



# The American Revenuer

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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH 1997

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Whole Number 493

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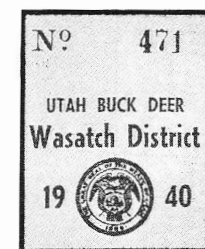
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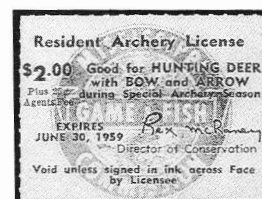
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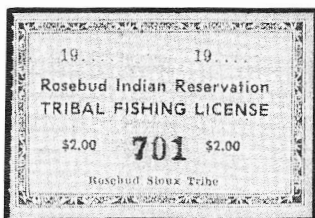


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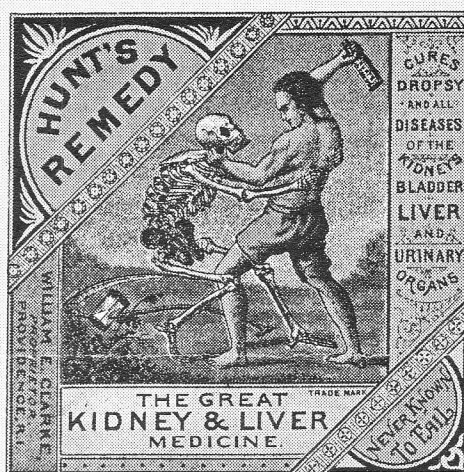
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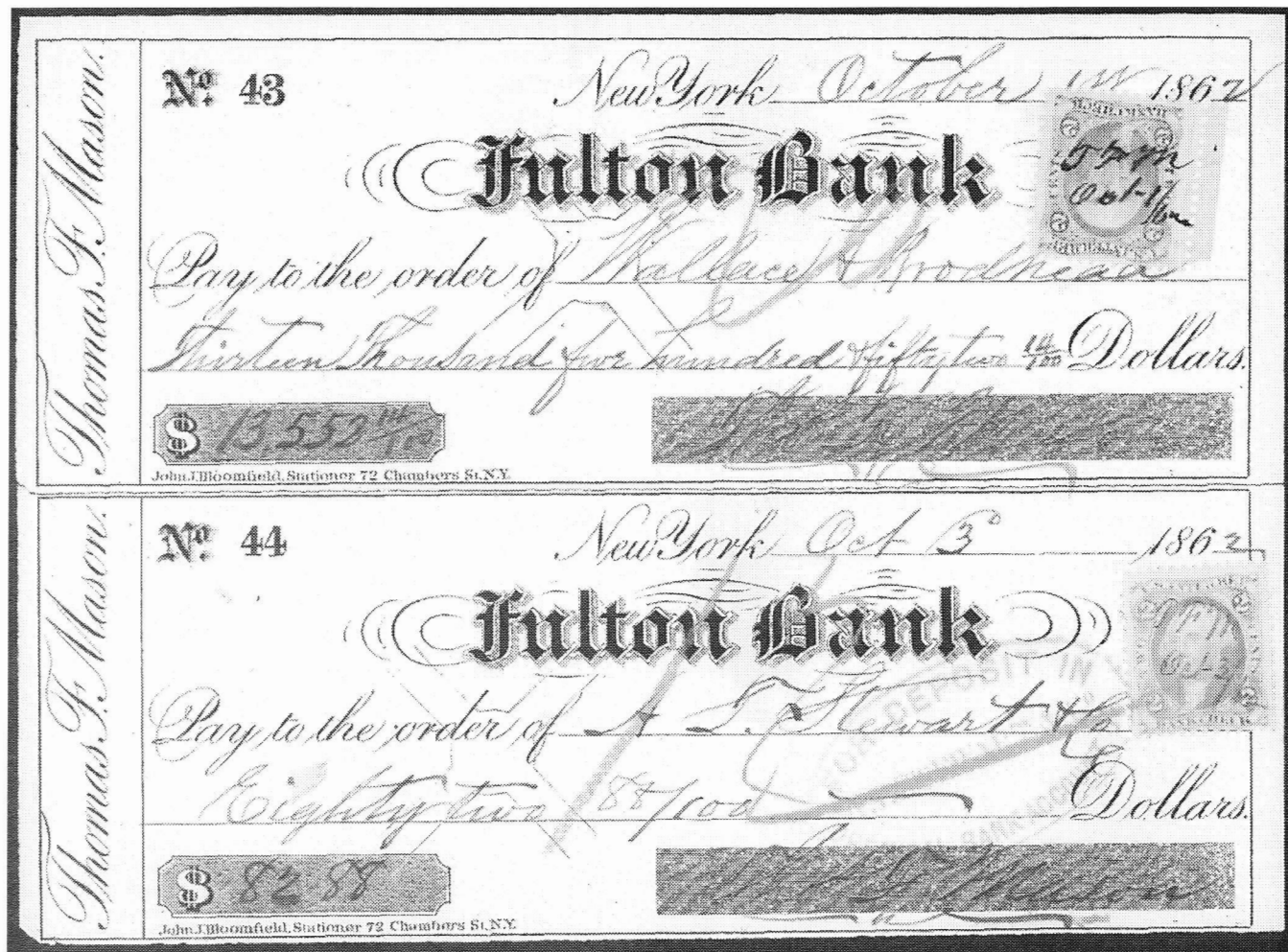
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# An updated census of documents bearing the 2¢ Bank Check orange First Printing



**Figure 1.** Check of Fulton Bank, New York, dated October 1, 1862, the day the stamp taxes took effect, stamped with 2¢ orange Bank Check First Printing with cancel dated the same day. This was check #43 of T.F. Mason, President of the Quincy Mining Co.; also shown is Mason's check #44, of October 3, 1862, rejoined for display purposes. These are the two earliest recorded usages of Civil War revenues.

by Michael Mahler, ARA

According to the Boston Revenue Book, 44,384,632 orange 2¢ Bank Check stamps were sold to the public. What is not generally realized is that production, distribution, and usage of this stamp occurred in two discrete periods. The 2¢ Bank Check, like all 2¢ stamps except the 2¢ U.S.I.R., was printed in

both orange and blue. Initially it was printed only in orange, production commencing September 17, 1862, just two weeks before the stamp taxes were to take effect on October 1. The first delivery of stamps by the printers to the government took place September 29, 1862.

Not long thereafter, on about October 10,





**Figure 2.** Time draft of Pennsylvania Mine, Keweenaw County, Michigan, on its head office in Philadelphia, dated December 20, 1862, for \$200, subject to the Inland Exchange 10¢ rate. Originally unstamped, subsequently stamped twice, once with 2¢ orange Bank Check First Printing during circulation, then with proper 10¢ Inland Exchange when the draft was accepted for payment (see text for details).

1862, the Commissioner of Internal Revenue ordered that all 2¢ stamps be printed in blue, and some 46,822,898 Bank Check stamps were issued in that color.

In “early August” 1864, orders were given to again print all 2¢ stamps in orange except the 2¢ Proprietary, though none were to be delivered in that color until the blue stamps were entirely exhausted. Deliveries of the 2¢ Bank Check in orange recommenced in late August 1864, and continued until September 30, 1867, after which no more Bank Check stamps were sold. All the above data is furnished by the Boston Book.

Printings of 2¢ Bank Check stamps thus fell into three periods, distinguished by the color of the stamps (Table I).

The dates in parentheses are not exact, but close approximations.

The orange stamps printed in 1862 differ somewhat in color from those produced in 1864-1867, having a distinct yellowish tinge, while the later stamps are usually a richer orange.

#### **Rarity of the First Printing**

It is possible to arrive at a very rough estimate of the number of orange stamps in the First Printing by assuming that the average rate at which they were produced was the

same as that for the printings in blue. 46.8 million blue stamps were printed in approximately 22 months, an average of 2.1 million per month; at this rate, assuming the duration of the First Printing in orange to have been 24 days, it would have comprised about 1.7 million stamps. The true figure may have been appreciably higher, or appreciably lower, but in any case it must have been a small fraction of the total issue in orange, which was 44.4 million. The estimate of 1.7 million for the First Printing comprises just 3.8% of this total.

The 2¢ orange First Printing can be identified with a high degree of accuracy by the date of the cancel, and there is no reason it should not be listed separately in specialized

*(text continues on page 10)*

**Table I**

### **2¢ Bank Check printings**

Period	Dates of printing	Duration of printing
Orange (I)	9/17/1862-(10/10/1862)	Approx. 24 days
Blue	(10/10/1862)-(8/10/1864)	Approx. 22 months
Orange (II)	(8/10/1864)-(9/30/1867)	Approx. 37 months

**Table III****Documents bearing 2¢ orange Bank Check First Printing by date**

<b>Date</b>	<b>Bank/Drawer/User</b>	<b>Comments</b>
10/1/1862	Fulton Bank, N.Y.	
10/4/1862	Mechanics Bank, Newark, N.J.	Acct. of T.P. Howell
10/4/1862	Metropolitan Bank, N.Y.	
10/4/1862	Phenix Bank, N.Y.	
10/7/1862	Girard Bank, Philadelphia	Acct. of Tioga R.R. Co.; check dated 10/1/1862
10/8/1862	Girard Bank, Philadelphia	Acct. of Penn. Mining Co. of Michigan
10/9/1862	Pennsylvania Mine, Keweenaw County, Michigan	Stamped on acceptance in Philadelphia
10/14/1862	Mustin (?) & Bennett, Philadelphia	Draft dated 9/14/1862, no stamp needed
10/14/1862	Trenton Banking Co., Trenton, N.J.	Check dated 9/29/1862, no stamp needed
10/18/1862	Marine Bank, New Bedford, Mass.	
10/20/1862	Hagerstown Bank, Hagerstown, Md.	
10/22/1862	Bank of North America, Philadelphia	Acct. of Thos. H. Powers, Guardian
10/23/1862	Drexel & Co. Bankers, Philadelphia	
10/23/1862	Marine Bank, New York	Stamp uncanceled
10/25/1862	Pennsylvania Co. for Insurances on Lives	
10/27/1862	Commercial Bank of Pennsylvania, Phila.	
10/30/1862	Saratoga County Bank, Waterford, N.Y.	
10/31/1862	Bank of Commerce in New York, N.Y.	Acct. of Central R.R. of N.J.
10/31/1862	The Park Bank, N.Y.	
11/1/1862	Farmers & Mechanics Bank, Philadelphia	
11/3/1862	Merchants Bank, Boston	Ms. Machias (Maine) dateline
11/3/1862	Village of Yonkers, N.Y.	Cancel date; order dated 10/6/1862
11/4/1862	C.H. McCormick, Chicago	
11/4/1862	Ulster County Bank, Kingston, N.Y.	
11/5/1862	Duncan, Sherman & Co., N.Y.	
11/5/1862	Skinner & Test, Philadelphia	
11/6/1862	Merchants and Manufacturers Bank, Hartford	
11/6/1862	York Bank, York, Pa. (ms. change to "Hanover")	
11/18/1862	Fort Stanwix Bank, Rome, N.Y.	
11/20/1862	New York State Bank, Albany	Check of Townsend Furnace and Machine Shop, acct. of F. Townsend
11/22/1862	Langdon Bank, Dover, N.H.	
11/24/1862	Banking Office of M. Sanford, Erie, Pa.	
11/26/1862	Franklin Branch Bank, Columbus, Ohio	Acct. of State Bank of Ohio
11/26/1862	Savings Bank, Rickly & Brother, Columbus, Ohio	
11/29/1862	Pacific Bank, N.Y.	
12/4/1862	J.C. Leonard & Co., Bankers, Beardstown, Ill.	
12/6/1862	Mechanics' Bank, N.Y.	Ms. "Casenovia" dateline
12/10/1862	State Bank of Troy, Troy, N.Y.	
12/16/1862	Reed, McGrann & Co., Bankers, Lancaster, Pa.	
12/29/1862	Mystic River Bank, Mystic River, Conn.	
1/2/1863	George Washington Bank, Corning, N.Y.	Generic check
1/2/1863	State Capitol Bank, Harrisburg, Pa.	Check and cancel dated "1862" in error
1/5/1863	Columbian Bank, Boston	
1/7/1863	Cumberland Bank of Alleghany, Cumberland, Md.	
1/8/1863	Sussex Bank, Newton, N.J.	

