Huge numbers of 1¢ and 2¢ stamps were sold. An astonishing 64% of all stamps sold, some 5.7 billion, were 1¢ proprietaries. 2¢ documentaries accounted for another 22% of the grand total; of these, a surprising 47%, some 930 million, were 2¢ imprints. Even during 1862–1872, when the full spectrum of documentary taxes was in effect, 2¢ stamps accounted for nearly three fourths of all documentaries sold.
  12. The documentaries of all other denominations, 1¢ to \$500, which have received the lion's share of attention from collectors, made up just 3.8% of all stamps sold. However, they accounted for 41% of the revenue from stamp sales.
  13. 210 of the Second Issue \$500 were issued, six more than reported in the Boston Revenue Book. These six were sold in February 1877, after the expiration of Joseph R. Carpenter's stamp printing contract, and were supplied from the vaults of the Office of the Commissioner of Internal Revenue, thus never appeared in the records drawn on by the Boston Book. Similarly, the correct total of \$200 Second Issue sold was 446, not the 441 reported in the Boston Book, as five more stamps were sold in December 1876.



### Introduction—A First Day Usage?

My interest in the question posed in the title was triggered by the discovery of the document illustrated in Figure 1. It is a check drawn on the Fulton Bank of New York on October 1, 1862, the day the documentary taxes took effect, and bears a 2¢ Bank Check yellow orange stamp with manuscript cancel dated the same day. From the standpoint of fiscal history, a genuine first day usage would be extraordinarily rare and significant.

The Boston Revenue Book (Toppan et al, 1899) reports that the 2¢ Bank Check had been first delivered to the government by its printers, Butler and Carpenter of Philadelphia, on

September 29, 1862, the only documentary stamp to be delivered before October 1. A survey of early usages of Civil War revenues (Mahler, 1989b) showed the only recorded surviving documents stamped during October 1862 to be bank checks; any October usage is rare, and only a handful are known from its first week. The piece considered here is the only potential first day usage I am aware of. Its cancel date does not prove October 1 usage, since early cancels were sometimes backdated. In fact, it is extremely unlikely that evidence sufficiently specific to actually prove first day usage will ever be uncovered. The

**Figure 1.**  
Check bearing 2¢ Bank Check orange, the check and stamp cancel both dated October 1, 1862, the first day of documentary stamp taxes. Can this possibly be an actual first day usage?

**Figure 2.**  
1868 receipt  
for purchase of  
revenue  
stamps from  
an agent at  
the Boston  
Post newspa-  
per. A 4%  
commission  
was given on  
this \$200  
purchase, paid  
as an addi-  
tional \$8 in  
stamps.

Revenue Stamps  
ORDERED BY  
J. G. BEALS,  
AT OFFICE OF  
BOSTON POST,  
42 Congress St., Boston.

By \_\_\_\_\_  
To be sent by B.H. H. Co.

Orders from Banks, Bankers, Dealers and Consumers generally solicited and filled promptly, at best rates.

POSTAGE STAMPS cannot be used for Revenue stamps.  
SCHEDULE B STAMPS must be used only for articles in that list.  
SCHEDULE C STAMPS must be used only for articles in that list.  
Please order in whole sheets when convenient.  
The following are the different denominations issued.

SCHEDULE B.		No. of	Denom.	AMOUNT
Sheet	Individual	Stamps		
		210	.01	
		210	.02	
		170	.03	
		170	.04	
		170	.05	
		170	.10	
		170	.15	
		170	.20	
		170	.25	
		170	.30	
		170	.35	
		170	.40	
		170	.45	
		170	.50	
		90	1.00	
		90	1.00	
		72	2.00	20
		72	2.50	15
		72	3.00	15
		72	3.00	15
		72	10.00	10
		72	20.00	10
Total . . .				208.
Cash . . .				200.
Comm . . .				8.
				208.

PROPRIETARY, & C.  
SCHEDULE C.

there were two working days for the stamp to reach the Fulton Bank or the party who executed the check, Thomas F. Mason.<sup>1</sup> But what was meant by the “delivery of [a] stamp to the Government by the Contractors” as described in the Boston Book? Were the stamps carried from Philadelphia to Washington? Mailed there? Drop-shipped to government agents in other locations? And what paths did the stamps take from the Government to the public? I was somewhat taken aback to realize that, despite having collected stamped documents for years, I had only a sketchy notion of how these stamps reached their users. Moreover, no answers were apparent in the revenue literature. My purpose here is to provide this information, at least in general terms. I will first delineate the pathways by which the stamps moved (in the process showing it is quite possible the stamp shown in Figure 1 was indeed used October 1, 1862), and then attempt to establish the quantitative importance of each.

**Some First-Hand Evidence**

Interestingly, two surviving stamped documents furnished some partial answers. Figure 2 shows a receipt for purchase of revenue stamps in 1868 by the Boston, Hartford and Erie Railroad Co. from a J. G. Beals at the office of the *Boston Post* newspaper, on Beals’ order form, which is illustrated by two facsimiles of revenue stamps. A 2¢ USIR paid the tax on the receipt. This form shows that either the newspaper, or possibly Beals himself, acted as a private agent selling stamps. Note that a commission of 4% was allowed on an order of \$200, paid not as a discount but as an additional \$8 in stamps. This is a key piece of information in the present context, since a commission structure allowed enterprising individuals to purchase items in quantity at the greatest discount, and profit by reselling them at the full price, or at least at a smaller discount. Evidently the government utilized the profit motive to obtain a more widespread distribution of revenue stamps, through private agents.

Figure 3 shows a receipt for purchase of

next best that can be hoped for is a demonstration that first day usage was at least theoretically possible in this case. Even this would be quite significant.

September 29, 1862, fell on a Monday, so

<sup>1</sup>Mason is known from other surviving documents to have been president of both the Quincy Mining Co., an important copper producer in Michigan’s Upper Peninsula, and the Owyhee Mining Co. of Owyhee County, Idaho Territory. The Quincy Mining Co. had its head offices in New York City, and this check was found in its archives.



revenue stamps by the Providence Rail Road from the stamp office of the Boston post office. A 2¢ Bank Check orange is tied by script handstamp "John G. Palfrey," the postmaster. This piece confirms the intuitive speculation that revenue stamps might have been sold at post offices, but raises further questions. Were they sold at all offices as a matter of government policy, or did some postmasters like Palfrey undertake the sale of revenues as individual agents? The form states, "Orders solicited from Banks, Insurance Companies, County Officers, Custom Houses, *Postmasters*, Conveyancers, Druggists, and Dealers and Consumers generally" (italics mine), which would seem to imply that not all post offices were stocked with revenue stamps by the government. This matter will be discussed more fully below.

Note that for this transaction a commission was again allowed, 3% on an order of \$100. Interestingly, the form also states that the \$200 USIR stamp was printed in sheets of 54, with face value \$10,800. It would be most interesting to learn the source of this statistic; all other indications are that this stamp was printed in sheets of only eight. This receipt is undated, but the 2¢ tax on receipts was in effect from late 1864 to late 1870, and my guess is that this piece is circa 1866.

### More Stamp Order Forms

Two more receipts for purchase of revenue stamps have been seen. The earlier of the two, dated December 25, 1862, and thus unstamped (the tax on receipts being enacted in 1864), is shown in Figure 4. It is on a printed form of Thompson Brothers, Bankers, No. 2 Wall St., New York, for \$51 in what appears to read "Warehouse & \_\_\_\_\_ Power Atty stamps 25¢," furnished to the Hon. H. H. Van Dyck. The form was evidently printed quite early on, as it gives an exhaustive list of all stamps available, by title as well as denomination, in accord with the requirement that the title of a stamp must match the type of document on which it was used. Some stamps are conspicuously absent from this list, namely the \$1 Entry of Goods, Life Insurance, Lease and Power of Attorney, all Foreign and Inland Exchange values above \$1, Mortgage and Probate of Will above \$5, and the \$20 Conveyance. It is noted that these "are not yet furnished by the Department of Internal Revenue." It is also advised that combinations of lower denomination stamps of a given

**U. S. REVENUE STAMPS,**  
*Of every Denomination,*  
**AT LOWEST RATES,**  
**STAMP OFFICE, POST OFFICE,**  
**MERCHANTS' EXCHANGE, BOSTON.**

Orders solicited from Banks, Insurance Companies, County Officers, Custom Houses, Postmasters, Conveyancers, Druggists, and Dealers and Consumers generally.  
2¢ Tax on Stamp Orders and fee on application. All orders must be taken within three or five days, Postmaster, Boston.

SCHEDULE OF STAMPS ORDERED BY  
*Providence Rail Road.*

Postage stamps to be paid by the party liable for the stamps.  
The Address of the party to be paid for the stamps to be filled in.  
Any Receipt of Stamp may be used for any article in this list.

Schedule B.		Denomination	Amount Ordered
Number of Stamps or Sheets	Value of each Stamp		
210	\$4.20	2c.	103
170	6.80	4	
170	8.50	5	
170	10.20	6	
170	11.90	10	
170	20.30	15	
170	34.00	20	
102	20.00	25	
102	30.00	30	
102	40.00	40	
80	42.00	50	
80	60.00	60	
80	70.00	70	
80	80.00	\$1.00	
80	117.00	1.30	
80	135.00	1.50	
80	144.00	1.60	
80	171.00	1.90	
72	144.00	2.00	
72	180.00	2.50	
72	210.00	3.00	
72	252.00	3.50	
72	280.00	5.00	
72	720.00	10.00	
54	810.00	15.00	
54	1080.00	20.00	
54	1620.00	25.00	
54	2700.00	50.00	
54	10800.00	200.00	

Schedule C.

210	2.10	1c.	
210	4.20	2	
170	5.10	3	
170	6.80	4	
170	8.50	5	
170	17.00	10	

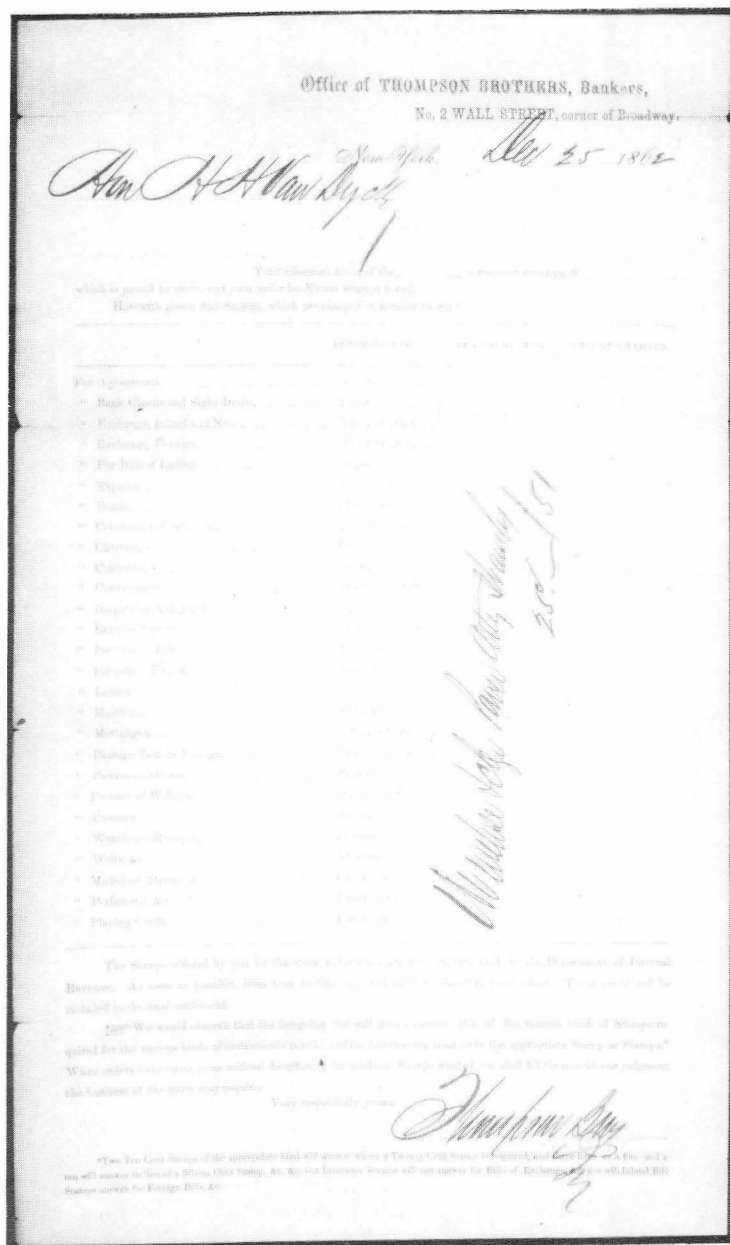
Amount of Cash \$ 100.  
Add 3% Stamps as Commission 3.  
New Payment \$ 103.

*John G. Palfrey*

**Figure 3.** Receipt for purchase of revenue stamps from the post office at Merchants' Exchange in Boston. Note the 3% commission on an order for \$100, and the heading soliciting orders from other postmasters.

title may be used when the higher values are not available. Reference is made to "the discount," and the \$51 in stamps can be guessed to include a 2% commission on a \$50 order.

The final receipt for stamp purchases, dated December 30, 1863, and thus also unstamped, is on a form of the stamp office, Boston post office, different from that shown in Figure 3. This one was illustrated in the November 1964 issue of *The American Revenuer*. It gives a detailed table of rates for promissory notes for all amounts to \$1,000 and times to one year, according to the rather complicated Inland Exchange rates of 1863, and also elaborates the structure of Government Commissions on



**Figure 4.** Early receipt for revenue stamps from Thompson Brothers, Bankers, New York. Because of the requirement for matching usage, all stamps were listed by type and denomination.

stamp purchases: 2 per cent on orders of \$50 or more; 3% on \$100 or more; and 4% on \$500 or more. (As described below, there was one more bracket, 5% on orders of \$1,000 or more, which was omitted here.) This particular order was for \$51 in 1¢ Proprietary stamps, paid by \$50 cash with 2% commission.

I have also been shown two blank order forms for revenue stamps. A large and impressive broadside form issued by Dr. James W. Stone, U.S. Collector, 16 Sumner Street, Boston, gives the complete 1862 tax schedules for documents, proprietary articles, and playing cards. Next to the 82 listed rates are two

columns headed "Dollars." and "Cents.," in which one could order the desired amount of matching stamps designed for the various usages. This form was probably printed in late 1862 or early 1863. At bottom is given the full listing of Commissions, with two most interesting comments: "On the last mentioned only [i.e., orders of \$1,000 and above, with 5% commission], there will be an Express charge from Philadelphia, of one dollar a thousand. When not otherwise ordered, the commission will be sent in Check Stamps." The first of these statements suggests that all stamp orders were filled at or near the establishment of Butler and Carpenter, the stamp printers, in Philadelphia.

The other unused order form for revenue stamps was also printed for a U.S. Collector at 16 Sumner Street in Boston, but this time it was Edward L. Pierce, who had evidently succeeded James Stone. It mentions the USIR revised schedule of stamp duties issued February 1, 1864, and was itself probably printed and circulated in early to mid-1864. Although noting that stamps can be used indiscriminately on documents (except for Proprietaries), it lists only 38 specific stamps that could be ordered. Reproducing this list is a digression, but a worthwhile one. They were: "1¢ Telegram, 2¢ Check, 3¢ Telegram, 3¢ Foreign Ex., 4¢ Inland, 5¢ Inland, 5¢ Certificate, 6¢ Inland, 10¢ Inland, 10¢ Certificate, 15¢ Inland, 20¢ Inland, 25¢ Certificate, 25¢ Bond, 30¢ Inland, 40¢ Inland, 50¢ Conveyance, 50¢ Process, 60¢ Inland, 70¢ Foreign Ex., \$1 Conveyance, \$1 Inland, \$1 Probate, \$1.50 Inland, \$2 Conveyance, \$2 Probate, \$2.50 Inland, \$3 Manifest, \$5 Conveyance, \$5 Probate, \$10 Conveyance, \$20 Conveyance, \$50 Conveyance, 1¢ Proprietary, 2¢ Proprietary, 3¢ Proprietary, 4¢ Proprietary." Note the mistaken reference to a \$50 Conveyance stamp. The absence of the \$200 USIR, issued in July 1864, helps date this form to earlier in 1864.

A thorough analysis of this list is beyond the scope of the present work, but it clearly shows the tendency of the Office of Internal Revenue to de-emphasize, if not cease, the sales, and presumably the production, of many stamps. This was natural in view of the repeal of the requirement for matching usage, and of the elimination of many of the 1862 rates by the Act of March 3, 1863. Only eleven of the twenty five stamp titles appear on Pierce's list, and five of the original denominations are absent.

One wonders how much of this list was concocted by Pierce, and how much represents official policy. For example, we know that the 1¢ stamp in general use after 1864 was not the 1¢ Telegraph, but the 1¢ Express. Perhaps Pierce decided to list the former and not the latter for the benefit of users on the grounds that the Telegraph taxes were still in effect, while the Express taxes had been abolished. Then again, the 1¢ Telegraph had probably been initially overproduced due to the relatively small numbers used on telegraph despatches,<sup>2</sup> and its inclusion on this list may have been an official decision designed to reduce an overstock. The main use for 1¢ stamps at this time was for the 1863 Inland Exchange rates, primarily the 1¢ rate for notes or time drafts payable in 33 days or less. It is worth noting that one large find of such drafts, of the Quincy Mining Co., did typically bear the 1¢ Telegraph. Probably it was only after the 1¢ Telegraph was depleted that the 1¢ Express came into general use. In any event, Edward Pierce's stamp order form is certainly interesting and provocative.

### **Advertisements of Stamp Sales**

I have seen three large detailed broadsides giving complete schedules of documentary and proprietary stamp taxes, and advertising the sale of revenue stamps. Two were circulated by the *Boston Post* newspaper and the Boston Post Office, the same parties who issued the receipts for stamp purchases described above. Both give the stamp duties enacted in 1862. Figure 5 shows the post office circular.

The third broadside was printed by Macoy and Herwig, Stationers, Nos. 112 and 114 Broadway, New York, listed the amended schedule of stamp duties enacted in 1864, and advertised "all the revenue stamps constantly on hand and for sale," with a commission structure which will be discussed below.

Finally, I have been shown four more pieces of contemporary evidence regarding stamp sales. One is a letter from John Sedgwick, Collector of the Third U.S. Internal Revenue District of California, datelined Stockton, De-

ember 29, 1863, to a party in Columbia, stating, "Dear Sir, Enclosed please find 300 two cent stamps."

Next is a notice headed, "REVENUE STAMPS!" and worded "F. B. LEVIS, with a view to better accomodate the public with Revenue Stamps, has effected an arrangement with J. FRED LAUMASTER, by which, in future, stamps of all denominations, and in any amount, will be sold at the POST OFFICE IN MOUNT HOLLY, at Philadelphia rates. Orders addressed by mail, or otherwise, to either of the undersigned, will be promptly attended to. FRANK B. LEVIS, J. FRED LAUMASTER. Mt. Holly<sup>3</sup> Dec. 11, 1865." This announcement is important in the present context, since it implies that it was an unusual circumstance for revenue stamps to be available at a post office.

The third piece is a newspaper advertisement of Thos. Cole, Jr., & Co., Bankers and Agents of Wells, Fargo & Co. at Ruby City, Idaho Territory, June 7, 1866, for services including sight exchange on San Francisco, purchase of bullion and gold dust, and "Gold Coin, Legal Tenders and Revenue Stamps Constantly for sale."

The last is an 1867 printed receipt of Wm. H. Woglom of New York, manufacturer of first class account books, stationer, printer and lithographer. At the top of the billhead is printed, "U.S. REVENUE STAMPS, of every kind and denomination."

### **Survey of Laws and Regulations**

Taken together, these individual bits of evidence suggest that revenue stamps were sold by an array of businesses large and small acting as private agents, some post offices but probably not all, and a network of Internal Revenue officers including collectors. No doubt additional detail can be added to this picture by other surviving documents and collateral pieces, but this approach, however interesting and informative, is necessarily piecemeal. For more thoroughgoing answers, I surveyed the U.S. Statutes, and also the supplementary Decisions, Rulings, Correspondence and related pronouncements of the Office of Internal Revenue, as recently compiled (Mahler, 1988b).

<sup>2</sup>The 1¢ rate applied only to messages for which the charge did not exceed 20¢ for the first ten words. In practice, probably only 5 to 10% of despatches cost this little. This follows from a survey of contemporary telegraph rates, and of surviving stamped despatches (Mahler, 1993b).

<sup>3</sup>Most probably this was Mount Holly, New Jersey, but the 1855 Lippincott's Gazetteer lists two like-named towns in Ohio and another in Vermont.



The stamp taxes were established by the Act of July 1, 1862, and in its Section 102 the Commissioner of Internal Revenue was authorized "to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper..." with commission on sales of \$50 or more, not to exceed 5%. In the same section it was provided that proprietors using their own private die stamps "shall be allowed the following discount, namely: on amounts purchased at one time of not less than fifty or more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum."<sup>4</sup>

As background, Section 2 of the same Act had empowered the President to divide the states and territories into collection districts, each to have a resident assessor and collector. Since I have found no listing of these districts in the philatelic literature, one is given in Appendix A for the representative year 1866, chosen because by then a full complement of districts had been established in the former Confederate states. The list shows that several of the less populous states and each of the territories comprised but a single collection district; that most states had between two and ten (New York, with 32, having the most); and that there were then a total of 240 collection districts in the country. Thus the sale of stamps at the offices of collectors or their deputies, while unquestionably an essential step in the distribution process, could in itself hardly have begun to answer the demand at the local level.

On January 12, 1863, Commissioner Boutwell established the following schedule for commissions on stamp sales by the Office of Internal Revenue: above \$50 to \$100, 2%; above \$100 to \$500, 3%; above \$500 to \$1,000, 4%; and above \$1,000, 5%. These rates remained in effect during the entire period of stamp taxes.

This schedule casts an interesting new light

on the receipt for stamp sales by Boston stamp agent J. Beals shown in Figure 2, and on the broadside of New York stationers Macoy & Herwig described earlier. Beals allowed a commission of 4% on a sale of \$200, for which the government commission would have been only 3%. He could afford to do this and still make a minimal profit, because he himself had received a commission of 5% in purchasing his stock. The broadside of Macoy & Herwig is even more informative, since it offered stamps "...for sale at the following rates of discount, viz: On Twenty Dollars and upwards, 2 per cent. On Fifty Dollars and upwards, 4 per cent. The discount will be paid in stamps." Not only were they, like Beals, giving a larger discount than the government (at least for orders up to \$500), but they gave a 2% discount where the government offered none, on orders as small as \$20. Apparently the competition for revenue stamp sales was keen in the larger cities.

The Act of July 1, 1862, required collectors to buy stamps from the Commissioner of Internal Revenue, and no details were specified. This evidently caused problems, since Section 2 of the Act of December 25, 1862, authorized the Commissioner to furnish stamps without prepayment to the Assistant Treasurer in San Francisco or the collectors in San Francisco and Portland, Oregon. This provision was quickly broadened by Section 16 of the Act of March 3, 1863, to allow delivery of stamps without prepayment to the collector of any district where, in the judgment of the Commissioner, facilities for procurement and distribution of stamps were, or would be, insufficient. The same rates of commission were to be allowed as if the stamps had been paid for in advance. The collector could be required to post a bond for the amount equal in value to the stamps received, and to make monthly reports of the amounts sold and remaining on hand.<sup>5</sup> By this time the agents' commission had been

<sup>4</sup>As explained later in this article, the use of the word "discount" was to prove critical in a Supreme Court ruling on the interpretation of this passage. These rates, having been stipulated by Congress, were not subject to change except by them. The Boston Revenue Book quotes a letter from Butler and Carpenter stating that the premium on orders over \$500 "seems" to have been lowered by the Department to 7.5%, but this must have been based on an error or misinterpretation, since the Department had no such power. However, as related in the Boston Revenue Book, the Office of Internal Revenue did

find a way to interpret the quoted passage to its own advantage. At least during certain periods it was considered that on orders over \$500, the 10% premium applied only to the amount over \$500, with only 5% on the first \$500. The rather questionable validity of this interpretation was rendered moot by the Act of July 14, 1870, effective the following October 1, which appended to the above quoted passage the words "on the whole amount."

<sup>5</sup>This proviso also appears in Section 170 of the Act of June 30, 1864. In practice, a surety bond and

increased to 5% on all sales, regardless of amount. This section further specified that it was the duty of said collectors to supply stamps to their deputies, and to sell them to other parties within their districts who made application. This provision was again broadened by the Act of June 30, 1864, Section 170 of which specified that in such districts, stamps could be furnished without prepayment, not only to the district collector, but also to its assessor, any Assistant Treasurer of the U.S., or Designated Depository<sup>6</sup> thereof, or any postmaster. This very last proviso seems especially significant in the current context. At the discretion of the Commissioner, revenue stamps could now be advanced on consignment to virtually any postmaster, the only necessary condition being the Commissioner's judgment that facilities for procurement of stamps would be otherwise insufficient. This criterion seems highly subjective, and even a bit laughable, since it is hard to imagine a chief tax collector being satisfied that any aspect of the collection process was "sufficient."

With an apparently adequate general framework for the distribution of revenue stamps now in place, no further enactments were made by the legislature.

### ***Increased Role of the Treasury Department after 1866***

In September 1866<sup>7</sup> new channels for the distribution of stamps were opened. The Secretary of the Treasury (under whose aegis the Office of Internal Revenue operated) directed, first, that revenue stamps in unbroken packages be kept on hand for sale by the Assistant

Treasurers at New York, Philadelphia, Boston, St. Louis, and San Francisco, and by the Collectors of Customs at Baltimore, Buffalo, Chicago, Detroit, Cincinnati, and Charleston, the latter group being the Designated Depositories of the U.S. In Special No. 44 of the Office of Internal Revenue, dated September 11, 1866, the composition of these packages of stamps was described (Table I).

Moreover, all national banks designated as depositories of public monies were directed to keep revenue stamps for sale "in such amounts as the public shall require." All sales through these channels were to be made at the same rates of commission allowed by the Office of Internal Revenue; for sales by the national banks, the discount was to be payable in stamps. The stated purpose of these directives was to do away with the system of advancing stamps to officers on bonds, to secure a more thorough distribution with less risk to the government.

A list of the national banks that served as U.S. depositories between 1865 and 1872 is given in Appendix B. In summary, between 1866 and 1868 there were nearly 400 such banks, often several in a given city, accounting for roughly 25% of the national banks then in existence. The number of depositories dropped precipitously in 1869, then stabilized at approximately 160 for the next three years.