**Table III continues**



**Table II****Documents bearing 2¢ orange Bank Check First Printing****Checks**

<b>Bank</b>	<b>Date</b>	<b>Comments</b>
Brandon Bank, Brandon, Vt.	2/18/1863	
Citizens Bank, Waterbury, Conn.	1/19/1863	Cancel date 1/20/1863
Columbian Bank, Boston	1/5/1863	
Bank of Commerce in New York, N.Y.	10/31/1862	Acct. of Central R.R. Co. of N.J.
Commercial Bank of Pennsylvania, Philadelphia	10/27/1862	
Duncan, Sherman & Co., N.Y.	11/5/1862	
Exchange Bank, Boston	1/13/1863	Several recorded
Farmers & Mechanics Bank, Philadelphia	11/1/1862	
Franklin Branch Bank, Columbus, Ohio	11/26/1862	Acct. of State Bank of Ohio
Fulton Bank, N.Y.	10/1/1862	Acct. of Thomas F. Mason, President, Quincy Mining Co.; at least 20 exist, as late as February 1863
George Washington Bank, Corning, N.Y.	1/2/1863	Generic
George Washington Bank, Corning, N.Y.	4/3/1863	Acct. of Alfred Jones, General Agent, Tioga Improvement Co.
Girard Bank, Philadelphia	10/8/1862	Acct. of Penn. Mining Co. of Michigan; #155; #209, 1/24/ 1863, bears R5c
Girard Bank, Philadelphia	10/7/1862	Acct. of Tioga R.R. Co.; date of cancel on #1838, check itself dated 10/1/1862; R6c used as late as #1860, 11/ 1/1862; #1875, 11/3/1862, is earliest recorded usage of R5c
Langdon Bank, Dover, N.H.	11/22/1862	
Marine Bank, New Bedford, Mass.	10/18/1862	R6c seen as late as 4/6/1863; check of 7/31/1863 bears R5c
Marine Bank, New York	10/23/1862	Stamp uncanceled
Mechanics' and Traders' Bank, N.Y.	1/24/1863	#2131; #2160, 2/24/1863, bears R5c
Mechanics Bank, Newark, N.J.	10/4/1862	Acct. of T.P. Howell & Co.; #5599; #5682, 11/7/1862, also R6c; #5683, 11/8/1862, bears R5c
Mechanics' Bank, N.Y.	12/6/1862	Ms. "Cazenovia" dateline; #270; two others recorded, also ms. check same account 11/19/62
Merchants Bank, Boston	11/3/1862	Ms. "Machias" (Maine) dateline; perfs trimmed from stamp all around
Merchants and Manufacturers Bank, Hartford	11/6/1862	Date of "Paid" h.s. cancel; check dated 10/30/1862; two check styles seen
Metropolitan Bank, N.Y.	10/4/1862	
Mystic River Bank, Mystic River, Conn.	12/29/1862	
New York State Bank, Albany	11/20/1862	Check of Townsend Furnace and Machine Shop, acct. of Franklin Townsend
Bank of North America, Philadelphia	10/22/1862	Acct. of Thos. H. Powers, Guardian of minor children of John Farr, deceased
Pacific Bank, N.Y.	11/29/1862	R6c with major double transfer in bottom label; made by Charles A. Meigs & Son, early h.s. cancel "C.A. MEIGS & SON NOV 1862" with day added by ms.
The Park Bank, N.Y.	10/31/1862	Others recorded; at least two styles
Pennsylvania Co. for Insurances on Lives	10/25/1862	
Phenix Bank, N.Y.	10/4/1862	
Bank of Port Jervis, Port Jervis, N.Y.	1/27/1863	

**Table II continues**

## Table II—continued

Rickly & Brother Savings Bank, Columbus, Ohio	11/26/1862	Several recorded
Saratoga County Bank, Waterford, N.Y.	10/30/1862	Others recorded
Oliver Stark Banking and Exchange Office, Penn Yan, NY	3/30/1863	
State Capital Bank, Harrisburg, Pa.	1/2/1863	Check and cancel dated "1862" in error
Sussex Bank, Newton, N.J.	1/8/1863	
Tompkins County Bank, Ithaca, N.Y.	1/13/1863	Check of 4/16/1863 bears R5c
Tradesman's Bank, N.Y.	2/24/1863	
Trenton Banking Co., Trenton, N.J.	10/14/1862	Check dated 9/29/1862, no stamp needed; another, same date, bears R6c with backdated 9/29/1862 cancel
State Bank of Troy, Troy, N.Y.	12/10/1862	
Ulster County Bank, Kingston, N.Y.	11/4/1862	In black; others recorded
	12/19/1862	In red; others recorded
	12/25/1862	Blue vignetted check of State of New York Bank, altered by hand to "Ulster County Bank"
York Bank, York (ms. change to "Hanover"), Pa.	11/6/1862	

## Drafts

Issuer	Date	Comments
Bank of Chambersburg, Chambersburg, Pa.	1/24/1863	
Cumberland Bank of Alleghany, Cumberland, Md.	1/7/1863	
Dayton & Michigan R.R., Dayton, Ohio	2/11/1863	
Drexel & Co. Bankers, Philadelphia	10/23/1862	
Farmers Bank of Reading, Pa.	1/31/1863	Drawn on [printed] "Cashier of the ..."
Fort Stanwix Bank, Rome, N.Y.	11/18/1862	Extremely early handstamp cancel
George Washington Bank, Corning, N.Y.	1/9/1863	
Hagerstown Bank, Hagerstown, Md.	10/20/1862	
J.C. Leonard & Co., Bankers, Beardstown, Ill.	12/4/1862	
C.H. McCormick, Chicago	11/4/1862	#607; several recorded, as late as 12/2/1862; #656, 1/13/1863, bears R5c
Mustin (?) & Bennett, Philadelphia	10/14/1862	Cancel date; time draft dated 9/14/1862, no stamp needed
Pennsylvania Mine, Keweenaw County, Michigan	10/9/1862	Cancel date; time draft dated 8/30/1862, no stamp necessary but stamped on acceptance
Quincy Mine, Lake Superior, Michigan	1/14/1863	About 20 seen
Reed, McGrann & Co., Bankers, Lancaster, Pa.	12/16/1862	Underprint "ORIGINAL;" another dated 5/6/1863 bears R5c
Banking Office of M. Sanford, Erie, Pa.	11/24/1862	
Skinner & Test, Philadelphia	11/5/1862	Time draft, underpaid
Wisconsin Office of State Treasurer, Madison, Wisconsin Volunteers Allotment Fund	4/17/1863	This is #2882; #5437, 5/27/1863, bears R5a; red "S.D.H." handstamp cancels

## Government Orders

Entity	Date	Comments
Village of Yonkers, N.Y.	11/3/1862	Cancel date; order 10/6/1862, Pres. to Treasurer
Poor House, Berks County, Pa.	5/18/1863	Poor House Directors to County Treasurer

## Incoming Foreign Checks

Drawer	Date	Comments
John C. Hughson, Peterboro, Canada, on New York	1/20/1863	Stamp canceled "JCH" in Hughson's hand; several others recorded State Bank, Albany to May 1863

Table II continues

## Table II—continued Certificate of Deposit

Bank	Date	Comment
George Washington Bank, Corning, N.Y.	5/14/1863	Amount \$100, tax 2¢

## Time Drafts taxed at 1863 Inland Exchange rates

Drawer	Date	Comments
Delaware Mine, Keweenaw County, Michigan	9/16/1863	#4; \$800 payable in 15 days, tax 4¢ paid by two R6c
Pennsylvania Mine, Keweenaw County, Michigan	6/22/1863	#723; \$300 payable in 10 days, tax 2¢ paid by R6c
	7/15/1863	#790; \$430 payable in 60 days, tax 6¢ paid by R20c & R6c
	9/7/1863	#852; \$400 payable in 30 days, tax 2¢ paid by R6c
	10/14/1863	#933; \$4164 payable in 60 days, tax 42¢, paid by R42c (x2), R6c
	12/7/1863	#1173; \$100 payable in 10 days, tax 1¢, overpaid by R6c

catalogs. Its rarity appears to be roughly comparable to that of the 40¢ or 60¢ Inland Exchange, or the 70¢ Foreign Exchange, which were issued in the quantities 1.9 million, 1.2 million, and 1.3 million, respectively.

### Documents bearing First Printing stamps

Table II is a listing of documents I have recorded bearing 2¢ orange Bank Check

stamps of the First Printing. When multiple examples have been seen from a given user, the listed date is that of earliest usage. In a fair number of cases, checks or drafts have survived in archives containing long chronological runs from 1862-3 showing usage of Bank Check stamps in both orange and blue. In such cases the use of orange stamps has *always* been observed to precede that of the blue stamps, and a changeover from orange

**Figure 3.** Time draft of Pennsylvania Mine dated August 30, 1862. As the stamp taxes did not take effect until October 1, 1862, no tax was due, but on acceptance at the head office October 9, 1862, a 2¢ orange Bank Check First Printing was affixed, no doubt due to unfamiliarity with the new taxes.





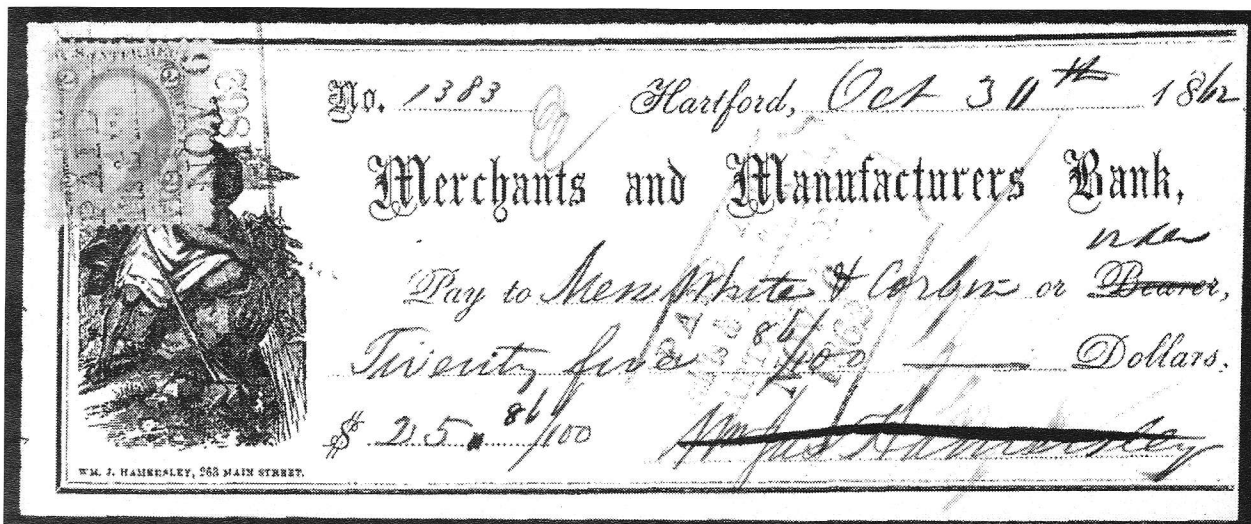


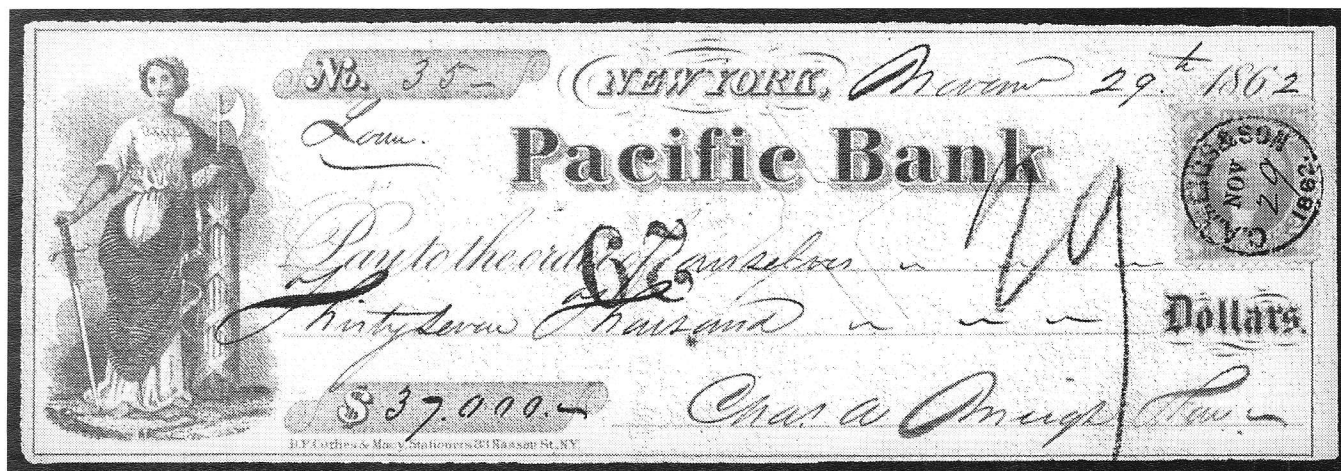
Figure 4. Check of Merchants and Manufacturers Bank, Hartford, dated October 30, 1862, stamped with 2¢ orange Bank Check First Printing. The bank's handstamp indicating payment of the check, reading "PAID AT Merch'ts & Manuf'rs Bank, HARTFORD, CONN. NOV. 6 1862," was also used to cancel the stamp, the second-earliest recorded usage of a handstamp cancel on a Civil War documentary stamp.

to blue usually occurs with little or no overlap. This provides a satisfying independent confirmation of the printing sequence chronicled in the Boston Book. For all such recorded changeovers from orange to blue stamps, the earliest recorded use of a blue stamp has been noted.

These listings include 65 different users. An earlier published survey could cite only 35 (Mahler, 1995). Undoubtedly this tally could still be increased substantially, but it is safe to conclude that usages of this stamp will always be rare relative to the thousands of surviving stamped checks of the Civil War era. It is not surprising that nearly all re-

corded usages of the 2¢ orange Bank Check First Printing paid the 2¢ Bank Check tax on checks, drafts, or orders payable at sight, for this is precisely what it had been created for. The Act of July 1, 1862, which established the documentary stamp taxes, required that they be paid by stamps bearing the name of the document, i.e. Agreement stamps on agreements, Bank Check stamps on checks, and so on. This obligatory use of matching stamps quickly proved unworkable, and was rescinded after less than three months, on December 25, 1862, effective immediately. By then, however, as the data presented here show, most of the orange Bank Check stamps

Figure 5. Check of Pacific Bank, New York, November 29, 1862, stamped with 2¢ orange Bank Check First Printing with double transfer in bottom label, the only recorded example of this stamp on document.



**Table III—continued**

1/9/1863	George Washington Bank, Corning, N.Y.	Generic draft
1/13/1863	Exchange Bank, Boston	
1/13/1863	Tompkins County Bank, Ithaca, N.Y.	
1/14/1863	Quincy Mine, Lake Superior, Michigan	
1/19/1863	Citizens Bank, Waterbury, Conn.	
1/20/1863	John C. Hughson, Peterboro, Canada	
1/24/1863	Bank of Chambersburg, Chambersburg, Pa.	
1/24/1863	Mechanics' and Traders' Bank, N.Y.	
1/27/1863	Bank of Port Jervis, Port Jervis, N.Y.	
1/31/1862	Farmers Bank of Reading, Pa.	
2/11/1863	Dayton & Michigan Railroad, Dayton, Ohio	
2/18/1863	Brandon Bank, Brandon, Vt.	
2/24/1863	Tradesman's Bank, N.Y.	
3/30/1863	Oliver Stark Banking and Exchange Office, Penn Yan, N.Y.	
4/3/1863	George Washington Bank, Corning, N.Y.	Acct. of Alfred Jones, General Agent, Tioga Improvement Co.
4/17/1863	Wisconsin Office of State Treasurer, Madison	
5/14/1863	George Washington Bank, Corning, N.Y., certificate of deposit	
5/18/1863	Poor House, Berks County, Pa.	
6/22/1863	Pennsylvania Mine, Keweenaw Cty., Mich., time draft	
7/15/1863	Pennsylvania Mine time draft	
9/7/1863	Pennsylvania Mine time draft	
9/16/1863	Delaware Mine, Keweenaw County, Mich., time draft	
10/14/1863	Pennsylvania Mine time draft	
12/7/1863	Pennsylvania Mine time draft	

from the First Printing had already been used as originally intended. Moreover, matching usage of all stamps continued for some time after it was no longer necessary, as stocks of stamps ordered in compliance with the original law were gradually depleted. Again consulting the listings herein, by March 1863 virtually all the orange Bank Check stamps had been used, all on checks, drafts, or orders payable at sight. After that date only a few "stragglers" appear, including the handful of recorded usages on other types of documents.

#### **Listing by date**

It is instructive to reorder these usages of the 2¢ Bank Check First Printing by date (Table III).

#### **When did delivery of blue stamps begin?**

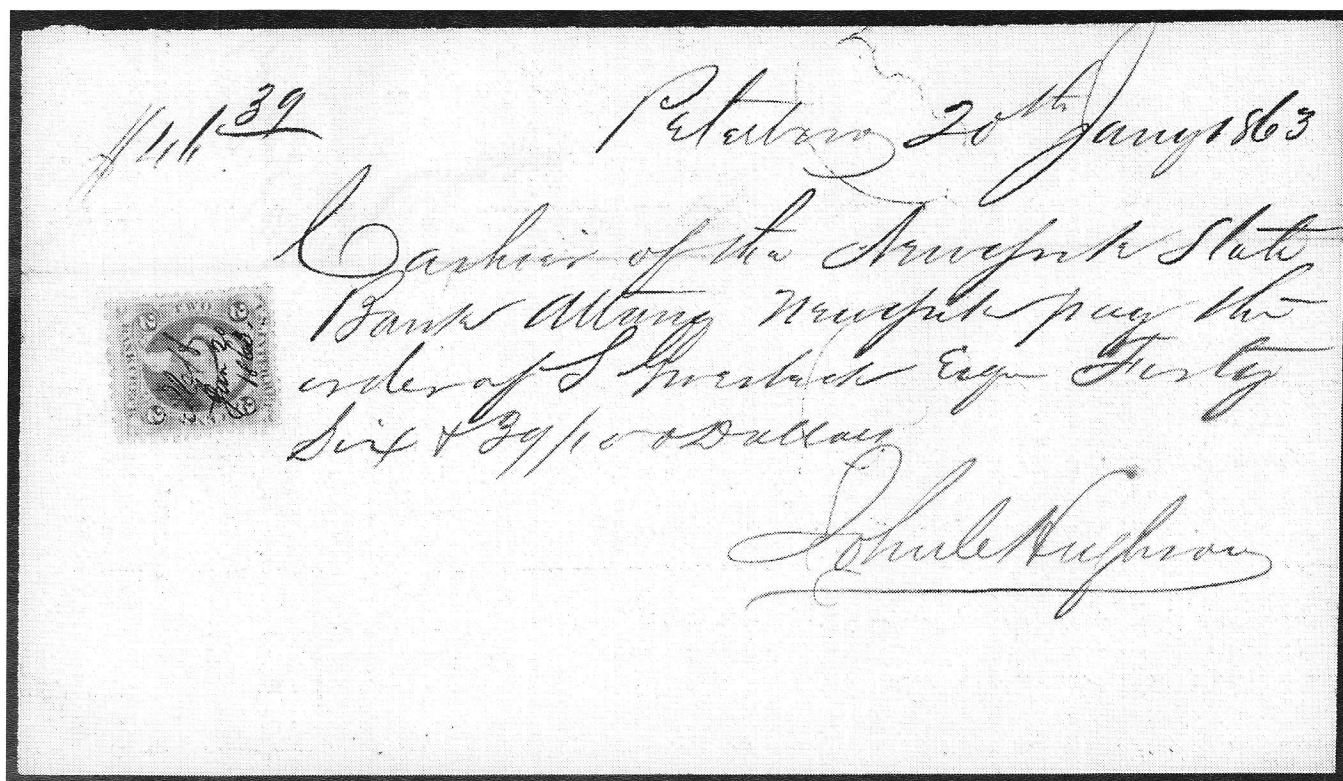
We know deliveries of the 2¢ orange Bank Check First Printing commenced September 29, 1862. It would be most interesting to

know how long they lasted. The Boston Book answers the question by giving the date of first delivery of blue Bank Check stamps as December 1, 1862. Unfortunately, this date is not consistent with usages listed below, which suggest that delivery of blue stamps had begun about a month earlier. The December 1 date appears in a letter from stamp printers Butler and Carpenter to the Commissioner of Internal Revenue dated July 7,

**Table IV**

#### **Delivery dates from Butler & Carpenter letter**

2¢ Bank Checks, yellow, issued from	Sept. 29, '62, to	Sept. 30, '67.
2¢ U.S. Inter. Rev. " " "	Oct. 12, '64, "	present time.
2¢ Bank Checks blue, " "	Dec. 1, '62, "	Aug. 31, '64.
2¢ Express, yellow and blue, " "	Nov. 20, '62, "	" " "
2¢ Certificate " " " "	Sept. 21, '62, "	April 30, '64.



**Figure 6.**

Check executed in Peterborough, Canada, January 20, 1863, payable at New York State Bank, Albany, stamped with 2c orange Bank Check First Printing, evidently affixed in Canada by the maker (see text for details).

1868, giving issue dates of all 2c documentary stamps. Its data are worth reproducing here (Table IV).

These dates are notable for several reasons. They show that the Bank Check stamp became obsolete September 30, 1867, a fact stated nowhere else, and they are the only data on issue dates which distinguish between the 2c stamps by color. However, the date given for first delivery of the 2c Certificate, September 21, 1862, is clearly erroneous. The Boston Book states elsewhere that

no stamps of any kind were delivered until September 27, 1862, and that the 2c Certificate was first delivered October 21, 1862. Evidently the wrong month was used in the table, a simple error, but one that does not inspire confidence. It is worth noting that nearly six years had elapsed since the events in question had taken place. As for the date of first delivery of Bank Check stamps in blue, I have recorded four usages of the stamp predating December 1, 1862, listed in Table V.

**Table V**

### Blue Bank Check stamps used before December 1, 1862

Date	User	Comments
11/3/1862	Girard Bank, Philadelphia	Acct. of Tioga R.R. Co.; #1875; #1860, 11/1/1862, bears R6c
11/8/1862	Mechanics Bank, Newark, N.J.	Acct. of T.P. Howell & Co.; #5683; #5682, 11/7/1862, bears R6c
11/22/1862	Treasurer of the Syracuse, Binghamton & New York R.R. Co., at Mechanics' Bank, Syracuse, N.Y.	
11/26/1862	Bank of Rondout, Wilbur, N.Y.	Acct. of Daniel F. Donovan; stamp is R5b



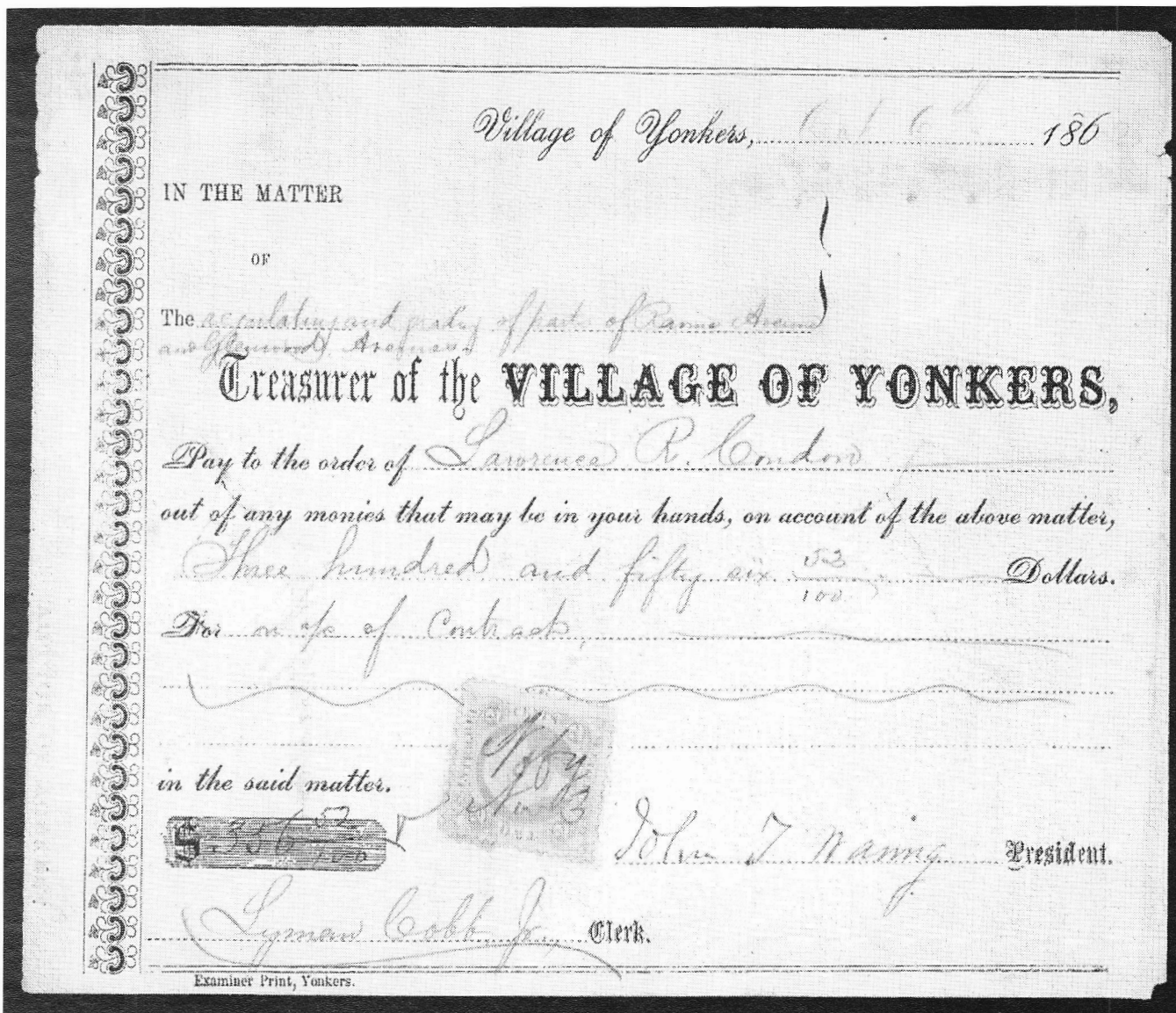
These usages suggest that deliveries of Bank Check stamps in blue commenced on or about November 1, 1862, and accordingly that deliveries of the orange stamps of the First Printing occurred over a period of about a month.

### The First Day check

Some illustrations and comments will add flesh to the bare bones of this list. Figure 1 shows the celebrated "first day check" on the Fulton Bank, New York, dated October 1, 1862, the day the stamp taxes took effect, bearing 2¢ orange Bank Check with cancel dated the same day. It is from the personal account of Thomas F. Mason, President of the Quincy Mining Co., and was part of the

"Quincy find" of the archives of that company in the late 1970s (Mahler, 1996a). This is Mason's check number 43, and number 44 was also in the archive, both check and cancel dated October 3, 1862, the second-earliest recorded usage; they have been rejoined here for display purposes. The 2¢ Bank Check was the only documentary stamp for which first day usage was even possible, as it was the only one delivered by the printers before October 1. Moreover, very few stamps could have been in users' hands by October 1, since the first delivery had been made only on September 29. The October 1 cancel date on this check does not prove usage on that day, since cancels were sometimes back-dated. However, recent work has shown that October 1

**Figure 7.**  
Order for  
payment of the  
Village of  
Yonkers, New  
York, October  
6, 1862,  
stamped with  
2¢ orange  
Bank Check  
First Printing  
canceled "V of  
Y Nov 3."  
Shortly  
thereafter such  
documents  
were exempted  
from stamp



usage was possible in this case. Delivery of the Bank Check stamps by the printers, Butler and Carpenter of Philadelphia, was made directly to government stamp agent William Kemble, who had rented an office nearby, and who filled all orders for stamps by registered mail from that city (Mahler, 1993). Since September 29, 1862, was a Monday, and New York was at that time less than two hours from Philadelphia by train, it is both possible and plausible that stamps had reached the offices of the Quincy Mining Co. two days later.