### ***The Internal Revenue Stamp Agent***

For most if not all of the twenty year period of revenue stamp taxes, only a minuscule fraction of stamp orders were filled at the Office of Internal Revenue itself, in Washington. Instead, the Office employed a stamp agent, first

monthly reports were in fact uniformly required of all government agents to whom revenue stamps were furnished without prepayment. This is stated in all official Schedules of Stamp Duties of the Office of Internal Revenue issued during 1866-71. (See Schedule for 1866 in Mahler, 1988b, p. 319).

<sup>6</sup>There were at this time five Assistant Treasurers, in Boston, New York, Philadelphia, St. Louis and San Francisco. Note that these are the same ones required to sell stamps by the Treasury Department directive of 1866 (see below). In addition, the sub-treasuries that had existed before the war in Charleston and New Orleans were reestablished in 1866, and others were established at Baltimore (briefly in 1867, then again in 1870) and Chicago in 1872. In addition, there was an acting Assistant Treasurer at the Denver mint in 1868-9. Note that in contem-

porary sources "depository" is usually used to refer to an individual, such as a Collector of Customs, while "depository" usually refers to an institution, such as a bank. These are the preferred meanings given by dictionaries, and I have adopted them in the present work. Unfortunately, the two words are occasionally used interchangeably in contemporary sources (e.g., the passage from the Statutes quoted in the Introduction to Appendix B). I have let such usages stand only when they appear in quotes.

<sup>7</sup>I have not seen the Treasury Department directive referred to, but it was summarized in the September 22, 1866, issue of *The Internal Revenue Record* (v. IV, p. 90, see Mahler 1988b, p. 176), and was presumably dated September 11, the same as Special No. 44.

in Philadelphia, where stamp printers Butler and Carpenter were located, and later in New York, after Joseph Carpenter lost the stamp printing contract to the National Bank Note Company in 1875. After October 1880, when the printing of revenue stamps had been taken over by the nearby Bureau of Engraving and Printing, storage and shipping stamps may well have been done within the Office of Internal Revenue itself, but I have no evidence on this point.

An assiduous search of the literature on the stamps and stamp taxes of the Civil War era contains several clues to the existence of the stamp agent and the extent of his activities, but the definitive proof appears in an unexpected source, the annual statements of the disbursements of the Treasury Department contingent fund for fiscal years 1863 and 1864. These include item-by-item listings of the expenses charged to the contingent fund of the Office of Internal Revenue, from which I have abstracted in Table II all entries pertaining to revenue stamps.

It can be deduced from this list that agent William Kemble was probably established in his Philadelphia office by late September 1862. The quarterly office rent payment of \$37.50 made on February 13, 1864, is identified as being that for the third quarter of 1863. The two previous such payments thus must have covered the first two quarters of 1863. This leaves the first office rent payment, made on January 17, 1863, in the amount of \$42. It seems reasonable to assume that \$37.50 of this was for the last quarter of 1862, and that the additional \$4.50 paid for a short preceding period in September. The quarterly rent is equivalent to about 41 cents per day, and at this rate \$4.50 would have paid for 10.9 days, which can probably be considered an upper limit to the time involved. This estimate of the starting date of agent Kemble's tenure in Philadelphia dovetails nicely with the statement in the Boston Revenue Book that the first delivery of stamps by Butler & Carpenter was made September 27, 1862. The Boston Book in fact gives the date of "first delivery...to the Government" for each First Issue stamp, but until now this otherwise useful and interesting list has been flawed by the fact that the meaning of "delivery to the Government" was never explained, nor was it known from other sources. Delivered where, and by what means? Now it is clear that all deliveries were made directly to

Table I

Composition of Government Stamp Packages

Contents of Packages.			
A.			
3 sheets, or	630 stamps, @ 2 cents		\$12 60
1 "	170 " 5 cents		8 50
	19 " 10 cents		1 90
	72 " 25 cents		18 00
	20 " 50 cents		<u>10 00</u>
			\$51 00
Cash Value, \$50.			
B.			
5 sheets, or	1,050 stamps, @ 2 cents		\$21 00
3 "	510 " 5 cents		25 00
1 "	170 " 10 cents		17 00
1 "	102 " 25 cents		25 50
	20 " 50 cents		10 00
	4 " \$1 00		<u>4 00</u>
			\$103 00
Cash Value, \$100.			
C.			
20 sheets, or	4,200 stamps, @ 2 cents		\$84 00
10 "	1,700 " 5 cents		85 00
3 "	510 " 10 cents		51 00
4 "	408 " 25 cents		102 00
2 "	170 " 50 cents		85 00
1 "	90 " \$1 00		90 00
	9 " 2 00		18 00
	1 " 5 00		<u>5 00</u>
			\$520 00
Cash Value, \$500.			
D.			
50 sheets, or	16,500 stamps, @ 2 cents		\$210 00
20 "	3,400 " 5 cents		170 00
4 "	680 " 10 cents		68 00
8 "	816 " 25 cents		204 00
4 "	340 " 50 cents		170 00
2 "	180 " \$1 00		180 00
	14 " 2 00		28 00
	4 " 5 00		<u>20 00</u>
			\$1,050 00
Cash Value, \$1,000.			
E.			
150 sheets, or	31,500 stamps, @ 2 cents		\$630 00
40 "	6,800 " 5 cents		340 00
	320 " 25 cents		<u>80 00</u>
			\$1,050 00
Cash Value, \$1,000.			

the government stamp agent situated in Philadelphia.

This record of William Kemble's activities  
(Text continues on page 88)

Table II

**Expenses Pertaining to Revenue Stamps Paid from  
Treasury Department Contingent Fund for Fiscal 1863 and 1864**

Date	To whom paid	For what purpose	Amount	Total
1862				
Dec. 23	Butler & Carpenter	17,485,100 revenue stamps at 13 cts. per M		\$2,273.06
		8,723,684 revenue stamps, at 13 cts. per M		1,134.08
	31 Bureau of Construction	Designing devices for revenue stamps and preparing maps of the United States by districts		260.00
1863				
Jan. 13	Butler & Carpenter	11,600,468 revenue stamps, at 13 cts. per M	\$1,508.06	
		400,000 blank check stamps returned for exchange, at 13 cts. per M	<u>52.00</u>	1,456.06
	17 North Penn R.R. Co.	Rent of stamp office at Philadelphia		42.00
	28 W.H. Kemble (stamp agent, Philadelphia)	Registering fee on stamps	101.20	
		Post office box, \$1.34; postage, \$1.28; telegraphing, \$1.77; freight on books, 75 cents	5.14	
		Janitor's wages, \$3.75; office key, 37 cents; 1 spittoon, \$1	<u>5.12</u>	111.46
Feb. 11	Butler & Carpenter	9,110,543 revenue stamps, at 13 cents per 1,000		1,184.37
March 9	W.H. Kemble (stamp agent, Philadelphia)	Postage, \$3.75; revenue stamps, 6 cts.; freight on books from Washington, 75 cents	4.56	
		Janitor 2 months, \$6.88; telegrams, 20 cts.; expense to Washington, \$17	24.08	
		Registering stamps, \$31.60; affidavit to bills for expenses, \$1.25	32.85	
		Registering stamps	<u>4.85</u>	66.85
	12 Butler & Carpenter	3,966,139 revenue stamps, at 13 cents per 1,000		515.60
	31 W.H. Kemble (stamp agent, Philadelphia)	Freight and expenses on 2 cases stamps to Cal'a.	18.50	
		Janitor's wages, \$6; expenses to New York on official business, \$11.25	17.25	
		Telegraph, 58 cents; registering packages, \$18.90	19.48	
		Repairing gas fixtures	<u>2.00</u>	57.23
	31 Bureau of Construction	Designing and drawing devices for internal revenue stamps		30.00
April 30	W.H. Kemble (stamp agent, Philadelphia)	1 quarter rent of office, Philadelphia		37.50
	30 Butler & Carpenter	8,640,844 internal revenue stamps, at 13 cts. p. M		1,123.30
May 15	Butler & Carpenter	6,689,692 internal revenue stamps, at 13 cts. p. M		869.66
	15 A. B. Johnson (acting chief clerk)	Carfare on official errands, \$2.10; soap for office, \$3.25	5.35	
		Registering package of stamps, 5 cts.; tacks, 25 cts.	.30	
		Hack on offic'l business, \$1.25; washing towels, \$3	4.25	
		Flannel for copy press	<u>0.65</u>	10.55
June 15	W.H. Kemble (stamp agent, Philadelphia)	Prepaying packages of internal revenue stamps at Philadelphia post office		27.45



**Table II — continued**

	15	Butler & Carpenter	11,474,852 internal revenue stamps, at 13 cts. p. M		1,491.73
July	31	Butler & Carpenter	6,271,521 internal revenue stamps, at 13 cents per thousand		815.29
Aug.	17	Butler & Carpenter	5,622,972 stamps, at 13 cents per thousand		730.99
	17	F.A. Comly, President North Pa. R.R. Co.	One quarter's rent of office used by Wm. H. Kemble, stamp agent, Philadelphia		37.50
	17	Wm. H. Kemble	Registering packages of internal revenue stamps at the Philadelphia post office		44.60
		Wm. H. Kemble	Box at post office, 2 months, at \$2	4.00	
			13 affidavits	1.00	
			Janitor's bill, \$9.75; postage, 9 cents	<u>9.84</u>	
					14.84
Sept.	2	Wm. H. Kemble (stamp agent, Philadelphia)	Registering at Post Office 221 packages stamps, at 20 cents		44.20
	29	Butler & Carpenter	6,839,685 stamps, at 13 cents per 1,000	889.15	
			3,889,623 stamps (account returned stamps), at 13 cents per 1,000	<u>505.65</u>	
					1,394.80
Oct.	21	Butler & Carpenter	7,815,808 internal revenue stamps, at 13 cents per 1,000		1,016.05
	30	Wm. H. Kemble, stamp agent, Philadelphia	Registering 318 packages stamps at Philadelphia post office, at 20 cents		63.60
Nov.	7	M.O. Roberts, agent	Transportation of revenue stamps from New York to San Francisco, in charge of Mr. P.D. Moore, \$50,000, at 5-16 of 1 per cent		156.25
	16	Wm. H. Kemble (stamp agent, Philadelphia)	Postage on registering packages of stamps in September		45.00
	30	Wm. H. Kemble	Cash paid post office at Philadelphia for registering 308 packages stamps, at 20 cents		61.60
1864					
Feb.	13	W.H. Kemble (stamp agent, Philadelphia)	Registering 313 packages internal revenue stamps at Philadelphia post office in November and December, 1863, at 20 cents		62.60
			Registering 275 packages internal revenue stamps at Philadelphia post office in January, 1864, at 20 cents		55.00
	13	North Penn. R.R. Co.	Rent of stamp office, Philadelphia, for quarter ending September 30, 1863		37.50
	16	North Penn. R.R. Co.	Rent of stamp office, Philadelphia, for quarter ending December 30, 1863		37.50
March	27	Butler & Carpenter	Amount paid for the following internal revenue stamps delivered to Wm. H. Kemble, stamp agent, from October 1, 1863, to February 29, 1864, embracing all orders on and between those dates, amounting in the aggregate to fifty-nine millions eight hundred and eighty-six thousand five hundred and thirty-eight stamps, viz:		
			October, 1863	16,292,569	
			November, 1863	9,708,992	
			December, 1863	13,888,346	
			January, 1864	9,556,035	
			February, 1864	<u>10,440,596</u>	
				59,886,538	
			At 33 cts. per 1,000		19,762.56

**Table II — continued**

	30	Wm. H. Kemble	Registering 322 packages revenue stamps, at 20 cents		64.40
April	1	Wm. H. Kemble	September 5, 1863, for janitor	9.75	
			December 4, 1863, for expenses to Washington	21.80	
			January 30, 1864, for box rent at post office	2.00	
			January 30, 1864, for ink	.80	
			February 1, 1864, for janitor to 5th ultimo	13.50	
			April 1, for janitor in full	9.75	
			Registering stamps at post office, viz:		
			March 29, 17 packages, at 20 cents	3.40	
			March 30, 7 packages, at 20 cents	1.40	
			April 1, 9 packages, at 20 cents	1.80	
			Porterages, March 1, 50 cents; March 24, 40 cents	<u>.90</u>	
					65.60
	1	W.H. Kemble	Registering 326 packages internal revenue stamps, at 20 cents		65.20
		Wm. Wistar, treasurer	1 quarter's rent of stamp agency office, Philadelphia		37.50
28		Isaac Pugh	Registering 388 packages stamps, at 20 cents		77.60
		Do.	Incidental expenses of stamp agency office, Philadelphia		
			2 carpet bags	9.50	
			Removing furniture	<u>1.50</u>	
					11.00
May	25	Butler & Carpenter D.W. Cheeseman, Asst. Treasurer U.S.	For 13,515,589 stamps, at 33 cents per M Expenses of stamp department paid following persons:		4,460.14
			John Wigmore	113.00	
			San Francisco Bulletin	12.50	
			James Anthony & Co.	8.50	
			D.E. Appleton & Co.	5.25	
			H. Steele	7.00	
			Wells, Fargo & Co.	115.50	
			Lukeman & Helmken	4.00	
			F. McCrellish & Co.	13.50	
			Eastman & Godfrey	47.30	
			Do Do	6.50	
			Frank Eastman (2 bills)	<u>27.00</u>	
					360.05
	31	Butler & Carpenter Isaac Pugh, stamp ag't, Philadelphia	14,580,649 stamps, at 33 cents per M Registering 353 packages stamps, at 20 cents	4,811.61	70.60
June	13	Butler & Carpenter	10,596,692 internal revenue stamps, at 33 cents per M		3,496.99
	30	Isaac Pugh, stamp ag't. Philadelphia	Registering 274 pkgs. internal revenue stamps, at 20 cents	54.80	
			Box rent for six months	<u>4.00</u>	
					58.80

has important implications regarding the check shown in Figure 1. Two cent Bank Check stamps were delivered to Kemble in Philadelphia on Monday, September 29, 1862. New York was just two hours distant by train, and stamps sent by registered mail could certainly have been there by the 30th, and in circulation

by October 1. Kemble might even have sent stamps directly to the New York office of the Quincy Mining Co., of which Thomas Mason, who wrote this check, was President. The company archives, in which the check was found, included large numbers of documents showing early matching usage of at least twelve

different revenue stamps (2¢ Bank Check, 25¢ Certificate, 10¢ Contract, 5¢ through 60¢ Inland Exchange, and 10¢ and 25¢ Power of Attorney), several among the earliest recorded. The documentary stamp taxes, with their requirement for matching usage, had been enacted July 1, 1862, and were presumably well publicized in the large Eastern cities. It seems likely that the Quincy Mining Co. placed an early and detailed order for stamps to fill their anticipated needs, which may have been filled in stages, as the various stamps were furnished by the printer.

William Kemble was succeeded as stamp agent by Isaac Pugh, who assumed the post about April 1, 1864. Interestingly, the Boston Book does make incidental mention of Pugh, as "the Government Agent stationed at Mr. Carpenter's establishment" in July, 1874; evidently he served as agent for over a decade.

The Annual Report of the Commissioner of Internal Revenue for 1868 contains a brief reference to the government stamp agent which corroborates the detailed picture drawn above:

"All adhesive revenue stamps are manufactured by Messrs. Butler & Carpenter, of Philadelphia, for 20 cents per thousand. This price includes the cost of packing in a manner suitable for transportation, and of delivery to an agent of the government in that city upon the requisition of this office in favor of purchasers and others ordering stamps in different parts of the country."

### **Stamp Sales by the Office of Internal Revenue**

At least three pieces of evidence indicate that a stock of stamps was kept on hand at the Office of Internal Revenue, and that a small but significant amount of stamp sales were made there. The Contingent Fund Reports for 1863-4 quoted above indicate that during those years only a single package of stamps was mailed from Washington, on May 25, 1863. However, the Annual Report of the Commissioner of Internal Revenue for 1863 shows that direct sales were also made there. As shown in Table III, these amounted to an average of only about 0.2% of the total of all stamp sales.

Finally, the Fifth Auditor of the Treasury, whose duties included an accounting of the

**Table III**

### **Direct Sales of Stamps from the Office of Internal Revenue**

Date	Receipts for stamps ordered from Philadelphia for purchasers	Receipts for sale or exchange of stamps in this office	Percentage of stamp sales made by Office of Internal Revenue
To May 1, 1863	\$3,521,942.37	\$3,453.80	0.10
May, 1863	228,780.61	658.47	0.23
June, 1863	194,226.20	283.30	0.15
July, 1863	180,474.85	596.02	0.33
August, 1863	192,033.56	2,180.11	1.14
September, 1863	228,358.01	1,716.45	0.75
Totals	\$4,605,815.60	\$8,888.15	0.19

transactions of the Office of Internal Revenue, included in his Annual Reports for 1870, 1871 and 1872 a statement of accounts of the Office with respect to adhesive stamps. These show that the stamps on hand at the Commissioner's Office on June 30 of each of these years amounted to \$101,070, \$2,329 and \$100, respectively. Despite their considerable variability, these figures do tend to confirm the impression that the stock of stamps maintained at the Office of Internal Revenue was not especially large.

### **Transmission of Stamps by Mail and by Express**

In the Regulation of January 12, 1863, which established the rates of commission for stamp sales by the Office of Internal Revenue, Commissioner Boutwell specified that "Revenue stamps may be ordered from this office in quantities to suit purchasers....If not otherwise specified, stamps will be transmitted by mail." We have seen in Table II independent evidence that orders were typically filled by registered mail during fiscal 1863 and 1864. However, from 1866 to 1876 stamps ordered from the Office of Internal Revenue were normally sent, not by mail, but by the Adams Express Company or its affiliate, the Southern Express Company.

On May 12, 1866, the Secretary of the Treasury entered into a contract with the Adams Express Co. for all transportation from one point to another in the United States of moneys and securities, including revenue stamps, belonging to the United States. The company also delivered, at the contract rates, all stamps sent to purchasers by the Office of Internal Revenue, even though, strictly speaking, once pur-

---

chased these were no longer the property of the United States (Treasury Dept. Circular No. 157, published in *The Internal Revenue Record*, 1876 October 16; 22:325).<sup>8</sup> The contract rates were specified in all official Schedules of Stamp Duties beginning with that of October 24, 1866, and were as follows:

“All stamps will hereafter be forwarded by express, unless ordered by mail, at the expense of the person ordering the same, under a contract with the Adams Express Company, at the following rates, viz: Between any two points in the territory of the Adams Express Company, and reached by it, twenty-five (25) cents per one thousand dollars; between any two points in the territory of the Southern Express Company, except to points within the

the stamps; and any fractional part of one thousand dollars shall be paid for as one thousand dollars.”

(Series 2, No. 10, published in *The Internal Revenue Record*, 1866 November 24; 4:162-166.)<sup>8</sup>

This use of express came to an end with the passage of the Act of August 15, 1876, which specified that “hereafter the transmission of internal revenue stamps to the Officers of the Internal Revenue Service shall be made through the mails of the United States in registered packages,” after which the Adams Express Company, having lost its contract for transmission of stamps to revenue officers, then declined to continue transmitting them from officers to purchasers at the old contract rates. However, a Post Office Department decision the following year permitted revenue officers to forward stamps to purchasers in sealed packages at third class rates (Treasury Department Circular No. 167, published in *The Internal Revenue Record*, 1877 July 23; 23:238).<sup>8</sup>

---

### **[Postmaster] Palfrey's broadsides solicited orders from other postmasters, which implies that his arrangement with the Office of Internal Revenue was atypical...**

---

States of Arkansas and Texas accessible as aforesaid, thirty-five (35) cents per one thousand dollars, (it being understood that the territory of the Southern Express Company includes the States of North and South Carolina, Georgia, Alabama, Mississippi, Louisiana, Texas, Arkansas, Tennessee, and that part of the State of Virginia lying south of Richmond and west of Lynchburg); between any two points in the State of Texas or in the State of Arkansas, or between any two points severally in those two States respectively, reached by the lines of the Southern Express Company in manner aforesaid, fifty (50) cents per one thousand dollars; between any two points in the territory of another Express company than the Adams and the Southern Express Companies, reached as aforesaid, thirty-five (35) cents per one thousand dollars; between any two points, one of which is in the territory of one express company and the other within the territory of another express company, reached as aforesaid, excluding herefrom the States of Texas and Arkansas, sixty (60) cents per one thousand dollars; between any two points, one of which is in the State of Texas or Arkansas and the other in any of the other States, eighty-five (85) cents per one thousand dollars. The above amounts in all cases to be computed on the *face value* of

#### **What was the Role of Post Offices?**

To summarize the evidence already presented on this point, we know that revenue stamps were being sold at the Boston post office soon after they first appeared, probably by the first months of 1863, and that postmaster John Palfrey was vigorously promoting their sale by broadside advertisement. However, Palfrey's broadsides solicited orders from other postmasters, which implies that his arrangement with the Office of Internal Revenue was atypical, and that the government did not as a general rule furnish revenue stamps to post offices, at least early on.

The Act of June 30, 1864, did authorize the Commissioner of Internal Revenue to furnish revenue stamps without prepayment to postmasters in areas where facilities for procuring and distributing stamps were deemed insufficient. However, the evidence I have been able to uncover suggests that this option was exercised in only a few cases. Certainly it was not done universally. We have already seen that the availability of revenues at the post office in Mount Holly<sup>3</sup> in late 1865 was made possible only by special arrangement, and was considered a development worth advertising. Consider also the following exchange in the pages of the *Internal Revenue Record*:

“Complaints are being made of a scarcity of revenue stamps in country districts. A letter

<sup>8</sup>These references are reprinted in Mahler (1988b).

---

from Maine to the *Independent* attributes the scarcity to the fact that no commission is allowed to the purchasers of stamps to any less amount than fifty dollars. Country traders do not care to purchase so large a quantity of revenue stamps at a time, and as there are no authorized agents for their sale, as in the case of postage stamps, the result is a supply entirely inadequate to the demand, and a consequent disregard of their use. The writer asserts that fifty per cent. of the business documents which require stamps are given and made without them. He proposes as a remedy for this state of affairs either that a supply of stamps be kept at the assessors' offices, post offices, or at the national banks, and that traders be notified of this fact and allowed five per cent. commission on all amounts purchased to sell again, or that a special agent be appointed for their sale in every village where there is a postmaster. Either or both these recommendations thoroughly executed would, the writer thinks, double or triple the sale of revenue stamps in three months, greatly to the profit of the Government." [January 29, 1870]

"We have received a letter from an Assistant Assessor in Massachusetts complaining of the scarcity of revenue stamps in his district, and endorsing the letter from Maine on that subject which we referred to in our last number. It seems by this that the scarcity is not confined to the backwoods." [February 5, 1870]

#### "DISTRIBUTION OF INTERNAL REVENUE STAMPS.

"To the Editor of the Internal Revenue Record.

"Sir: Being an Assistant Assessor of Internal Revenue, assessing legacies and successions of the Fourth District of North Carolina, I have a fine opportunity of knowing the wants of the people of this district, especially wants in anywise pertaining to matters of revenue.

"I heartily agree with the Maine correspondent of the *Independent* in the importance of distributing revenue stamps by some means, amply satisfying the demands of the people for them. I believe, by a proper distribution of stamps, the revenue would be considerably enhanced. Every convenience must be offered the people, and there must also be a rigid enforcement of the laws, in order that the Government may receive its just dues; for in all ages and in all governments, there has been a disposition to evade revenue laws upon the slightest pretext. This disposition is equally applicable to and prevalent in our Government. It is no uncommon thing to hear one say, 'I have no stamp to put on it.' 'Well,' says the

other, 'it makes no difference, for I don't expect to sue you.' This is no infrequent saying. I may justly say, it is all the saying among private individuals about their own individual matters. This arises in most cases, not from a disinclination to pay the value of a revenue stamp, but the trouble and inconvenience attached to obtaining it. There is, no doubt, a sufficient amount of revenue stamps issued by the Department to supply demand; but they are improperly distributed; and to remedy this evil some system should be adopted, giving a uniform and liberal distribution of stamps in every part of the country. To do this, the plans suggested by the writer are very considerate. I should however suggest (as every branch of the Government should run in and through their legitimate and proper channels) that revenue stamps be placed in the hands of revenue officers, namely, Assessors and their assistants, Collectors and their deputies, for distribution, and none others, allowing purchasers of revenue stamps ten per centum discount for any amount purchased over and above ten dollars worth. By this means the country would be at once supplied with revenue stamps, and many dollars saved to the Government.

"James B. Mason.

"Chapel Hill, February 8, 1870." [Published February 12, 1870]<sup>9</sup>

These opinions could hardly have been expressed if revenue stamps had been generally available at post offices; in fact, the Maine

---

### **These opinions could hardly have been expressed if revenue stamps had been generally available at post offices...**

---

correspondent directly implies that they were not, by urging "that a supply of stamps be kept at post offices...." Indeed, it is clear from these letters that even the Internal Revenue Officers—the Collectors, Deputy Collectors, Assessors and Assistant Assessors—did not have stamps for sale circa 1870. We saw above that in late 1866 the Secretary of the Treasury had taken steps to do away with the system of advancing stamps to these officers against their surety bonds. These letters show the

<sup>9</sup>These three passages appear in volume XI, pp. 33, 44 and 55 respectively. They also appear in Mahler (1988b), pp. 189-90.

---

practical consequence of that directive. Once they were no longer furnished stamps without prepayment, most Internal Revenue officers, like most postmasters, were unwilling to become independent agents selling revenue stamps on a purely individual basis, investing their own capital to purchase stamps that would be resold at only a modest profit. In fact, one can wonder whether postmasters were even permitted to engage in a private sideline business on government premises, at least without official permission.