### Stamped at both sight and time draft rates

Figure 2 shows draft number 324 of the Pennsylvania Mine, Keweenaw County, Michigan, dated December 20, 1862, for \$200 payable ten days after sight, drawn on the company's Treasurer, S.M. Day, at its head office in Philadelphia. The Pennsylvania Mine itself was located in Michigan's "Copper Country," on the very tip of its remote Upper Peninsula. In this region, where mining was virtually the only activity, currency was scarce during the war years, especially during the winters, when mining slowed practically to a

**Figure 8.** Four time drafts taxed at the Inland Exchange 1863 rates, all bearing 2¢ orange Bank Check First Printing: A. Amount \$400 payable 30 days after sight, 2¢ tax paid by single 2¢ Bank Check; B. Amount \$4164 payable in 60 days, 42¢ tax

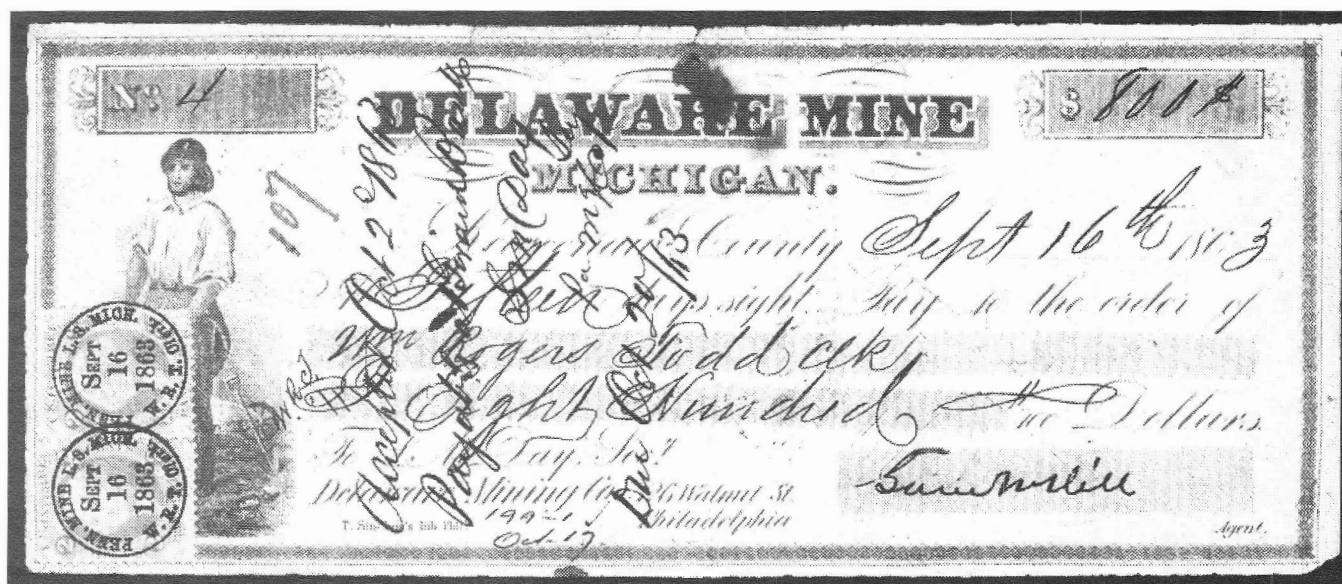




standstill. To fill this void, drafts of the mining companies were circulated as a local medium of exchange. Even after reaching the East, they often continued to circulate as a sort of commercial currency, and typically changed hands many times before finally being paid. On December 20, 1862, still rather early in the stamp period, no stamps had reached the Peninsula, and this draft was put into circulation unstamped. Some six weeks later, on February 2, 1863, a 2¢ orange Bank Check was affixed

and initialed "WCD" by one Wm. C. Duncan, to whom the draft had been endorsed, and who subsequently endorsed it simply by signature, making it a bearer note. Duncan was evidently attempting to ensure the legality of the draft, but was unaware that as a time draft it was properly taxed at the 10¢ Inland Exchange rate. This was remedied by Secretary Day, who affixed a 10¢ Inland Exchange stamp on February 6, 1863, the day the draft was accepted for payment.

paid with 20¢ Inland Exchange 20¢ (x2) plus 2¢ Bank Check; C. Amount \$100 payable at ten days sight, 1¢ tax overpaid by 2¢ Bank Check, December 7, 1863, the latest recorded usage of the First Printing; D. Amount \$800 payable at 15 days sight, 4¢ tax paid by two copies of the 2¢ Bank Check, the only recorded multiple usage of First Printing stamps. See text for details.

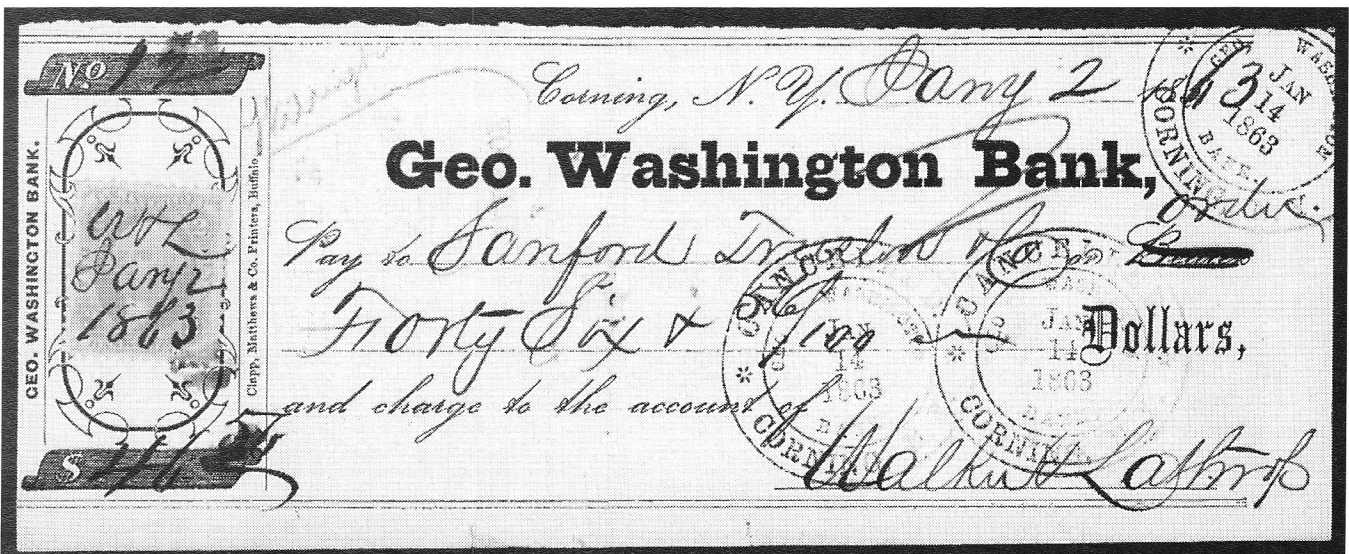
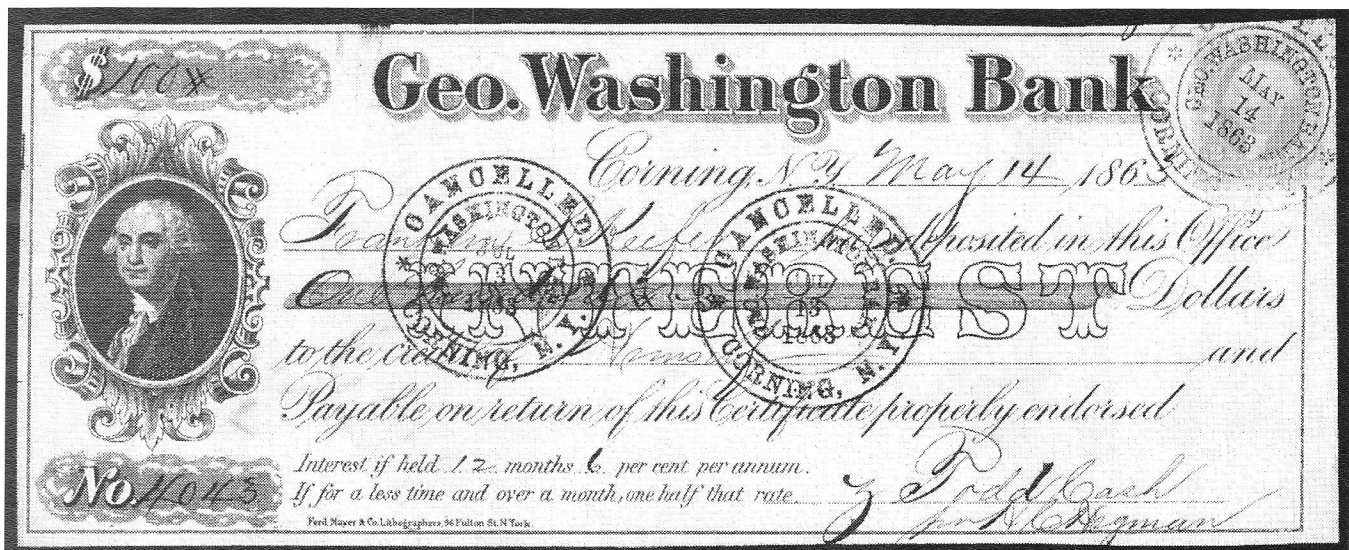




The "Penn Mine find" (Mahler, 1996b) contained another notable variation on this theme (Figure 3). Draft number 185 1/2, August 30, 1862, for \$30 payable at fifteen days sight, was quite naturally not stamped on execution; not only were there no stamps in the Keweenaw, the stamp taxes would not even take effect for another month. After circulating for about five weeks, the draft was accepted for payment at the head office on October 9, where Secretary Day affixed a 2¢ orange Bank Check, canceling it "SM Day Oct 9." The draft need not have been

stamped, since it had been executed before October 1, but Mr. Day was evidently unsure of the workings of the new taxes. This is not surprising, since he could have received the stamps no more than a few days earlier, and was among the first in the country to use them. Incidentally this October 9 usage on an incoming draft correlates nicely with the observed usage of First Printing stamps, also canceled by S.M. Day, as early as October 8, 1862, on checks of the account of the Pennsylvania Mining Co. home office with the Girard Bank of Philadelphia.

**Figure 9A.** May 1863 certificate of deposit for \$100, 2¢ tax paid by 2¢ orange Bank Check First Printing, the only recorded such usage. The "CANCELLED" handstamp was designed to cancel financial instruments, but was used here for convenience as a stamp canceler. **B.** January 1863 check on the same bank showing the same handstamp used exclusively as a check canceler.



### **An extraordinarily early handstamp cancel**

Figure 4 shows a vignetted check of the Merchants and Manufacturers Bank of Hartford, Connecticut, dated October 30, 1862, stamped with a 2¢ orange Bank Check tied by a framed handstamp reading "PAID AT Merch'ts & Manuf'rs Bank, HARTFORD, CONN. NOV 6 1862," with another strike on the body of the check. This is the second-earliest usage of a handstamp cancel I have recorded on any document.<sup>1</sup>

This early use of a handstamp appears to have been more or less accidental. Most handstamps used to cancel documentary stamps were apparently designed for that purpose, and gave the name or initials of the user, and the date, as required by law. The one used here, however, was evidently in use before the stamp taxes were enacted, for a purpose which obviously had nothing to do with cancelling stamps, namely the indication that a check had been paid. In this case it was evidently pressed into service as a stamp canceler as a matter of convenience.

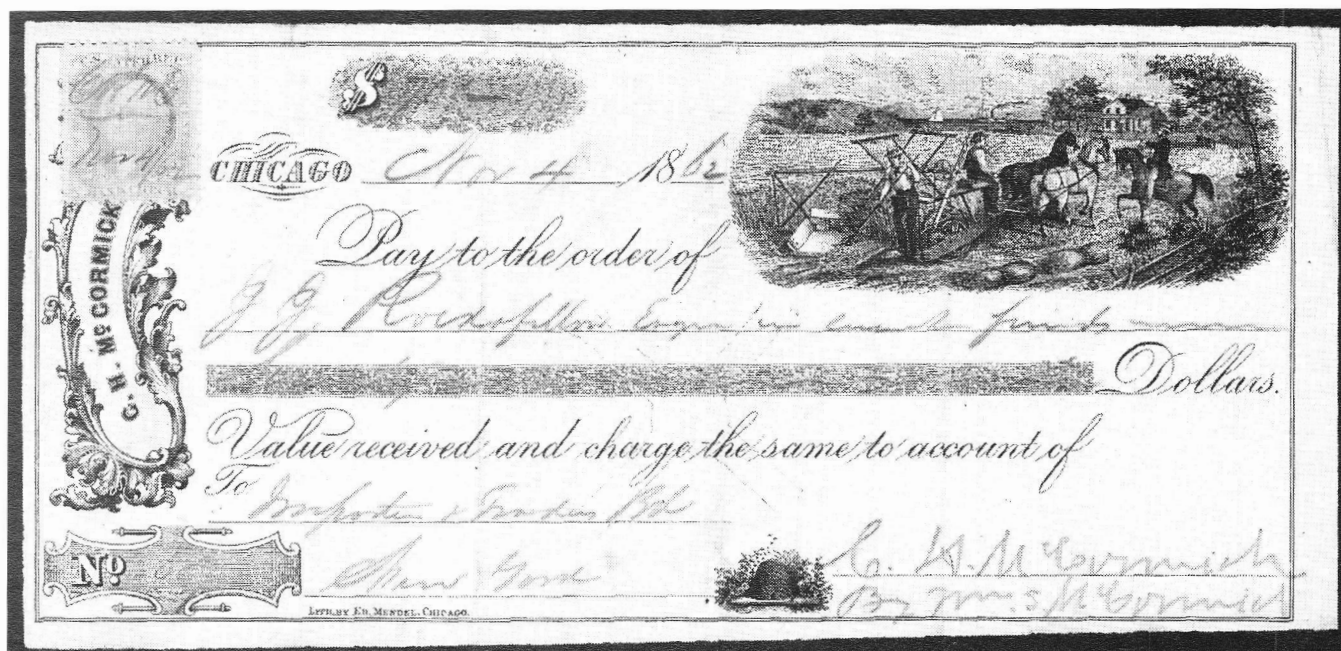
<sup>1</sup>The earliest is on an insurance policy of the Indemnity Fire Insurance Co., New York, November 4, 1862, stamped with matching 25¢ Insurance canceled by green handstamp reading "INDEMNITY INS. CO.," with manuscript date "11/4/62" added.