---

**Nearly nine billion stamps were used.  
...fully 74% were proprietaries, a  
whopping 6.6 billion....  
Moreover...private die stamps accounted  
for a very large percentage of these  
proprietaries, perhaps 85% or so.**

---

Some hard evidence as to the numbers of postmasters acting as Government stamp agents is furnished by USIR Form 81, as revised October 1883, which was used for redemption of unused revenue stamps after the final repeal of the stamp taxes on bank checks and proprietary articles, which had gone into effect July 1, 1883. This form was reproduced in its entirety by Turner (1978). In its "Instructions to Claimants," it states that the only postmasters who had held appointments as government stamp agents for the term October 1880 to July 1883 were those in New Orleans; Boston; Kansas City, Missouri; Cincinnati and Springfield, Ohio; Petersburg, Virginia; and Keyser, Parkersburg, and Wheeling, West Virginia, a total of only nine offices. One more tidbit of information appears in the USIR Schedule of Stamp Duties of October 24, 1866, which

<sup>10</sup>In the Annual Reports of the Commissioner of Internal Revenue beginning with the year 1880, separate yearly sales totals were given for private die and general proprietary stamps. The former, which were of course all furnished directly to the users by the government, accounted for roughly 80% of the total proprietary stamp sales. Even the users of the general Proprietaries presumably ordered a sizable proportion of them directly from the government. This point is discussed more fully below.

<sup>11</sup>This is not immediately obvious, but becomes clear as these data are studied. The most succinct proof I

states in regard to the establishment as government stamp agents of Collectors, Assessors, Assistant Treasurers, designated depositaries, or postmasters, that "no more agencies will be established in the northern states." (Mahler, 1988b, p. 319)

This picture is obviously incomplete in that we do not know how many postmasters served as revenue stamp agents in the years prior to 1880. We do know that sales of adhesive documentary stamps fell precipitously after October 1872, to less than half of their previous levels (see Table IX), after the repeal of all documentary taxes except that on bank checks, and one might expect that the number of postmaster stamp agents was also reduced. Sales of proprietary stamps continued at or above their previous levels after 1872, but almost all of these stamps must have been ordered directly from the government.<sup>10</sup> On the other hand, given the usual inertia of bureaucracies, it is also entirely plausible that the number of postmaster stamp agents did not change much between 1872 and 1880 despite the decreased demand for stamps. Uncertainty on this point is particularly frustrating in that the activity of postmasters acting as revenue agents should have left a traceable paper trail, especially since they were required to post bond and make monthly returns. However, I have been unable to pick up this trail.

### ***Quantitative Importance of the Various Pathways—Yearly Stamp Sales***

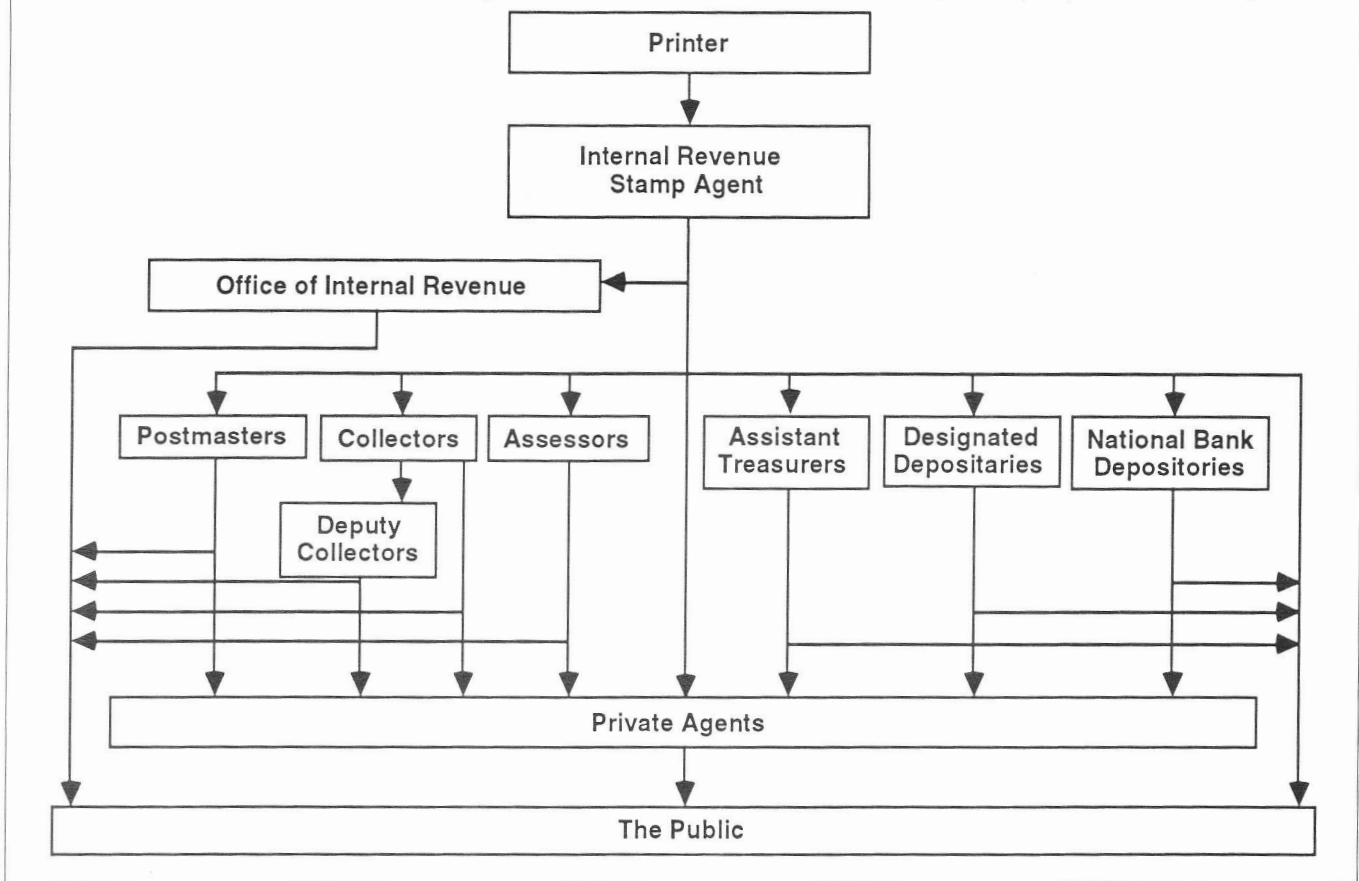
Figure 6 is a diagrammatic summary of all pathways for stamp distribution discussed above. We are now in a position to attempt to quantify the importance of each.

As a fundamental first step in this, we are fortunate to know the yearly total stamp sales by the government. These are given in the Annual Reports of the Commissioner of Inter-

am aware of is the following. We know from the Boston Revenue Book that Butler and Carpenter were instructed to keep a three month supply of all stamps on hand at all times. For the specific case of the \$500 Second Issue, we also know from the Boston Book that while only 204 stamps were actually delivered, a total of 400 were printed, since 196 were turned over to the government by Joseph R. Carpenter at the expiration of his printing contract in 1875. The stamp orders tabulated in the Annual Reports show precisely 204 \$500 stamps ordered up to 1875 (see Table VI below), not 400, hence these orders were clearly for the delivery of stamps, not

**Figure 6**

**Schematic summary of pathways for distribution of documentary and proprietary stamps.**



nal Revenue, and are listed here in Table IV, along with various complementary statistics from the same source. Several aspects call for comment. For each year, the receipts from stamp sales rather closely match the value of stamps ordered from the printers, especially after 1865. This is not surprising, since it happens that the latter were not merely orders for stamps to be printed, but actual orders for

their printing. The other data of Table VI shore up this conclusion. It is at first glance a bit troubling that the grand total value of stamps ordered (some \$214.8 million) exceeds the total receipts (\$209.7 million) by 2.4%, since one might have expected a much closer agreement. However, the former total includes all stamps advanced to government Agents but ultimately unsold, and all those returned or redeemed by purchasers.

<sup>12</sup>As discussed in detail elsewhere (Mahler, 1987b), the use of the word “proprietary” was (and is) a bit of a misnomer, since strictly speaking it applied only to a certain class of medicines, and by extension to

shipment of stamps to purchasers or government agents.<sup>11</sup>

For us, this close matching has an extremely useful consequence. Note that for orders, unlike receipts, separate totals were kept for documentary and proprietary<sup>12</sup> stamps. But because the yearly totals for orders and sales are roughly equal, the same must be true for the various categories making up these totals.

the stamps used on them. A proprietary medicine was defined by the tax laws to be one “wherein the person making or preparing the same [1] has, or claims to have, any private formula or occult secret or art for making or preparing the same, or [2] has, or claims to have, any exclusive right or title to the making or preparing the same, or [3] which are prepared, uttered, vended, or exposed for sale under any letters-patent, or [4] held out or recommended to the public by the maker, vender, or proprietors thereof as proprietary medicines...” (numbering mine). On the other hand, all other stamp taxes of Schedule C—namely, those on perfumery and cos-

Table IV

## Receipts from Stamp Sales and Value of Stamps Ordered, 1862-1892

Fiscal Year <sup>2</sup>	Receipts from Stamp Sales				Value of Stamps Ordered from Printers <sup>1</sup>			
	From Govt. Agents	Commissions to Agents	From Purchasers <sup>3</sup>	Commissions to Purchasers	Total Receipts	Documentary	Proprietary <sup>4</sup>	Total
1863 <sup>5</sup>	119,580.78		4,009,344.75		4,128,925.53	5,684,544.53	292,236.86	5,976,781.39
1864 <sup>5</sup>				180,170.26	5,876,607.07	5,893,250.23	1,070,516.96	6,963,767.19
1865	5,853,192.96		5,035,534.54	273,664.54	11,162,392.14	9,691,388.12	2,602,294.68	12,293,682.80
1866	8,338,657.46	455,540.92	5,919,179.68	330,995.12	15,044,373.18	11,578,583.52	3,766,197.22	15,344,780.74
1867	6,308,312.05	371,487.53	8,930,869.73	484,048.69	16,094,718.00	12,923,796.66	3,231,247.27	16,155,043.93
1868	7,063,187.61	424,922.08	6,983,425.72	380,716.61	14,852,252.02	11,271,754.35	3,549,777.32	14,821,531.67
1869	8,987,740.40	422,274.53	6,517,752.18	492,942.90	16,420,710.01	12,781,257.30	3,741,788.54	16,523,045.84
1870			15,611,003.43	933,039.63	16,544,043.06	12,916,167.12	4,174,960.04	17,091,127.16
1871			14,529,885.32	812,854.14	15,342,739.46	10,820,066.75	4,199,007.46	15,019,074.21
1872			15,296,470.77	880,849.83	16,177,320.60	12,353,239.96	4,561,777.05	16,915,017.01
1873			7,130,933.57	571,443.28	7,702,376.85	2,325,536.03	4,961,987.60	7,287,523.63
1874			5,683,114.64	453,730.00	6,136,844.64	1,507,761.25	4,605,519.48	6,113,280.73
1875			6,083,592.42	473,639.23	6,557,229.65	1,951,549.04	4,724,574.89	6,676,123.93
1876			6,049,496.92	468,990.59	6,518,487.51	1,825,951.17	4,639,906.86	6,465,858.03
1877			6,004,475.15	445,954.00	6,450,429.15	1,892,557.50	4,605,159.88	6,497,717.38
1878			5,936,843.01	443,562.12	6,380,405.13	1,835,334.19	4,638,067.00	6,473,401.19
1879			6,237,538.57	468,845.49	6,706,384.06	1,924,738.66	4,909,320.14	6,834,058.80
1880			7,133,696.30	534,697.92	7,668,394.22	2,270,514.45	5,565,228.42 <sup>6</sup>	7,835,742.87
1881			7,375,255.72	549,452.23	7,924,707.95	2,366,156.70	5,675,894.71	8,042,051.41
1882			7,569,108.70	570,109.26	8,139,217.96	2,390,492.69	5,717,349.19	8,107,841.88
1883			7,053,053.46	605,577.20	7,658,630.75	2,043,611.76	5,288,815.84	7,332,427.60
1884			165,792.14	17,353.55	183,145.69	209.25	0.00	209.25
1885-1892				0.00	25,732.08	159.37	0.00	159.37
Totals					209,696,066.71	128,248,620.60	86,521,627.41	214,770,248.01

## Notes:

1. Printers were Butler and Carpenter (1862-1869), American Phototype Company (1865-1876), Joseph R. Carpenter (1870-1876), A. Trochsler (1874-1876), Morey and Sherwood (1875), National Bank Note Company (1876-1878), Graphic Company (1876-1883), American Bank Note Company (1879-1881) and the Bureau of Engraving and Printing (1881-1884). Totals for 1863 and 1864 are for stamps actually delivered by Butler and Carpenter; all other totals are for stamps ordered by the government from the various printers, or from the vault of the Office of Internal Revenue.
2. Fiscal year is the twelve month period ending June 30 of the given year.
3. After 1869, "Purchasers" includes Government Agents previously listed separately.
4. Proprietary stamps include general Proprietary and Playing Cards stamps, and private die stamps.
5. The official government totals for receipts from stamp sales included an extra \$11,249.76 received in 1863 for articles sold without stamps and another \$18,338.07 in 1864 from the same source. Because these do not reflect stamp sales per se, I have chosen not to include them in the totals given here.
6. Includes \$55,382.47 in private die stamps forwarded to the Office of Internal Revenue and destroyed.

metics, matches, playing cards, photographs, and preserved foods—applied to *all* articles of these types, regardless of whether such a proprietary interest was held in them by the manufacturer. Thus a manufacturer of, say, milk of magnesia prepared according to a standard pharmacopoeia and sold without any claims of the type listed above, paid no stamp tax. But when the same product was sold as "Husband's Calcined Magnesia," claimed on

the label to be prepared by no other, it was taxed. In contrast, a generic perfume or cosmetic, for example bay rum sold wholesale in ten gallon containers, with no brand name, was taxable (Mahler, 1988b, pp. 224-227). This is a fine point, however. In practice, virtually all articles other than medicines which were taxed under Schedule C were in fact sold under a brand name, and could legitimately be referred to as "proprietary," as could the stamps used on them.



Specifically, the yearly sales of documentary and proprietary stamps must have been rather close to the yearly orders for these stamps. We can thus conclude that after an initial rise during 1862-1864, from 1865 to 1872 sales of documentaries stayed roughly constant at about \$10 to \$12 million; then fell precipitously to about \$1.5 million after the repeal in October 1872 of all documentary taxes save that on bank checks; and crept slowly upward to nearly \$2.5 million over the next decade, until repeal of the bank check tax in 1883. The annual sales of proprietary stamps, on the other hand, increased throughout the twenty-odd years these taxes were in place, jumping rapidly to \$3.5 million by 1866, and thereafter showing a steady if gradual rise to \$5.5 million by the early 1880s. These figures give a good approximation of the total yearly sales through the system diagrammed in Figure 6. When it is possible to quantify the sales via one of the pathways of this system, its relative importance can thus also be quantified by comparing it to these totals.

Table IV also shows a bit of creative book-keeping, in that its "Total Receipts" include commissions. As discussed above, the latter were not receipts at all, but a bonus given to encourage the purchase of stamps. For private die stamps this was 5% for orders over \$50 and up to \$500, and 10% for orders over \$500; for documentaries and general proprietaries it ranged from 2% to 5%, as explained in detail earlier.

The commissions do represent a delivery of stamps to the public, since they were not given

as a discount from the price of the order, but were paid in stamps, as a bonus over and above the amount of purchase. For example, a purchaser ordering \$100 in stamps, and entitled to a 3% commission, did not receive the \$100 in stamps for \$97; instead he paid the full \$100 and received \$103 in stamps.<sup>13</sup> The column headed "Total Receipts" is thus still meaningful, since it gives the total value of stamps delivered to purchasers, but it overstates the amount actually received by the government, by the amount of the commissions.

### *The Numbers of Stamps Used*

It also emerges from Table IV that the total value of stamps used during the entire period of stamp taxes was nearly \$210 million. Of this 60% derived from documentary stamps, and the remaining 40% from proprietaries. From the government's viewpoint, the entire purpose of the stamp tax was the production of revenue, hence the receipts from stamp sales were the all-important endpoint. Present-day revenue stamp collectors and fiscal historians, however, see things a bit differently, and in the most subjective view, the primary purpose of the stamp taxes was the production of an interesting array of stamps and documents for us to collect! Hence it is of considerable interest to track, not just the flow of dollars and cents paid for the stamps, but the numbers of stamps themselves that passed through the various pathways for stamp sales.

Table V lists the yearly totals of stamps ordered from the printers for documentary stamps and, where the data are available, for

<sup>13</sup>Note that the government's policy affected not just the amounts of stamps and money changing hands, but also gave a slightly smaller discount to the purchaser. In the example at hand, this was not the full 3% of the order, but only 3/103, or 2.91%. In the case of the maximum commission, 10% on orders for more than \$500 of private die stamps, the discount received was not really 10% (as it would have been had purchasers received \$1000 in stamps for \$900), but only 1/11 or 9.09% (for example, on a \$1000 order the purchaser paid that amount and received \$1100 in stamps). This difference was the subject of a lawsuit filed against the government by the match manufacturers Swift and Courtney and Beecher, who had received in the years preceding the suit a total of \$354,291.27 in stamps as commissions, rather than cash discounts totaling \$389,720.40. The case was taken to the Supreme Court, where it as decided in favor of the company during the

October term of 1881. Accordingly, in a circular dated April 28, 1882, the Commissioner directed the appropriate change in policy: on orders of \$1000, purchasers were instructed to remit \$900, and so on. The court's decision had turned on the fact that the Act of July 14, 1870, specified that the commissions for private die stamps were to be computed "on the whole amount purchased." The court noted that while the rates for private stamps had been fixed by statute, beginning with the original Act of July 1, 1862, the commission on sales of public stamps had been left to the Commissioner's discretion, save only for the statutory provision that it not exceed 5%, and that their decision thus did not affect the government's traditional method of figuring commissions for public stamps. For the full text of this decision see Mahler (1988b, pp. 299-301). One wonders if the commissions paid to other companies were retroactively impacted by this decision.

Table V

## Numbers of Stamps Ordered, 1862-1892

Fiscal Year	Documentary	Public	Proprietary Private Die	Total	Grand Total
1863	62,432,958	(16,234,610)	(5,295,275)	21,529,885	83,962,843
1864	64,424,353			67,829,744	132,254,097
1865	126,264,730			168,131,587	294,396,317
1866	166,082,927			253,465,886	419,548,813
1867	156,061,798			233,300,300	389,362,098
1868	139,829,811			248,840,077	388,669,888
1869	146,239,629			268,957,488	415,197,117
1870	164,797,720			297,692,586	462,490,306
1871	106,786,432			304,877,456	411,663,888
1872	111,528,291			326,364,675	437,892,966
1873	81,937,258			363,094,788	445,032,046
1874	75,140,053			343,561,648	418,701,701
1875	97,461,460			354,889,228	452,350,688
1876	91,150,960			361,980,352	453,131,312
1877	94,466,990			378,789,966	473,256,956
1878	91,763,552			386,925,979	478,689,531
1879	96,230,292			412,502,661	508,732,953
1880	113,521,270	52,926,619	416,066,397	468,993,016	582,514,286
1881	118,304,125	58,550,736	417,028,422	475,579,158	593,883,283
1882	119,522,818	60,682,023	403,756,950	464,438,973	583,961,791
1883	102,179,360	57,704,741	367,662,500	425,367,241	527,546,601
1884	9,537	0	0	0	9,537
1885-1892	139	0	0	0	139
Totals	2,326,136,463			6,627,112,694	8,953,249,157

Note: For fiscal 1863 and 1864 the figures are the numbers of stamps actually delivered by Butler and Carpenter. Thereafter all figures are the numbers of stamps ordered. The totals for 1874-1892 include a small number of adhesive documentaries in denominations above 2¢ which were furnished by the Office of the Commissioner from the stock turned over by Joseph R. Carpenter at the termination of his contract.

both general and private die proprietary stamps. A different picture emerges from these data than from the monetary totals of Table IV. Nearly nine *billion* stamps were used. Documentaries, which accounted for 60% of the

<sup>14</sup>This must have been due primarily to the repeal of the 2¢ tax on receipts, which took effect October 1, 1870. See Tables VIII and X and accompanying text.

<sup>15</sup>The Boston Book is clearly in error in the total it gives for the 10¢ green and black Proprietary, a mere 2,060 stamps. The Annual Reports show that the number ordered up until the expiration of Joseph R. Carpenter's printing contract was not 2,060,

revenue raised by the stamp taxes, comprised just 26% of the stamps used. Their yearly totals averaged about 150 million during 1865-1870, fell to about 110 million during 1871-1872,<sup>14</sup> then dropped further to 75 million after the repeal of all documentary taxes save that on bank checks, before beginning a gradual climb back to nearly 120 million by the time the tax on bank checks was finally repealed in 1883.

The central message emerging from Table V, though, is the huge number of proprietary stamps that were used. Of the total issue of documentaries and proprietaries during the twenty one years the Civil War stamp taxes were in effect, fully 74% were proprietaries, a whopping 6.6 billion stamps from the total issue of some 8.95 billion. Moreover, the available data indicate that private die stamps accounted for a very large percentage of these proprietaries, perhaps 85% or so. The last conclusion can in fact be cemented by combining data from Table V and the Boston Revenue Book. The table places the grand total of proprietaries ordered at 6.63 billion. The Boston Book gives the total numbers issued for each of the 29 general proprietary stamps (i.e. the First

Issue Proprietary and Playing Cards stamps, the 1871-1873 green and black Proprietary series, and the 1875-1881 series), and the grand total of these is 1.28 billion,<sup>15</sup> or 19% of all proprietaries. It follows that the private die

but 3,068, which together with the 336,082 stamps turned over by Carpenter makes a total printing of 336,150 (exactly 1995 sheets of 170 stamps). The Annual Reports further state that 391,159 10¢ Proprietary stamps were ordered from September 1875 on. Only 85,000 of the 10¢ blue Proprietary of 1881 were printed, and assuming these were all issued, this puts the total for the 10¢ green and black at 309,227. West (1919) indeed suggests that the full

stamps accounted for the other 81%, some 5.35 billion.

### ***The Number of Imprinted Stamps Used***

Another useful and interesting set of statistics, a year-by-year division of documentary stamp orders into adhesive and imprinted issues, is almost, but not quite, possible from the data of the Annual Reports of the Commissioner. The missing information is the number of imprints ordered from Butler and Carpenter in fiscal 1867-1869 and from Joseph R. Carpenter in 1870-1876. With the sole exception of a footnote stating that 18,819 of the 2¢ stamps ordered during fiscal 1866 were for imprints on bank checks, the Annual Reports make no distinction between the adhesive and imprinted stamps ordered from these firms, nor does the Boston Book concern itself with imprints.

Two methods were developed to estimate the numbers of imprints ordered from the Carpenter firms (Mahler, 1993a). Fortunately, however, as this monograph was going to press, more exact information became available. The holdings of Morton Dean Joyce, recently dispersed, contained a vast number of records of the Carpenter firms, including the monthly totals of 2¢ imprinted stamps delivered to the government. With these data in hand, the yearly production of all printers of revenue stamped paper can be tabulated (Table VII), and the yearly total orders for documentary stamps can be divided into subtotals for adhesives and for imprints (Table VIII).

### ***A Cautionary Note***

Tables VII and VIII combine data of two different types. They are based primarily on the Annual Reports, which reflect the government's records of the numbers of stamps *ordered* from the various printers. In the case of the 2¢ Carpenter imprints, though, the Tables rely on the printer's records of the numbers of

stamps *delivered* to the government. Theoretically these two types of data should be completely compatible, assuming all stamps orders were filled quickly and precisely, and that record-keeping by both the government and the Carpenter firms was impeccable. However, it is disconcerting to find that in 1866, the one year for which a direct comparison is possible, the Annual Report states that 18,819 2¢ imprints were ordered from Butler and Carpenter, while Butler and Carpenter's records show only 12,010 delivered (all on the last day of June). This is something of a special case, as this was the very first delivery of imprints by Butler and Carpenter. A discrepancy of some 7,000 stamps may be trivial in light of a reported total delivery of nearly 30 million imprints during 1866-1876, but it effectively points up the need for an independent test of the compatibility of data from the Annual Reports with that from the Carpenter firms.

Fortunately, such a test was possible, as shown in Table VI. For fifteen documentary stamp denominations from 4¢ to \$500, for each denomination the grand total from the Annual Reports was computed as the sum of the yearly totals for 1863 through August 1875, the entire tenure of the Carpenter firms, and the grand total from the Boston Revenue Book was computed as the sum of the quantities delivered of First, Second and Third Issue stamps in that denomination. For thirteen of the fifteen denominations the two grand totals were in close agreement, those from the Annual Reports ranging from 99.6% to 100.7% of the corresponding totals from the Boston Book. For the \$200 and \$500 denominations the agreement was exact.<sup>16</sup> However, for the 4¢ stamps (i.e., the 4¢ Inland Exchange, 4¢ Second Issue and 4¢ Third Issue), the Annual Reports gave a figure of 3.5 million stamps against 3.25 million for the Boston Book, an excess of 8%, and for the 70¢ stamps the respective totals were

printing of 336,150 may have been issued, and only some 58,000 of the 10¢ blue, but admits that this hypothesis is based on intuition rather than evidence. In any case, even adding some 306,000 10¢ stamps to the numbers of general Proprietaries given in the Boston Book leaves the grand total essentially unchanged, at 1.28 billion.

<sup>16</sup>However, six more \$500 stamps were ordered in February 1877. The Boston Book states that 204 copies were issued during the tenure of the printing contract of Joseph R. Carpenter (1870-1875), the

last one in May 1874, but also notes that 196 more were turned over to the government by Carpenter after the expiration of his contract. These six copies sold in 1877 thus bring the total number issued to 210. Similarly, five more \$200 stamps were ordered in December 1876, bringing the total deliveries of the \$200 Second Issue from the 441 listed in the Boston Book to 446. Incidentally, for the sake of the record shown in Table VI, three more \$50 stamps were ordered, one in December 1875, two in February 1879.

Table VI

**Comparison of Totals from the Annual Reports with those from  
the Boston Revenue Book, for selected Documentary Denominations**

	Fiscal Year	Stamp Denomination														
		4¢	6¢	40¢	60¢	70¢	\$1.30	\$1.60	\$1.90	\$2.50	\$3.50	\$15	\$25	\$50	\$200	\$500
	1863	158,048	112,263	277,635	153,854	52,768	1,258	969	702	879	628	1,694	160	181	0	0
	1864	728,832	415,287	112,414	48,559	86,879	10,787	4,558	3,697	4,732	592	635	533	4,005	0	0
	1865	150,970	100,178	149,930	66,142	82,819	8,718	6,190	6,056	77,033	11,834	1,904	1,886	3,815	1,011	0
	1866	137,588	105,949	139,012	66,523	93,957	11,352	6,179	10,434	119,193	16,478	2,534	2,742	2,929	730	0
	1867	508,161	296,589	260,618	158,627	174,986	43,159	10,789	12,098	157,032	21,801	3,523	3,287	2,856	855	0
Annual	1868	355,317	239,444	226,115	166,152	202,585	27,318	5,552	9,630	143,403	18,647	2,418	1,648	1,922	576	0
	1869	406,400	283,331	270,226	185,776	208,591	42,286	11,156	14,425	149,694	24,110	4,406	4,601	3,210	1,109	0
Reports	1870	443,339	211,515	223,779	155,514	197,790	23,423	11,251	14,451	161,250	17,831	1,234	2,672	2,622	988	0
	1871	252,354	246,630	219,649	136,803	171,397	13,452	8,154	13,367	146,853	15,729	0	2,723	3,152	1,062	0
	1872	349,959	210,541	294,536	176,195	210,139	13,645	9,630	15,064	180,099	20,123	0	4,240	4,044	595	164
	1873	21,591	38,126	13,602	9,824	9,767	60	52	400	14,303	2,334	0	547	685	71	39
	1874	0	0	0	0	1	0	0	0	80	0	0	1	1	0	1
	1875	0	0	1	1	0	0	0	0	2	0	0	5	9	0	0
	1876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total 1		3,512,559	2,259,853	2,187,517	1,323,970	1,491,678	195,758	74,480	100,314	1,154,553	150,107	18,348	25,045	29,431	6,997	204
Boston	1st Issue	2,909,592	2,039,736	1,911,479	1,154,574	1,397,739	182,787	64,890	86,231	984,567	130,035	18,358	20,727	24,946	6,556	—
Revenue	2nd Issue	216,750	63,580	120,972	72,930	95,455	12,271	9,629	14,084	85,752	20,079	—	4,300	4,338	441	204
Book	3rd Issue	120,345	166,217	156,444	90,985	94,409	—	—	—	76,466	—	—	—	—	—	—
Total 2		3,246,687	2,269,533	2,188,895	1,318,489	1,587,603	195,058	74,519	100,315	1,146,785	150,114	18,358	25,027	29,284	6,997	204
Total 1 as a % of Total 2		108.2	99.6	100.1	100.4	94.0	100.4	99.9	100.0	100.7	100.0	99.9	100.1	100.5	100.0	100.0

Figures from the Annual Reports for fiscal years 1863 and 1864 represent deliveries by Butler and Carpenter; those for all subsequent years represent orders by the government. Data for fiscal 1876 are for first two months only. Figures from the Boston Revenue Book represent deliveries by the printers.

about 1.5 million and 1.6 million, a shortfall of 6%.

An analysis of these discrepancies would be beyond the scope of the present work, but one factor is worth mentioning. The totals from the Annual Reports are for stamp deliveries in fiscal 1863 and 1864, and for stamp orders in subsequent years. Stamps ordered in fiscal 1864 but not delivered until fiscal 1865 would not appear in the totals for either year, and this factor by itself would cause the grand totals based on the Annual Reports to be slightly lower than those from the Boston Book. Whatever their cause, though, even the worst dis-

crepancies are relatively small, and as a whole the comparisons of Table VI do inspire confidence that the data of the Annual Reports and the Carpenter firms are compatible, and that combining them as in Tables VII and VIII should introduce only minuscule errors.

As shown in Table VII, the grand total of imprinted stamps ordered during the Civil War era was 933 million, comprising a surprising 40% of all documentary stamps. Since virtually all of these—some 99.6%<sup>17</sup>—were for

<sup>17</sup>I have included in Appendix C the yearly orders for each of the denominations from 5¢ to \$1.00. Their

Table VII

Numbers of Imprinted Stamps Ordered<sup>1</sup> from Printers

Fiscal Year	American Phototype Co.	A. Trochslor	Morey & Sherwood	Graphic Co.	Butler & Carpenter/ Joseph R. Carpenter	2¢ General	2¢ Imprinted	2¢ Adhesive	Total No. of Imprntd. Stamps
1865	42,000				94,451,720			94,451,720	42,000
1866	3,268,550				128,539,617		18,819	128,520,798	3,287,369
1867	15,469,504				98,345,574		466,508	97,879,066	15,936,012
1868	21,133,556				86,157,064		1,480,425	84,676,539	22,613,981
1869	28,228,385				82,773,376		2,476,230	80,297,146	30,704,615
1870	34,502,579				92,149,207		2,864,876	89,284,331	37,367,455
1871	37,149,342				41,190,533		(3,000,000) <sup>2</sup>	(38,190,533)	(40,149,342)
1872	43,515,643				38,052,224		3,181,392	34,870,832	46,697,035
1873	44,405,137				35,944,431		(3,000,000) <sup>2</sup>	(32,944,431)	(47,405,137)
1874	42,785,114	1,764,325			30,578,031		4,091,727	26,486,304	48,641,166
1875	50,129,952	2,707,494	107,084		44,513,792		6,090,665	38,423,127	59,035,195
1876	20,104,060	920,186		35,451,245	7,814,491		1,202,286	6,612,205	57,677,777
<b>Nat. &amp; Am. Bank Note Cos./BE&amp;P</b>									
1876								26,857,215	
1877				63,888,804				30,577,921	63,888,804
1878				63,073,901				28,689,571	63,073,901
1879				68,350,109				27,880,099	68,350,109
1880				85,108,148				28,412,922	85,108,148
1881				89,046,331				29,257,729	89,046,331
1882				88,819,235				30,703,522	88,819,235
1883				65,116,954				37,062,384	65,116,954
Totals	340,733,822	5,392,005	107,084	558,854,727			(27,872,928)		(932,960,566)

<sup>1</sup>The totals given for 2¢ imprints produced by the Carpenter firms during 1867–1876 are the numbers delivered, not ordered. This may have introduced some trivial errors into the final totals.

<sup>2</sup>At this writing the available data for fiscal years 1871 and 1873 are incomplete. For 1871, data are available only for April, May and June. Using the yearly totals for 1870 (2.86 million) and 1872 (3.18 million), the total for 1871 was estimated at 3 million. This may be a bit high, as the repeal of the 2¢ tax on receipts in July 1870, effective October 1870, occurred this year, but is probably accurate to within 10%. For fiscal 1873, data are available for all months but July 1873, and these total 2,775,947. The estimated yearly total of 3 million is almost certainly accurate to within 3%. These estimated totals, and all further totals that depend on them, are enclosed in parentheses.

just 2¢, their share of the revenue from the sale of documentary stamps was necessarily smaller, but still a substantial 15.4%.

As shown in Tables VII and VIII while the number of imprints increased rapidly from just 42,000 in fiscal 1865 to 37.4 million by 1870, they still accounted for less than a quarter of all documentaries ordered in 1870. This picture changed abruptly in 1871 and again in 1873, first with the repeal of the 2¢ tax on receipts effective October 1, 1870, then with the repeal of all documentary taxes except that on bank checks, drafts and orders effective October 1, 1872. In 1870, 127 million adhesives

had been ordered, with 2¢ stamps comprising 89 million. In fiscal 1871, though, orders for 2¢ adhesives plummeted to 38 million, and the total number of adhesives to 67 million. Orders for imprints rose slightly despite the repeal of the receipt tax, and they now accounted for nearly 40% of all documentaries. In this year too, the number of 2¢ imprints (about 40 million) surpassed that of 2¢ adhesives (about 38 million) for the first time. In fiscal 1873 the number of adhesive documentaries ordered plummeted once again to about half its previous level, and imprints now accounted for nearly 60% of all documentaries. For the next decade,

Table VIII

### Numbers and Value of Adhesive and Imprinted Documentary Stamps Ordered,\* 1862–1892

Fiscal Year	Numbers of Stamps Ordered			Value of Stamps Ordered	
	Adhesive Stamps	Imprinted Stamps	Total	Adhesive Stamps	Imprinted Stamps
1863	62,432,958	0	62,432,958	\$ 5,684,544.53	\$ 0.00
1864	64,424,353	0	64,424,353	5,893,250.23	0.00
1865	126,222,730	42,000	126,264,730	9,690,338.12	1,050.00
1866	162,795,558	3,287,369	166,082,927	11,509,516.14	69,067.38
1867	140,125,786	15,936,012	156,061,798	12,569,235.85	354,560.81
1868	117,215,830	22,613,981	139,829,811	10,754,586.86	517,167.49
1869	115,535,014	30,704,615	146,239,629	12,071,113.26	710,144.04
1870	127,430,265	37,367,455	164,797,720	11,999,209.05	916,958.07
1871	(66,637,090) <sup>2</sup>	(40,149,342)	106,786,432	(9,847,456.11)	(972,610.64)
1872	64,831,256	46,697,035	111,528,291	11,055,005.41	1,298,234.55
1873	(34,532,121)	(47,405,137)	81,937,258	(1,348,657.83)	(976,878.20)
1874	26,498,887	48,641,166	75,140,053	534,937.93	972,823.32
1875	38,426,265	59,035,195	97,461,460	770,845.14	1,180,703.90
1876	33,473,183	57,677,777	91,150,960	672,395.63	1,153,555.54
1877	30,578,186	63,888,804	94,466,990	614,781.42	1,277,776.08
1878	28,689,651	63,073,901	91,763,552	573,856.17	1,261,478.02
1879	27,880,183	68,350,109	96,230,292	557,736.48	1,367,002.18
1880	28,413,122	85,108,148	113,521,270	568,351.49	1,702,162.96
1881	29,257,794	89,046,331	118,304,125	585,230.08	1,780,926.62
1882	30,703,583	88,819,235	119,522,818	614,107.99	1,776,384.70
1883	37,062,406	65,116,954	102,179,360	741,272.68	1,302,339.08
1884	9,537	0	9,537	209.25	0.00
1885–92	139	0	139	159.37	0.00
Totals	(1,393,175,897)	(932,960,566)	2,326,136,463	(\$108,656,797.02)	(\$19,591,823.58)

<sup>1</sup>Based on data from the Annual Reports of the Commissioner of Internal Revenue, on stamp orders from the various printers, with one exception: the data on imprints produced by Butler and Carpenter and Joseph R. Carpenter, 1867 through 1876, are the numbers delivered, not ordered. This may have introduced some trivial errors.

<sup>2</sup>For the meaning of parentheses, see footnote 2 in Table VII.

the number of adhesives ordered each year remained essentially constant, always about 30 million, while the number of imprints increased steadily to nearly 90 million by the early 1880s, at which time they comprised nearly 75% of all documentaries.

### Number of 1¢ and 2¢ Stamps Used

It is worthwhile to take this analysis one step further. As already alluded to, the Annual Reports of the Commissioner give the numbers and value of stamps ordered from the various printers, not just as grand totals, but for each stamp denomination, and for each month of the year. On even a casual perusal, a rather unexpected conclusion fairly leaps from these figures, that the lowly 1¢ and 2¢ denominations accounted for an astonishingly high portion of the number of stamps sold. I have collected and summarized these data in Table IX and Figure 7. 1¢ proprietaries accounted for 64% of all stamps used! 2¢ stamps accounted for another 26% of the grand total, and for 85% of all documentaries!<sup>18</sup> Even during 1862-1872, when the full spectrum of documentary taxes was in effect, 2¢ stamps accounted for nearly three quarters of all documentaries used. Almost all paid the 2¢ taxes on bank checks and receipts, while virtually all 1¢ proprietary stamps were used to pay the 1¢ tax on proprietary medicines, perfumes or cosmetics priced at up to 25¢, or on packages of up to 100 matches.<sup>19</sup>

individual totals range from about 100,000 for the 10¢ to 1.65 million for the 5¢, and their grand total of about 3.5 million accounts for just 0.37% of all imprints, but 5.1% of their value.

<sup>18</sup>It should be noted that if the values of the stamps are plotted in the style of Figure 7, rather than their numbers, a radically different pattern is observed, as shown by the following data:

Category	Value	%
1¢ Documentary	\$234,186.86	0.1

### Values of the Stamps Ordered from Printers, 1862-1884

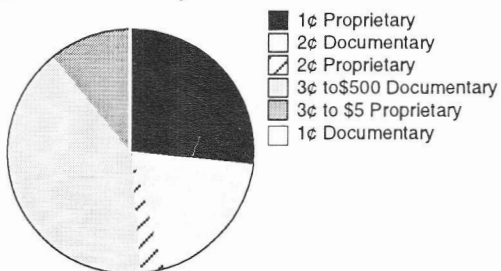
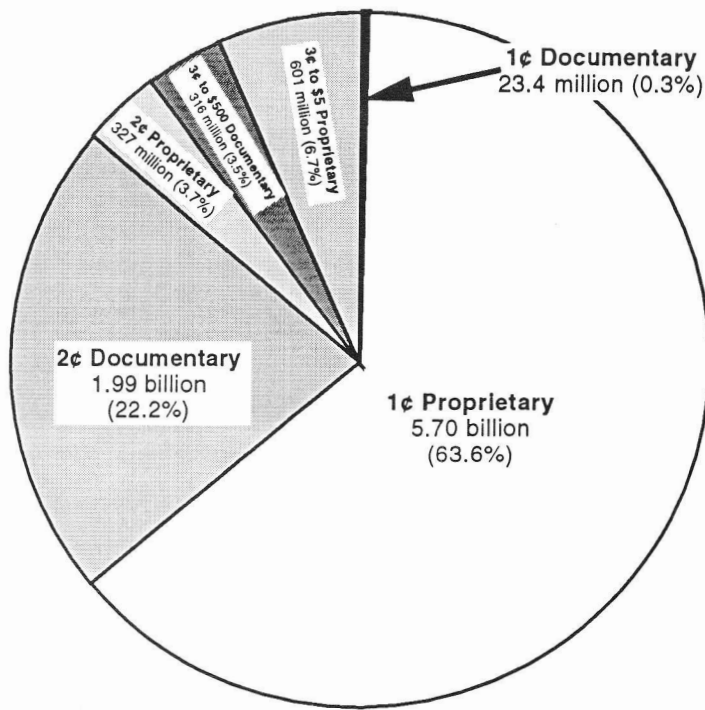


Figure 7  
Absolute and Relative Numbers of Stamps Ordered from Printers, 1862-1884



At least some contemporary government officials were well aware of the importance of the 1¢ and 2¢ taxes, as nicely illustrated by Smith (1914):

1¢ Proprietary	56,982,863.70	26.5
2¢ Documentary	39,733,883.38	18.5
2¢ Proprietary	6,552,049.30	3.1
3¢ to \$500 Documentary	88,277,495.59	41.1
3¢ to \$5 Proprietary	22,986,714.41	10.7
Grand Total	\$214,770,425.33	100.0

<sup>19</sup>See Mahler (1988b). These were all in effect the entire period of stamp taxes, October 1, 1862, to July 1, 1883. There were two other 1¢ proprietary taxes: on cigar lights in packages of up to 25, effective August 1, 1866; and on canned or preserved meats, fish, fruits, vegetables, etc., taxed at 1¢ for containers of up to 2 pounds, and an additional 1¢ for each additional 2 pounds, effective October 1, 1866. The latter tax was short-lived. Finally, there was a 1¢ tax on playing cards from October 1, 1862, until July 31, 1864, on packs priced at 18¢ or less. These last three taxes must have accounted for only a tiny fraction of the 1¢ stamps used. It should also be noted that a minuscule number of proprietary stamps found their way onto documents (Mahler, 1987b, 1989a).

Table IX

### Absolute and Relative Numbers of 1¢ and 2¢ Stamps Ordered

Fiscal Year	Number of 1¢ Stamps				Number of 2¢ Stamps			
	1-cent Documentary	1-cent Proprietary	1¢ Total as % of Grand Total <sup>1</sup>		2-cent Documentary	As % of Documentary Total <sup>1</sup>	2-cent Proprietary	2¢ Total as % of Grand Total
1863	6,430,081	15,353,853	25.9	(18.3) <sup>2</sup>	33,368,092	53.4	2,704,201	43.0
1864	5,967,228	48,159,663	40.9	(36.4)	32,379,564	50.3	8,538,278	30.9
1865	1,452,308	122,357,276	42.1	(41.6)	94,491,720	74.8	20,179,110	39.0
1866	311,649	187,205,754	44.7	(44.6)	131,765,486	79.3	32,030,599	39.0
1867	2,845,287	189,866,469	49.5	(48.8)	113,494,744	72.7	15,718,523	33.2
1868	1,259,914	201,422,386	52.1	(51.8)	107,017,231	76.5	13,694,272	31.1
1869	1,379,489	220,844,495	53.5	(53.2)	110,543,208	75.6	13,319,902	29.8
1870	1,970,655	244,047,267	53.2	(52.8)	125,891,557	76.4	13,868,127	30.2
1871	1,033,306	252,546,908	61.6	(61.3)	77,760,045	72.8	14,316,699	22.4
1872	761,198	267,289,248	61.1	(61.0)	80,683,482	72.3	16,495,520	22.2
Total					907,395,129	72.9		
1873	7,571	301,580,804	67.8	(67.8)	80,278,621	98.0	19,615,761	22.4
1874	0	289,462,638	69.1		75,127,470	100.0	17,351,755	22.1
1875	0	301,777,050	66.7		97,458,122	100.0	17,356,254	25.4
1876	0	314,730,780	69.5		90,447,197	100.0	16,282,995	23.6
1877	0	342,076,216	72.3		94,466,725	100.0	15,154,350	23.2
1878	0	352,874,048	73.7		91,763,472	100.0	14,353,092	22.2
1879	0	378,498,725	74.4		96,230,208	100.0	13,233,137	21.5
1880	0	430,870,541	74.0		113,521,070	100.0	14,222,947	21.9
1881	0	435,498,696	73.3		118,304,060	100.0	15,756,965	22.6
1882	0	419,404,325	71.8		119,522,757	100.0	17,045,562	23.4
1883	0	382,419,228	72.5		102,179,338	100.0	16,364,416	22.5
Totals	23,418,686	5,698,286,370	63.9	(63.6)	1,986,694,169	85.4	327,602,465	25.8

<sup>1</sup>Grand Totals and Documentary Totals are given in Table V.

<sup>2</sup>Values in parentheses are percentages accounted for by proprietary stamps alone. After 1873 all 1¢ stamps sold were proprietaries.

“Under the impression that there was little revenue secured from the small stamps, Mr. Price, of Iowa, proposed, ‘That all stamps upon checks, notes, receipts, bills of exchange, certificates, and contracts of ten cents and less be dispensed with and abolished after the 1st day of October, 1866.’ Mr. Morrill said that there was no inconvenience connected with the use of these stamps and that they produced ‘ten times more’ revenue than the larger stamps. The Special Revenue Commission had reported ‘that *six sevenths* of the entire consumption [of stamps] consisted of the two-cent bank-check and receipt stamps, the various proprietary stamps, and the one-cent stamps required to be affixed to matches.’ Mr. Price’s amendment was not adopted.” [Both gentlemen referred to were Congressmen.]

Given the unexpected nature of the data in Table IX, it is fortunate to have this confirmation of their accuracy.

A much more extensive and precise confirmation—or refutation—would be possible using the data of the Boston Revenue Book. The Commissioner’s Reports summarize the government’s records of the numbers of stamps ordered. The printers kept their own records, and the Boston Book summarizes these for all the adhesive documentaries and all proprietaries, public and private. Yet the fundamental and striking conclusions emerging from the Annual Reports, as tabulated here, are not evident in the Boston Book. One reason is that it did not consider imprinted stamps, and hence



presents a somewhat incomplete picture. The primary reason, though, is simply that the veritable mountain of data it contains was not tabulated, totaled, and analyzed by the compilers, nor has it been by anyone since, at least to my knowledge. This would be a somewhat daunting task, since many hundreds of stamps are involved, due mainly to the proliferation of private die issues, nor do I propose to undertake it here, content with the spot check summarized in Table VI. The agreement shown there between the data of the Annual Reports and that of the Boston Book suggest that were a complete comparison to be made, the probability is very high that the same sort of agreement would be evident. This is not to diminish the desirability and usefulness of having a full compilation and analysis of the data in the Boston Book; it would be a valuable complement to the picture of overall stamp usage emerging from the Annual Reports, certainly more detailed and probably slightly more accurate. Hopefully some reader will be inspired to take up this task.

### ***Distribution of the Private Die and Imprinted Stamps***

In addition to providing yearly totals for the numbers and value of stamps sold, the data of Tables IV to IX allow significant progress to be made in quantifying the flow of stamps through certain of the pathways diagrammed in Figure 6. We know that private die and imprinted stamps passed from printer to user by the most direct route possible. As for the private stamps, it is instructive to quote the Boston Book:

"In ordering stamps from a private die considerable 'red-tape' had to be gone through with. The process was as follows: If you wished to order say a thousand dollars worth, you took that amount, in cash or a certified check, to the nearest U.S. Assistant Treasurer or designated Depository for U.S. funds, and deposited it; receiving for it a certificate of deposit in duplicate. Then you ordered the stamps, stating the number and value of each title and denomination wanted, and sent the order, together with the duplicate certificate of deposit, to the Commissioner of Internal Revenue at Washington, D.C. Upon receipt of this the Commissioner made a requisition upon the engravers and printers for the stamps called for and they were sent direct from their establishment to you. If you requested the Commissioner to send them by mail they were franked through, otherwise you had to pay for

their transportation by express."

We can deduce from what we have learned earlier that the transmission of stamps "direct from their establishment" was almost certainly not done by the printers themselves, but by the government stamp agent stationed there.

A similar but necessarily somewhat more complicated process was followed in the case of imprinted stamps. Beginning in 1866, the Schedule of Stamp Duties circulated by the Office of Internal Revenue contained the following passage:

#### **"STAMPED PAPER.**

"An arrangement has been made with the American Phototype Company, of New York, to print Internal Revenue stamps upon bank checks and other instruments which may be furnished them by various parties for that purpose. Persons ordering will send to this office...[a] duplicate certificate of deposit in some designated depository, stating what kind of stamps they desire; an order then will be sent to the phototype company for the amount, adding the same commission as upon general stamps. The price which the company shall charge to the public for printing such stamps is to be such as may be agreed upon between themselves and the parties ordering the same; but is not to exceed one cent for each impression containing not more than six stamps.

"A contract has also been made with Messrs. Butler & Carpenter, of Philadelphia, to furnish similar stamps, to be printed on bank checks and other instruments, from steel plates. The extra expense in the latter case is to be arranged between Butler & Carpenter and the purchasers, subject to the decision of the Commissioner of Internal Revenue in case of dissatisfaction with the rates charged. The documents to be stamped should be furnished in *sheets*, as the stamps could not be conveniently printed in a bound book.

"All stamps will hereafter be forwarded by express, unless ordered by mail, at the expense of the person ordering the same..."

For the imprints produced by Butler and Carpenter and Joseph R. Carpenter, the transmission of stamps to the users was again presumably done by the government stamp agent. But what about those produced by the other four printers? Was there a stamp agent attached to the American Phototype Company in New York, the primary source of imprints before 1875, or to the Graphic Company of the same city, which was the sole printer of imprints after 1875? The Commissioner's Annual Report for 1882 did include a recommendation

---

that Congress appropriate for fiscal 1884 the sum of \$3,200 as salaries for *two* stamp agents.<sup>20</sup> But certainly there cannot have been one for Morey and Sherwood of Chicago, who produced just over \$2,000 in stamps, nor would the expense seem to have been justified in the case of A. Trochsler of Boston, whose total output was a bit above \$100,000 over a period of about two years. Probably in at least some of these cases stamps were sent directly from printer to user.

---

**...the total sales of adhesive documentaries during fiscal 1870 was about \$12 million, and the remarkable conclusion follows that 45% of this was accounted for by the office of the Assistant Treasurer in New York!**

---

#### *Distribution of the General Proprietary Stamps*

A little reflection shows that a very large percentage of the general proprietary stamps were probably also ordered directly from the government, and shipped directly from the printer. While this was certainly not obligatory for these stamps, as it was for the private dies and imprints, there are a number of reasons to expect it to have been done. The stamps were virtually all used by businesses, not individuals. Most of these required relatively large numbers of stamps, of a specific type and dimension.<sup>21</sup> Maintaining an adequate supply of stamps was critical, since there were substantial fines for selling unstamped Schedule C articles, or even offering them for sale (Mahler, 1988b). Local sources for stamps, such as stationers and the like, were not likely to stock proprietaries, especially in the large

<sup>20</sup>Also \$2,700 for three stamp counters, the monies to be reimbursed by the stamp manufacturers as provided by the Act of August 5, 1882.

<sup>21</sup>Proprietaries were required, the use of documentary stamps on Schedule C articles being officially forbidden (Mahler, 1988b, p. 318). [It is worth noting, though, that documentaries were occasionally used on proprietary articles. Lewis Robie tells in *Stamp Hunting* (1898) of his excitement at learning that several bottles of Osgood's India Chologogue with 6¢ orange stamps were being held for him, only

quantities needed by most businesses, which would have afforded the dealers little or no profit. On the other hand, one of the few surviving receipts for stamp sales, as described at the outset of this treatise, from the Boston Post Office and dated December 1863, was for \$51 in 1¢ Proprietary stamps. My intuition tells me this was an exceptional case, but I have no evidence to prove it.

To summarize this and the preceding two sections, there were three broad classes of stamps that were all, or nearly all, ordered directly from the government and shipped directly to the users. Together they accounted for 85% of all documentary and proprietary stamps sold, and nearly 50% of the revenue from stamp sales. These were the private die proprietaries (comprising 60% of stamps and 31% of revenues), the general proprietaries (14% of stamps, 10% of revenues) and the imprinted documentaries (11% of stamps, 9% of revenues).

#### *Distribution of Adhesive Documentaries*

It becomes clear that the only real challenge in the entire analysis being attempted here is to describe the distribution of the one remaining class of stamps, the adhesive documentaries. These stamps have always attracted the lion's share of attention from collectors, and the above tables provide a bit of quantitative perspective on them. Though they comprised only 15% of all documentary and proprietary stamps, they accounted for just over 50% of all revenues raised by these stamps. More specifically, we know from Table VIII that sales of adhesive documentaries brought in roughly \$11 million annually during 1865-1872, their years of peak usage.