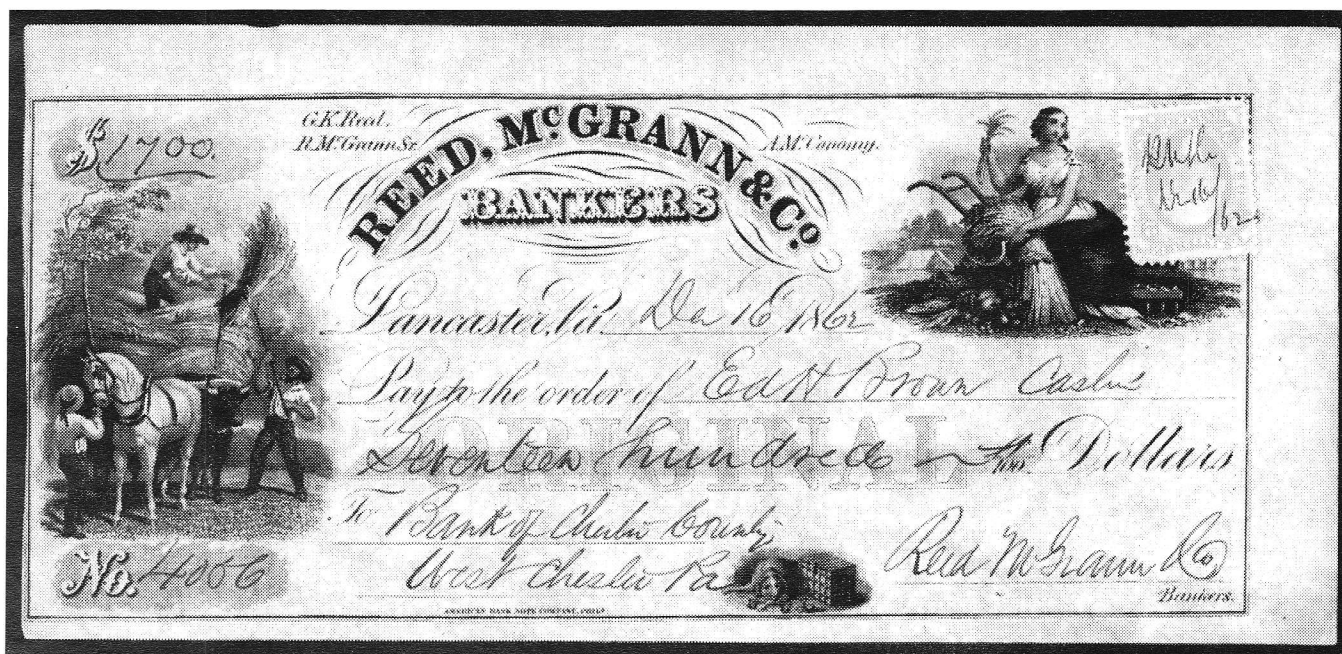
The fact that the stamp was not canceled on October 30, when the check was made, suggests that it may have been affixed at the bank, in which case its cancelation with the "PAID" handstamp would have been natural and convenient. Another example of a check-cancelling handstamp which saw early use as a stamp canceler is discussed below and illustrated in Figure 9.

### **Major double transfer on First Printing**

Figure 5 shows a check of the Pacific Bank, New York, dated November 29, 1862, printed in red, bearing a 2¢ orange Bank Check with major double transfer in the bottom label. The existence of this variety on the blue Bank Check stamp was pointed out by the editors of the Boston Revenue Book. They were unaware, though, that it also occurs in orange, which is indicative of its rarity in this color. The reason it is so seldom seen on the orange stamp is easily understood in the context of this article: it occurs only on the First Printing. Leard (1964) showed convincingly that the defective entry was repaired during the period when the stamp was being printed exclusively in blue. Thus it does not occur on any of the stamps printed after the color was changed back to orange in September 1864, which as estimated above, comprise some 96% of the orange Bank Check stamps.

**Figure 10.**  
Draft of  
C(yrus).H.  
McCormick,  
Chicago,  
November 4,  
1862, stamped  
with 2¢ orange  
Bank Check  
First Printing,  
with custom  
vignette of  
McCormick's  
reaper in  
action.





**Figure 11.** Draft of Reed, McGrann & Co., Bankers, Lancaster, Pa., December 16, 1862, stamped with 2¢ orange Bank Check First Printing, also with exquisite ABNCo vignettes.

This check is secondarily significant because of the handstamp used to cancel the stamp. The check was made by Chas. A. Meigs & Son (for \$37,000!), and the cancel reads "C.A. MEIGS & SON NOV 1862." with day "29" filled in by hand. Unlike the various "PAID" or "CANCELLED" handstamps discussed in the preceding paragraph, which were used by banks to cancel their checks, and occasionally did double duty as stamp cancelers, there is nothing to suggest this handstamp of Meigs & Sons was not constructed purely to cancel revenue stamps. This is a very early usage of such a handstamp on a check, and one of the earliest on any type of document. An even earlier example is a check of the Fort Stanwix Bank of Rome, New York, stamped with a 2¢ First Printing canceled by a "FORT STANWIX BANK ROME. NOV 18 1862" handstamp.

### **Apparent usage in Canada**

Figure 6 shows a handwritten check with "Peterboro" dateline, January 20, 1863, drawn on the New York State Bank in Albany, by one John C. Hughson, stamped with a 2¢ orange Bank Check. "Peterboro" was a convenient shortening of Peterborough, which is in Ontario, Canada, about 70 miles northeast of Toronto and 90 miles northwest of the U.S. border at Cape Vincent, N.Y. The basis for stamping this check appears to be the following passage from Section 101 of the

Act of July 1, 1862:

"That the acceptor or acceptors of any bill of exchange or order for payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp indicating the duty upon the same, as the law requires for inland bills of exchange ... " (Mahler, 1988).

The words "any ... order for payment," in the broad sense, include checks, drawn on banks or otherwise, and drafts. As to the applicable stamp taxes, inland bills of exchange, if payable otherwise than at sight, were taxed at the Inland Exchange rates; but if payable at sight, at the Bank Check rate of 2¢. Surviving stamped incoming bills of exchange, drafts, or checks are scarce, with only about 20 users recorded (Mahler, 1997). Moreover, nearly all are stamped at the Inland Exchange rates; only four users have been recorded of instruments taxed at the Bank Check rate, i.e. checks, sight drafts or bills of exchange payable at sight.<sup>2</sup> Several



similar checks of John C. Hughson bearing the 2¢ Bank Check orange First Printing are known, dated as late as May 1863.

These Hughson checks are doubly rare in that the stamps were evidently affixed, not in the U.S., but in Canada. The Peterboro date-line implies that Hughson executed the checks there, and the stamps are all canceled "JCH" in what is clearly Hughson's hand. On the stamp shown in Figure 6, the date "Jan 20 1863" has been added in a darker ink. Strictly speaking, the responsibility for stamping these checks lay with the New York State Bank, not with Hughson. It would be most interesting to know how he obtained these stamps. These are the only recorded incoming bills of exchange, drafts or checks stamped outside the U.S. Indeed, only one other document of any kind has been recorded which U.S. stamps were affixed in

other country; this is an 1866 power of attorney for sale of real estate in Philadelphia executed and stamped at the U.S. Consulate in London (Mahler, 1997).

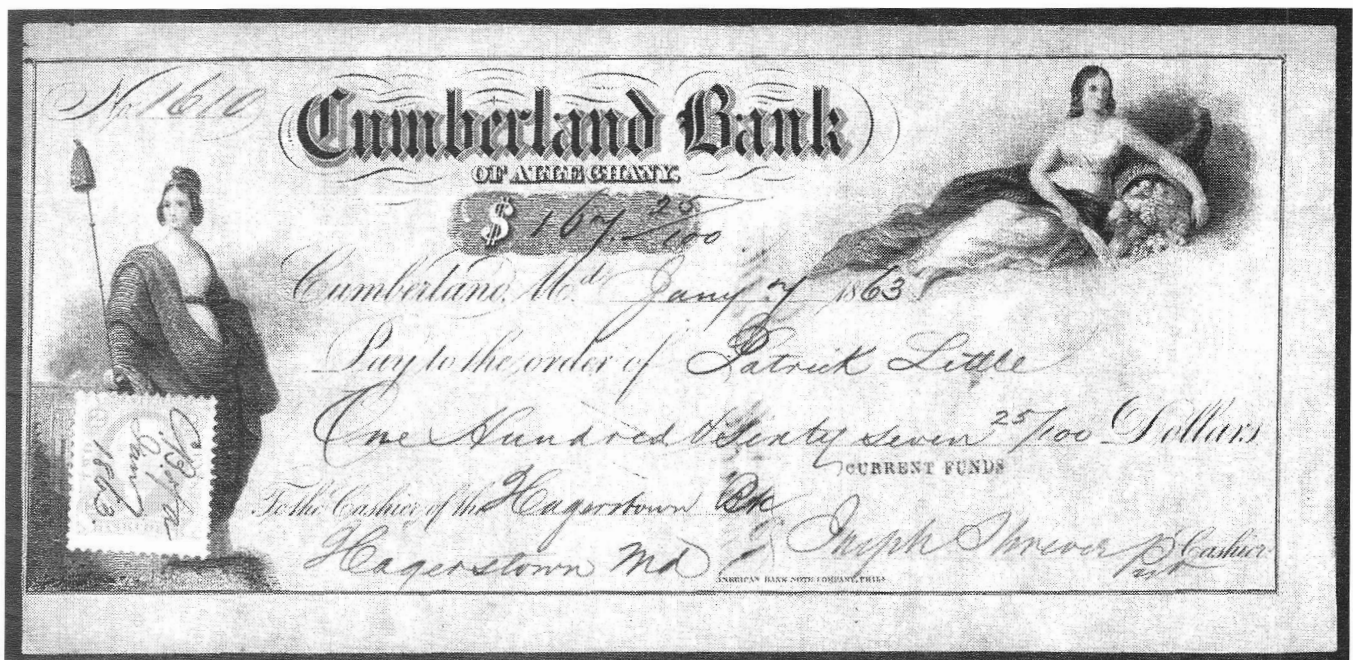
### Use on government orders

Virtually all instruments taxed at the 2¢ Bank Check rate were either bank checks, or drafts drawn by companies or individuals. Only rarely does one see a stamped order for payment of a state, county, city or town. Figure 7 shows one such instrument bearing a 2¢ orange Bank Check First Printing, an order of the Village of Yonkers, N.Y., dated October 6, 1862, for \$356 payable "in the matter of the regulating and grading of parts of Ravine Avenue and Glenwood Avenue." The stamp has manuscript cancel "V of Y Nov 3." The only other such usage I have recorded is an order dated May 18, 1863, drawn on the Treasurer of Berks County, Pa., by the Directors of the County Poor House, for payment of \$50.25 "For Fish" to a Philadelphia firm.

The reason stamped government orders for payment are so rare is that, except for a brief early period, they were exempt from tax. Soon after the imposition of stamp taxes, a Decision by Commissioner of Internal Revenue George S. Boutwell stated that "Certificates, warrants, orders, and drafts, by one State officer upon another, for the purpose of carrying on the internal business of the State

**Figure 12.**  
Draft of Cumberland Bank of Alleghany, Cumberland, Maryland, January 7, 1863, stamped with 2¢ orange Bank Check First Printing, with striking vignettes engraved by the American Bank Note Co.

Fargo & Co., Victoria, Vancouver Island, British Columbia, with U.S. 2¢ imprinted revenue RN-C21, May 7, 1872, payable to a "Mr. Spratt," who evidently resided in the U.S. (Castenholz, 1989). 3) Printed sight draft of the Accounting Department, Canada Southern Railway Line, St. Thomas, Ontario, with U.S. 2¢ imprinted revenue RN-D1, June 18, 1875, drawn on the Comptroller of the Indianapolis & Vincennes Railroad in Pittsburgh, Pa.