#### *Role of the Assistant Treasurers*

Very little data is available quantifying the flow of these stamps through any of the individual pathways diagrammed in Figure 6. How-

to find that the stamps were not the fabled 6¢ Proprietary, but the 6¢ Inland Exchange! One occasionally sees similarly used stamps today, identified by their cancels.] As for denomination, for the 1¢ taxes obviously only 1¢ stamps would do, and for the higher amounts affixing more than a single stamp to a large number of articles would have been a waste of both time and advertising space. (Nevertheless this must have been done occasionally out of necessity, for I have seen a bottle of perfumer Lubin of Paris with two overlapping 2¢ green and black Proprietaries affixed to the bottom.)

ever, buried deep within the Annual Reports of the Secretary of the Treasury, tables of Receipts and Disbursements of certain of the Assistant Treasurers include line items for sales of revenue stamps. These entries are inexplicably spotty. For Boston they are given for each year beginning in 1864, for Philadelphia beginning only in 1868, for San Francisco beginning in 1872, for Chicago only for the single year 1873, and not at all for New York, St. Louis, New Orleans, Charleston, Baltimore or Denver. These data are presented in Table X. Fortunately for us, the rather transparent greed of Charles Folger, Assistant Treasurer at New York during 1869-70, allows us to add to the table one more entry, undoubtedly its most informative.

In 1875 Folger brought suit against the United States for \$184,934.95 which he claimed was due him as commission on the sale of revenue stamps between November 16, 1869, and July 22, 1870. A detailed account of this trial, which came before the Supreme Court in 1880, is given in *The Internal Revenue Record* of April 4, 1881 (Mahler, 1988b, pp. 218-222). In the present context, its most interesting aspect is that the commission claimed by Folger was based on sales of \$3,642,754.60 in "common stamps" and \$31,589.54 in proprietary stamps during the period in question, which was just over eight months. Pro-rating this to an entire year gives an estimated \$5.4 million in sales by this office for fiscal 1870. Folger's suit, which in essence contended that the government was liable for double commissions, to himself personally as well as to the actual purchasers, was given short shrift by the court. For us, though, it is extremely useful.

We know from Table VIII that the total sales of adhesive documentaries during fiscal 1870 was about \$12 million, and the remarkable conclusion follows that 45% of this was accounted for by the office of the Assistant Treasurer in New York! Evidently it functioned as a great artery through which virtually all

stamps used in New York and environs entered the distribution system. The situation was probably the same at each of the cities in which an Assistant Treasurer was located. In fact, adding the sales at Boston and Philadelphia for fiscal 1870, plus an estimated \$400 thousand for San Francisco, brings the stamp sales by Assistant Treasurers to about \$7.9 million, 66% of the total for the entire country. Sales by the remaining Assistant Treasurers, as well as the several Collectors of Customs who were also enjoined with the sale of stamps, no doubt pushed this figure above 70%.

To reprise the chronology with which these sub-treasuries were established, in September 1866, when the Secretary of the Treasury ordered all Assistant Treasurers to stock and sell packages of stamps (see Table I above), offices existed in New York, Philadelphia, Boston, St. Louis and San Francisco. The treasuries that had existed in Charleston and New Orleans before the Civil War were re-established in 1866, presumably some time after the Secretary's directive. Others were added at Baltimore (briefly in 1867, then again in 1870) and at Chicago in 1872. There was an acting Assistant treasurer at the Denver mint during 1868-9.

Table X

Sales of Revenue Stamps by Assistant Treasurers of the U.S.

Fiscal Year	Location of Treasury				
	Boston	Philadelphia	New York	San Francisco	Chicago
1864	\$536,000.00				
1865	620,000.00				
1866	518,643.18				
1867	262,712.00				
1868	766,105.00	517,055.00			
1869	855,344.00	1,449,741.64			
1870	1,001,994.94	1,113,149.70	(5,400,000.00) <sup>1</sup>		
1871	880,184.60	1,109,475.90			
1872	946,343.00	1,102,882.20		387,020.15	
1873	(256,958.00) <sup>2</sup>	717,742.15		162,743.27	164,512.00
1874	11,539.80	575,552.24		140,812.48	

Source: Report of the Secretary of the Treasury on the State of the Finances: Report of the Treasurer: Receipts and Disbursements of Assistant Treasurers.

<sup>1</sup>Extrapolated from sales of \$3,642,754.60 in documentaries and \$31,589.54 in proprietaries from November 16, 1869, to July 22, 1870.

<sup>2</sup>Total internal revenue receipts from all sources.

The Secretary's 1866 directive had also ordered the Collectors of Customs at Baltimore, Buffalo, Chicago, Detroit, Cincinnati and Charleston, all designated depositories, to stock and sell stamps. When the sub-treasuries at Baltimore, Chicago and Charleston were established, the task of selling stamps was evidently transferred from the Collectors of Customs there to the Assistant Treasurers, since Table X contains an entry for Chicago in 1873. Before the Secretary's 1866 directive, stamp sales at the sub-treasuries were nowhere near as large or widespread as they had become by 1870. Certainly no stamps were sold at New York before 1866.

The transcript of Folger's trial shows that his predecessor as Assistant Treasurer at New York, a Mr. Van Dyck, had in June 1866 formally complained to the Commissioner of Internal Revenue at the prospect of having stamp sales added to his duties. A letter from the Secretary of the Treasury had followed shortly, informing Van Dyck in no uncertain terms that his office would be expected to participate in the program of stamp sales as planned. On the other hand, Table XI shows that the Assistant Treasurer at Boston had been selling stamps at least as early as 1864. The Secretary's letter to Van Dyck stated that the Assistant Treasurer in San Francisco had also been selling stamps for some time before 1866.

The Boston Revenue Book informs us that of the 204 copies of the \$500 Second Issue "Persian Rug" stamp delivered by Butler and Carpenter, 104 were furnished to Thomas Hillhouse of New York, and 58 to George Eyster of Philadelphia, all during 1871 and 1872. The *National Register* for 1871 shows that these gentlemen were the Assistant Treasurers at New York and Philadelphia. Incidentally, Robert Hutchings of New York, who took delivery of fifteen \$500 stamps in May 1873, was not Hillhouse's successor as Assistant Treasurer, but Surrogate of the City of New York, who oversaw the probate or administration of estates (Mahler, 1987a; note that Hutchings' name is misspelled in the Boston Book, as is Eyster's).

The Assistant Treasurers undoubtedly sold some stamps directly to users, but it would have been logistically impossible for this handful of sources to have directly serviced more than a tiny fraction of the many thousands of individuals who used stamps. Probably a large portion of their sales were to the national bank

depositories, which by the Secretary's 1866 directive were not furnished stamps without prepayment, but were required to purchase them. The remainder of their sales must have been to the small dealers in stamps in the immediate vicinity—the stationers, booksellers, bankers, conveyancers, general merchants and the like—who in turn supplied the public.

### ***Sales by Government Agents***

I am aware of only one other bit of data quantifying the flow of stamps through the various pathways. As listed in the first four columns of Table IV, in the Annual Reports of the Commissioner for 1863 through 1869, separate totals were given for stamp sales "to Purchasers" and "by Agents," the latter being all government personnel to whom stamps were advanced without prepayment, chiefly collectors, Assistant Treasurers, Collectors of Customs serving as designated depositories, and selected postmasters.

These data are reasonably consistent with what we have already seen. For instance, we have just concluded that in fiscal 1870 upwards of 70% of adhesive documentaries were sold via the Assistant Treasurers. Consider now the data at hand for 1869. The sales and commissions to Purchasers totaled \$7.0 million. From Tables IV and VIII we know that the values of proprietary and imprinted stamps ordered from the printers in 1869 totaled \$4.5 million, and we can estimate that the total sales plus commissions for these stamps were also about \$4.5 million. Assuming these were all ordered directly from the Office of the Commissioner, i.e. that these were all classed as sales to Purchasers, it follows that the remaining \$2.5 million from Purchasers must have been for adhesive documentaries. The data at hand tell us that sales and commissions via Agents totaled \$9.4 million in 1869, presumably all adhesive documentaries. Adding the figures for Purchasers and Agents would bring the grand total for such stamps to \$11.9 million, with the Agents' share accounting for 79%. This is in line with what we would have predicted based on the sales of the Assistant Treasurers for 1870. Using the same set of assumptions with the rest of the present data, we can estimate that about 70% of adhesive documentaries were sold via Agents in 1868, only 54% in 1867, but 78% in 1866.

The drop during fiscal 1867 was probably due to the radical change that took place that

Table XI

### Summary of Personnel Changes among Internal Revenue Collectors and Assessors during Fiscal 1867

No. of changes in each office	Collector		Assessor	
	No. of districts in which changes occurred	No. of persons discharging duties of office during the year	No. of districts in which changes occurred	No. of persons discharging duties of office during the year
1	38	76	32	64
2	14	42	32	96
3	60	240	50	200
4	1	5	2	10
5	1	6	—	—
<b>Totals</b>	<b>114</b>	<b>369</b>	<b>116</b>	<b>370</b>

No. of persons discharging duties of office during the year indicates how many persons held that position at different times during the year.

year in the way the government sold stamps through its Agents. We know that about September 1866 the Secretary of the Treasury directed that stamps would be sold by the Assistant Treasurers, the Collectors of Customs acting as Designated Depositories, and the national bank depositories, and stated that this distribution network was intended to "do away with the system of advancing stamps to officers on bond." The officers referred to can only have been the Internal Revenue collectors, supplemented by the occasional assessor or postmaster. The changeover was evidently quick and virtually complete. Before 1867, with the exception of the Assistant Treasurers in Boston and San Francisco, collectors must have accounted for nearly all of the sales by Agents. Yet we have seen that by 1870 it was the Assistant Treasurers who had assumed this role. This change had probably taken place by fiscal 1868.

It is unfortunate that the records of Agents' commissions in the Annual Reports do not extend past 1869, for by fiscal 1873 another radical change had taken place in the makeup of the force of agents, and it would be interesting to know its effect on sales by them. With the repeal of all documentary taxes except that on bank checks, the Assistant Treasurers, Designated Depositories and national bank depositories were relieved of the duty of selling stamps. This again fell to the Internal Revenue collec-

tors and selected postmasters. The change was set in motion by a letter dated February 24, 1873, from Treasury Secretary Boutwell to the Commissioner. As shown in Table X, fiscal 1874 was the last year for which receipts from stamp sales were reported by any Assistant Treasurers, and this explains why.

Why did the Secretary take stamp sales out of the hands of the collectors in 1866? The Annual report of the Commissioner for 1867 suggests a possible explanation. Evidently there was a tremendous turnover among collectors, at least in certain districts. As shown in Table XI, during fiscal 1867 there were personnel changes in nearly half of the 240 collection districts of the country. An astonishing 24% of districts had no fewer than four different collectors during the year, and one district had six! The situation was similar with respect to the assessors. According to the Commissioner, "The many changes in several of the districts arose from the rejection by the Senate of the nominees of the President."

The Act of July 1, 1862, had made the offices of collector and assessor Presidential appointments (subject to the advice and consent of the Senate), and they proved to be lucrative ones. By their original pay scale collectors received 4% of all collections up to \$100,000 and 2% above this amount, up to a limit of \$10,000 for the entire office, including expenses and the pay of deputies, or \$5,000 for the collector

himself. This was at a time when key figures such as the Comptroller of Currency or the Assistant Treasurers at Boston and New Orleans had salaries of just \$5,000. By 1865 the compensation of collectors had been changed to a base salary of \$1,500 plus commission of 3% on collections up to \$100,000; 1% above \$100,000 to \$400,000; 0.5% above \$400,000 to \$600,000; and 0.125% above \$1,000,000; and the previous limits to their compensation were removed.

According to the *National Register* for 1863 to 1871, 1867 seems to have been a bonanza year for collectors. I count 79 with compensation exceeding \$10,000, topped by one Sheridan Shook of the 32nd New York district with \$30,487; the 4th California district, at Sacramento (\$21,606); 1st California (San Francisco, \$21,149); 4th Georgia (Atlanta, \$19,838); Florida (\$18,850); 2nd Louisiana (Baton Rouge, \$18,554); and Montana Territory (\$17,199). While all expenses plus deputy collectors' salaries had to be paid from these totals, the collectors themselves must have done exceedingly well. Curiously, by 1869 compensations exceeded \$10,000 in only three districts, and most had settled into the \$2,000-\$6,000 range, still exceptional by the standards of the day.

We can conclude from the Commissioner's remark quoted above that many appointments of collectors were controversial. Probably most of these were made as political favors, and it seems predictable that some people became collectors who were, to put it politely, not well suited to public service. In any case a later Commissioner, writing in 1874, stated that many suits had been brought by the government for default on the surety bonds required of collectors and other agents to whom stamps had been entrusted. Presumably no such problems were encountered while the distribution of stamps was handled by the Assistant Treasurers, Collectors of Customs and national banks.

### ***How Widespread was the Use of Revenue Stamps?***

It is instructive to compare the number of government stamp agents in the country with the number of post offices. According to the *National Register* for 1863, there were 185 Internal Revenue collectors that year, which increased to about 240 after the war ended and collection districts were established in the South. The national banks serving as designated depositories of the U.S., which replaced

the collectors as the most widespread government sources for revenue stamps after 1866, numbered about 400 from 1866 to 1868, then dropped to about 160 during 1869-1874, after which stamp sales reverted to collectors and a select few postmasters. After the repeal of many of the internal revenue taxes, a number of collection districts were consolidated in 1876 and 1877. In contrast, there were some 28,500 post offices in the U.S.<sup>22</sup>

Despite the huge discrepancy between the number of post offices and that of government revenue stamp agencies, having noted the places of execution of several thousand revenue stamped documents over the years, I have the impression that the geographical density of these origins was at least roughly comparable to that of post offices. This impression is strengthened by the *a priori* expectation that in any community large enough to have had a post office, documents would have been executed—most probably promissory notes, receipts, deeds, or checks—that required revenue stamps. Moreover, this expectation extends to an appreciable percentage of the many communities too small to have had a post office, and certainly I have recorded documents from a fair number of such places, especially in the West. Of course, granted this expectation, the more critical question becomes whether stamps were in fact generally available to meet this widespread need.

This impression is difficult to quantify, but I can do so for one special case, the Territory of Nevada, which was in existence from March 1861 until October 1864. According to Gamett and Paher (1983), there were 28 territorial post offices, for which covers are known to have survived from 20. By comparison, I have re-

<sup>22</sup>The Postmaster General's Annual Report for 1870 gives the following yearly totals:

1860	28,498	1864	28,878	1868	26,481
1861	28,586	1865	20,550	1869	27,106
1862	28,875	1866	23,828	1870	28,492
1863	29,047	1867	25,163		

The figures for 1861-1864 include the suspended offices in the Confederate States, which in 1864 numbered 8,902.

<sup>23</sup>For the Nevada buff, these are American City, Central Mill, Como, Georgetown and Watertown. The sites with post offices are Amador, Aurora, Austin, Carson City, Clifton, Dayton, Gold Hill, Silver City, Star City, Unionville, Virginia City and Washoe City.

---

corded revenue-stamped documents from 17 different territorial origins. Interestingly, five of these are towns too small to have had post offices.<sup>23</sup> However, this list of territorial origins must be interpreted with caution. All but six have been recorded only on mining stock certificates, which typically have a printed town name, presumably the location of the company office. There is some uncertainty as to whether one can reliably conclude that the certificates were always executed and stamped at these places; it may be that they were more often sold in the metropolises of Virginia City or San Francisco, which is where virtually all were printed.

Consistent with this more cautious view are the three contemporary letters on the availability of stamps which I quoted in an earlier section, published in *The Internal Revenue Record* in 1870 from correspondents in Maine, Massachusetts and North Carolina. They imply that stamps were unavailable in many, if not most, towns at this time. Given the almost complete absence of data on this point, I must say I find these letters quite significant.

Let us thus conservatively estimate that adhesive documentaries were sold in, say, 10,000 cities and towns across the country. This is probably accurate to within a factor of two or three, and though little more than an educated guess, it is accurate enough to drive home an important point about the role of the government stamp agents. The total number of agencies was never much higher than 400, and usually closer to 200. This forces the conclusion that, on average, there was only one such source for every 25 to 50 communities in which stamps were used. Incidentally, this is consistent with the situation in our sample case of Nevada, which never had more than one collector (in Virginia City), nor any national bank depositories, even during statehood. Even if the recorded total of 17 territorial origins is artificially high, I can confirm 18 additional origins from documents stamped during statehood, and given the low survival rate of Nevada pieces from that era, it is not unreasonable to conclude that by the time the bank check tax was repealed in 1883, stamps had been used in 50 to 100 Nevada towns.

This situation must have been typical in the West. In the entire region, the only territory or state that ever had more than a single collector was California (with five). As for the national bank depositories, these were scarce not only

in the West, but also in the South. In the eleven states of the old Confederacy there were just 29 such banks in 1866, and by 1870 only 13, with none in Alabama, Florida, Louisiana, Mississippi or South Carolina. In all the remaining states and territories west of the Mississippi there were only 22 national bank depositories in 1866, and by 1870 only 12, with none in California, Nevada or the territories of Arizona, Dakota, Idaho, New Mexico, Utah, Washington or Wyoming.

The point of this discussion is that there appear to have been far too many communities

---

**There are several indications  
that the amount raised by the stamp  
taxes was less than expected.**

---

using stamps for the government agents to have supplied the needs of more than a small fraction of users, except in their immediate environs. Instead they must have functioned mostly as middlemen supplying a much larger network of private stamp agents. This must have been especially true after 1866, when the national bank depositories replaced the collectors as the main force of agents. The collectors were at least full time Internal Revenue employees.

Judging from an informative and enjoyable letter written in 1866 by Nathaniel Langford, the collector for Montana Territory,<sup>24</sup> if his experience was typical collectors and their deputies were very much on the move, making the rounds of their districts. The subject of revenue stamps enters Langford's account only in tangential fashion, when he mentions that \$40 in stamps were lost after his deputy was killed at Ophir by Blood Indians! This horrific but memorable tidbit suggests that the collectors and deputies may have played a significant role in the distribution of stamps by personally carrying them to different communities. Even so, they could scarcely have begun to directly service all the individual users—but might have supplied a significant number of private agents.

As shown by their advertisements and receipts for stamp sales described at the outset of

---

<sup>24</sup>Reproduced in *The American Revenuer* of July-August 1987.

this treatise, these private agents included stationers, newspaper offices, banks, booksellers and, no doubt, general merchants and many others. These artifacts show that the private agents must have been quite numerous, but we are now in a position to make an estimate of their number, albeit a very rough one. It seems safe to assume that there were private stamp agents in a high percentage of the communities where adhesive documentaries were used. Some places undoubtedly had none, but a fair number must have had more than one.

Earlier we estimated that there were probably about 10,000 such places. This was very much a ballpark figure; the actual number may have been closer to 20,000, or to 5,000. With the same degree of uncertainty, we can now guesstimate that there were perhaps 10,000 private stamp agents operating at one time or another during the stamp period. At this point it is worth recalling an important reason for expecting that many towns would *not* have had any private stamp agents. As pointed out by the Maine correspondent of the *Independent* quoted above, the smallest stamp purchase on which the government gave a commission was \$50, and then only 2%, or \$1. Even with the promise of a good profit, \$50 was a considerable sum for a small merchant to invest in stamps in those days, and when the maximum profit that could be expected was a solitary dollar, and then only after many transactions and considerable time, one would not expect too many takers, even if the undertaking was for the common good.

There are several indications that the amount raised by the stamp taxes was less than expected. The most prominent and emphatic is a letter quoted in full in the first few pages of the Boston Book, from Butler and Carpenter to Commissioner Joseph Lewis in February 1864, stating that the total number

of stamps ordered up to September 30, 1863, had been 108 million, and politely complaining that this fell far short of the 800 million predicted by then-Commissioner Boutwell in August 1862, during the solicitation of bids for the printing contract. It is no surprise that Boutwell's estimate was high. He can be expected to have been optimistic, and in this case the more optimistic he was, the lower the bids were likely to be. Still, there may be some significance in the fact that the actual sales were a mere 15% of what he predicted.

Perhaps more meaningful are the complaints voiced in the Annual Reports of the Commissioner for 1865 and 1867 through 1870, that the revenue from stamp sales was not increasing as expected. As discussed in detail elsewhere (Mahler, 1988a), the washing and re-use of adhesive documentaries was officially considered to be the most important cause of this shortfall, important enough to justify the design and production of an entire new series of stamps to help prevent it. Willful failure to use stamps was also seen as a serious problem.

On the basis of all the evidence assembled here, though, a different view emerges. Judging from the strong sales of proprietary and imprinted stamps, it certainly seems correct to suspect that any deficits in stamp sales could be traced to the adhesive documentaries. However, it seems plausible—if not outright obvious—that of all the factors acting to reduce the sales of these stamps, the most serious was the failure of the distribution system to conveniently supply stamps to all who required them. An obvious objection to this hypothesis is that no such concern was expressed in the Annual Reports of the Commissioner, or indeed in any of communications of the office (Mahler, 1988b). Nevertheless I believe it is the best working hypothesis for future studies in this field.

## References

- The Internal Revenue Record and Customs Journal*. New York City: P. Vr. Van Wyck and Company, weekly newspaper vv. 1-29, 1865-1883.
- Kingsley, T. C. *The Legendary Persian Rug*. Pacific Palisades, CA: Castenholz and Sons, 1993.
- Mahler, M. A Half-Million Dollar Will Bearing the \$200 Second Issue. *The American Revenuer* 1987a October; 41:167, 180.
- Mahler, M. Usage of Proprietary, Playing Cards and Private Die Stamps to Pay Documentary Taxes of the Civil War Era. *The American Revenuer* 1987b July-August; 41:131-140.
- Mahler, M. "ON OR UNDER DECK" and other



- Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988a July-August; 42:159-162.
- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988b.
- Mahler, M. More Proprietary, Playing Cards and Private Die Stamps on Document. *The American Revenuer* 1989a July-August; 43:149-153.
- Mahler, M. 25¢ Insurance on Policy Renewal Dated November 10, 1862, and a Survey of Other Early Usages. *The American Revenuer* 1989b June; 43:125-130.
- Mahler, M. Two methods of estimating the number of imprinted stamps produced by Butler & Carpenter and Joseph R. Carpenter. *The American Revenuer* 1993a (in press).
- Mahler, M. *United States Revenue-Stamped Documents of the Civil War Era: A Catalog of the Usages*. Rockford, IA: The American Revenue Association, 1993b (in press).
- The Official Register of the United States*. Washington: Government Printing Office, 1863 through 1871 (published biannually).
- Robie, Lewis. *Stamp Hunting*. Chicago: Donohue, Henneberry & Co., 1898.
- Smith, H. E. *The United States Federal Internal Tax History from 1861 to 1871*. Cambridge, MA: Riverside Press (Houghton Mifflin Company, Boston and New York), 1914.
- Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States*. Boston: Boston Philatelic Society, 1899. Reprinted as *The Boston Revenue Book*. Lawrence, MA: Quarterman Publications, 1979.
- Turner, G. T. Redemption of Civil War Revenues. *The American Revenuer* 1978 June; 32:81-85.

## Appendix A

*The Internal Revenue Record* for September 7 and September 15, 1866 (IV:77-79, 86-87) gave a complete current list of Assessors and Collectors, with their locations. It is reproduced in its entirety below.

### ASSESSORS AND COLLECTORS OF INTERNAL REVENUE IN THE UNITED STATES.

August 27, 1866.

[The commissions of many of the officers given in this list will not be renewed, and in some instances their successors have been designated. Yet the list is as correct as it could be made as to those qualifying by bonds and taking the oath, having been furnished direct from the Treasury records. Changes will be noted from time to time.]

#### MAINE.

- 1st Dist Nathaniel G. Marshall, Assessor, Portland.  
Nathaniel J. Miller, Collector, Portland.
- 2nd Dist Hannibal Belcher, Assessor, Farmington.  
Jesse S. Lyford, Collector, Lewistown.
- 3rd Dist George W. Wilcox, Assessor, Gardiner.  
Peter F. Sanborn, Collector, Augusta.
- 4th Dist George P. Sewall, Assessor, Oldtown.  
Aaron A. Wing, Collector, Bangor.
- 5th Dist Nathaniel A. Joy, Assessor, Edsworth.  
John West, Collector, Edsworth.

#### NEW HAMPSHIRE.

- 1st Dist George M. Herring, Assessor, Farmington.  
James M. Lovering, Collector, Exeter.
- 2nd Dist Isaac W. Smith, Assessor, Manchester.  
John Kimball, Collector, Concord.
- 3rd Dist Bolivar Lovell, Assessor, Paper Mill Village,  
Cheshire Co.

Daniel P. Wheeler, Collector, Orford.  
VERMONT.

- 1st Dist William C. Kittredge, Assessor, Fairhaven.  
Joseph Poland, Collector, Montpelier.
- 2nd Dist Thomas E. Powers, Assessor, Woodstock.  
Chas. S. Dana, Collector, St. Johnsbury.
- 3rd Dist Henry C. Adams, Assessor, East Alburgh.  
Carlos Baxter, Collector, Burlington.  
MASSACHUSETTS.
- 1st Dist Charles G. Davis, Assessor, Plymouth.  
Walter C. Durfee, Collector, Fall River.
- 2nd Dist Elias S. Beals, Assessor, North Weymouth.  
Benj. W. Harris, Collector, Boston.
- 3rd Dist James Ritchie, Assessor, Boston.  
Wm. H. McCartney, Collector, Boston.
- 4th Dist Otis Clapp, Assessor, Boston.  
John Sargent, Collector, Boston.
- 5th Dist Amos Noyes, Assessor, Newburyport.  
J. Vincent Browne, Collector, Salem.
- 6th Dist Charles Hudson, Assessor, Lexington.  
George Cogswell, Collector, Haverhill.
- 7th Dist C. C. Esty, Assessor, Framingham.  
John Nesmith, Collector, Lowell.
- 8th Dist Ivers Phillips, Assessor, Worcester.  
Adin Thayer, Collector, Worcester.
- 9th Dist Amasa Norcross, Assessor, Fitchburg.  
Daniel W. Alvord, Collector, Greenfield.
- 10th Dist C. N. Emerson, Assessor, Pittsfield.  
E. R. Tinker, Collector, North Adams.  
RHODE ISLAND.
- 1st Dist Thomas G. Turner, Assessor, Providence.  
L. B. Frieze, Collector, Providence.
- 2nd Dist William A. Pirce, Assessor, Johnston.  
William D. Brayton, Collector, Warwick.  
CONNECTICUT.
- 1st Dist Alphonso C. Crosby, Assessor, Rockville.  
J. G. Bolles, Collector, Hartford.

2nd Dist	John B. Wright, Assessor, Clinton.		S. P. Allen, Collector, Rochester.
	John Woodruff, Collector, New Haven.	29th Dist	James P. Murphy, Assessor, Lockport.
3rd Dist	Jesse S. Ely, Assessor, Norwich.		Hiram W. Hascall, Collector, Le Roy.
	Henry Hammond, Collector, Norwich.	30th Dist	Otis F. Presbrey, Assessor, Buffalo.
4th Dist	Reuben Rockwell, Assessor, Bridgeport.		Philip Dorsheimer, Collector, Buffalo.
	David F. Hollister, Collector, Bridgeport.	31st Dist	Lewis Hall, Assessor, Jamestown.
	NEW YORK.		Milton Smith, Collector, Jamestown,
1st Dist	Henry W. Eastman, Assessor, Roslyn, Queens Co.		Chautauqua Co.
	George F. Carman, Collector, Long Island City.	32nd Dist	S. P. Gilbert, Assessor, New York.
2nd Dist	John Williams, Assessor, Brooklyn.		Sheridan Shook, Collector, New York.
	A. M. Wood, Collector, Brooklyn.		NEW JERSEY.
3rd Dist	William E. Robinson, Assessor, Brooklyn.	1st Dist	David P. Elmer, Assessor, Bridgeton.
	Henry C. Bowen, Collector, Brooklyn.		Wm. S. Sharp, Collector, Salem, Salem Co.
4th Dist	Pierre C. Van Wyck, Assessor, New York.	2nd Dist	George W. Cowperthwait, Assessor, Tom's River, Ocean Co.
	Joshua F. Bailey, Collector, New York.		Stephen B. Smith, Collector, Ocean Co.
5th Dist	David Miller, Assessor, New York.	3rd Dist	Robert Rusling, Assessor, Hackettstown, War- ren Co.
	Joseph Hoxie, Collector, New York.		Elston Marsh, Collector, Plainfield.
6th Dist	John F. Cleveland, Assessor, New York.	4th Dist	Nathaniel Lane, Assessor, Patterson.
	Maunsell B. Field, Collector, New York.		Eugene Ayres, Collector, Morristown.
7th Dist	Geo. F. Steinbrenner, Assessor, New York.	5th Dist	George A. Halsey, Assessor, Newark.
	Marshall B. Blake, Collector, New York.		Alexander H. Wallis, Collector, Jersey City.
8th Dist	Anthony J. Bleecker, Assessor, New York.		PENNSYLVANIA.
	Geo. P. Putnam, Collector, New York.	1st Dist	Jno. W. Frazier, Assessor, Philadelphia.
9th Dist	Homer Franklin, Assessor, New York.		John H. Taggart, Collector, Philadelphia.
	Edgar Ketchum, Collector, New York.	2nd Dist	Thomas W. Sweney, Assessor, Philadelphia.
10th Dist	Abram Hyatt, Assessor, Sing Sing.		John H. Diehl, Collector, Philadelphia.
	J. M. Mason, Collector, Yonkers.	3rd Dist	J. Fletcher Budd, Assessor, Philadelphia.
11th Dist	James C. Curtis, Assessor, Cohecton, Sullivan County.		Samuel M. Zulick, Collector, Philadelphia.
	John G. Wilkin, Collector, Middletown.	4th Dist	Delos P. Southworth, Assessor, Philadelphia.
12th Dist	B. Platt Carpenter, Assessor, Poughkeepsie.		Benj. F. Brown, Collector, Philadelphia.
	P. Edward Van Alstyne, Collector, Kinderhook.	5th Dist	Hacy R. Coggshall, Assessor, Germantown.
13th Dist	Frederick Cooke, Assessor, Catskill.		Algernon S. Cadwallader, Collector, Yardleysville, Bucks Co.
	William Masten, Collector, Kingston.	6th Dist	Henry J. Saeger, Assessor, Allentown.
14th Dist	John G. Treadwell, Assessor, Albany.		B. F. Hancock, Collector, Norristown P.O.
	Theodore Townsend, Collector, Albany.	7th Dist	Archa N. Martin, Assessor, Westchester.
15th Dist	Philip H. Neher, Assessor, Troy.		Franklin Taylor, Collector, Westchester.
	Asahel C. Geer, Collector, Troy.	8th Dist	Alexander P. Tutton, Assessor, Reading.
16th Dist	Lawrence Myers, Assessor, Plattsburgh.		Diller Luther, Collector, Reading.
	Walter A. Faxon, Collector, Glenn's Falls.	9th Dist	James K. Alexander, Assessor, Lancaster.
17th Dist	Uriah D. Meeker, Assessor, Malone.		Alexander H. Hood, Collector, Lancaster.
	Erasmus D. Brooks, Collector, Potsdam.	10th Dist	John W. Killinger, Assessor, Lebanon.
18th Dist	Alex. H. Palmer, Assessor, Schenectady.		James A. Inness, Collector, Pottsville.
	Allen C. Churchill, Collector, Gloversville, Fulton Co.	11th Dist	Jas. L. Selfridge, Assessor, Bethlehem.
19th Dist	Hascall Ransford, Jr., Assessor, Norwich, Chenango Co.		Josiah P. Ketrich, Collector, Easton.
	George W. Ernst, Collector, Cooperstown.	12th Dist	William H. Jessup, Assessor, Montrose, Susquehanna Co.
20th Dist	Nelson J. Beach, Assessor, Watson, Lewis Co.		Joseph A. Scranton, Collector, Scranton, Luzerne Co.
	Lawrence L. Merry, Collector, Ilion, Herkimer Co.	13th Dist	Robt. F. Clark, Assessor, Bloomsburg, Colum- bia Co.
21st Dist	Charles M. Dennison, Assessor, Rome.		H. Lawrence Scott, Collector, Towanda, Bradford Co.
	Thomas R. Walker, Collector, Utica.	14th Dist	Daniel Kendig, Assessor, Middletown.
22nd Dist	Leonard Ames, Assessor, Oswego.		Chas. H. Shriner, Collector, Mifflinsburg.
	Ralph H. Avery, Collector, Canastota.	15th Dist	Horace Bonham, Assessor, York.
23rd Dist	William Candee, Assessor, Syracuse.		Levi Kauffman, Collector, Mechanicsburg.
	Silas F. Smith, Collector, Syracuse.	16th Dist	Robert G. Harper, Assessor, Gettysburgh.
24th Dist	Joseph W. Gates, Assessor, Lyons, Wayne Co.		Edward Scull, Collector, Somerset.
	William A. Halsey, Collector, Port Byron, Ca- yuga Co.	17th Dist	J. Sewall Stewart, Assessor, Huntingdon.
25th Dist	Lewis Peck, Assessor, Phelps.		Samuel J. Royer, Collector, Johnstown.
	Farley Holmes, Collector, Penn Yan.	18th Dist	Robert H. Foster, Assessor, Bellefonte.
26th Dist	Alfred Wells, Assessor, Ithaca.		George Bubb, Collector, Williamsport.
	Simon C. Hitchcock, Collector, Binghampton.	19th Dist	Daniel Livingston, Assessor, Curwensville, Clearfield Co.
27th Dist	John J. Nicks, Assessor, Elmira.		John W. Douglass, Collector, Erie.
	Seymour F. Denton, Collector, Elmira.		
28th Dist	John W. Graves, Assessor, Medina, Orleans Co.		

20th Dist	Joseph H. Lenhart, Assessor, Meadville. Peter McGough, Collector, Franklin.	7th Dist	W. W. Anderson, Assessor, Hendersonville. John B. Weaver, Collector, Ashville.
21st Dist	D. W. Shryock, Assessor, Greensburgh. Wm. H. Markle, Collector, Greensburgh.	SOUTH CAROLINA.	
22nd Dist	Henry A. Weaver, Assessor, Pittsburg. Wm. Little, Collector, Pittsburg.	1st Dist	C. W. Dudley, Assessor, Bennettsville. Montgomery Moses, Collector, Sumpter Court House.
23rd Dist	Samuel Marks, Assessor, Freeport. David N. White, assessor, Alleghany.	2nd Dist	Chas. J. Hascall, Assessor, Charleston. F. A. Sawyer, Collector, Charleston.
24th Dist	Samuel Davenport, Assessor, Beaver. David Sankey, Collector, Newcastle.	3rd Dist	Chas. J. Elford, Assessor, Greenville. James G. Gibbs, Collector, Columbia.
DELAWARE.			
1st Dist	R. John P. McLearn, Assessor, Wilmington. Charles H. B. Day, Collector, Dover.	1st Dist	Wm. D. Mann, Assessor, Mobile. Francis W. Kellogg, Collector, Mobile.
MARYLAND.			
1st Dist	Thos. K. Carroll, Assessor, Church Creek, Dorchester Co. James T. McCollough, Collector, Elkton.	2nd Dist	Edward La Croix, Assessor, Selma. James Berney, Collector, Montgomery.
2nd Dist	John W. Webster, Assessor, Baltimore. James L. Ridgely, Collector, Baltimore.	3rd Dist	Rich'd. S. Watkins, Russelville. John T. Tanner, Collector, Athens, Limestone Co.
3rd Dist	Joseph J. Stewart, Assessor, Baltimore. Wm. P. Smith, Collector, Baltimore.	MISSISSIPPI.	
4th Dist	Thomas Gorsuch, Assessor, Frederick. Frederick Schley, Collector, Frederick.	1st Dist	A.H. Hall, Assessor, Monticello. Edwin G. Cook, Hazelhurst, Copiah Co.
5th Dist	William Welling, Assessor, Clarksville, Howard Co. George W. Sands, Collector, Ellicott's Mills.	2nd Dist	Alonzo C. Mayers, Assessor, Brandon. Fidelio S. Hunt, Collector, Jackson
DISTRICT OF COLUMBIA.			
1st Dist	Peter M. Pearson, Assessor, Washington. Lewis Clephane, Collector, Washington.	3rd Dist	Robert M. Findall, Assessor, Okolona. Benj. H. Sheppard, Collector, Okolona.
WEST VIRGINIA.			
1st Dist	Albert G. Leonard, Assessor, Parkerburgh. James C. Orr, Collector, Wheeling.	TEXAS.	
2nd Dist	Thos. R. Carksadon, Assessor, New Creek Sta- tion. Jas. V. Boughner, Collector, Morgantown.	1st Dist	Benj. F. McDonough, Assessor, Galveston. Milton Stapp, Collector, Galveston.
3rd Dist	Thos. Thunburg, Assessor, Barboursville. John H. Oley, Collector, Kanawha, C.H.	2nd Dist	Wm. J. Phillips, Assessor, Wharton. Robt. B. Kingsbury, Collector, Brownsville.
VIRGINIA.			
1st Dist	John H. Hudson, Assessor, Richmond. William James, Collector, Richmond.	3rd Dist	John L. Haynes, Assessor, Austin. Rich'd McLane, Collector, Austin.
2nd Dist	Jacquelin M. Wood, Assessor, Lynchburg. Samuel R. Sterling, Collector, Harrisonburg, Rockingham Co.	4th Dist	Horace Boughton, Assessor, Marshall. Davis B. Boufoey, Collector, Marshall.
3rd Dist	Josiah Millard, Assessor, Alexandria. Thomas L. Sanborn, Collector, Alexandria.	GEORGIA.	
4th Dist	John M. Donn, Assessor, Norfolk. John H. Anderson, Collector, Manchester.	1st Dist	Chas. H. Hopkins, Assessor, Savannah. Alex. N. Wilson, Collector, Savannah.
— Dist	John B. Ailworth, Assessor, Drummondtown. Simon Stone, Collector, Norfolk.	2nd Dist	Joseph E. Webster, Assessor, Columbus. Jas. C. McBurney, Collector, Macon.
— Dist	John H. Patterson, Assessor, Manchester. E. Boyd Pendleton, Collector, Lynchburg.	3rd Dist	John Bowles, Assessor, Savannah. Wm. D. Bard, Collector, Augusta.
— Dist	John H. Freeman, Assessor, Lexington.	4th Dist	Wm. H. Watson, Assessor, Atlanta. James Atkins, Collector, Atlanta.
— Dist	George S. Smythe, Assessor, Wytheville. George W. Jackson, Collector, Wytheville.	FLORIDA.	
NORTH CAROLINA.			
1st Dist	R. Piement, Assessor, Elizabeth City. Edward M. Jones, Collector, Plymouth.	1st Dist	Lemuel Wilson, Assessor, Newmanville. Maicellus A. Williams, Collector, Fernandina.
2nd Dist	Jennings Pigott, Assessor, Beaufort. Lewellyn G. Estes, Collector, Wilmington.	KENTUCKY.	
3rd Dist	Wm. H. Worth, Assessor, Fayetteville, Cumberland Co. Charles W. Woollen, Collector, Fayetteville.	1st Dist	Wm. T. Owsley, Assessor, Paducah. John D. Kelley, Collector, Paducah.
4th Dist	Solomon Pool, Assessor, Chapel Hill. John Reed, Collector, Warrenton.	2nd Dist	John R. Grissom, Assessor, Owensboro', Daviess Co. Robert M. Hathaway, Collector, Owensboro'.
5th Dist	Jesse Wheeler, Assessor, Greensboro. Wm. H. Thompson, Collector, Greensboro.	3rd Dist	Thomas W. Campbell, Assessor, Bowling Green. Erasmus L. Mottley, Collector, Bowling Breen.
6th Dist	Hardie H. Helper, Assessor, Salisbury. Samuel H. Wiley, Collector, Salisbury.	4th Dist	Wm. L. Rankim, Assessor, Covington.
		5th Dist	David S. Goodloe, Assessor, Lexington. Willard Davis, Collector, Lexington.
		6th Dist	Samuel L. Blaine, Assessor, Maysville. James L. Hudnall, Collector, Covington.
		7th Dist	William M. Spencer, Assessor, Lebanon. Duncan S. Smith, Collector, Lebanon.
		8th Dist	Thomas J. Morrow, Assessor, Somerset. Wm. C. Gilliss, Collector, Richmond.
		9th Dist	John Jay Anderson, Assessor, Mt. Sterling. Thompson B. Oldham, Collector, Mt. Sterling.
		— Dist	Edgar Needham, Assessor, Louisville. Philip Speed, Collector, Louisville.

MISSOURI.

- 1st Dist Theophile Papin, Assessor, St. Louis.  
Wm. Taussig, Collector, St. Louis.
- 2nd Dist Daniel Q. Gale, Assessor, Washington,  
Franklin Co.  
J. P. Maupin, Collector, Washington.
- 3rd Dist Joseph A. Hay, Assessor, La Grange, Lewis  
Co.  
Wm. S. Inghan, Collector, Hannibal.
- 4th Dist Philander Draper, Assessor, Louisiana, Pike  
Co.  
Alex. H. Marsh, Collector, Troy, Lincoln Co.
- 5th Dist Geo. R. Smith, Assessor, Sedalia.  
Jas. A. McCullah, Collector, Springfield.
- 6th Dist Joshua Thorne, Assessor, Kansas City.  
William A. Price, Collector, St. Joseph.

OHIO.

- 1st Dist Charles R. Fosdick, Assessor, Cincinnati.  
Leonard A. Harris, Collector, Cincinnati.
- 2nd Dist Maxwell P. Gaddis, Assessor, Cincinnati.
- 3rd Dist Reuben M. W. Taylor, Collector, Cincinnati.  
Obadiah C. Maxwell, Assessor, Dayton.  
John L. Martin, Collector, Dayton.
- 4th Dist D. M. Fleming, Assessor, Piqua.  
F. M. Wright, Collector, Urbana, Champaign  
Co.
- 5th Dist George W. Beery, Assessor, Upper Sandusky.  
Shelby Taylor, Collector, Lima.
- 6th Dist Daniel H. Morphy, Assessor, Ripley.  
David Sanders, Collector, Wilmington, Clinton  
Co.
- 7th Dist Isaac M. Barrett, Spring Valley, Greene Co.  
B. Franklin Martin, Collector, Columbus.
- 8th Dist C. S. Hamilton, Assessor, Marysville, Union  
Co.  
Isaac Banney, Collector, Delaware, Delaware  
Co.
- 9th Dist Luther A. Hall, Assessor, Tiffin, Seneca Co.  
John F. Dewey, Collector, Norwalk, Huron Co.
- 10th Dist Melancton W. Hubbell, Assessor, Toledo.  
Harry Chase, Collector, Toledo.
- 11th Dist Daniel McFarland, Assessor, Portsmouth.  
John Campbell, Ironton, Lawrence Co.
- 12th Dist John M. Connell, Assessor, Lancaster.  
Nathan Denny, Collector, Circleville.
- 13th Dist Benjamin Grant, Assessor, Mt. Vernon, Knox  
Co.  
Albert A. Guthrie, Collector, Zanesville.
- 14th Dist Aaron Pardee, Assessor, Wadsworth, Medina  
Co.  
N. B. Gates, Elyria, Collector, Lorain Co.
- 15th Dist Geo. M. Woodbridge, Marietta, Nash Co.  
Wm. P. Richardson, Collector, Athens, Athens  
Co.
- 16th Dist John H. Barnhill, Assessor, New Philadel-  
phia, Tuscarawas Co.  
Charles J. Albright, Collector, Cambridge,  
Guernsey Co.
- 17th Dist Anson G. McCook, Assessor, Steubenville.  
Lyman W. Potter, Collector, Salem.
- 18th Dist Joseph E. Hurlbut, Assessor, Cleveland.  
Richard C. Parsons, Collector, Cleveland.
- 19th Dist Horace Y. Beebe, Assessor, Ravenna, Portage  
Co.  
Henry Fassett, Collector, Ashtabula,  
Ashtabula Co.
- 1st Dist Joseph B. Bennet, Assessor, Detroit.  
David E. Harbaugh, Collector, Detroit.

MICHIGAN.

- 2nd Dist Elisha J. House, Assessor, Kalamazoo.  
Alexander H. Morrison, Collector, St. Joseph,  
Berrien Co.
- 3rd Dist Whitney Jones, Assessor, Lansing, Ingham  
Co.  
Samuel S. Lacey, Collector, Marshall.
- 4th Dist Alonzo Sessions, Assessor, Ionia, Ionia Co.  
Aaron B. Turner, Collector, Grand Rapids,  
Kent Co.
- 5th Dist Chas. Draper, Assessor, Pontiac.  
Alonzo M. Keeler, Collector, Disco.
- 6th Dist Townsend North, Assessor, Vassar, Tuscola  
Co.  
Samuel N. Warren, Collector, Flint, Genesee  
Co.

WISCONSIN.

- 1st Dist Charles A. Bronson, Assessor, Milwaukee.  
Thomas J. Emerson, Collector, Milwaukee.
- 2nd Dist David Atwood, Assessor, Madison.  
Geo. W. Hazelton, Collector, Madison.
- 3rd Dist Bernard W. Brisbois, Assessor, Prairie du  
Chien.  
J. H. Warren, Collector, Albany, Green Co.
- 4th Dist Orrin Hatch, Assessor, Fond du Lac, Fond du  
Lac Co.  
Joseph H. Babcock, Collector, Beaver Dam.
- 5th Dist Samuel P. Gary, Assessor, Oshkosh, Winnebago  
Co.  
Horace Meriam, Collector, Berlin, Green Lake  
Co.
- 6th Dist Lute A. Taylor, Assessor, Prescott.  
Charles Shuter, Collector, Sparta.

INDIANA.

- 1st Dist Joseph G. Bowman, Assessor, Vincennes.  
Horace B. Shepard, Collector, Vincennes.
- 2nd Dist Wm. P. Davis, Assessor, New Albany.  
Benjamin F. Scribner, Collector, New Albany.
- 3rd Dist William F. Browning, Assessor, Bloomington,  
Monroe Co.  
Simeon Stansifer, Collector, Columbus.
- 4th Dist Richard H. Swift, Assessor, Brookville.  
John Ferris, Collector, Lawrenceburg.
- 5th Dist Solomon Meredith, Assessor, Cambridge City.  
Wm. Grose, Collector, New Castle.
- 6th Dist Martin Igoe, Assessor, Indianapolis, Marion  
Co.  
Austin H. Brown, Collector, Indianapolis,  
Marion Co.
- 7th Dist James Farrington, Assessor, Terre Haute.  
R. W. Thompson, Collector, Terre Haute.
- 8th Dist William C. Wilson, Assessor, La Fayette.  
John L. Smith, Collector, La Fayette,  
Tippecanoe Co.
- 9th Dist David Turner, Assessor, Crown Point, Lake  
Co.  
Norman Eddy, Collector, South Bend.
- 10th Dist George D. Copeland, Assessor, Goshen.  
Warren H. Withers, Collector, Fort Wayne,  
Allen Co.
- 11th Dist Hevry Craven, Assessor, Pendleton, Madison  
Co.  
Dewitt C. Chipman, Collector, Noblesville,  
Hamilton Co.

ILLINOIS.

- 1st Dist Martin R. M. Wallace, Assessor, Chicago.  
Orwin L. Mann, Collector, Chicago.
- 2nd Dist Duncan Ferguson, Assessor, Rockford.  
Wait Talcott, Collector, Rockford.

3rd Dist Andrew J. Warner, Assessor, Prophetstown.  
Henry A. Mix, Collector, Oregon, Ogle Co.

4th Dist Moses M. Bane, Assessor, Quincy.  
Jackson Grimshaw, Collector, Quincy.

5th Dist Franklin C. Smith, Assessor, Oneida.  
John H. Bryant, Collector, Princeton.

6th Dist Thomas Orton, Assessor, Ottawa.  
Able Longworth, Collector, Wilmington.

7th Dist Wm. M. Chambers, Assessor, Charleston.  
W. T. Cunningham, Collector, Danville,  
Vermillion Co.

8th Dist Dudley Wickersham, Assessor, Springfield.  
David T. Littner, Collector, Lincoln.

9th Dist Amos C. Babcock, Assessor, Canton, Fulton  
Co.  
Silas Cheek, Collector, Canton.

10th Dist Isaac I. Ketchum, Assessor, Jacksonville.  
Nathan M. Knapp, Collector, Winchester.

11th Dist Stephen J. Hicks, Assessor, Salem.  
Robert D. Noleman, Collector, Marion Co.

12th Dist Augustus W. Brown, Assessor, Collinsville.  
Willard C. Flagg, Collector, Alton.

13th Dist Robert R. Towns, Assessor, Du Quoin  
Daniel G. Hay, Collector, Cairo.

IOWA.

1st Dist R. M. Pickel, Assessor, Mount Pleasant, Henry  
Co.  
William W. Belknap, Collector, Keokuk.

2nd Dist Pliny Fay, Assessor, Muscatine, Muscatine  
Co.  
Jacob W. Stewart, Collector, Davenport, Scott  
Co.

3rd Dist L. L. Huntley, Assessor, Dubuque.  
David B. Henderson, Collector, Dubuque.

4th Dist John Connel, Assessor, Toledo, Tama Co.  
Wm. F. Cowles, Collector, Ottumwa.

5th Dist Cole Noel, Assessor, Adel.  
Sanford Haines, Collector, Des Moines.

6th Dist Cyrus H. Mackey, Assessor, — .  
S. B. Hewitt, Jr., Collector, Eagle Grove, Wright  
Co.

MINNESOTA.

1st Dist W. McMicken, Assessor, Mantorville.  
Daniel Cameron, Collector, La Crescent.

2nd Dist W. L. Wilson, Assessor, St. Paul.  
Thomas G. Jones, Collector, Anoka, Anoka Co.

KANSAS.

— Dist Thos. J. Sternbergh, Assessor, Lawrence.  
Edward Carroll, Collector, Leavenworth.

CALIFORNIA.

1st Dist Lewis C. Gunn, Assessor, San Francisco.  
Frank Soule, Collector, San Francisco.

2nd Dist Richard Savage, Assessor, San Jose.  
Wm. N. Slocum, Collector, San Jose, Santa  
Clara Co.

3rd Dist N. M. Orr, Assessor, Stockton.  
John Sedgwick, Collector, Stockton.

4th Dist J. M. Avery, Assessor, Sacramento.  
Alfred B. Briggs, Collector, Sacramento.

5th Dist W. A. Eliason, Assessor, Santa Rosa.  
W. C. L. Smith, Collector, Napa City.

OREGON.

— Dist Thomas Frazar, Assessor, Portland.  
Medoram Crawford, Collector, Portland.

NEBRASKA.

— Dist Frederick Renner, Assessor, Nebraska City.  
Joseph E. Lamaster, Collector, Nebraska City.

DAKOTAH TERRITORY.

— Dist Edward C. Collins, Assessor, Elk Point.  
William Shriner, Collector, Vermillion.

TERRITORY OF NEW MEXICO.

— Dist Wm. V. B. Wardwell, Assessor, Santa Fé.  
Charles Blumner, Collector, Santa Fé.

UTAH TERRITORY.

— Dist Jesse C. Little, Assessor, Great Salt Lake City.  
Robert T. Burton, Collector, Great Salt Lake  
City.

COLORADO TERRITORY.

— Dist Daniel Witter, Assessor, Denver.  
George W. Brown, Collector, Denver.

NEVADA TERRITORY.

— Dist Warren Wassen, Assessor, Carson City.  
Stephen T. Gage, Collector, Virginia City.

WASHINGTON TERRITORY.

— Dist Samuel D. Howe, Assessor, Olympia.  
P. D. Moore, Collector, Olympia.

IDAHO.

— Dist George Woodman, Assessor, Boise City.  
J. Carygerr, Collector, Boise City.

MONTANA.

— Dist T. C. Everts, Assessor, Bannock City.  
Nathaniel P. Langford, Collector, Virginia City.

ARKANSAS.

1st Dist James S. Smith, Assessor, Elgin.  
Edwin R. Maguire, Collector, Batesville.

2nd Dist John M. Oliver, Assessor, Little Rock.  
William J. Patton, Collector, Little Rock.

3rd Dist John Edwards, Assessor, Fort Smith.

TENNESSEE.

1st Dist John P. Holsinger, Assessor, Greenville.  
2nd Dist Daniel A. Carpenter, Assessor, Clinton.

3rd Dist — —, Assessor.

Asa Faulkner, Collector, McMinnville.

4th Dist Not organized.

5th Dist John McClellan, Assessor, Nashville.

H. L. Norvell, Collector, Nashville.

6th Dist Not organized.

7th Dist Not organized.

8th Dist Halsey F. Cooper, Assessor, Memphis.

Ruel Hough, Collector, Memphis.

LOUISIANA.

1st Dist James Ready, Assessor, New Orleans.

William P. Benton, Collector, New Orleans.

2nd Dist Henry L. Jones, Assessor, Baton Rouge.