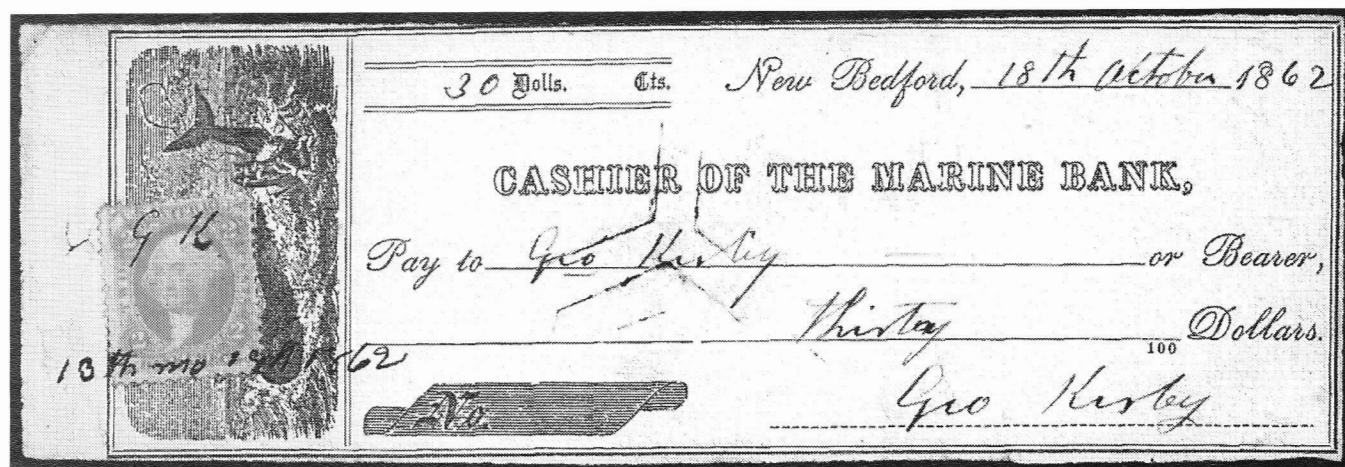


government, are not subject to a stamp tax. The same rule applies to the certificates, orders, and warrants of county, city, and town officers." [Decision No. 30, Boutwell (1863), dated only "October 1862," see Mahler (1988)]. This Decision was translated into law, perhaps imperfectly, by the Act of December 25, 1862, which stipulated "That all official instruments, documents, and papers, issued or used by the officers of the United States Government shall be, and hereby are, exempt from duty." Were the words "United States Government" meant to be interpreted strictly, as referring to the federal government only, or broadly, as referring to all governments within the United States, in accord with Boutwell's Decision? This ambiguity remained until the Act of July 13, 1866, stipulated "That all official instruments, documents, and papers issued by the officers of the United States government, or by the officers of any State, county, town, or other municipal corporation, shall be, and hereby are, exempt from taxation: *Provided*, That it is the intent hereby to exempt from liability to taxation such State, county town, or other municipal corporation, in the exercise only of functions strictly belonging to them in their ordinary governmental and municipal capacity." (Mahler, 1988). Even before this specific extension of the exemption to states, counties, cities, and towns, however, these entities generally did not stamp their documents after about mid-1863. For example, New York City issued checks paying for damages arising from the tumultuous Draft Riots there in July 1863, which were not stamped.

### Use to pay 1863 Inland Exchange rates

While drafts payable at sight were taxed at the Bank Check 2¢ rate, those payable at any time after sight were taxed at the Inland Exchange rates. The Act of March 3, 1863, effective immediately on passage, replaced the original slate of Inland Exchange taxes with a new set dependent on both the amount of the instrument and the time until payment: those payable in 30 days or less (plus three days grace) were taxed at 1¢ per \$200; those payable in 34 to 63 days, at 2¢ per \$200; in 64 to 93 days, at 3¢ per \$200; and so on (Mahler, 1988). This created a demand for low-denomination stamps, and at least one company, the Pennsylvania Mining Co. of Michigan, used 2¢ orange Bank Check stamps of the First Printing in this way. I have recorded six such usages. Figure 8A shows a draft drawn at the Pennsylvania Mine office, dated September 7, 1863, for \$400 payable in 30 days, thus taxed at 2¢, stamped with a 2¢ orange Bank Check. The Pennsylvania Mine office was in remote Keweenaw County, on Michigan's remote Upper Peninsula, and its drafts were drawn on the company Secretary in Philadelphia; this stamp was clearly affixed at the mine office, for it is tied by handstamp "PENN. MINE L.S. MICH. W.R.T. Clerk" dated September 7 (the "L.S." abbreviating "Lake Superior"). This is their draft number 852; Number 723, dated June 22, 1863, for \$300 payable in ten days, thus taxed at 2¢, bears a 2¢ orange Bank Check canceled "June 22/63 WRT Clk" in the distinctive hand of Clerk Wm. Rogers Todd, who also filled out the draft itself. Draft number 790, dated July 15,

**Figure 13.**  
Cashier's  
check of  
Marine Bank,  
New Bedford,  
Mass., October  
23, 1862,  
stamped with  
2¢ orange  
Bank Check  
First Printing,  
with vignette of  
harpooned  
whale  
capsizing its  
tormenters.



1863, for \$430 payable in 60 days, thus taxed at 6¢, is stamped with 4¢ Inland Exchange and 2¢ orange Bank Check, also pen canceled. Figure 8B shows draft number 933, October 23, 1863, for \$4164 payable in 60 days, thus taxed at 42¢, stamped with two 20¢ Inland Exchange and a 2¢ orange Bank Check. Figure 8C shows draft number 1173, in a new style, December 7, 1863, for \$100 payable in ten days, the 1¢ tax overpaid by a 2¢ orange Bank Check; this is the latest recorded usage of a First Printing stamp. Both these styles of Pennsylvania Mine drafts are printed in red.

Figure 8D shows draft number 4 of the Delaware Mining Co. of Michigan, exquisitely printed in brown, September 16, 1863, for \$800 payable in 15 days, thus taxed at 4¢, paid by two copies of the 2¢ orange Bank Check, the only recorded usage of multiple copies of this stamp. The Delaware Mining Co. was a newly created daughter company of the Pennsylvania Mining Co. (Mahler, 1996b), as nicely illustrated by the use of the Penn. Mine handstamp as a canceler here.

### **Use on certificate of deposit**

Figure 9A shows an interest-bearing certificate of deposit of the George Washington Bank, Corning, N.Y., ornately printed in blue, dated May 14, 1863, amount \$100, thus taxed at 2¢ (Mahler, 1988), paid by 2¢ orange Bank Check. This is the only recorded usage of a First Printing stamp on a certificate of deposit. Virtually all early stamped certificates of deposit taxed at the 2¢ rate bear the matching 2¢ orange Certificate (Mahler, 1997). By the time they began to be stamped indiscriminately, very few orange Bank Check stamps remained in circulation.

This stamp is canceled by a handstamp also dated May 14, 1863, reading "CANCELLED CORNING, N.Y." in an outer circle, and "GEO. WASHINGTON BANK." in an inner circle surrounding the date. While this has all the characteristics of a stamp canceler, what was intended to be "CANCELLED" by it was checks and certificates, not stamps; when stamps came into use, however, it evidently proved convenient to use it to cancel stamps as well. This certificate bears two more strikes of this handstamp, dated July 13, 1863, which showed the certificate had been returned and cancelled. Figure 9B illustrates the use of this

handstamp purely as a check canceller, by three strikes dated January 14, 1863, on a generic check of the George Washington bank dated January 2, 1863, stamped with 2¢ orange Bank Check with manuscript cancel dated January 2.

### **Some notable vignettes**

Most checks and drafts are rather plain, and the group described herein is typical in this respect. A few, however, stand out for their vignettes. Figure 10 shows a draft of C(yrus).H. McCormick of Chicago, with large custom vignette of the revolutionary McCormick reaper in action. Figures 11 and 12 show drafts of Reed, McGrann & Co., Bankers, Lancaster, Pa., and The Cumberland Bank of Alleghany, Cumberland, Maryland, each with two fine engraved vignettes of the American Bank Note Company. Figure 13 shows a cashier's check of the Marine Bank, New Bedford, Mass., with small but exciting vignette of a harpooned whale capsizing a boatful of whalers.

*I thank everyone who contributed to this survey, especially Bob Hohertz, Coleman Leifer, Mike Morrissey and Bob Patetta.*

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# Haiti revenue stamps on postal covers

## *P.S. to an epilogue*

by **F. Burton Sellers, RDP, FRPSL, FRPSC, ARA**

In the March 1987 issue of this publication (41:43-48) some eight covers from Haiti for which revenue stamps were used to pay the postage, the only such covers then known to this author, were described. Seven of the covers were illustrated and readers were invited to report other such covers. This invitation resulted in reports from several readers which added a cornucopia of such covers to the list. If one includes another cover in the author's collection, originally overlooked; one subsequently noted in an auction; and others reported by Boarino and Jeannopoulos, the total of such covers swelled to twenty-four. These sixteen additions to the original eight were subsequently described by the author in the May 1988 issue of *The American Revenuer* (42:114-116) in an "Epilogue" to the original article. Now the same author comes with a P.S. to the Epilogue.

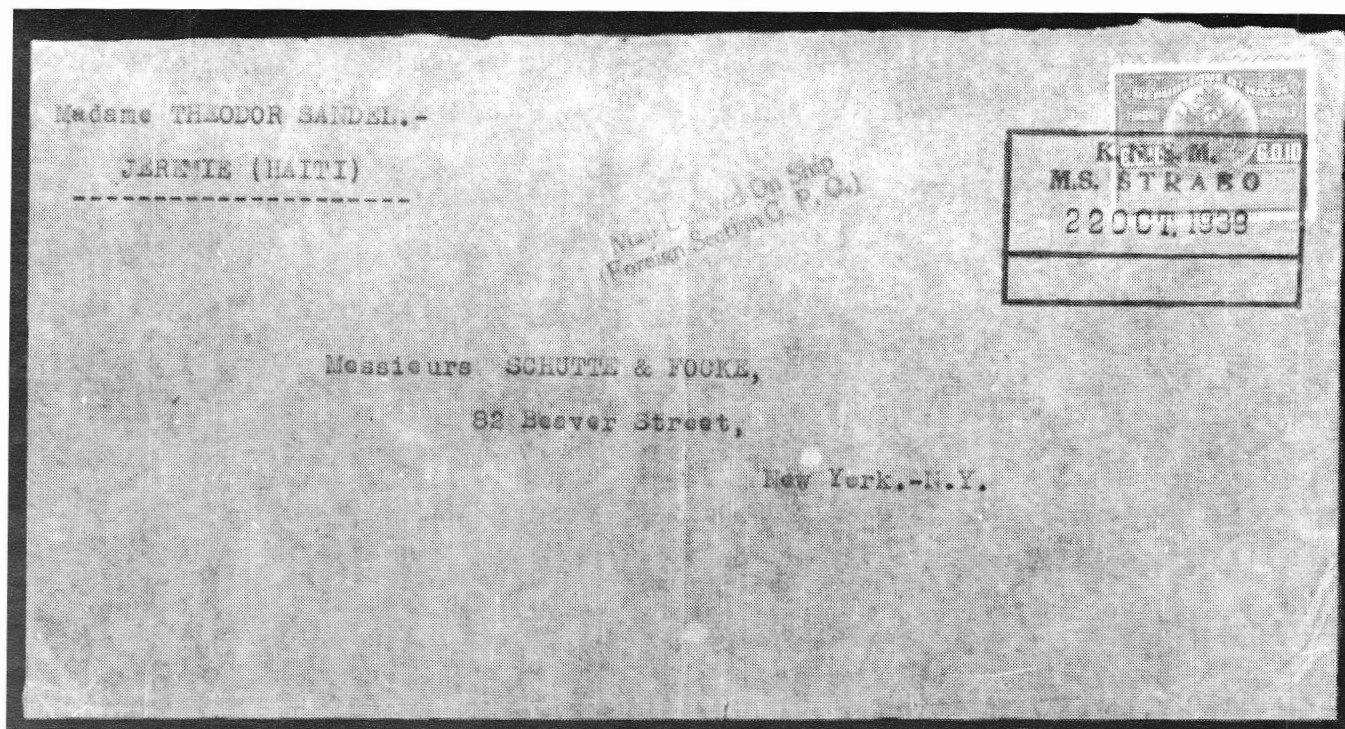
The first of the new P.S. items to be chronicled are four previously unreported

covers which are described, with three of them depicted, by Carroll Lloyd in *Haiti Philately* in December 1991 (SVII:56-57). The first, illustrated, is another example of a 2-centime Quittances stamp of the 1883 issue, Dalsimer 87, used on a cover from Cap Haitien to Port Au Prince with the stamp canceled on May 4, 1892. The addressee is Phillipe Gostal, then Ecuador's Consul in Port Au Prince. Not illustrated is the second cover bearing another example of the same stamp, this one with a Petit Goave cancel of May 2, 1894, addressed to E. Jaeger in Port Au Prince. Along with the cover shown as Figure in the Author's aforementioned first article, and the cover from the Phillips' auction reported in the second (Epilogue) article, this brings to four the number of covers known with this specific stamp used for postal purposes.

Mr. Lloyd then depicts two more covers, both bearing single copies of the 1-centime revenue stamp, Dalsimer 79, of the same American Bank Note Company series as the 5- and 20-centime stamps shown on the covers of Figures 4, 5 and 6 of the first article. Both of these Lloyd covers, however, represent additional examples of use of revenue stamps for postal purposes *on covers with paquebot cancels*. Both covers in this Lloyd article, his Figures 2 and 3, are canceled with the rectangular device of the K. N. S. M. Dutch Line steamship *S. S. Flora*. One was posted aboard ship in Dame Marie, a tiny port village at the northeaster tip of Haiti's southern peninsula. The stamp on this cover is unusual as it has the typewritten word "Provisoire" (French for "Provisional") added to the bottom of the stamp. This may indicate some official authorization that the stamp was acceptable for postal use. The other cover was posted in Jeremie, a larger port city somewhat east of Dame Marie on the northern side of the same peninsula. A much clearer strike of the K. N. S. M. cancel ap

### Haiti revenues known postally used on cover

Type	Dalsimer No. of stamps used	Quantity
1882 2-centime Quittances	87	4
"Tainted" 5-centime overprints	112, 114	26
Paquebot cancels	78, 79	7
Mixed postage & revenue	80, Scott 315	1
Revenue stamps not accepted	79	1
ABNCo issues	78	5
Reported by Jeannopoulos but not seen by author	?	2
Postage stamps overprinted "†.M."	Not listed	2
Nederlandse Navigation cancel	78	1
	Total	49
Less not accepted (1) and "Tainted" (26)		-27
True usage of revenue stamps for postal purpose		20



pears on this latter cover, also destined for Port Au Prince. Both were canceled in December 1939. Along with the four covers described in the Epilogue article, the reported total at this point of covers known with fiscal stamps used for postage and *canceled aboard paquebots* has reached six.