Henry Bausher, Jr., Collector, Baton Rouge.

3rd Dist Aug. W. Norcross, Assessor, Shreveport.

Lvcius B. Collins, Collector, Monroe.

*The Official Register of the United States* contains similar listings for all odd-numbered years, with an interesting additional set of data, the annual compensation of each collector.

I have yet to see the precise definition of the boundaries of the various collection districts. However, Commissioner E. A. Rollins, in his Annual Report for 1867, states that "As a rule, outside the limits of that portion of the country lately in rebellion, the lines of the collection and of the congressional districts are the same." His report for 1868 contains a similar state-

(Appendix A—continued on page 122)

# Appendix B

## National Banks Designated as Depositories of Public Money during 1865-1872.

Section 45 of the Act of June 3, 1864 ("An Act to Provide a National Currency...") states,

"That all associations under this act, when designated for that purpose by the Secretary of the Treasury, shall be depositories<sup>1</sup> of public money, except receipts from customs, under such regulations as may be prescribed by the Secretary; and they may also be employed as financial agents of the government; and they shall perform all such reasonable duties, as depositories of public moneys and financial agents of the government, as may be required of them. And the Secretary of the Treasury shall require of the associations thus designated satisfactory security, by the deposit of United States bonds and otherwise, for the safe-keeping and prompt payment of the public money deposited with them, and for the faithful performance of their duties as financial agents of the government..."

On December 30, 1864, Treasurer F. E. Spinner recommended, and Secretary of the Treasury W. P. Fessenden approved, that any national bank could qualify as a depository by

<sup>1</sup>Regarding use of the words "depository" and "depository," see footnote 6 in the main text.

depositing with the Treasurer, as security, not less than \$50,000 in bonds and seven-thirty notes, or certificates of indebtedness, of which not less than one tenth was in U.S. bonds (*Internal Revenue Record*, 1864 January 14; I:11).

The following listing has been culled from the Annual Reports of the Comptroller of the Currency, and specifically from his Reports of the Condition of the National Banking Associations, from 1865 through 1872. An "X" indicates that a bank had both bonds to secure U.S. deposits, and U.S. deposits themselves. In a few cases, banks had bonds to secure deposits, but no deposits themselves. Some of these appear to have been newly established depositories, or perhaps in the process of becoming depositories, while others were apparently in the process of relinquishing their status as depositories. Still others appear to have been established depositories that simply happened to have no U.S. deposits on the date of the survey; at any rate, these banks are indicated by a "+" sign. Occasionally a bank with U.S. deposits had less than \$50,000 as security against them, and these have been denoted by a "\*" mark.

Bank Name <sup>2</sup>	Date <sup>3</sup>								Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
	1865	1866	1867	1868	1869	1870	1871	1872									
<b>Maine</b>																	
First N.B. of Augusta	X	X	X	X					First N.B. of Bennington	X	X	X	X				
Granite N.B. of Augusta				X	X	X	X	X	First N.B. of Brandon		X	X	X				
First N.B. of Bangor	X	X	X	X	X	X	X	X	Brandon N.B.	X	X	X	+				
Second N.B. of Bangor	X	X	X	X	X				First N.B. of Brattleboro	X	X	X	X	X	X	X	X
First N.B. of Bath	X	X	X	X					Merchants' N.B. of Burlington			X	X	X	X	X	X
First N.B. of Brunswick	X	X	X	X					Montpelier N.B.		X	X	X	X	X	X	X
First N.B. of Lewiston	X	X	X	X	X	X	X	X	First N.B. of North Bennington	X	X	X	X				
First N.B. of Portland	X	X	X	X	X	X	X	X	First N.B. of Poultney	X							
Canal N.B. of Portland	X	X	X	X					Rutland County N.B., of								
Merchants' N.B. of Portland	X	X	X	X	X	X	X	X	Rutland	X	X	X	X	X	X	X	X
<b>New Hampshire</b>																	
Connecticut River N. B. of									First N.B. of St. Albans	X	X	X	X				
Charlestown	X	X	X	X	X				First N.B. of Springfield	X	X	X	X				
First N.B. of Concord	X	X	X	X	X	X	X	X	<b>Massachusetts</b>								
Cheshire N.B. of Keene	X	X	X	X	X	X	X	X	First N.B. of Adams	X	X	X	X				
Laconia N.B.		X	X	X					First N.B. of Barre	X	X	X	X				
First N.B. of Manchester	X	X	X	X	X	X	X	X	First N.B. of Boston	X	X	X	X				
First N.B. of Nashua	X	X	X	X	+	+	+	X <sup>4</sup>	Second N.B. of Boston	X	X	X	X				
First N.B. of Portsmouth	X	X	X	X	X	X	X	X	Third N.B. of Boston	X	X	X	X				
Nat. Mechanics' and Traders'									Blackstone N.B. of Boston	X	X	X	X				
Bank of Portsmouth	X	X	X	X					Boston N.B.	X	X	X	X	X	X	X	X
									National Hide and Leather								
									Bank of Boston	X	X						
									Merchants' N.B. of Boston	X	X	X	X	X	X	X	X

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
N.B. of Redemption, of Boston								*
N.B. of the Republic, of Boston	X	X	X	X				
First N.B. of Cambridge	X	X	X	X				
Bunker Hill N.B. of Charlestown	X	X	X	X				
First N.B. of Fall River	X	X	X	X				
Massasoit N.B. of Fall River	X	X	X	X	X	X	X	X
Framingham N.B.	X	X	X	X				
First N.B. of Grafton	X	X	X	X				
First N.B. of Greenfield	X	X	X	X				
First N.B. of Haverhill	X	X	X	X	X			
Lancaster N.B.	X	X	X	X				
First N.B. of Lowell	X	X	X	X				
Merchants' N.B. of Lowell	X	X	X	X	X	X	X	X
First N.B. of Marlboro	X	X	X					
First N.B. of New Bedford	X	X	X	X	X	X	X	X
N.B. of Commerce of New Bedford								X
First N.B. of Newburyport	X	X	X	X	X	X	X	X
Mechanics' N.B. of Newburyport	X	X	X	X				
First N.B. of Newton	X	X	X					
Adams N.B. of North Adams	X	X	X	X	X	X	X	X
First N.B. of Northampton	X	X	X	X	X	X	X	X
Randolph N.B.	X	X	X	X	X	X	X	X
National Rockland Bank of Roxbury	X	X	X	X				
First N.B. of Salem	X	X	X	X				
First N.B. of Springfield	X	X	X	X				
Second N.B. of Springfield	X	X	X	X				
Third N.B. of Springfield	X	X	X	X	X	X	X	X
Agawam N.B. of Springfield								*
Bristol County N.B. of Taunton	X	X	X	X	X	X	X	X
First N.B. of Worcester	X	X	X	X	X	X	X	X
City N.B. of Worcester	X	X	X	X				
Worcester N.B.	X	X	X	X				
<b>Rhode Island</b>								
First N.B. of Newport	X	X	X	X	X	X	X	X
First N.B. of Providence	X	X	X	X	X	X	X	X
Second N.B. of Providence	X	X	X	X				
<b>Connecticut</b>								
First N.B. of Bridgeport	X	X	X	X	X	X	X	X
First N.B. of Hartford	X	X	X	X				
Charter Oak N.B. of Hartford	X	X	X	X				
National Exchange N.B. of Hartford	X							
First N.B. of New Haven	X	X	X	X				
Second N.B. of New Haven	X	X	X	X	X	X	X	X
First N.B. of New London	X	X	X	X	X	X		
First N.B. of Norwich	X	X	X	X				
Thames N.B. of Norwich					X	X	X	X
Rockville N.B.	X	X	X	X				
First N.B. of Stamford	X	X	X	X				
First N.B. of Suffield	X	X	X	X				
<b>New York</b>								
First N.B. of Albany	X	X	X	X	X	X	X	X
Merchants' N.B. of Albany							X	X
First N.B. of Albion	X	X	X	X			X	
First N.B. of Auburn	X	X	X	X	X	X	X	X
First N.B. of Batavia	X	X	X	X				
First N.B. of Bath	X	X	X	X			X	

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
First N.B. of Binghamton	X	X	X	X	X	X	X	X
National City Bank of Brooklyn	X	X	X	X				
Nassau N.B. of Brooklyn	X	X	X	X	X	X	X	X
First N.B. of Buffalo	X	X	X	X				
Third N.B. of Buffalo		X	X	X				
Farmers' and Mechanics' N.B. of Buffalo		X	X	X	X			
First N.B. of Canandaigua	X	X	X	X	X	X	X	X
First N.B. of Chittenango	X	X	X	X	X	X	X	X
First N.B. of Cooperstown	X	X	X	X	X	X	X	X
Second N.B. of Cooperstown	X	X	X	X				
First N.B. of Cortland	X	X	X	X				
First N.B. of Ellenville	X	X	X	X				
First N.B. of Elmira	X	X	X					
Second N.B. of Elmira	X	X	X	X	X	X	X	X
First N.B. of Fishkill Landing	X	X	X	X				
First N.B. of Glen's Falls	X	X	X	X	X	X	X	X
Glen's Falls N.B.								X
National Fulton County Bank of Gloversville	X	X	X	X	X	X	X	X
First N.B. of Havana	X	X	X	X	X	X		
First N.B. of Hudson	X	X	X	X				
First N.B. of Jamestown	X	X	X	X	X	X	X	X
First N.B. of Kingston	X	X	X					
First N.B. of Lockport	X	X	X	X				
N.B. of Malone		X	X	X				
First N.B. of Medina	X							
Middletown N.B.	X	X	X	X	X	X	X	X
National Mohawk Valley Bank of Mowhawk	X	X	X	X	X	X	X	X
First N.B. of Morrisville	X	X	X	X				
N.B. of Newburgh	X	X	X	X				
First N.B. of New York	X	X	X	X	X	X	X	
Second N.B. of New York	X	X	X	X				X
Third N.B. of New York	X	X	X	X				
Fourth N.B. of New York	X	X	X	X	X	X	X	X
Fifth N.B. of New York	X	X	X	X				
Sixth N.B. of New York	X	X	X	X				
Eighth N.B. of New York	X	X	X	X				
Ninth N.B. of New York	X	X	X	X	X			X
Tenth N.B. of New York	X	X	X	X				
Atlantic N.B. of New York		X	X	X				
National Broadway Bank of New York	X	X	X	X	X	+	+	+
Central N.B. of New York	X	X	X	X	X	X	X	X
N.B. of Commerce, of New York	X	X	X	X	X	X	X	X
N.B. of the Commonwealth, of New York	X	X	X	X				
New York County N.B.	X	X	X	X				
Croton N.B. of New York		X						
National Currency Bank of New York	X	X	X	X				*
East River N.B. of New York	X	X	X	X				
New York National Exchange Bank	X	X	X	X				
Leather Manufacturers' N.B. of New York	X	X	X	X	X			
Merchants' N.B. of New York							X	+

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
Merchants' Exchange N.B. of New York		X	X	X	X			
Bank of New York National Banking Association							X	
Ocean N.B. of New York	X	X	X	X				
National Park Bank of NY	X	X	X	X				
St. Nicholas N.B. of New York	X	X					X	
First N.B. of Oswego	X	X	X	X	X	X	X	X
First N.B. of Palmyra	X	X	X	X				
N.B. of Potsdam	X	X	X	X	X			
First N.B. of Poughkeepsie	X	X	X	X				
Falkill N.B. of Poughkeepsie	X	X	X	X	X	X	X	X
First N.B. of Rochester	X	X	X	X	X	X	X	X
Flour City N.B. of Rochester							X	X
Traders' N.B. of Rochester	X	X	X	X				
First N.B. of Rondout	X	X	X	X	X		*	
First N.B. of Sandy Hill	X	X	X	X				
First N.B. of Seneca Falls	X	X	X	X	+	+	+	X
First N.B. of Sing Sing	X	X	X	X		X		
First N.B. of Skaneateles		X	X					
First N.B. of South Worcester	X	X	X					
First N.B. of Syracuse	X	X	X	X	X	X	X	X
Second N.B. of Syracuse	X	X	X	X				
Third N.B. of Syracuse	X	X	X	X		X	X	X
First N.B. of Troy	X	X	X	X				
Troy City N.B.	X	X	X	X	X	X	X	X
Second N.B. of Utica	X	X	X	X	X	X	X	X
Wyoming County N.B. of Warsaw	X	X	X	X				
First N.B. of Warwick	X	X	X	X				
First N.B. of Watertown	X	X	X	X	+	+	+	+
First N.B. of Westfield	X	X	X	X				
First N.B. of Yonkers	X	X	X	X	X	X	X	X
<b>New Jersey</b>								
First N.B. of Camden	X	X	X	X	X	X	X	X
First N.B. of Elizabeth	X	X	X	X				
First N.B. of Jersey City	X	X	X	X	X	X	X	X
Second N.B. of Jersey City	X	X	X	X			X	
Hudson County N.B. of Jersey City							X	
First N.B. of Morristown	X	X	X	X	X			
First N.B. of Newark	X	X	X	X				
Second N.B. of Newark	X	X	X	X	X	X	X	X
First N.B. of Paterson	X	X	X	X				
First N.B. of Plainfield	X	X	X	X	X	X	X	X
First N.B. of Somerville	X	X	X	X				
First N.B. of Trenton	X	X	X	X	X	X	X	X
<b>Pennsylvania</b>								
First N.B. of Alleghany	X	X	X	X	X	X	X	X
First N.B. of Allentown	X	X	X	X				
Second N.B. of Allentown	X	X	X	X	+			
First N.B. of Altoona	X	X	X	X	X	X	X	X
First N.B. of Bethlehem	X	X	X	X	X	X	X	
First N.B. of Carlisle	X	X	X	X				
First N.B. of Danville	X	X	X	X				
Easton N.B.			X	X				
First N.B. of Erie	X	X	X	X	X <sup>4</sup>	X <sup>4</sup>	X	X <sup>4</sup>
Keystone N.B. of Erie	X	X	X	X	X	X	X	X
First N.B. of Franklin		X	X	X	X	X	X	X
Venango N.B. of Franklin	X	X	X					

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
First N.B. of Gettysburg	X	X	X	X				
First N.B. of Harrisburg	X	X	X	X				
Harrisburg N.B.	X	X	X	X				
First N.B. of Lancaster	X	X	X	X				
Farmers' N.B. of Lancaster	X	X	X	X	X	X	X	X
Lewisburg N.B.		X	X	X				
First N.B. of Marietta	X	X	X	X				
Second N.B. of Mauch Chunk	X	X	X	X				
First N.B. of Meadville	X	X	X	X				
First N.B. of Minersville	X	X	X	X				
N.B. of Lawrence County, of Newcastle	X	X	X	X				
First N.B. of Norristown	X	X	X	X	X	X	X	X
First N.B. of Philadelphia	X	X	X	X	X	X	X	X
Second N.B. of Philadelphia	X	X	X	X	X	X	X	X
Third N.B. of Philadelphia	X	X	X	X				
Fourth N.B. of Philadelphia	X	X	X	X				
Seventh N.B. of Philadelphia								X
Central N.B. of Philadelphia	X	X	X	X				
City N.B. of Philadelphia	X	X	X	X				
Consolidation N.B. of Philadelphia	X	X	X	X				
Corn Exchange N.B. of Philadelphia	X	X	X	X				
Farmers' and Mechanics' N.B. of Philadelphia	X	X	X	X				X
N.B. of Germantown, of Philadelphia		X	X	X				
Girard N.B. of Philadelphia	X	X	X	X				
Manufacturers' N.B. of Philadelphia								X
Philadelphia N.B.	X	X	X	X				X
N.B. of the Republic, of Philadelphia								X
Union N.B. of Philadelphia								*
Western N.B. of Philadelphia								X
First N.B. of Pittsburg	X	X	X	X				
Third N.B. of Pittsburg	X	X	X	X				
Fourth N.B. of Pittsburg	X	X	X	X	X			
Exchange N.B. of Pittsburg	X	X	X	X				
First N.B. of Pittston		X	X	X				
First N.B. of Plumer	X							
Pennsylvania N.B. of Pottsville			X	X	+	X	X	X
First N.B. of Reading	X	X	X	X	X	X	X	X
First N.B. of Scranton	X	X	X	X				
Second N.B. of Scranton	X	X	X	X				
First N.B. of Strasburg	X	X	X	X				
First N.B. of Sunbury						X	X	X
First N.B. of Towanda	X	X	X	X	X	X		
First N.B. of Warren	X	X	X	X				
First N.B. of West Chester	X	X	X	X	X	X	X	X
First N.B. of Wilkesbarre	X	X	X	X				
Second N.B. of Wilkesbarre	X	X	X	X	X	X	X	X
First N.B. of Williamsport	X	X	X	X				
First N.B. of York	X	X	X	X	X	X	X	X
<b>Delaware</b>								
First N.B. of Dover								*
First N.B. of Wilmington	X	X	X	X	X	X	X	X
<b>Maryland</b>								
Farmers' N.B. of Annapolis		X	X	X	X	X	X	X



Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
First N.B. of Baltimore	X	X	X	X	X	X	X	X
Second N.B. of Baltimore	X	X	X	X			X	
Third N.B. of Baltimore		X						
Central N.B. of Baltimore								X
National Exchange Bank of Baltimore		X						
Nat'l. Farmers' and Planters' Bank of Baltimore	X	X	X	X				
First N.B. of Frederick		X	X	X	X	X		
<b>District of Columbia</b>								
First N.B. of Washington	X	X	X	X	X	X	X	X
Merchants' N.B. of Washington	X	X	X					
N.B. of the Metropolis, of Washington		X	X	X	+			
N.B. of the Republic, of Washington	X	X	X	X	X	X	X	X
N.B. of Commerce of Georgetown			X	X				
<b>Virginia</b>								
First N.B. of Alexandria	X	X						
Planters' N.B. of Danville								X
Lynchburg N.B.		X	X	X	X	X	X	X
First N.B. of Norfolk	X	X	X					X
Exchange N.B. of Norfolk	X	X	X	X	X	X	X	X
National Exchange Bank of Richmond	X	X	X					
Planters' N.B. of Richmond							X	X
N.B. of Virginia, Richmond	X	X						
<b>West Virginia</b>								
First N.B. of Parkersburg	X	X	X	X				
Merchants' N.B. of West Virginia, of Pt. Pleasant		X	X	X				
National Exchange Bank of Weston							*	
First N.B. of Wheeling	X	X	X	X	X	X	X	X
Merchants' N.B. of West Virginia, of Wheeling				X				
<b>North Carolina</b>								
N.B. of New Berne		X	X	X	X			
Raleigh N.B. of North Carolina		X	X	X	X	X	X	X
First N.B. of Salem			X	X	X	X		
First N.B. of Wilmington			X					
<b>Georgia</b>								
Atlanta N.B.		X	X	X	X	X	X	X
Georgia N.B. of Atlanta		X						
Chattahoochee N.B. of Columbus		X	X					
Merchants' N.B. of Savannah		X	X	X			X	X
Savannah N.B.		X	X					
<b>Alabama</b>								
First N.B. of Mobile		X						
First N.B. of Selma		X	X					
<b>Louisiana</b>								
First N.B. of New Orleans	X	X	X					
Louisiana N.B. of New Orleans		X					X	X
<b>Texas</b>								
First N.B. of Galveston		X	X	X	X	X	X	X
N.B. of Texas, of Galveston		X	X					
San Antonio N.B.		X	X	X	X	X	X	X

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
<b>Arkansas</b>								
Merchants' N.B. of Little Rock		X	X	X	X	X	X	X
<b>Kentucky</b>								
First N.B. of Covington	X	X	X	X	X	X	X	X
Lexington City N.B.	X	X	X	X				
First N.B. of Louisville	X	X	X	X	X	X		
<b>Tennessee</b>								
First N.B. of Chattanooga		X	X	X	X	X	X	X
First N.B. of Knoxville	X	X	X	X	X	X	X	X
First N.B. of Memphis	X	X	X	X	X	X	X	X
Merchants' N.B. of Memphis		X						
Tennessee N.B. of Memphis	X	X	X					
First N.B. of Nashville	X	X	X	X	X	X	X	X
Second N.B. of Nashville	X	X	X	X				
Third N.B. of Nashville				X				
<b>Ohio</b>								
First N.B. of Akron	X	X	X	X				
Farmers' N.B. of Ashtabula	X	X	X	X	X	X	X	
First N.B. of Bridgeport	X	X	X	X				
First N.B. of Bryan	X	X	X	X	+	+	+	+
First N.B. of Cadiz	X	X	X	X				
First N.B. of Canton	X	X	X	X				
First N.B. of Chillicothe	X	X	X	X	X	X	X	X
First N.B. of Cincinnati	X	X	X	X	X	X	X	X
Second N.B. of Cincinnati	X	X	X	X				
Third N.B. of Cincinnati	X	X	X	X	X	X	X	X
Fourth N.B. of Cincinnati	X	X	X	X				
Central N.B. of Cincinnati		X	X	X	*			
Merchants' N.B. of Cincinnati								X
First N.B. of Circleville	X	X	X	X				
First N.B. of Cleveland	X	X	X	X				
Second N.B. of Cleveland		X	X	X				
Commercial N.B. of Cleveland	X	X	X	X	X'	X'	X'	
Merchants' N.B. of Cleveland	X	X	X	X	X	X	X	X
First N.B. of Columbus	X	X	X	X				
National Exchange Bank of Columbus	X	X	X	X	X	X	X	X
Franklin N.B. of Columbus	X	X	X	X	+	+		
First N.B. of Dayton	X	X	X	X	X			
Second N.B. of Dayton	X	X	X					
First N.B. of Elyria	X	X	X	X				
First N.B. of Findlay	X	X	X	X				
First N.B. of Gallipolis	X	X	X					
First N.B. of Hamilton	X	X	X	X	X			
First N.B. of Ironton	X	X	X	X				
Second N.B. of Ironton	X	X	X	X				
First N.B. of McConnellsville	X	X	X	X				
First N.B. of Mansfield	X	X	X	X				
First N.B. of Oberlin	X	X	X	X				
First N.B. of Portsmouth	X	X	X	X	X	X	X	X
Second N.B. of Ravenna	X	X	X	X				
First N.B. of Sandusky	X	X	X	X	X	X	X	X
Second N.B. of Sandusky	X	X	X	X				
First N.B. of South Charleston	X	X	X	X				
First N.B. of Springfield		X	X	X				
First N.B. of Toledo	X	X	X	X	X	X	X	X
Second N.B. of Toledo	X	X	X	X				
First N.B. of Troy	X	X	X	X				
Champaign N.B. of Urbana	X	X	X	X	X	X	X	X
First N.B. of Xenia	X	X	X	X				

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
Second N.B. of Zanesville	X	X	X	X	X	X	X	X
<b>Indiana</b>								
First N.B. of Evansville	X	X	X	X				
Evansville N.B.	X	X	X	X	X	X	X	X
First N.B. of Fort Wayne	X	X	X	X			X	
Fort Wayne N.B.	X	X	X	X	X	X	X	X
First N.B. of Green Castle	X							
First N.B. of Indianapolis	X	X	X	X	X	X	X	X
Indianapolis N.B.	X	X	X	X	X	X	X	X
Indiana N.B. of Indianapolis	X	X	X	X				
First N.B. of LaFayette	X	X	X	X	+	+	X	X
National State Bank of LaFayette	X	X	X	X	X	X		
First N.B. of Lawrenceburgh	X	X	X	X				
First N.B. of Madison	X	X	X	X	X	X	X	X
National Branch Bank of Madison	X	X	X	X				
First N.B. of New Albany	X	X	X	X	X	X	X	X
Richmond N.B.	X	X	X	X				
First N.B. of Shelbyville	X							
First N.B. of Terre Haute	X	X	X	X				
Nat'l. State Bank of Terre Haute	X	X	X	X				
First N.B. of Valparaiso	X							
Vincennes N.B.	X							
<b>Illinois</b>								
First N.B. of Alton	X							
Alton N.B.	X	X	X	X	X	X	X	X
First N.B. of Aurora		X	X	X	X	X	X	X
First N.B. of Batavia	X	X						
First N.B. of Cairo	X	X						
First N.B. of Antralia		X	X	X	X	X	X	X
First N.B. of Charleston		X	X					
First N.B. of Chicago	X	X	X	X				
Second N.B. of Chicago	X	X						
Third N.B. of Chicago	X	X	X	X				
Fourth N.B. of Chicago	X	X	X	X				
Fifth N.B. of Chicago	X	X	X	X				
Cook County N.B., of Chicago								X
German N.B. of Chicago							X	
Mechanics' N.B. of Chicago	X	X	X	X				
Union N.B. of Chicago	X	X	X	X				
First N.B. of Freeport		X	X	X	X	X	X	X
First N.B. of Galesburg	X	X	X	X				
Second N.B. of Galesburg		X	X	X				
First N.B. of Peoria	X	X	X	X	X	X	X	X
Second N.B. of Peoria	X	X	X	X				X
First N.B. of Quincy	X	X	X	X	X	X	X	X
Farmers' and Merchants' N.B. of Quincy								+
Rockford N.B.							*	
Winnebago N.B. of Rockford		X	X	X				
First N.B. of Rock Island	X	X	X	X	X	X	X	X
Salem N.B.						X <sup>3</sup>	X	
First N.B. of Springfield	X	X	X	X	X	X	X	X
Ridgely N.B. of Springfield			X	X				
State N.B. of Springfield							X	
<b>Michigan</b>								
First N.B. of Ann Arbor	X	X	X	X	X	X		
Second N.B. of Detroit	X	X	X	X	X	X	X	X

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872
First N.B. of Fenton	X	X	X					
First N.B. of Grand Haven								X
City N.B. of Grand Rapids	X	X	X	X	X	X	X	X
First N.B. of Jackson	X							
Second N.B. of Lansing								*
First N.B. of Marshall		X	X	X				
First N.B. of Pontiac		X	X	X				
<b>Wisconsin</b>								
First N.B. of Janesville	X	X	X	X				
First N.B. of Madison	X	X	X	X	X	X	X	X
First N.B. of Milwaukee	X	X	X	X	X	X	X	X
National Exchange Bank of Milwaukee	X	X	X	X	X	X	X	X
First N.B. of Monroe	X	X	X	X				
First N.B. of Oshkosh		X	X	X	X	X	X	X
<b>Iowa</b>								
First N.B. of Burlington	X	X	X	X				
Merchants' N.B. of Burlington								*
First N.B. of Centreville	X							
First N.B. of Davenport	X	X	X	X				
Davenport N.B.	X	X	X	X	X	X	X	X
First N.B. of Des Moines	X	X	X					
National State Bank of Des Moines	X	X	X	X	X	X	X	X
First N.B. of Dubuque	X	X	X	X	X	X	X	X
Commercial N.B. of Dubuque								X
Merchants' N.B. of Dubuque		X						
First N.B. of Iowa City	X							
Iowa City N.B.	X	X						
First N.B. of Keokuk	X							
First N.B. of McGregor	X	X						
First N.B. of Mount Pleasant	X	X	X	X				
First N.B. of Sioux City								X
<b>Minnesota</b>								
First N.B. of St. Paul	X	X	X	X	X	X	X	X
Second N.B. of St. Paul					X	X	X	X
<b>Missouri</b>								
Central N.B. of Boonville		X	X	X	X			
First N.B. of Hannibal		X	X	X	X	X	X	X
First N.B. of Kansas City								X
State N.B. of St. Joseph						X	X	
First N.B. of St. Louis	X	X	X	X	X			
Second N.B. of St. Louis	X	X	X	X	X			
Third N.B. of St. Louis	X	X	X	X	X			
Fourth N.B. of St. Louis	X	X	X	X				
N.B. of the State of Missouri, of St. Louis								+
St. Louis National Bank								X
<b>Kansas</b>								
Lawrence N.B.				X	X	X	X	X
First N.B. of Leavenworth	X	X	X	X	X	X	X	X
Second N.B. of Leavenworth		X	X	X	X			X
Kansas Valley N.B. of Topeka								X
<b>Nebraska</b>								
First N.B. of Omaha	X	X	X	X	X	X	X	X
Omaha N.B.			X	X	X	X	X	X
<b>Oregon</b>								
First N.B. of Portland			X	X	X	X	X	X
<b>Colorado</b>								
First N.B. of Denver		X	X	X	X	X	X	X

Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872	Bank Name <sup>2</sup>	1865	1866	1867	1868	1869	1870	1871	1872	
Colorado N.B. of Denver			X	X	X	X	X	X	Montana									
Utah									First N.B. of Helena		X	X	X	*	*	*	*	
First N.B. of Utah, of Salt Lake City							X		Totals:	X	348	390	383	363	169	153	178	159
									+		0	0	0	2	9	7	5	4
									*		0	0	0	0	2	1	11	1

<sup>2</sup>The initials "N.B." stand for "National Bank."