In about 1992, in a very belated response to the May 1988 Epilogue article, the author was offered a lot of twenty covers, each bearing one or more copies of the overprinted "Droit de Transmission" stamps like those on the covers illustrated as Figures 2 and 3 of the original March 1987 article. None of this large batch of covers bore any different stamps used for postal purposes than those already illustrated in the first article, or those from the Jeannopoulos collection as described in the Epilogue article. Further, all had the same philatelic taint as they were mailed by or to the same people associated with the Haitian postal service in the same July 1922 period. Since these twenty covers add little new, except quantity, to the story of Haitian revenue stamp usage on postal covers, they are not chronicled in detail here. They have all since found their way into the collections of Haiti specialists or the stocks of specialist dealers. The total of these tainted covers has now reached 26.

The dual purpose of this article is to report a new find that had already been lurking in the author's collection but was overlooked when both the previous articles were written, and to recapitulate the total of covers reported to date. Illustrated herewith is the seventh usage on cover of a revenue stamp for postal purpose *that bears a paquebot cancel*. Of the six such covers previously reported, two were illustrated in the Lloyd article in *Haiti Philately*, another two illustrated and another final two described in the Epilogue article. This seventh example bears a single copy of the same 10-centime stamp, Dalsimer 79, that graced the previously illustrated paquebot covers and was canceled aboard the K. N. S. M. motorship *M. S. Strabo* on October 22, 1939. The cover illustrated here has another distinction, the marking at upper center of the Foreign Section of the New York General Post Office (G. P. O.) indicating "Mail Delayed on Ship." Unfortunately there is no arrival backstamp on the cover so that the extent of the shipboard delay cannot be determined. Note that the sender was the same Madame Theodor Sandel of Jeremie, Haiti, who two months later dispatched, aboard the steamship *S. S. Flora* of the same line, the cover shown as Figure 1 in the June 1988 article. It was also

*A paquebot cover bearing a 10-centime revenue and a Foreign Section of the New York General Post Office "Mail Delayed On Ship" marking.*

Theodore Sandel who dispatched the paquebot cover from Dame Marie reported by Lloyd. In the Epilogue article there is also described a cover owned by Boarino that bears a cancel of the Compagnie Nederlandse de Navigation, Amsterdam but is not certain to be a paquebot cancel. Hence, at present, the author considers that there are only seven covers reported thus far with paquebot cancels.

Before closing, perhaps mention should be made of two stamps in the author's collection, both examples of the 2-centime "Quittances" stamp of 1892 with drooping aplms, Dalsimer 88. Both of these stamps bear what are clearly postal circular date stamp cancels, but with indiscernible dates, of Petite Riviere de Nippes, Haiti. this is a small town in remote southeastern Haiti and a community very possibly to have experienced a shortage of regular postage stamps during those early days of stamp usage and poor communication and transport. Although not to be included among the cover count, they

are further evidence that the use of revenue stamps for postal purposes was largely confined to small communities, distant from the normal source of supply for stamps, the capitol Port Au Prince. In summary the, there have been a total of forty nine covers bearing revenue stamps used for postal purpose of which one was not accepted. However, of the remaining 46, 26 are of what the author has called the "tainted July 1922" covers. If they are excluded from the count, there have been reported only twenty covers with unquestioned acceptance or condoning of the use of revenue stamps for postal purposes (see the accompanying table). Most of these were posted in small or remote communities where shortages of regular postage stamps could easily have occurred. These covers are indeed much scarcer than the costly and eagerly sought classic Liberty Head covers of the 1881-1887 period.

Once again, reader comments and additions to the list are earnestly sought by the author.

## U.S. Sales Circuit notes

I would like to remind circuit participants that all circuits should be forwarded within seven days. This reminder is prompted by a number o circuits which have taken up to a week to circulate between circuit members in adjoining states. The Postal Service can be slow, but not that slow. I surmise that some members are starting the seven day grace period count on the day they pick up the circuit at the post office. Actually, the count begins on the date you receive a yellow slip from the USPS notifying you that an insured parcel is being held for you. I encourage you to hie yourself down to your friendly neighborhood post office and pick up the circuit promptly. The faster the circuit makes the rounds, the faster I can send out another.

One member recently held a circuit for eight weeks. The late fee of fifty cents per day was duly paid, but I was left wondering if the circuit had been lost or stolen. Please, notify me if there will be an inordinate delay in the forwarding of a circuit.

A problem has arisen regarding certain mounts. When the mount is removed along with a selected stamp, a portion of the adhesive remains to adhere to the preceding cir-

cuit page. Please leave mounts intact to help minimize damage to pages and their contents.

In response to a lack of material, I am deleting the proofs, essays and specimens category. However, such material still can be submitted in the appropriate revenue stamp category. Also, the specific state revenue category is being discontinued, combined with general state revenues.

I have quite a few blank oversized salesbooks, especially formatted for large revenue material such as taxpays and revenues on document, available for just fifty cents each. Send me your order today.

I am glad to see that several members are submitting material for inclusion in the circuits for the first time. I encourage all to give it a shot. You will find that quality material attractively priced will sell. It is a great way to dispose of duplicates.

Contact me at any time if you have any questions about the circuits or the circuit rules.

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# The American Revenue Association

## President's Letter

**Ronald E. Leshner, ARA President**

I sincerely hope that all who attended the ARA convention at the St. Louis Stamp Expo had as much fun as I did. For those of you who could not attend, you missed a great weekend. I wish publicly to thank all those volunteers who took the time to staff the ARA table on Friday and Saturday. The speakers reported better attendance than we have had in the past. After hours we were able to enjoy pleasant conversation in the hospitality suite.



Designed by ARA members Alan Hicks and the late Domenico Facci and sculpted by Facci, the ARA medal is one of if not the finest medals awarded by any philatelic society.

Thirty-one members beside me signed in at the ARA table, although I am aware that there were other ARA members in attendance that did not sign in. The following names are in the guest book: Eric Jackson, Hermann Ivester, Ron McVay, T. G. Rehkop, R. Major, Scott Troutman, Richard Dickerson, Dan Walker, Steve Wittig, Bill Gerlach, Bill Waggoner, Ken

Trettin, Paul Weidhaas, Alan Hicks, D. Donnell, Myrna Golden, Charles Biro, Bill Bartlett, Don Lemon, Coleman Leifer, Marty Richardson, George Olsen, Brian Bleckwenn, Selwyn Picker, Bill Metcalf, Richard Cochran, Douglas Patterson, Steven Hoth, Richard Friedberg, Bob Cunliffe, Roscoe Irwin and one other I could not read. Richard Malmgren was also in attendance with his award winning exhibit of Hawaiian revenues. I also noted that Ron Thompson was present all three days; Michael Aldrich put in a brief guest appearance on Sunday. There were several dealers in attendance who apparently had such a good show that they did not sign in. It was one of the better attended

shows in recent years. Thanks to all who made the show a great success.

There were thirteen revenue exhibits in the show. They received the following awards:

### Silver and ARA Silver

- *Maryland Tax Stamps* by Ronald E. Leshner
- *U.S. Private Die Match Stamps and their Histories* by Bruce Miller

### Vermeil and ARA Gold

- *Adhesive Documentary Revenue Stamps of the Republic of Estonia: 1919-1940* by Kenneth Trettin (one frame)
- *U.S. General Issue Proprietary Stamp Issues 1914-1919* by William Gerlach
- *Federal Migratory Bird Hunting Stamps* by Charles J. Ekstrom III
- *Proprietary " Battleship " Revenue Stamps of 1898* by Walter J. Orton III plus AAPE Award of Honor
- *Untaxed Distilled Spirits Under Government Lock and Key, 1868-1978* by Ronald E. Leshner
- *U.S. Civil War Fiscal History: Reconstructing Four Fabulous Finds* by Michael Mahler

### Gold and ARA Gold

- *\$200 First Issue Revenue on Intact Documents* by Michael Mahler (one frame)
- *U.S. Consular Service Fee Stamps* by William H. Waggoner
- *Canada: The Klondike District: A Revenue Law Stamp Story: 1898-1971* by Frank L. Shively, Jr.
- *U.S. General Proprietary Stamp Issues, 1871-1898* by William Gerlach

and

- *Hawaiian Revenues* by Richard Malmgren which also received the show's **Reserve Grand Award** and the **ARA Grand Award**.

Next year our convention will be in Boxborough, Massachusetts. In the meantime see you at Pacific 97.

## 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.

**Charles W Finn** 5395, 229 S Madison St, Wellsville, MO 63384, by Richard Friedberg. Worldwide, Cinderellas, United States.

**William Gracie** 5396, 725 Green Valley Rd, Jackson, NJ 08527, by Dwight Dwornik. United States.

**Emil F Kasprzyk** 5397, 1633 Royal Crest Dr, Apt 1315, Austin, TX 78741, by Secretary. Canada-Wildlife Habitat, US-Firearms, US-Cinderellas, US-State Fish & Game: Texas.

**Wyatt K Yon** 5394, Box 30067, Des Moines, IA 50310, by Secretary. US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Cigarettes, US-Cigars, US-Tobacco.

*Highest membership number assigned on this report is 5397.*

### New Members

Numbers 5390-5393

### Applications for Reinstatement

**Dirk E Card** 4853, 3301 Waldo Ave, Midland, MI 48642, by Secretary. US-1,2,3 Issues.

**Alan C Cimiano** 4965, 1093 Maple Ave, Hartford, CT 06114, by Myrna Golden. US-Beer, US-Lock Seals, US-Proofs & Essays.

**Bernard R Glennon** 1166, 2610 E Section St,

#30, Mt Vernon, WA 98274, by Eric Jackson. British Commonwealth, India-States.

**Raymond L Norwood** 4402, 792 Anderson Creek Rd, Henderson, NC 27536, by Eric Jackson. United States, US-Private Die Match, US-Private Die Medicine, US-Tobacco, US-Taxpays, US-Telegraphs.

### Deceased

4820 Richard Walla

### Resigned

5317 John E Bentley

5249 David J Cox

4809 Gerald R Daene

2600 Craig A Engel

3991 Ray Hafsaas

5335 Paul Kery

5336 Paul F Majcher

3157 L S Murphy, Jr

5299 Dr Gregory D Post

5343 Alan Powers

2106 Jerry Tremblay

3192 Clair Wood

5273 Richard Yates

### Membership Status

Previous membership total .....	1310
Applications for membership .....	4
Applications for reinstatement .....	4
Deceased .....	-1
Resigned .....	-13
Current membership total (2/28/97) .....	1304

## 1996 ARA Election results

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Bruce Miller ..... 607

### Treasurer:

Gerald I. Krupnikoff ..... 590

### Eastern Representative:

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### Central Representative:

Kenneth Trettin ..... 565

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Peter K. Iber ..... 115

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## MAIL AUCTION #121

**CLOSING DATE: April 30, 1997**

**TERMS OF SALE:** Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint(\*).

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3	R7c F	22.50
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17	R69a F-VF	12.50
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19	R78a F-VF	22.50
20	R86a VF PHOTO	100.00
21	R91a F-VF thin spot PHOTO	100.00
22	R96a F-VF PHOTO	1,150.00
23	R98a F-VF thin spot PHOTO	110.00
24	R100c F pulled perf PHOTO	100.00
25	R101c Union Pacific RR mss. and embossed cancels, F-VF PHOTO	80.00
26	R103 F-VF	35.00
27	R106 cut cancel, F-VF	27.50
28	R123 unused, F	15.00
29	R141 F-VF PHOTO	30.00
30	R145 F	12.50
31	R146 F	35.00
32	R149 F PHOTO	75.00
33	R152c unused, F	32.50
34	R177 F-VF tiny repaired tear PHOTO	110.00
35	R179 F-VF PHOTO	30.00
36	R181 VF tiny crease PHOTO	300.00
37	R183 cut cancel, VF light crease	7.00
38	R189 VF thin PHOTO	400.00
39	R193 cut cancel, F PHOTO	45.00
40	R223 F-VF pulled perf at UL, nibbed perfs at right PHOTO	800.00
41	R225 VF light crease	40.00
42	R228* double impression, F	7.00
43	R246* F PHOTO	45.00
44	R257 F-VF short perf	30.00
45	R279 F	30.00
46	R405 VF	20.00
47	R432 embossed cancel, F	14.00
48	R583 embossed cancel, F-VF	6.75
49	R729 perfin, VF	7.50
50	R730 perfin, VF PHOTO	50.00
51	DOCUMENTS group of 127 deeds from the 1920's to the 60's with various revenues affixed	5.00
52	RC4a double overprint, cut cancel, F	15.00
53	RC26 F	55.00
54	RD20 F	80.00
55	RE31* F PHOTO	24.00
56	RE40* VF	20.00
57	RE160* F-VF	20.00
58	RE165 staple holes, VF tiny tear	50.00
59	RE195* F	37.50
60	RE196a* F-VF tiny stain at upper left PHOTO	5.00
61	REA62 (68) F pinhole	12.50
62	RF22* F	55.00
63	RG125 VF straight edge at right	30.00
64	RJA54a VF thin	4.00
65	RJA59c* F-VF	45.00
66	RJA64b VF couple small sealed tears	15.00
67	RJA66b F	15.00
68	RN-X5a Pere Marquette Parlor Car ticket, F-VF	80.00
69	RO85b F-VF PHOTO	25.00
70	RS95c black H.F.M. printed cancel, F thin	70.00
71	RU10a F few short perfs PHOTO	12.50
72	RV4 unused, no gum, VF	12.50
73	RV5 unused, no gum, F	12.50