<sup>3</sup>The exact dates are October 2, 1865; October 1, 1866; October 7, 1867; October 5, 1868; October 9, 1869; October

8, 1870; October 2, 1871; and October 7, 1872.

<sup>4</sup>No U.S. deposits, but deposits of disbursing officers.

A check on the accuracy of these totals is provided elsewhere in the Comptroller's Annual Reports. The number of national bank depositories on June 30 of each year is given, and these are as follows:

Year	1865	1866	1867	1868	1869	1870	1871	1872
Total	330	382	385	370	276	148	159	163

Except for the year 1871, the agreement seems satisfactory, the discrepancies probably arising from the different times of the year for which the two totals were made. For example, in 1869 approximately 200 national bank depositories were eliminated; evidently by June 30 this process was only about half finished, and by October 9 it was nearly complete. For 1871, however, the detailed listing above shows

32 unusual entries; none were depositories in either 1870 or 1872; in almost every case the amount of U.S. deposits was very close to a round number such as \$50,000 or \$500,000, and almost exactly matched the amount posted as security, a coincidence that is otherwise very seldom seen. Moreover, in ten of those 32 cases the amount in bonds posted as security was less than the usual minimum of \$50,000. It seems reasonable to hypothesize that those banks were not depositories in the usual sense, especially since if they are disregarded, the totals of 178, 5 and 11 for 1871 drop to 156, 5 and 1, in good agreement with the total of 159 given by the Comptroller.

## Appendix C

### Numbers and Values of 5¢ through \$1 Imprinted Stamps Ordered from Printers

Fiscal Year	5¢		10¢		25¢		50¢		\$1	
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value
1865	1,000	\$50.00	500	\$50.00	400	\$100.00	100	\$50.00		
1866	56,000	2,800.00	0	0.00	4,000	1,000.00	1,500	750.00		
1867	231,800	11,590.00	3,800	380.00	60,929	15,232.25	17,520	8,760.00	6,285	6,285.00
1868	198,655	9,932.75	4,200	420.00	83,022	20,755.50	14,090	7,045.00	33,402	33,402.00
1869	229,389	11,469.45	11,001	1,100.10	157,429	39,312.25	15,146	7,573.00	45,768	45,768.00
1870	390,706	19,535.30	49,820	4,982.00	178,479	44,619.75	51,095	25,547.50	90,129	90,129.00
1871	266,266	13,313.30	17,801	1,780.10	145,808	36,452.00	40,560	20,280.00	109,395	109,395.00
1872	255,926	12,796.30	21,050	2,105.00	272,177	68,194.25	72,392	36,231.00	262,840	262,840.00
1873	24,058	1,202.90	2,284	228.40	11,348	2,837.00	14,701	7,350.50	18,576	18,576.00
Totals	1,653,800	\$82,690.00	110,456	\$11,045.60	913,592	\$228,398.00	227,104	\$113,552.00	566,395	\$566,395.00
Grand Totals:	Number—3,471,347		Value—\$1,002,080.60							

### Acknowledgements

Many people contributed bits and pieces of information used in this synthesis. It is a pleasure to thank Brian Bleckwenn, Bill Castenholz, Robert Harris, Eric Jackson, Lynn

Langdon, Ronald Leshner, John McGuire, Michael Morrissey, Kenneth Trettin and Ernest Wilkens.

---

## Appendix A

Continued from page 115

ment, "Under the Act of July 1, 1862, the then loyal states, with the exception of Kentucky and Missouri, were divided into collection districts of the same number, and in most cases with the same boundaries, as the congressional districts." This is in keeping with Section 2 of the aforementioned Act, which specifies "That the number of districts in any State shall not exceed the number of representatives to which such State shall be entitled in the present Congress, except in such States as are entitled to an increased representation in the Thirty-Eighth [i.e., the following] Congress, in which

States the number of districts shall not exceed the number of Representatives to which any such State may be so entitled: *and provided further*, That in the State of California the President may establish a number of districts not exceeding the number of Senators and Representatives to which said State is entitled in the present Congress."

Examination of the lists of assessors and collectors for different years reveals many changes in the names and location of these officials. (See Table XII and accompanying comments in text.)

# Collectors' and Exhibitors' Forum

## *Philatelic Exhibition Bad Kissingen, September 18-19, 1993*

There will be a major revenue section at the philatelic exhibition to be held in Bad Kissingen, Germany, on September 18-19, 1993. The show is under the rules of the Bund Deutscher Philatelisten with the revenue section in accordance with FIP rules for the revenue class. (For those of us in North America, it means that revenues are not placed in the general competition with other areas of philately but are in a separate section much as is done in international shows.) The show has allocated 100-98 x 98 cm frames for the revenue section. In addition there will be a literature class in the revenue section (there is no other literature competition so on this count revenues are ahead of the postal people). Write to Martin Erler, FIP Revenue Section, Postfach 6, 8021 Icking, Germany.

At this same show there will also be a seminar for revenue jurors. This is being offered by the FIP Revenue Section to all accredited national and international jurors and to national revenue representatives who wish to be considered as revenue judges. Advance registration is requested. The seminar will be conducted in English and is free to all accepted jurors and apprentices. Again write to Martin Erler.

A good showing of revenue stamps and collectors is important to revenue participation in organized philately and exhibitions throughout Europe. While revenue philately has been accepted as a section within the FIP, it has not been without reservation by many and outright resistance by some. Those interested in and willing to, should participate in this exhibition.

## *Atalaya, Winter 1992-93*

The Winter 1992-93 issue of *Atalaya* features the story of the bogus stamps issued at the beginning of this century by Anderson-Neary, Jones and Company of Alexandria, Egypt. The local post of the Isle of Pabay is also described. This local mail service was restarted in 1992 after having been inactive for a number of years.

As always there is plenty of news, reviews

and advertisements about cinderellas and local post stamps. *Atalaya* is published twice per year, this being the start of the 18th year of regular publication. A sample copy is \$3.00, the current issue plus 19 back issues are \$20; please send banknotes only. *Atalaya* is published by Christer Brunstöm, Jungsgatan 23, S-802 45 Halmstad, Sweden.

The January-February 1993 issue of the *State Revenue Newsletter*, published by the State Revenue Society, features articles about occupation license stamps of Bisbee, Arizona, and additional historical information about early Nevada documentary stamps. Also included are short items about fish and game stamps from Oregon, Arizona and Alaska; Connecticut elevator stamps. Discussion of society related items include the results of the recent SRS election (reported last issue in *The American Revenuer*) and SRS auction. It was announced

that a new membership roster will be published and distributed to the membership. The President of the SRS, Peter Martin, also outlined his plans to begin an effort to increase the size of the SRS membership.

The *State Revenue Newsletter* is published six times per year and is available by membership in the State Revenue Society. Dues are \$4 per year; those interested should contact the Secretary, Scott Henault, 22 Denmark Street, Dedham, MA 02026.

### ***The Penny Post—January 1993***

The lead article in the January issue of *The Penny Post* is an in depth study of the Northern Liberties News Rooms of Philadelphia and their markings on covers by Calvet M. Hahn. This was a virtually unknown local post of the mid 1830s. Donald B. Johnstone writes about Donald Patton who authored the "American Local and Carrier Stamps" which appeared in *The Philatelist* from 1957 to 1965 and is now being reprinted. Other shorter articles discuss "What City Despatch Post is this?", "A Mystery in Three Acts" (Guy's City Despatch),

"Baldwin's Railroad Postage" and "Westtown Revisited."

Starting with this issue, is a major addition to this publication—the *Carrier and Local Post Catalog* by Richard Frajola. This is appearing as an unbound supplement which will be issued in parts. Binding will be left to the readers.

*The Penny Post* is published quarterly by the Carriers and Locals Society. For information about membership contact Secretary, William T. Crowe, Box 2090, Danbury CT 06813.

### ***The Check Collector—February 1993***

The size of *The Check Collector* has slowly been creeping upward—the February issue, which is number 25, which is self-covered, weighs in at 36 pages. The lead story is "Receipts in the eye of a check collector" by Ed Lipson, in which he looks at a variety of receipts all on various varieties of 2¢ RNs. He concludes with an example of the 54-bank tapeworm (December 1, 1865). Unfortunately either Ed or the Editor (Robert Spence) erred in describing the use of the stamps possibly as the result of being unaware of Ronald Leshner's definitive article on the tapeworms in the 1990 issue of the *American Philatelic Congress Book*. The *Check Collector* article states that "the Mechanics National Bank of New York...acted as the clearing house for specie in New York City." This is inaccurate as Mechanics' N.B. was merely a member (number 4, which ap-

pears at the upper left corner of the form) of the New York Clearing House Association that operated in New York at that time. Every member bank had its own specie clerk. The operation of the NY Clearing House Association is well described in Leshner's article.

Other articles discuss "Who in the Sam Hill was Sam Hill?" "Autographs on checks," a continuation of the ASCC check survey, and part seven to Robert Spence's "Guide to check collecting" which has been mentioned before.

*The Check Collector* is published four times per year by The American Society of Check Collectors, Inc. Annual dues are \$10 per year which includes a subscription. For information write to their secretary, the ARA's former auction manager, Coleman Liefer, Box 577, Garrett Park, MD 20896.

# The American Revenue Association

## Secretary's Report

### Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

**Albert J Diluzio** 5035, 2541 E Gore Rd, Erie, PA 16510, by Richard Friedberg. United States, US-Embossed Revenue Stamped Paper, US-M&M, US-Hunting Permit, US-18th Century.

**E J Doubleday** 5038, Box 259, Alton Bay, NH 03810, by Richard Friedberg. Professional philatelist.

**Donald D Emrick** 5036, by Bonnie Riga.

**Joseph E Foley** 5039, Box 183, Riva, MD 21140, by Robert H Cunliffe and Richard Friedberg. Canada, United States, Ireland, Worldwide, Cinderellas.

**Dr Thomas D Fowler** 5042, 5339 N Fresno 101,

Fresno, CA 93710, by Secretary. Worldwide, Medicine Tax, Canada, United States.

**Andy Hale** 5033, 2423 Monroe Ave, Rochester, NY 14618, by Bert Kiener. Dealer, McLeod Stamp and Coin Co.—Canada-Federal, United States.

**George R Haydon, Jr** 5040, 1010 Grand Ave, 5th Floor, Kansas City, MO 64106, by Michael Aldrich. United States, Canada, United Kingdom.

**Glen R Lafontaine** 5037, 61 Vassar Rd, Feeding Hills, MA 01030, by Steve Rorer. US-Non-Scott Listed, US-1, 2, 3 issues, US-1, 2, 3 Issues Cancels, US-1, 2, 3 Issues Varieties, Hawaii.

**Eric R Mens** 5034, 4073 Westwind Dr, Woodbridge, VA 22193, by Eric Jackson. US-Hunting Permit, US-Financial Documents, US-State Fish and Game.

**Charles D Miller** 5031, 4873 Arbor Lane SE, Kentwood, MI 49548, by Richard Friedberg. Canada, United States, US-Cigarette, US-Tobacco, US-Liquor Strips.

### Board of Directors:

**President:** Ronald E. Leshar, Sr., Box 923, Quakertown, PA 18951.

**Immediate Past President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

**Treasurer:** Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

**Eastern Representatives:** Ernest Wilkens and Brian Bleckwenn

**Central Representatives:** Martin Richardson and Kenneth Trettin

**Western Representatives:** Richard Riley and Scott Troutman

**Attorney:** William Smiley, Box 361, Portage, WI 53901

### Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, IA 50458

**Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

**Sales Circuit Manager—US:** J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

**Sales Circuit Manager—Foreign and catalogues:** Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

**Awards Chairman:** Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

**Membership Development Chairman:** Ronald E. Leshar, Sr., Box 923, Quakertown, PA 18951.

### Representatives in other countries:

**Canada:** E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

**India:** A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

**Italy:** Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

**Japan:** A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

**Netherlands:** Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

Everett L Parker 5041, Box 1306, Greenville, ME 04441, by Kenneth Trettin. Philatelic writer, columnist, editor.

John A Taylor 5032, Box 560, Copake, NY 15416, by Michael Aldrich. United States. Highest membership number assigned on this report is 5042.

### New Members

Numbers 5008-5023

### Application for Reinstatement

Margaret A Howard 951, Box 1449, Minden, NV 89423, by Charles C Howard. United States, Canada.

### Name Change

Anne-Yvonne Prigent 4856 to Anne-Yvonne Colin

### Deceased

Gerald R Engstrom 706

### Directory Update

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Beaudry, Richard J 3974, RR2 Box 239, Gladys, VA 24554 USA

Bohmie, Edward M 4749, 4529 Chapman St, The Colony, TX 75056-3118

Crans, Darryl A 4945, 913 Pennsylvania Ave, Elmira, NY 14904

### Membership summary

Previous membership total .....	1386
Applications for membership .....	12
Application for reinstatement .....	1
Deceased .....	-1
Current membership total .....	1398

## Let Us Help You With Your Special Collection

### U.S. Revenues

- Revenue Proofs
- Revenue Essays
- Reds & Greens
- Wines
- Taxpays
- Telegraphs
- State Revenues
- Cinderellas
- Match & Medicine

Want Lists Filled Promptly

Send for Our Current  
Net Price Sale!

We are serious BUYERS of the above  
as well as Foreign Revenues!

### GOLDEN PHILATELICS

Jack & Myrna Golden, ARA  
P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846



**NEW  
1991**



## CANADA REVENUE CATALOG

Full colour, better than ever  
many price changes & new listings  
US \$10.95

100 Different Canada revenues,  
high cat. value US \$25

## CANADA REVENUES

our specialty

Fabulous stock of CANADA Federal & Provincial  
REVENUES, TELEPHONE & TELEGRAPH  
FRANKS, DUCK STAMPS, etc.

Regular Mail Auctions.

Latest Price List only \$1, refundable.

**E. S. J. VAN DAM, LTD.**

P.O. Box 300A, Bridgenorth, Ont.

Canada K0L 1H0

ASDA, APS

CSDA, ARA

Phone (705) 292-7013 • FAX (705) 292-6311



1 2 3 4 5 7



8 9 10 11 12 13 14



24



25



119



26



76



30



31



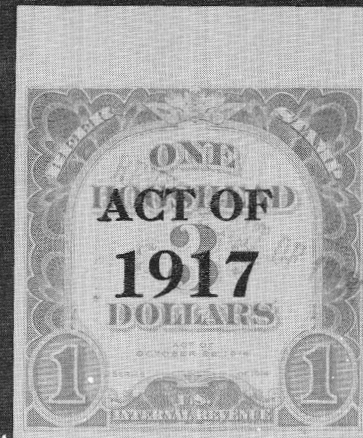
50



53



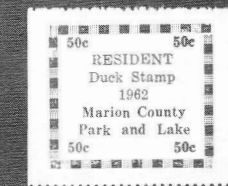
101



102



177



113

103



173



181



179



180



171



166



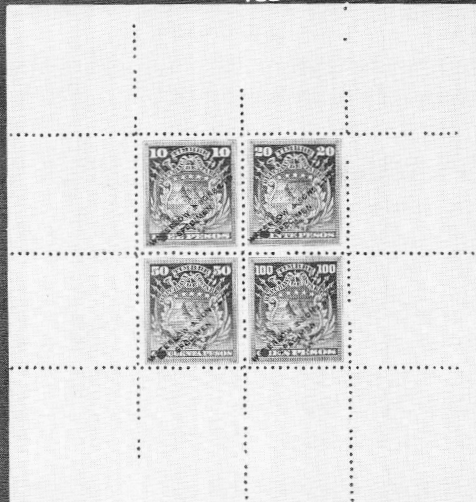
182



161



126



125

139



162



167



130



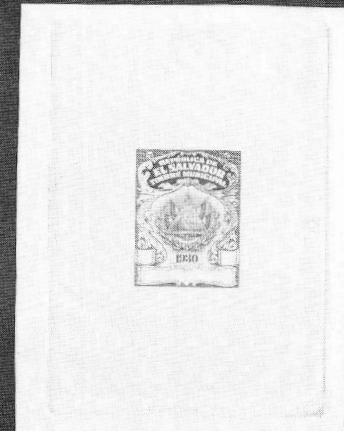
155

165



185

194







## Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aerograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

**Your help needed in my compiling a checklist handbook of Spanish stamped revenue paper, including colonies 1638-1900. Any help filing in the gaps, however so slight, would be acknowledged and appreciated. Contact Mike Murray, 24 Fullerwood Dr, St. Augustine, Florida 32095-2166. \*1047\***

**Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1048\***

**Wanted—paper items to go with private die proprietary medicine collection. Need advertis-**

ing (facsimile) banknotes for patent medicines (not required—Morse's Indian Root Pills). Also want early patent medicine covers and postal cards. The items need not be for a product for which a specific revenue stamp exists. Ben Swanson, 616 South Hanover, Baltimore, MD 21230. (410) 385-1606. \*1049\*

**Price Lists of U.S. revenues available. Low prices with personal attention, satisfaction guaranteed. Approvals available, want lists welcome. How about 727 P.I. at 90¢ each? Please send ARA number. Thank you. David Weisenback, D&L Stamps, Box 1384,**

Waldport OR 97394. \*1050\* **Sale—US 1st Issue imperfs R3a, 4a, 7a, 9a, 24a through 76a, 78a, 79a, 81a, 82a, 85a, 86a, 88a through 92a, 94a, 95a, 97a, 98a, 99a, 101a and R81a strip of 3. Also part perfs (b), perfs (c), colors and documents. Also items in previous ads. Send want list to: H. Hansell Ritter, 68 Heatherwood Hills, Norristown, PA 19403-1944. \*1051\***

**Wanted: Tax stamps from slot machines, arcade machines, the older the better. Also wanted: stamp machines, other coin operated machines. Wayne Hise, 813 Elden Street, Herndon, VA 22070 (703) 437-5949. \*1052\***

## To the Editor...

Bombay, India  
the 1st of April, 1993

Recent days have been hot and humid here with an early summer setting in. The mercury, as of late, has been climbing to the 30s. So when we had a summer drizzle last evening, it was a relief. I sat down on that cozy chair and took out a very very old album and opened the pages. When did I buy this album and these stamps? Twenty, or is it thirty years back; when the flesh was able and the mind was sharper? Those youthful days!

I started turning the pages slowly. With a revenue from one of those remote and small states here, a Court Fee in another place, not very neatly arranged. Some are beautiful and some are what I call "beautiful uglies," products of crude presses in one of those neglected corners of the world where a Maharaja or a Nawab ruled. The magnificent days, full of grandeur and glory.

I turned and turned the pages of the bulky album. Suddenly time stopped as I looked at one of those small pieces of paper. Is something the matter with this particular stamp. I looked



at its neighbor and could see the difference.

Now, I have heard of errors in stamps. I even have one of those errors, a Bhor State Revenue with the *head inverted* error, where the Maharaja's head is upside down. But this one seems to have what I can possibly describe as *head semi-inverted*. The head instead of being upside down, is inclined to the right!

Or is it, in the twilight days of the Maharajas and the Nawabs, the head is rolling down?

Before I submit the stamp to one of the expert committees, would you like to show this to your readers?

Abdul M. Mollah, ARA

# ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

## AUCTION SCHEDULE

### US & Worldwide Stamps & Postal History

Auction No. 226  
July 16-17, 1993  
Collectors Club, NYC  
Consignments now being accepted

Auction No. 227  
September 10-11, 1993  
Collectors Club, NYC  
Consignments now being accepted

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

### AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

### WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

Catalog Subscriptions	N. America	Overseas
1 Year with Realizations	\$10.00	\$18.00
1 Year Catalog Only	\$7.50	\$15.00
Sample with Realizations	\$1.50	\$2.50
Sample Catalog Only	\$1.00	\$1.50

## Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



IF YOU ARE A CHECK ENTHUSIAST OUR NEW PRICELIST IS A MUST...

## NET PRICE LIST



of

## REVENUE STAMPED PAPER

THIS LIST FEATURES ALMOST  
700 DIFFERENT CHECKS, DRAFTS, RECEIPTS, OR  
CERTIFICATES

SEND FOR YOUR FREE PRICELIST! YOU CAN ORDER THE ENTIRE LIST OR TELL US YOUR SPECIALTY AND WE CAN SORT THE ENTIRE LIST AND PRINT OUT YOUR SPECIFIC AREA.

MICHAEL E. ALDRICH, P.O. BOX 130484, ST. PAUL, MINNESOTA 55113, 612-633-6610

## Match and Medicine Stamps

*The following is but a small sample of my current price list of these fascinating issues.  
Write, call or fax for your copy today.*

RO1a F .....	\$150.00	RS84b XF .....	\$250.00
RO20a F-VF .....	\$50.00	RS90u F small internal tear,crease ..	\$350.00
RO27b F short perfs .....	\$350.00	RS97a F thin .....	\$20.00
RO33c VF .....	\$325.00	RS103ia single, VF .....	\$500.00
blue handstamp, F-VF .....	\$150.00	RS110c F-VF .....	\$150.00
RO47d F-VF .....	\$30.00	RS121id horizontal pair, VF creases,	
RO54 F-VF .....	\$10.00	pinhole .....	\$1000.00
RO61b F-VF .....	\$75.00	single, VF small thin .....	\$300.00
RO71a F .....	\$375.00	RS128d XF .....	\$1000.00
RO76a F-VF .....	\$95.00	RS138c mint, F .....	\$50.00
RO84a F .....	\$85.00	RS140b VF .....	\$25.00
RO94c VF .....	\$200.00	RS145b F-VF .....	\$1250.00
RO104b F-VF .....	\$10.00	RS146d VF crease .....	\$600.00
RO108d F-VF short perf .....	\$25.00	RS153e VF crease .....	\$2750.00
F-VF thin .....	\$20.00	RS154d VF thin .....	\$35.00
RO113e F-VF .....	\$200.00	F-VF .....	\$35.00
RO119c F-VF .....	\$55.00	mint block of four, F .....	\$110.00
horizontal strip of four, VF ..	\$275.00	RS160a F tiny sealed tear .....	\$400.00
RO120d VF .....	\$100.00	RS163b F-VF .....	\$2000.00
block of four, VF .....	\$600.00	RS168b VG-F .....	\$6.00
RO137e F thin .....	\$100.00	RS174ic F-VF crease .....	\$400.00
RO138b F-VF .....	\$10.00	RS180d F-VF .....	\$350.00
block of 21, VF .....	\$450.00	RS181d VF-XF .....	\$250.00
RO139b F thin spots .....	\$1500.00	F .....	\$110.00
RO145a F-VF thin, short perf .....	\$1650.00	RS197c VF .....	\$110.00
RO170d F usual rough perfs .....	\$25.00	horizontal pair, F-VF .....	\$160.00
RO175d VF .....	\$175.00	RS203pb VF .....	\$2500.00
RO183a F-VF .....	\$2000.00	vertical pair, VF .....	\$5750.00
RS4b VF right sheet margin .....	\$150.00	RS210b VF .....	\$900.00
vertical pair, VF .....	\$275.00	RS218d F-VF .....	\$2100.00
RS5a F repaired .....	\$8000.00	RS227u F appearance, faulty .....	\$250.00
RS10b VF .....	\$500.00	RS235d VF light crease .....	\$350.00
block of four, VF light creases	\$2000.00	RS240b VF .....	\$200.00
RS27e F-VF thin spot .....	\$250.00	RS245b F-VF usual creases .....	\$75.00
RS29c F-VF .....	\$175.00	RS248a VF light creases .....	\$1250.00
RS40d * VF .....	\$850.00	RS264c F-VF .....	\$325.00
RS41a F .....	\$225.00	RS265a partial imprint, F-VF .....	\$1500.00
RS47d VF .....	\$550.00	RS267e F-VF thin spot .....	\$175.00
RS53b F three huge margins .....	\$125.00	RS277c VF light crease .....	\$125.00
RS60d F-VF .....	\$6.00	horizontal pair, VF .....	\$400.00
RS72d VF .....	\$2000.00	RT6c VF .....	\$3250.00
VF small thin .....	\$1400.00	RT15a VF small repair .....	\$1500.00

**Eric Jackson**

215-926-6200 FAX 215-926-0120

P.O. Box 728, Leesport, PA 19533