74	RV53 unused, no gum, VF	10.00
75	RX3 punch cancel, VF	17.50
76	RX8 punch cancel, VF	15.00
77	RX16 punch cancel, VF	7.50
78	RZ7 punch cancel, VF	2.00
79	CIGARETTES TA90b F tiny thin	2.25
80	DISTILLED SPIRITS FOR EXPORTATION Series of 1878, dateline reads 19__, dark blue paper, used in 1944, F staple holes PHOTO	----
81	Series of 1940, 10c blue, VF PHOTO	----
82	WHOLESALE LIQUOR DEALER Series of 1878, 10 Gal., green silk paper, F-VF punched remainder	----
83	FERMENTED FRUIT JUICE 4 oz. gray, VF couple short perfs PHOTO	10.00
84	8 oz. green, F tiny scrape PHOTO	15.00
85	13 oz. olive, F straight edge at left PHOTO	10.00
86	32 oz. orange-red, F pulled perf PHOTO	20.00
87	COTTON TAG Civil War, parchment, VF creases PHOTO	----
88	SPECIAL TAX STAMPS Rectifier of less than 500 Bbbs. per year, 1884, punched remainder, F-VF few edge faults	----
89	Brewer of less than 500 Bbbs. per year, punched remainder, F-VF few edge faults	----
90	Wholesale Liquor Dealer, 1878, booklet containing one stamp and nine stubs, F-VF	----
91	ARIZONA Malt Liquor, 15c violet, Meyercord Company imprint, imperforate pair, VF PHOTO	----
92	PENNSYLVANIA Philadelphia Airport User Charge, \$3 green, F PHOTO	----
93	PHILIPPINE ISLANDS W351B VF thin PHOTO	10.00
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96	W469A F small faults	10.00
97	W472A F	10.00
98	W494A VF thin	5.00
99	W593 F	4.00
100	W593b VF	8.00
101	W594 F	5.00
102	W595 F-VF	7.50
103	W596 F	20.00
104	W613 F straight edge at bottom	5.00
105	W623 F	2.50
106	W624 F	3.75
107	W625 F	3.75
108	W625a VF straight edges	3.75
109	W626a VF	7.50
110	W627a F-VF	15.00
111	W642* VF straight edge	15.00
112	W649* F-VF few tiny tone spots PHOTO	75.00
113	W730 F PHOTO	50.00
114	W767* F-VF	2.50
115	W768 F-VF straight edge at bottom	2.50
116	W769* F-VF straight edge at left	10.00
117	W770 punch cancel, F straight edge at right	15.00
118	W771 punch cancel, F	30.00
119	PUERTO RICO R6* F thin spot, light tropical staining PHOTO	70.00
120	R8* F-VF PHOTO	125.00
121	RE1 F small abrasion	12.50
122	RE3 F-VF small scrape	15.00
123	RE42 F-VF varnished PHOTO	65.00
124	RYUKYU ISLANDS R4* VF	22.50
125	R8* VF PHOTO tiny tear	225.00
126	DANISH WEST INDIES R1* F	----
127	R2 F-VF small thin and stain	----
128	R4* F	----
129	R6* VG	----
130	R8* F-VF	----
131	VIRGIN ISLANDS 1R/3 F crease PHOTO	----
132	TEST COIL Scott #43c* F-VF PHOTO	75.00

### CANADA - Van Dam Catalogue Numbers

133	FB21 F-VF short perf	15.00
134	FB25 F	32.50
135	FB31 F small faults	25.00

136	FB34 F PHOTO	100.00
137	FB35* F PHOTO	325.00
138	FB36 F PHOTO	300.00
139	FB37-54 mixed mint and used, F	92.00
140	FB53 F-VF crease	20.00
141	FE1 F-VF	17.50
142	FE6 F-VF crease	27.50
143	FE8-17 F-VF few small faults	25.00
144	FE11-11 F-VF	15.00
145	FG8 F PHOTO	250.00
146	FG31, 31b F	7.50
147	FSC18* VF PHOTO	30.00
148	FSC18 punch cancel, F	6.00
149	FSC21 punch cancel, VF	8.00
150	FSC21 block of four, punch cancel, VF	32.00
151	FSC22 punch cancel, VF PHOTO	25.00
152	FSC24 punch cancel, VF	12.50
153	FSC25* VF PHOTO	30.00
154	FSC25 punch cancel, VF PHOTO	25.00
155	FWM2 F short perf	40.00
156	FWM4 F-VF short perf	40.00
157	FWM12 F	10.00
158	FWM27-32 F few small faults	27.00
159	FWM33* F-VF PHOTO	35.00
160	FWM37 VF	15.00
161	FWM42 F	15.00
162	FWM43 F	12.50
163	FWM44 F short perf	11.00
164	FWM59 VF	4.50
165	FWM60 F	10.00
166	FWM61 F-VF	5.00
167	FWM63 F-VF	7.50
168	FWM64 F-VF	5.00
169	FWT4* F-VF	7.50
170	FWT7-16 F-VF few small faults	19.00
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172	FX20 VF PHOTO	30.00
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174	FX82 F-VF	5.00
175	FX96a* pair, VF	8.75
176	FX98a* block of four, VF	8.00
177	FX103-111* F-VF	45.00
178	FX127 F-VF corner crease	25.00
179	FX137* block of four, VF PHOTO	30.00
180	BRITISH COLUMBIA Fishing License stamps used on license, eight different, 1989-95, generally VF, one with creases affecting stamps	80.00
181	NEWFOUNDLAND NFC1-3* F-VF	7.00
182	NFC4-5 VF	7.00
183	NFR3 VF	15.00
184	ONTARIO OL12* per se en scie, F thin PHOTO	35.00
185	OL12* VF couple short perfs PHOTO	70.00
186	SASKATCHEWAN SL47 VF	20.00
187	CUBA State Committee of Finances, 1P brown, 2P green, 5P aqua, and 10P blue, mint, VF PHOTO	40.00
188	EGYPT 1986 Consular document executed in Hamburg, Germany, with nine revenues affixed, five being different; German revenue on other side, VF	----
189	FRANCE Permis de Chasse, 10 diff., 1925-30, 32, 34-6, (Yvert 3, 5, 7, 9, 11, 15, 19, 21, and 23), F usual creases and staple holes	1,900.00
190	GERMANY & STATES revenues, lot of 75 different, F-VF	50.00
191	1901 Bill of Lading with 26 various revenues affixed, F	----
192	1901 Insurance card from Saxony with forty-two 50pf stamps affixed, F	----
193	Nazi Labor Party Dues book, 1936-42, with 95 various (19 different) stamps affixed, cover has a small fault, contents are VF	----
194	East Germany Communist Party Membership Dues book, 1971-8, with 202 various (7 different) stamps affixed, F-VF	----
195	GREAT BRITAIN Foreign Service QEII £1 tied to 1964 document for importation of drugs into Egypt, VF	----
196	POLAND lot of 101 different revenues, F-VF	60.00
197	PORTUGAL lot of 100 different revenues, F-VF	50.00
198	HONG KONG Contract Note Barefoot 68, VF	7.50
199	106/126, 12 different values, VF couple with small faults	90.75
200	126 unused, VF PHOTO	25.00
201	127 unused, VF corner crease PHOTO	35.00
202	176 unused, VF PHOTO	15.00
203	Stamp Duty 203, 205-9, 211, unused, VF PHOTO	25.50
204	VIETNAM Timbre Fiscal (1960's) lot of 18 different, four are Korean printing, balance from De La Rue, eight are surcharged with new values, mint, VF PHOTO	60.00
205	AIRPORT DEPARTURE TAX, 7 different from Australia, Kenya, Malaysia, Tanzania, and Thailand, F-VF	----





## 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 aérograms 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

**Wanted: 1st Issue** R46 and R63 on or off documents. Primarily on Insurance or Surety documents. Other documents OK. Warren Stahmer, 5139 W Waveland Ave, Chicago, IL 60641-3449. 773-545-5011. \*1423\*

**Only 10 reported.** For Sale: Scott RS163b. Expertised Philatelic Foundation: "genuine with thin spots and reases; repaired adding some perforations, margins, and portions of the design." (Half of known copies are faulty.) Remarkably fresh color and F-VF centering. Will accept best offer over \$1,000. Photocopy on request. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502-8477. \*1424\*

**Wanted: Revenue stamped** paper from Missouri: checks, etc. Any Missouri check revenue or not. St. Louis: postal history, billheads, letters, drafts, receipts, any document or paper items from St. Louis. Old bowling memorabilia, also Falstaff and Lemp brewery items. Buying cigarette, cigar and tobacco stamps. Gregory S Voss, 13 Rolland Ave, Ballwin, MO 63021. \*1425\*

**Wanted: All U.S.** package express, delivery and messenger company collectable paper, labels, stamps, rate/instruction books, etc. Send photocopy for offer. Bruce Mosher, Box 033236, Indialantic, FL 32903-0236. \*1426\*

**Wanted: Information on** unusual Revenue and Postal use of R153, R154, R154a. Will purchase revenue use on check or other document or postal use on cover. Also interested in purchasing plate number strips of three, other multiples and overprint varieties. Len McMaster, Box 187, Williamsburg, VA 23187. \*1427\*

**Telegraph and telephone** stamp collection for sale. 139 different stamps from 18 different countries, all identified with catalog numbers from *Telegraph & Telephone Stamps of the World* by Hiscocks. Also two related cinderellas and literature. Sale price \$80 for everything postpaid. Send SASE for detailed listing. Michael R. Florer,

1622 Worcester Rd, Apt 418B, Framingham, MA 01702-5429. \*1428\*

**Wanted—Plate blocks** / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, R-RZ, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. \*1429\*

**Second and Third Issue** revenue documentaries wanted. Anything interesting or unusual. Documents, cancels, bisects, multiples, etc. Mike Morrissey, Box 441, Worthington, OH 43085. \*1430\*

**Sale: Worldwide airport** departure tax revenues, East German party booklets filled with revenues, topical revenues, etc. Will have booth at Pacific 97. Gordon Brooks, Box 396, Station N.D.G., Montreal, Quebec, Canada. \*1431\*

**Civil War Era** Virginia deeds on which U.S. revenue stamps were affixed post-war by the U.S. Collector of Revenue, Geo. W. Jackson, with R63: \$10; with R81: \$12. Gary Saum, Box 731, Delaware, OH 43015. \*1432\*

**Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1433\*

**The American Revenuer** back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, *The American Revenuer*, Rockford, Iowa 50468-0056. \*1434\*

## Bank Check/ from page 87

*American Revenuer*, 1996b October; 50:242-276.

Mahler, M. *United States Revenue-Stamped Documents of the Civil War Era. A Catalog of the Usages.* American Revenue Association (submitted, 1997).

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.



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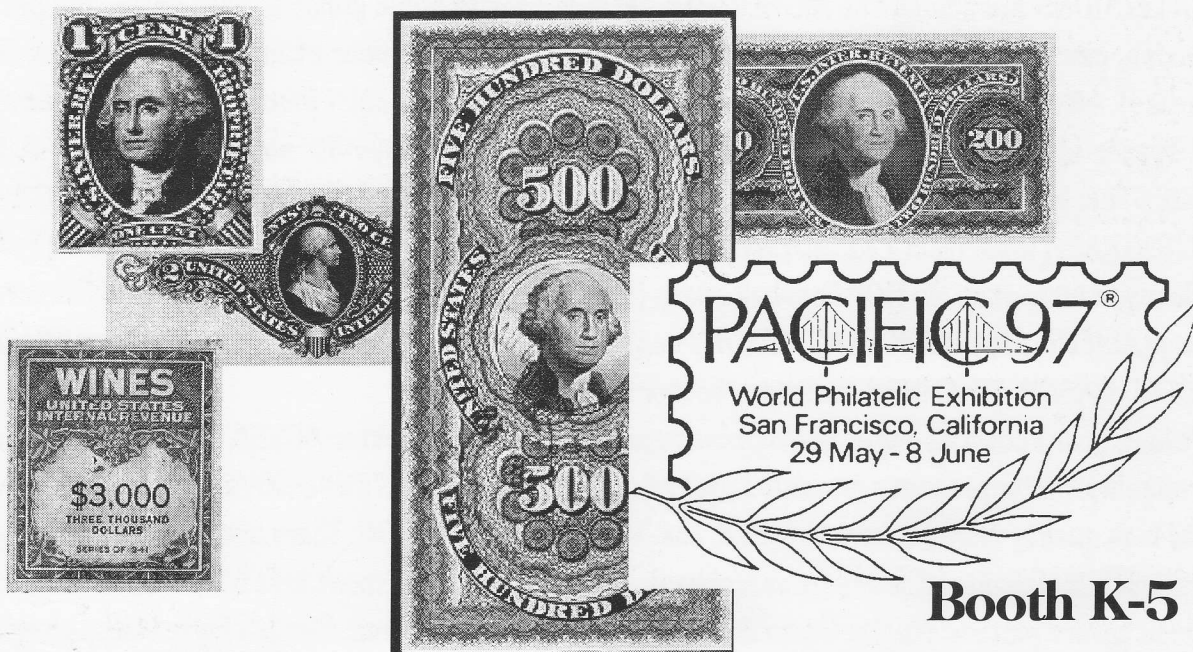
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